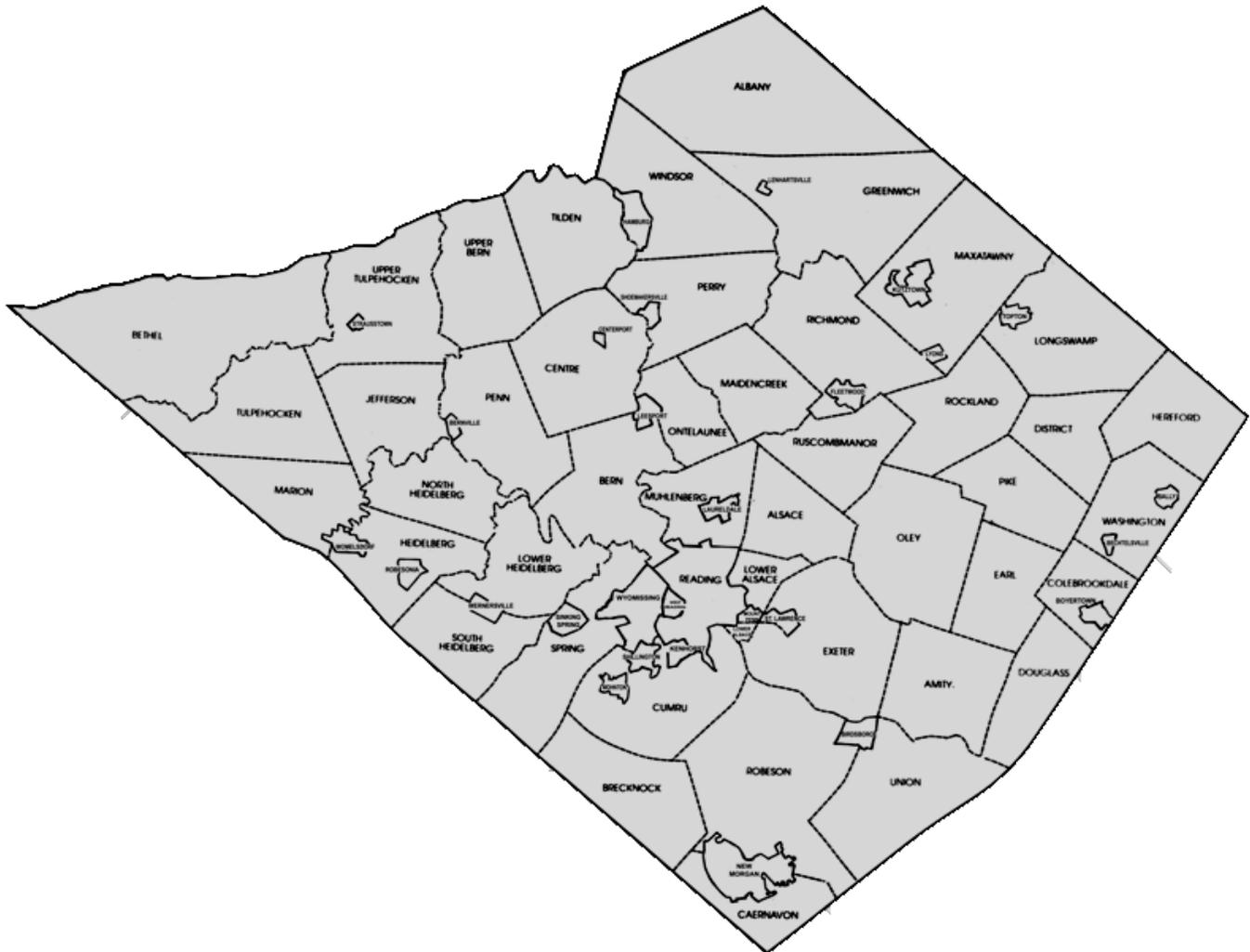


County of Berks

Proposed 2015 Budget

November 13th, 2014



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



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	2015 Beginning Fund Balance (1)	2015 Budget Revenue (2)	2015 Budget Expenditures (2)	2015 Budget Adjustments (3)	Proposed 2015 Ending Fund Balance (3)
GENERAL FUND (3)					
Unassigned	\$ 127,977,876	\$ 215,540,533	\$ 202,811,073	\$ (10,158,686)	\$ 130,548,650
Non-Spendable (4)	403,762				403,762
Committed (5)	0				0
Restricted (6)	2,744,845			(221,115)	2,523,730
Assigned (7)	11,512,677			1,739,602	13,252,279
	<u>\$ 142,639,160</u>	<u>\$ 215,540,533</u>	<u>\$ 202,811,073</u>	<u>\$ (8,640,199)</u>	<u>\$ 146,728,421</u>
SPECIAL REVENUE FUNDS					
Aging	561,697	8,405,519	8,405,519		561,697
Child Care Info Svcs	0	0	429		(429)
Children & Youth Serv	18,079	37,454,062	43,447,457	5,993,395	18,079
Community Development	30,507	3,053,340	3,053,340		30,507
Council on Chemical Abuse	0	5,867,708	5,868,730	1,022	0
Domestic Relations	3,550	4,753,766	6,690,548	1,936,782	3,550
Health Choices	0	81,070,000	81,070,000		0
Human Services	26,462	2,647,176	2,648,058		25,580
Job Training	58,010	5,354,195	5,354,195		58,010
Liquid Fuels - Restricted	1,688,712	11,381,088	10,109,164		2,960,636
- Committed	3,146,267	0	3,146,267		0
MH/DD	0	15,960,082	16,669,082	709,000	0
Special Legislation	3,096,141	3,916,346	3,621,438		3,391,049
	<u>\$ 8,629,425</u>	<u>\$ 179,863,282</u>	<u>\$ 190,084,227</u>	<u>\$ 8,640,199</u>	<u>\$ 7,048,679</u>
Total Special Revenue Funds					
ENTERPRISE FUNDS					
Berks County Residential Center	4,192,557	9,539,098	9,342,707	(158,867)	4,230,081
Berks Heim	5,685,586	42,078,350	39,549,284	(802,626)	7,412,026
Emergency 911 Systems	5,724,979	9,474,143	13,560,547	(3,417,878)	(1,779,303)
	<u>\$ 15,603,122</u>	<u>\$ 61,091,591</u>	<u>\$ 62,452,538</u>	<u>\$ (4,379,371)</u>	<u>\$ 9,862,804</u>
Total Enterprise Funds					
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	<u>\$ 166,871,707</u>	<u>\$ 456,495,406</u>	<u>\$ 455,347,838</u>	<u>\$ (4,379,371)</u>	<u>\$ 163,639,904</u>
Capital Projects Fund	\$ 14,843,170	\$ 0	\$ 3,899,738	\$ 0	\$ 10,943,432
Totals	<u>\$ 181,714,877</u>	<u>\$ 456,495,406</u>	<u>\$ 459,247,576</u>	<u>\$ (4,379,371)</u>	<u>\$ 174,583,336</u>

Schedule of 2015 Projected Fund Balance

County of Berks, Pennsylvania
2015 Proposed Annual Budget

Non-Spendable General Fund Balance: (4)

Conversion Pay	\$	80,064	
Inventories & Pre-Paids		<u>323,698</u>	403,762

Committed General Fund Balance: (5)

0

Restricted General Fund Balance: (6)

ACT 198		287,651	
Hazmat response		1,527,086	
Workers Comp		420,408	
Services Ctr. Parking Garag		211,188	
Act 13 Marcellus Shale Mor		<u>77,397</u>	2,523,730

Assigned General Fund Balance: (7)

Emergency 911 Systems		1,779,303	
222 Corridor		5,000,000	
Debt Service Guarantees:			
Airport Authority		582,000	
Encumbrances		362,357	
Environmental Litigation		296,314	
Health Insurance Reserve		4,000,000	
Wastewater Treatment Plan		<u>1,232,305</u>	13,252,279

Total Restricted, Non-Spendable, and Assigned Fund Balance at 12/31/15

\$ 16,179,771

Budgeted General Fund support of Special Revenue Funds:

CYS		5,993,395	
COCA		1,022	
Domestic Relations		1,936,782	
MH/DD		<u>709,000</u>	

8,640,199

Sub-total 24,819,970

Reversal of 12/31/2014 Restricted, Non-Spendable, and Assigned (14,661,284)

Total \$ 10,158,686

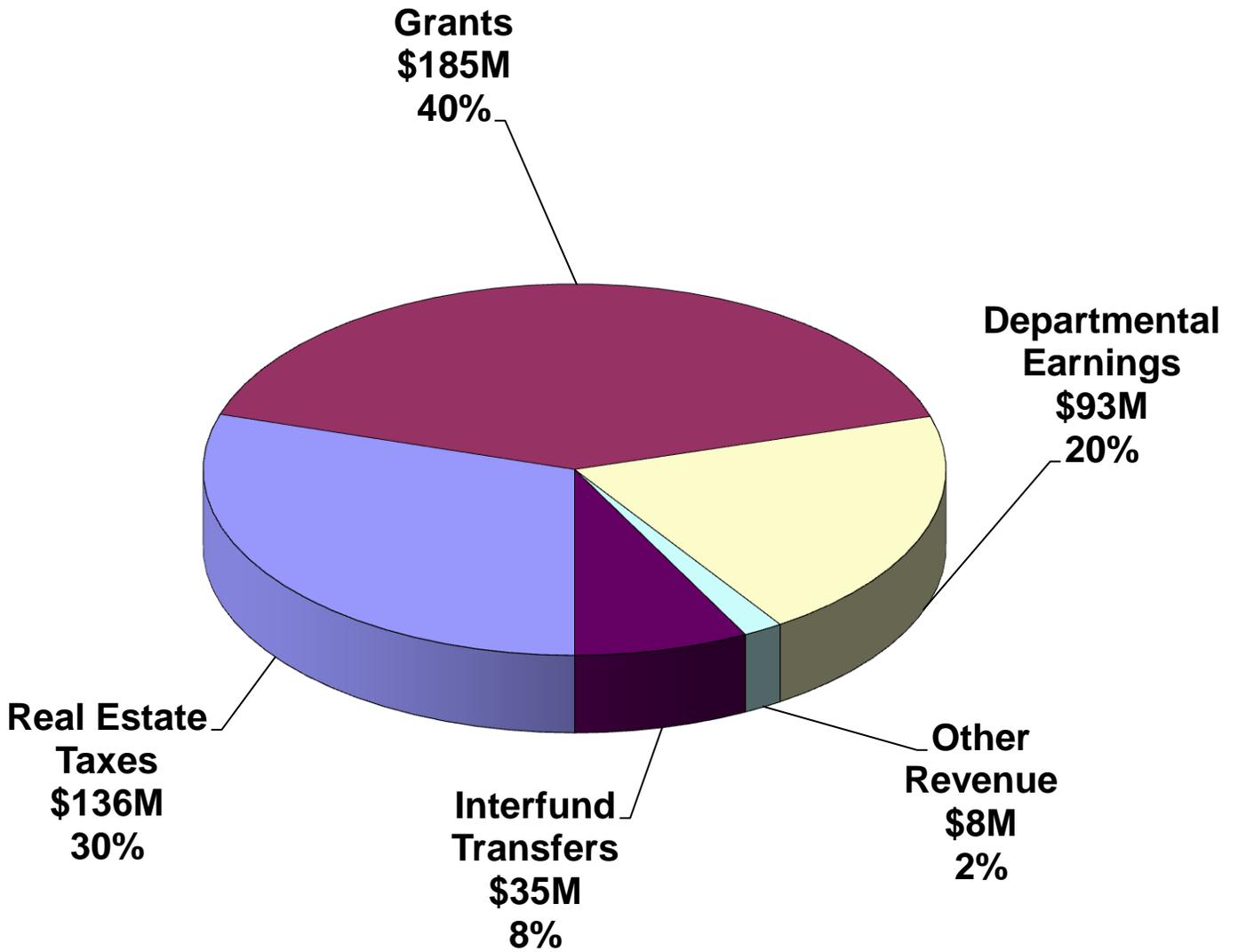
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/14 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.

2015 Proposed Budget Revenue by Source



Schedule of 2015 Proposed Budget Revenue Sources
By Fund

County of Berks, Pennsylvania
2015 Proposed Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 136,064,352	\$ 13,291,835	\$ 27,736,339	\$ 5,672,200	\$ 32,775,807	\$ 215,540,533
Special Revenue Fund						
Aging	0	8,005,382	263,143	6,559	130,435	8,405,519
Children & Youth Serv	0	36,579,341	500	807,444	66,777	37,454,062
Community Development	0	2,621,560	431,780	0	0	3,053,340
Council on Chemical Abuse	0	4,141,762	0	0	1,725,946	5,867,708
Domestic Relations	0	4,433,766	320,000	0	0	4,753,766
Health Choices	0	81,000,000	0	70,000	0	81,070,000
Human Services	0	2,646,792	164	220	0	2,647,176
Job Training	0	5,185,261	168,934	0	0	5,354,195
Liquid Fuels	0	10,540,888	770,000	70,200	0	11,381,088
MH/DD	0	15,903,561	54,021	2,500	0	15,960,082
Special Legislation	0	831,504	3,081,836	3,006	0	3,916,346
Total Special Revenue Funds	\$ 0	\$ 171,889,817	\$ 5,090,378	\$ 959,929	\$ 1,923,158	\$ 179,863,282
Enterprise Funds						
Berks County Residential Center	0	57,362	8,906,226	575,510	0	9,539,098
Berks Heim	0	0	42,000,082	78,268	0	42,078,350
Emergency 911 Systems	0	0	8,902,669	571,474	0	9,474,143
Total Enterprise Funds	\$ 0	\$ 57,362	\$ 59,808,977	\$ 1,225,252	\$ 0	\$ 61,091,591
Capital Projects Fund						
Capital Projects Fund	0	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2015 Revenues	<u>\$ 136,064,352</u>	<u>\$ 185,239,014</u>	<u>\$ 92,635,694</u>	<u>\$ 7,857,381</u>	<u>\$ 34,698,965</u>	<u>\$ 456,495,406</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).

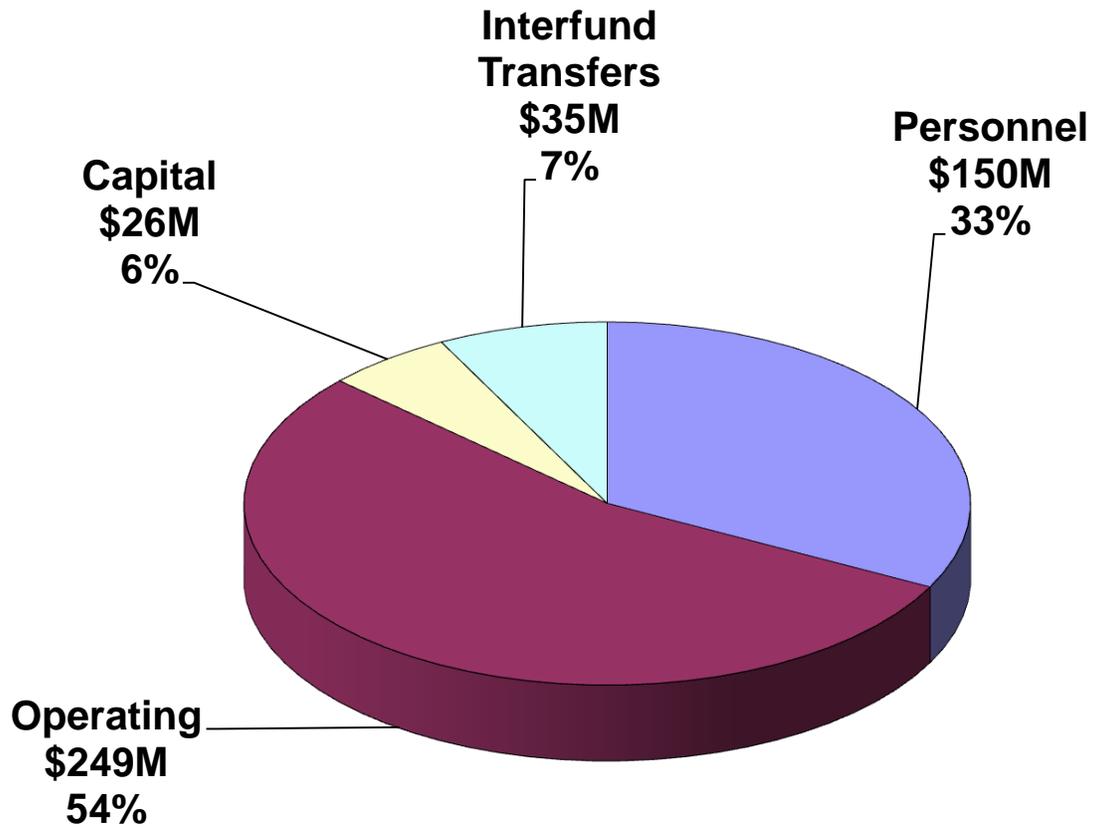
Interfund Transfers represent indirect cost allocations and operating transfers.

	2015 Budget Proposed	2014 Budget Adopted	2013 Actual	2015 vs 2014 Budget
General Government				
Archives	\$ 272,427	\$ 402,467	\$ 463,001	\$ (130,040)
Budget	1,127,760	1,232,881	1,201,599	(105,121)
Commissioners	616,731	589,303	612,409	27,428
Controller	2,022,321	2,089,103	2,206,652	(66,782)
Election Services	8,000	2,370	13,559	5,630
Facilities	2,626,369	2,226,572	1,227,413	399,797
Fleet Management	0	0	7,607	0
Human Resources	2,705,856	2,545,028	2,442,853	160,828
Information Systems	6,588,033	7,178,661	6,646,713	(590,628)
Mailroom/Printing	360,080	394,108	404,056	(34,028)
Non-Departmental	13,082,354	13,536,227	12,748,207	(453,873)
Purchasing	559,583	594,226	580,272	(34,643)
Real Estate	57,800	59,300	54,846	(1,500)
Recorder of Deeds	2,256,000	2,871,000	2,989,855	(615,000)
Solicitor	926,922	1,003,284	1,191,708	(76,362)
Tax Claim	7,156,000	7,005,000	7,434,923	151,000
Tax Collectors	50,500	46,000	39,812	4,500
Telecommunications	284,623	361,530	243,949	(76,907)
Treasurer	132,803,833	132,453,151	131,100,381	350,682
Veterans Affairs	27,500	400	345	27,100
Total General Government	\$ 173,532,692	\$ 174,590,611	\$ 171,610,160	\$ (1,057,919)
Judicial				
Clerk of Courts	1,437,815	1,420,400	1,377,423	17,415
Community Bail Program (BCPS)	75,660	61,300	85,075	14,360
Coroner	47,000	40,000	50,775	7,000
Court Reporters	0	0	0	0
Courts	1,634,419	1,576,402	1,637,562	58,017
District Attorney	620,831	565,100	653,980	55,731
District Justices	3,400,250	3,603,975	3,504,005	(203,725)
Law Library	21,000	28,500	21,673	(7,500)
Prothonotary	2,202,562	2,641,365	2,062,358	(438,803)
Public Defender	33,927	34,819	39,419	(892)
Register of Wills	1,065,410	1,123,950	1,512,429	(58,540)
Sheriff	2,205,706	2,072,473	2,177,208	133,233
Total Judicial	\$ 12,744,580	\$ 13,168,284	\$ 13,121,907	\$ (423,704)
Public Safety				
Adult Probation	2,719,370	2,800,049	2,901,387	(80,679)
Community Corrections	140,497	366,067	414,156	(225,570)
County Fire Training	68,428	59,745	68,915	8,683
Emergency Management	422,691	395,255	425,179	27,436
Jail System	4,866,020	4,728,753	4,565,369	137,267
Juvenile Probation	6,942,215	7,340,078	6,548,651	(397,863)
RIP Offenders Grant	341,364	434,403	394,448	(93,039)
Total Public Safety	\$ 15,500,585	\$ 16,124,350	\$ 15,318,105	\$ (623,765)

	2015 Budget Proposed	2014 Budget Adopted	2013 Actual	2015 vs 2014 Budget
Human Services				
Aging	8,405,519	9,808,240	10,082,943	(1,402,721)
Child Care Info Svcs	0	0	7,584,286	0
Children & Youth Serv	37,454,062	35,350,610	38,580,026	2,103,452
Council on Chemical Abuse	5,867,708	5,951,344	6,047,473	(83,636)
Domestic Relations	4,753,766	4,693,938	6,229,214	59,828
Health Choices	81,070,000	82,000,002	79,025,305	(930,002)
Human Services	2,647,176	2,885,377	2,801,276	(238,201)
Job Training	5,354,195	5,236,864	4,442,753	117,331
MH/DD	15,960,082	15,959,165	16,422,741	917
Total Human Services	\$ 161,512,508	\$ 161,885,540	\$ 171,216,017	\$ (373,032)
Public Works				
Solid Waste/Recycling	3,586,000	2,929,300	4,268,127	656,700
Total Public Works	\$ 3,586,000	\$ 2,929,300	\$ 4,268,127	\$ 656,700
Community & Economic Devlpmt.				
Ag & Land Preservation	250	1,618,216	712,956	(1,617,966)
Agricultural Extension	0	0	0	0
Community Development	3,053,340	4,203,478	2,767,197	(1,150,138)
GREP	0	0	0	0
Industrial Development Authority	0	0	0	0
Planning	604,993	545,830	559,345	59,163
RACC	0	0	0	0
Total Community & Economic Devl	\$ 3,658,583	\$ 6,367,524	\$ 4,039,498	\$ (2,708,941)
Cultural/Recreation				
County Library Systems	1,341,997	1,341,997	1,349,582	0
Parks System	3,002,204	1,953,664	737,646	1,048,540
Total Cultural/Recreation	\$ 4,344,201	\$ 3,295,661	\$ 2,087,228	\$ 1,048,540
Miscellaneous				
County Farm	43,803	43,803	43,803	0
Insurance	2,085,360	2,175,100	2,242,631	(89,740)
Liquid Fuels	11,381,088	10,866,575	1,971,287	514,513
Security	1,002,789	1,072,525	991,417	(69,736)
Special Legislation	3,916,346	3,964,120	3,819,009	(47,774)
Misc. - Muni. End User Radio Grant	0	0	0	0
Total Miscellaneous	\$ 18,429,386	\$ 18,122,123	\$ 9,068,147	\$ 307,263

	2015 Budget Proposed	2014 Budget Adopted	2013 Actual	2015 vs 2014 Budget
Debt Service				
Debt Service	2,095,280	2,127,916	2,400,901	(32,636)
Total Debt Service	<u>\$ 2,095,280</u>	<u>\$ 2,127,916</u>	<u>\$ 2,400,901</u>	<u>\$ (32,636)</u>
Berks County Residential Center				
Berks County Residential Center	9,539,098	7,203,341	14,320,968	2,335,757
Total Berks County Residential Center	<u>\$ 9,539,098</u>	<u>\$ 7,203,341</u>	<u>\$ 14,320,968</u>	<u>\$ 2,335,757</u>
Berks Heim				
Berks Heim	42,078,350	41,379,881	46,516,236	698,469
Total Berks Heim	<u>\$ 42,078,350</u>	<u>\$ 41,379,881</u>	<u>\$ 46,516,236</u>	<u>\$ 698,469</u>
Emergency 911 Systems				
Emergency 911 Systems	9,474,143	8,686,259	10,522,913	787,884
Total Emergency 911 Systems	<u>\$ 9,474,143</u>	<u>\$ 8,686,259</u>	<u>\$ 10,522,913</u>	<u>\$ 787,884</u>
Capital Projects Fund				
Capital Projects Fund	0	0	17,796,669	0
Total Capital Projects Fund	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,796,669</u>	<u>\$ 0</u>
Total Revenues By Department By Function	<u>\$ 456,495,406</u>	<u>\$ 455,880,790</u>	<u>\$ 482,286,876</u>	<u>\$ 614,616</u>

2015 Proposed Budget Expenditures by Type



Schedule of 2015 Proposed Budget Expenditures by Type
By Fund

County of Berks, Pennsylvania
2015 Proposed Annual Budget

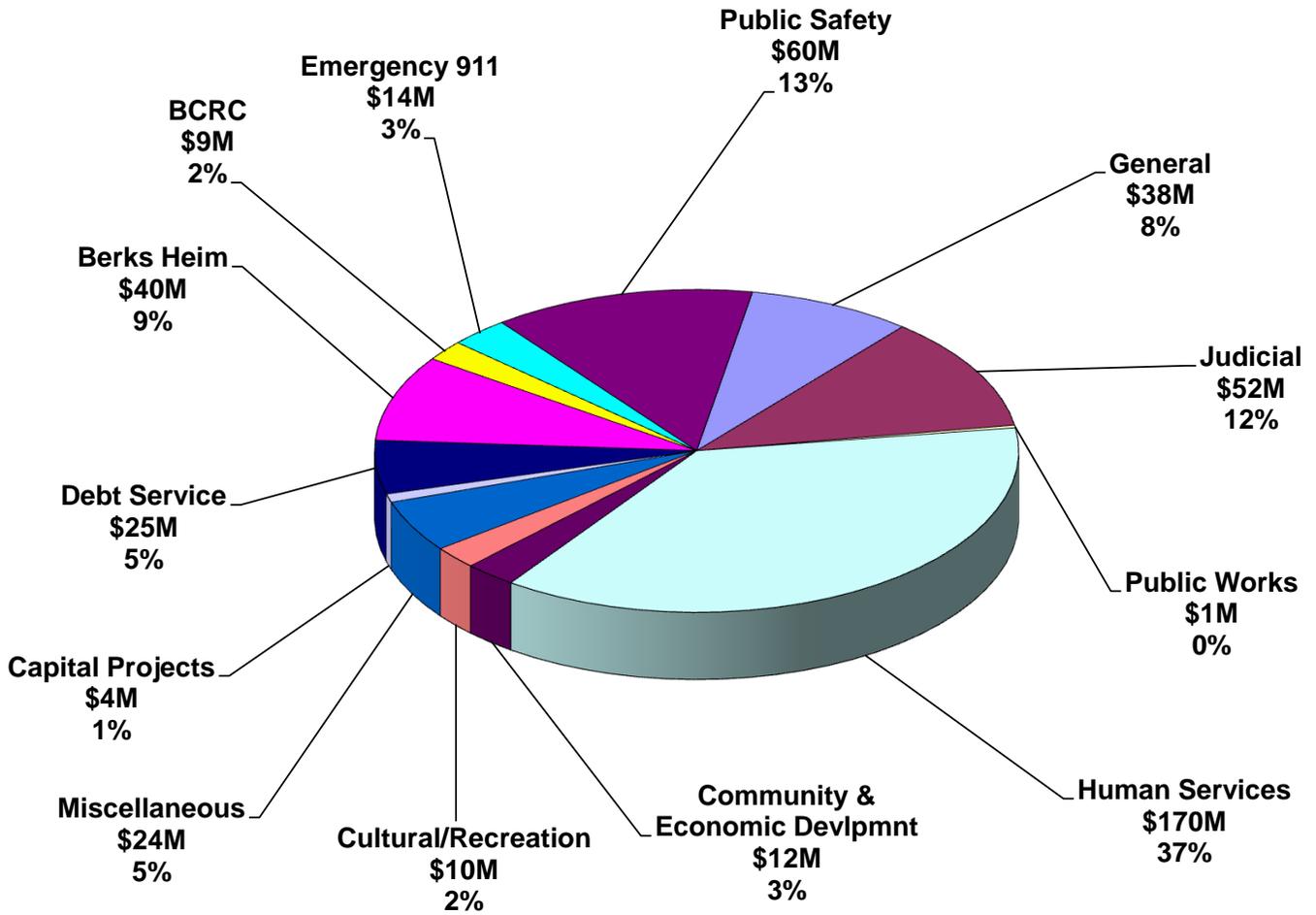
	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 90,119,938	\$ 78,011,363	\$ 9,032,622	\$ 25,647,150	\$ 202,811,073
Special Revenue Funds					
Aging	2,387,001	5,303,732	0	714,786	8,405,519
Child Care Info Svcs	0	0	0	429	429
Children & Youth Serv	10,392,249	30,894,087	5,903	2,155,218	43,447,457
Community Development	0	3,053,340	0	0	3,053,340
Council on Chemical Abuse	0	5,867,708	0	1,022	5,868,730
Domestic Relations	5,399,444	271,466	126,500	893,138	6,690,548
Health Choices	364,258	80,631,265	0	74,477	81,070,000
Human Services	23,031	2,499,794	0	125,233	2,648,058
Job Training	1,524,359	3,672,674	6,500	150,662	5,354,195
Liquid Fuels	186,264	662,805	12,305,232	101,130	13,255,431
MH/DD	386,635	16,178,420	0	104,027	16,669,082
Special Legislation	0	2,092,358	0	1,529,080	3,621,438
Total Special Revenue Funds	\$ 20,663,241	\$ 151,127,649	\$ 12,444,135	\$ 5,849,202	\$ 190,084,227
Enterprise Funds					
Berks County Residential Center	5,160,621	2,349,611	55,000	1,777,475	9,342,707
Berks Heim	27,301,677	10,855,333	399,993	992,281	39,549,284
Emergency 911 Systems	6,523,847	6,553,843	50,000	432,857	13,560,547
Total Enterprise Funds	\$ 38,986,145	\$ 19,758,787	\$ 504,993	\$ 3,202,613	\$ 62,452,538
Capital Projects Fund					
Capital Projects Fund	0	0	3,899,738	0	3,899,738
Total Capital Projects Fund	\$ 0	\$ 0	\$ 3,899,738	\$ 0	\$ 3,899,738
Total 2015 Expenditures	\$ 149,769,324	\$ 248,897,799	\$ 25,881,488	\$ 34,698,965	\$ 459,247,576

Notes:

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

Interfund Transfers represent indirect cost allocations and operating transfers.

2015 Proposed Budget Expenditures by Function



	2015 Budget Proposed	2014 Budget Adopted	2013 Actual	2015 vs 2014 Budget
General Government				
Archives	\$ 246,673	\$ 374,283	\$ 535,599	\$ (127,610)
Budget	1,239,989	1,182,813	1,106,890	57,176
Commissioners	1,988,135	2,185,461	1,875,907	(197,326)
Controller	2,181,345	2,292,776	2,161,263	(111,431)
Election Services	1,818,110	1,738,242	1,606,036	79,868
Facilities	10,392,124	11,340,522	10,181,101	(948,398)
Fleet Management	5,313	4,313	925	1,000
Human Resources	3,133,559	2,930,260	2,595,563	203,299
Information Systems	7,520,162	6,977,519	5,546,300	542,643
Mailroom/Printing	430,440	468,068	390,866	(37,628)
Purchasing	612,857	632,488	550,677	(19,631)
Real Estate	2,798,399	3,119,159	2,677,288	(320,760)
Recorder of Deeds	1,113,953	1,313,048	1,340,218	(199,095)
Solicitor	1,237,391	1,230,309	1,218,248	7,082
Tax Claim	935,878	923,784	895,505	12,094
Tax Collectors	432,481	511,187	455,123	(78,706)
Telecommunications	276,512	362,490	216,643	(85,978)
Treasurer	918,225	873,228	867,606	44,997
Veterans Affairs	671,911	665,089	634,321	6,822
Total General Government	\$ 37,953,457	\$ 39,125,039	\$ 34,856,079	\$ (1,171,582)
Judicial				
Clerk of Courts	2,458,909	2,473,769	2,428,376	(14,860)
Community Bail Program (BCPS)	554,194	570,313	584,280	(16,119)
Coroner	1,382,102	1,391,491	1,422,078	(9,389)
Court Reporters	2,209,237	2,181,992	2,165,671	27,245
Courts	8,593,672	8,435,299	8,188,664	158,373
District Attorney	10,235,099	10,147,200	9,759,718	87,899
District Justices	10,354,660	10,330,227	9,624,817	24,433
Law Library	611,092	613,581	585,982	(2,489)
Prothonotary	2,767,982	2,792,952	2,398,814	(24,970)
Public Defender	3,253,435	3,098,195	2,852,248	155,240
Register of Wills	1,006,037	1,035,213	990,522	(29,176)
Sheriff	9,040,256	8,941,447	9,020,183	98,809
Total Judicial	\$ 52,466,675	\$ 52,011,679	\$ 50,021,353	\$ 454,996
Public Safety				
Adult Probation	7,115,590	6,886,025	6,650,657	229,565
Community Corrections	2,079,573	2,229,400	1,877,367	(149,827)
County Fire Training	670,205	946,819	231,294	(276,614)
Emergency Management	1,166,716	1,569,308	3,620,915	(402,592)
Jail System	34,100,984	35,303,825	33,078,306	(1,202,841)
Juvenile Probation	14,885,511	15,617,185	14,590,485	(731,674)
RIP Offenders Grant	341,364	457,635	408,718	(116,271)
Miscellaneous	0	0	58,000	0
Total Public Safety	\$ 60,359,943	\$ 63,010,197	\$ 60,515,742	\$ (2,650,254)

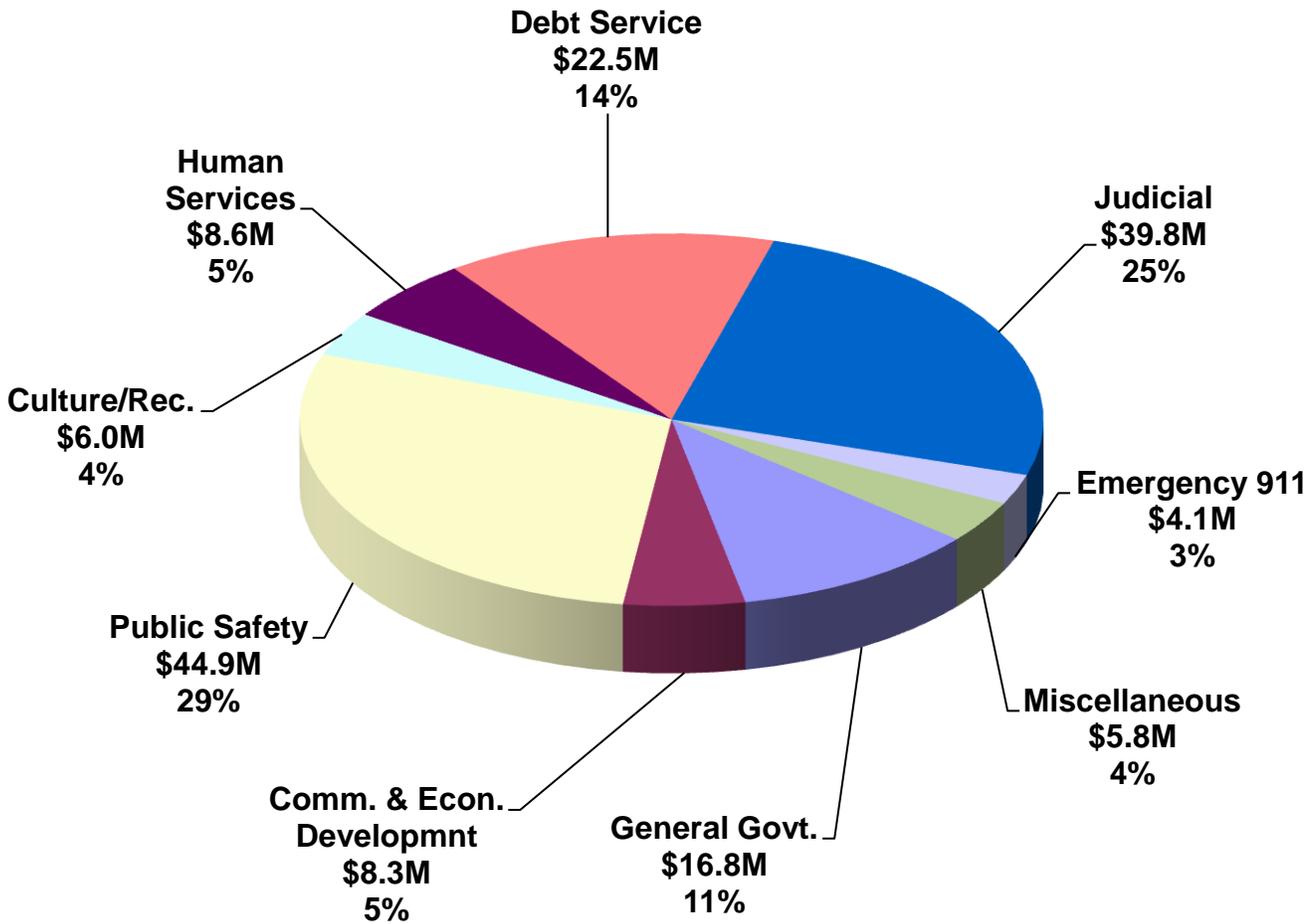
	2015 Budget Proposed	2014 Budget Adopted	2013 Actual	2015 vs 2014 Budget
Human Services				
Aging	8,405,519	9,808,240	10,037,377	(1,402,721)
Child Care Info Svcs	429	0	7,584,286	429
Children & Youth Serv	43,447,457	41,158,881	38,571,352	2,288,576
Council on Chemical Abuse	5,868,730	5,952,998	6,061,089	(84,268)
Domestic Relations	6,690,548	6,574,842	6,229,832	115,706
Health Choices	81,070,000	82,000,002	79,025,305	(930,002)
Human Services	2,648,058	2,885,385	2,837,595	(237,327)
Job Training	5,354,195	5,236,864	4,354,946	117,331
MH/DD	16,669,082	16,719,608	16,422,741	(50,526)
Total Human Services	\$ 170,154,018	\$ 170,336,820	\$ 171,124,523	\$ (182,802)
Public Works				
Solid Waste/Recycling	1,191,356	1,196,334	1,194,510	(4,978)
Total Public Works	\$ 1,191,356	\$ 1,196,334	\$ 1,194,510	\$ (4,978)
Community & Economic Devlpmnt.				
Ag & Land Preservation	1,346,630	1,958,666	2,102,262	(612,036)
Agricultural Extension	540,004	536,837	510,856	3,167
BARTA	0	472,053	449,577	(472,053)
(2) Community Development	3,053,340	4,203,477	2,736,690	(1,150,137)
(1) GREP	500,000	500,000	700,000	0
Industrial Development Authority	0	0	212	0
Planning	1,626,449	1,593,753	1,391,522	32,696
RACC	3,100,000	3,100,000	3,100,000	0
Tourism	0	0	50,000	0
(3) Miscellaneous	1,745,946	1,735,946	1,750,946	10,000
Total Community & Economic Devl	\$ 11,912,369	\$ 14,100,732	\$ 12,792,065	\$ (2,188,363)
Cultural/Recreation				
County Library Systems	4,756,656	4,671,296	4,696,952	85,360
Parks System	5,610,498	4,492,629	3,283,347	1,117,869
Miscellaneous	0	0	0	0
Total Cultural/Recreation	\$ 10,367,154	\$ 9,163,925	\$ 7,980,299	\$ 1,203,229
Miscellaneous				
Contingency General	3,500,000	3,500,000	0	0
County Farm	0	0	0	0
Insurance	2,075,906	1,816,577	1,936,889	259,329
Liquid Fuels	13,255,431	12,272,902	2,530,495	982,529
Security	1,396,920	1,399,937	1,270,952	(3,017)
Special Legislation	3,621,438	3,818,075	3,844,883	(196,637)
Misc. - Muni. End User Radio Grant	0	1,124,239	645,239	(1,124,239)
Total Miscellaneous	\$ 23,849,695	\$ 23,931,730	\$ 10,228,458	\$ (82,035)

	2015 Budget Proposed	2014 Budget Adopted	2013 Actual	2015 vs 2014 Budget
Debt Service				
Debt Service	24,640,633	25,667,449	24,624,338	(1,026,816)
Total Debt Service	<u>\$ 24,640,633</u>	<u>\$ 25,667,449</u>	<u>\$ 24,624,338</u>	<u>\$ (1,026,816)</u>
Berks County Residential Center				
Berks County Residential Center	9,342,707	7,188,678	10,059,254	2,154,029
Total Berks County Residential Center	<u>\$ 9,342,707</u>	<u>\$ 7,188,678</u>	<u>\$ 10,059,254</u>	<u>\$ 2,154,029</u>
Berks Heim				
Berks Heim	39,549,284	39,745,163	38,407,434	(195,879)
Total Berks Heim	<u>\$ 39,549,284</u>	<u>\$ 39,745,163</u>	<u>\$ 38,407,434</u>	<u>\$ (195,879)</u>
Emergency 911 System				
Emergency 911 Systems	13,560,547	12,244,704	8,672,278	1,315,843
Total Emergency 911 System	<u>\$ 13,560,547</u>	<u>\$ 12,244,704</u>	<u>\$ 8,672,278</u>	<u>\$ 1,315,843</u>
Capital Projects Fund				
Capital Projects - GOB	0	0	62,170	0
Capital Projects Fund	3,899,738	32,085,619	24,674,905	(28,185,881)
Total Capital Projects	<u>\$ 3,899,738</u>	<u>\$ 32,085,619</u>	<u>\$ 24,737,075</u>	<u>\$ (28,185,881)</u>
Total Expenses By Department				
By Function	<u>\$ 459,247,576</u>	<u>\$ 489,808,069</u>	<u>\$ 455,213,408</u>	<u>\$ (30,560,493)</u>

Footnotes:

- (1) The County will direct BCIDA to forward half of the 2014/2015 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 12/31/17.
- (2) The County is a sponsor of RACC. The 2015 funding is \$3.1M for Operations and \$750K for specified Capital Projects funded by the Redevelopment Authority of Berks County.
- (3) Consistent with prior years, this includes DID and the General Fund contribution to Drug and Alcohol Programs (COCA).

2015 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>
¹ Archives	-	-	-	-	
Budget	1,127,760	1,239,989	0	(112,229)	
Commissioners	616,731	1,988,135	0	(1,371,404)	
Controller	2,022,321	2,181,345	0	(159,024)	
Election Services	8,000	1,818,110	0	(1,810,110)	
Facilities	2,626,369	10,392,124	0	(7,765,755)	
Fleet Management	0	5,313	0	(5,313)	
Human Resources	2,705,856	3,133,559	0	(427,703)	
Information Systems	6,588,033	7,520,162	0	(932,129)	
Mailroom/Printing	360,080	430,440	0	(70,360)	
¹ Non-Departmental	-	-	-	-	
Purchasing	559,583	612,857	0	(53,274)	
Real Estate	57,800	2,798,399	0	(2,740,599)	
¹ Recorder of Deeds	-	-	-	-	
Solicitor	926,922	1,237,391	0	(310,469)	
¹ Tax Claim	-	-	-	-	4,672,000
Tax Collectors	50,500	432,481	0	(381,981)	
¹ Telecommunications	-	-	-	-	
¹ Treasurer	-	-	-	-	131,392,352
Veterans Affairs	27,500	671,911	0	(644,411)	
Total General Government Function	17,677,455	34,462,216	0	(16,784,761)	136,064,352
<u>Judicial</u>					
Clerk of Courts	1,437,815	2,458,909	0	(1,021,094)	
Community Bail Program (BCPS)	75,660	554,194	0	(478,534)	
Coroner	47,000	1,382,102	0	(1,335,102)	
Court Reporters	0	2,209,237	0	(2,209,237)	
Courts	1,634,419	8,593,672	0	(6,959,253)	
District Attorney	620,831	10,235,099	0	(9,614,268)	
District Justices	3,400,250	10,354,660	0	(6,954,410)	
Law Library	21,000	611,092	0	(590,092)	
Prothonotary	2,202,562	2,767,982	0	(565,420)	
Public Defender	33,927	3,253,435	0	(3,219,508)	
¹ Register of Wills	-	-	-	-	
Sheriff	2,205,706	9,040,256	0	(6,834,550)	
Total Judicial Function	11,679,170	51,460,638	0	(39,781,468)	
<u>Public Safety</u>					
Adult Probation	2,719,370	7,115,590	0	(4,396,220)	
Community Corrections	140,497	2,079,573	0	(1,939,076)	
County Fire Training	68,428	670,205	0	(601,777)	
Emergency Management	422,691	1,166,716	0	(744,025)	
Jail System	4,866,020	34,100,984	0	(29,234,964)	
Juvenile Probation	6,942,215	14,885,511	0	(7,943,296)	
¹ RIP Offenders Grant	-	-	-	-	
Total Public Safety Function	15,159,221	60,018,579	0	(44,859,358)	
<u>Human Services</u>					
¹ Aging	-	-	-	-	
Child Care Info Svcs	0	429	0	(429)	
Children & Youth Serv	37,454,062	43,447,457	0	(5,993,395)	
Council on Chemical Abuse	5,867,708	5,868,730	0	(1,022)	
Domestic Relations	4,753,766	6,690,548	0	(1,936,782)	
¹ Health Choices	-	-	-	-	

Schedule of 2015 Proposed Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2015 Proposed 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>
Human Services	2,647,176	2,648,058	(882)	0	
¹ Job Training	-	-	-	-	
MH/DD	15,960,082	16,669,082	0	(709,000)	
Total Human Services Function	66,682,794	75,324,304	(882)	(8,640,628)	
<u>Public Works</u>					
¹ Solid Waste/Recycling	-	-	-	-	
Total Public Works Function	0	0	0	0	0
<u>Community & Economic Devlpmnt</u>					
Ag & Land Preservation	250	1,346,630	0	(1,346,380)	
Agricultural Extension	0	540,004	0	(540,004)	
BARTA	0	0	0	0	
¹ Community Development	-	-	-	-	
GREP	0	500,000	0	(500,000)	
¹ Industrial Development Authority	-	-	-	-	
Planning	604,993	1,626,449	0	(1,021,456)	
RACC	0	3,100,000	0	(3,100,000)	
Miscellaneous	0	1,745,946	0	(1,745,946)	
Total Commn & Econom Dvlpmnt Function	605,243	8,859,029	0	(8,253,786)	
<u>Cultural/Recreation</u>					
County Library Systems	1,341,997	4,756,656	0	(3,414,659)	
Parks System	3,002,204	5,610,498	0	(2,608,294)	
Total Cultural/Recreation Function	4,344,201	10,367,154	0	(6,022,953)	
<u>Miscellaneous</u>					
Contingency General	0	3,500,000	0	(3,500,000)	
¹ County Farm	-	-	-	-	
¹ Insurance	-	-	-	-	
Liquid Fuels	11,381,088	13,255,431	(1,874,343)	0	
Security	1,002,789	1,396,920	0	(394,131)	
¹ Special Legislation	-	-	-	-	
Total Miscellaneous Function	12,383,877	18,152,351	(1,874,343)	(3,894,131)	
<u>Debt Service</u>					
Debt Service	2,095,280	24,640,633	0	(22,545,353)	
Total Debt Service Function	2,095,280	24,640,633	0	(22,545,353)	0
<u>Berks County Residential Center</u>					
¹ Berks County Residential Center	-	-	-	-	
Total Berks County Residential Center	0	0	0	0	0
<u>Berks Heim</u>					
¹ Berks Heim	-	-	-	-	
Total Berks Heim Function	0	0	0	0	0
<u>Emergency 911 System</u>					
Emergency 911 Systems	9,474,143	13,560,547	(4,086,404)	0	
Total Emergency 911 Function	9,474,143	13,560,547	(4,086,404)	0	0
Total Functions w/out Capital Projects	140,101,384	296,845,451	(5,961,629)	(150,782,438)	136,064,352

Schedule of 2015 Proposed Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2015 Proposed 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 Tax and General Fund Balance Consumed	(150,782,438)				
Total Special Revenue/Enterprise Fund Balance Consumed	(5,961,629)				
Total Tax and Fund Balance Consumed	(156,744,067)				
Less: Total Tax Revenue Consumed	136,064,352				
Budget Surplus/(Deficit) before fund balance	(20,679,715)				
General Fund Balance Consumed	(14,718,086)				
Special Revenue Fund Balance Consumed	(1,875,225)				
Enterprise Fund Balance Consumed	(4,086,404)				
Total	(20,679,715)				

Notes:

¹In 2015 these operations do not consume taxes or fund balance.

2015 Proposed Budget Consumption of Taxes and Fund Balance Comparison by Function

