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	2016 Beginning Fund Balance (1)	2016 Budget Revenue (2)	2016 Budget Expenditures (2)	2016 Budget Adjustments (3)	Adopted 2016 Ending Fund Balance (3)
<b>GENERAL FUND (3)</b>					
Unassigned	\$ 103,705,684	\$ 214,937,186	\$ 219,471,166	\$ 5,664,881	\$ 104,836,585
Non-Spendable (4)	1,364,327				1,364,327
Committed (5)	0				0
Restricted (6)	2,954,120			(295,718)	2,658,402
Assigned (7)	27,573,391			(17,110,976)	10,462,415
	<u>\$ 135,597,522</u>	<u>\$ 214,937,186</u>	<u>\$ 219,471,166</u>	<u>\$ (11,741,813)</u>	<u>\$ 119,321,729</u>
<b>SPECIAL REVENUE FUNDS</b>					
Aging	60	8,526,872	8,526,872		60
Child Care Info Svcs	0	0	0		0
Children & Youth Serv	20,513	38,417,991	45,309,208	6,891,217	20,513
Community Development	(3,685)	4,100,736	4,100,736		(3,685)
Council on Chemical Abuse	0	5,939,294	5,939,720	426	0
Domestic Relations	3,549	4,774,300	6,537,450	1,763,150	3,549
Emergency 911 Systems	4,129,193	10,461,675	13,836,228	2,384,553	3,139,193
Health Choices	0	91,615,000	91,615,000		0
Human Services	16,268	2,766,772	2,766,772		16,268
Job Training	667,990	4,931,980	4,931,980		667,990
Liquid Fuels	4,731,929	18,277,493	19,215,559		3,793,863
MH/DD	(7)	15,729,198	16,431,665	702,467	(7)
Special Legislation	2,283,269	4,116,476	3,915,710		2,484,035
	<u>\$ 11,849,079</u>	<u>\$ 209,657,787</u>	<u>\$ 223,126,900</u>	<u>\$ 11,741,813</u>	<u>\$ 10,121,779</u>
<b>ENTERPRISE FUNDS</b>					
Berks County Residential Center	5,943,095	8,606,607	8,422,504	(275,361)	5,851,837
Berks Heim	3,970,324	42,680,798	40,269,108	(923,466)	5,458,548
	<u>\$ 9,913,419</u>	<u>\$ 51,287,405</u>	<u>\$ 48,691,612</u>	<u>\$ (1,198,827)</u>	<u>\$ 11,310,385</u>
<b>Total Enterprise Funds</b>	<u>\$ 9,913,419</u>	<u>\$ 51,287,405</u>	<u>\$ 48,691,612</u>	<u>\$ (1,198,827)</u>	<u>\$ 11,310,385</u>
<b>Total Designated/Undesignated Fund Balance Without Capital Projects Fund</b>	<u>\$ 157,360,020</u>	<u>\$ 475,882,378</u>	<u>\$ 491,289,678</u>	<u>\$ (1,198,827)</u>	<u>\$ 140,753,893</u>
<b>Capital Projects Fund</b>	\$	\$ 0	\$ 2,923,734	\$ 0	\$ (2,923,734)
<b>Totals</b>	<u>\$ 157,360,020</u>	<u>\$ 475,882,378</u>	<u>\$ 494,213,412</u>	<u>\$ (1,198,827)</u>	<u>\$ 137,830,159</u>

Schedule of 2016 Projected Fund Balance

County of Berks, Pennsylvania  
2016 Adopted Annual Budget

Non-Spendable General Fund Balance: (4)

Conversion Pay	\$	57,739	
Inventories & Pre-Paid		<u>1,306,588</u>	1,364,327

Committed General Fund Balance: (5)

0

Restricted General Fund Balance: (6)

ACT 198		277,076	
Farmland preservation		0	
Hazmat response		1,615,805	
Workers Comp		362,229	
Services Ctr Parking Garage		254,344	
Act 13 Marcellus Shale		132,994	
Divorce Masters		15,954	
			<u>2,658,402</u>

Assigned General Fund Balance: (7)

222 Corridor		5,000,000	
Encumbrances		353,932	
Environmental Litigation		75,394	
Health Insurance Reserve		4,000,000	
Wastewater Treatment Plant		1,033,089	
			<u>10,462,415</u>

Total Restricted, Non-Spendable, and Assigned Fund Balance at 12/31/16

\$ 14,485,144

Budgeted General Fund support of Special Revenue Funds:

CYS	6,891,217	
COCA	426	
Domestic Relations	1,763,150	
Emergency 911 Systems	2,384,553	
MH/DD	<u>702,467</u>	
		<u>11,741,813</u>

Sub-total 26,226,957

Reversal of 12/31/2015 Restricted, Non-Spendable, and Assigned

(31,891,838)

Total \$ (5,664,881)

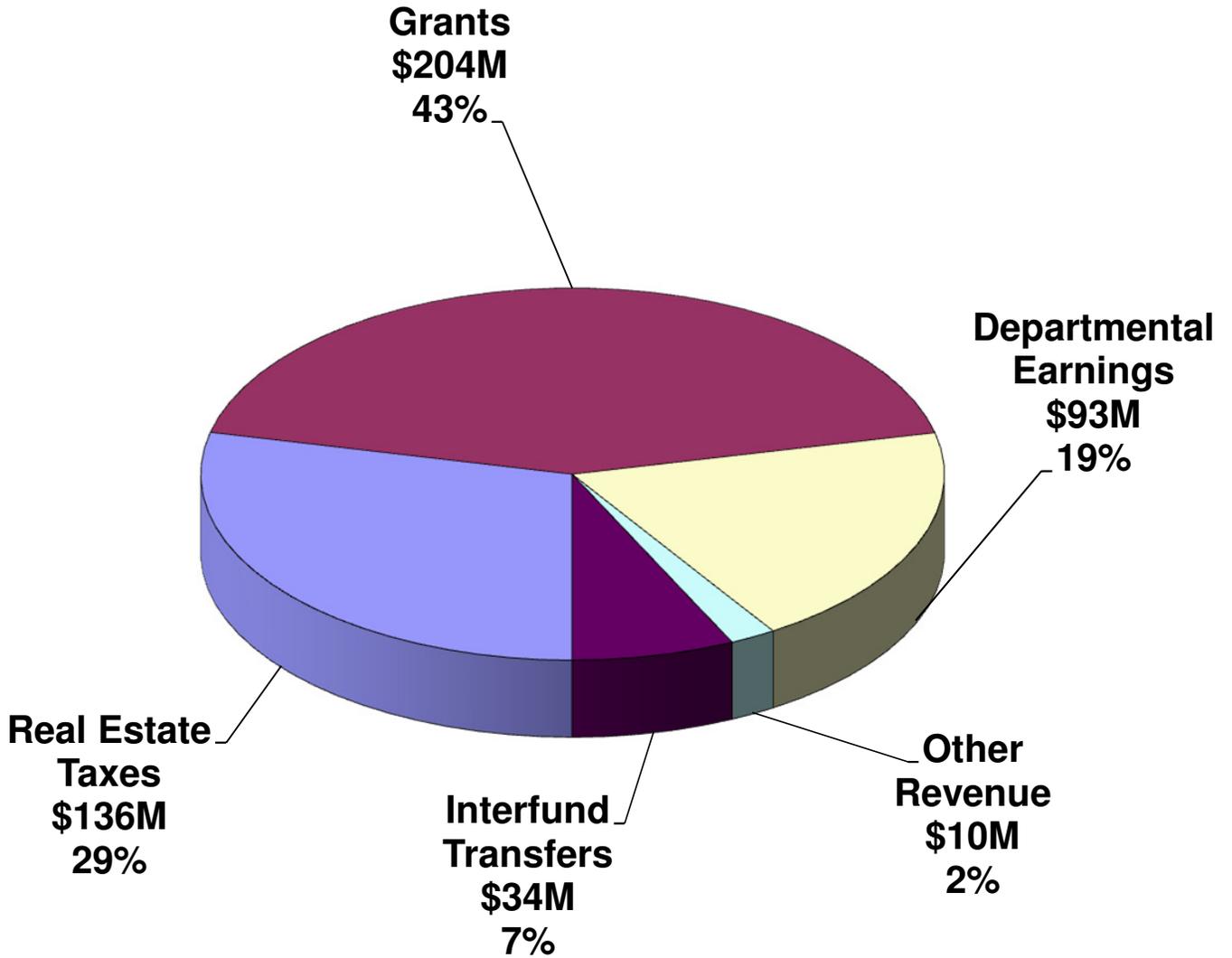
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/15 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.  
Capital Projects Fund Balance is Restricted.

# 2016 Adopted Budget Revenue by Source



Schedule of 2016 Adopted Budget Revenue Sources  
By Fund

County of Berks, Pennsylvania  
2016 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
<b>General Fund</b>	\$ 136,178,473	\$ 13,338,046	\$ 27,954,884	\$ 5,996,492	\$ 31,469,291	\$ 214,937,186
<b>Special Revenue Fund</b>						
Aging	0	7,761,500	252,044	5,523	507,805	8,526,872
Children & Youth Serv	0	37,545,347	4,200	868,444	0	38,417,991
Community Development	0	3,587,051	513,685	0	0	4,100,736
Council on Chemical Abuse	0	4,213,348	0	0	1,725,946	5,939,294
Domestic Relations	0	4,414,300	360,000	0	0	4,774,300
Emergency 911 Systems	0	0	9,872,182	589,493	0	10,461,675
Health Choices	0	91,600,000	0	15,000	0	91,615,000
Human Services	0	2,766,272	0	500	0	2,766,772
Job Training	0	4,738,017	193,963	0	0	4,931,980
Liquid Fuels	0	17,220,695	1,002,688	54,110	0	18,277,493
MH/DD	0	15,669,263	54,935	5,000	0	15,729,198
Special Legislation	0	848,488	3,265,005	2,983	0	4,116,476
<b>Total Special Revenue Funds</b>	\$ 0	\$ 190,364,281	\$ 15,518,702	\$ 1,541,053	\$ 2,233,751	\$ 209,657,787
<b>Enterprise Funds</b>						
Berks County Residential Center	0	0	6,671,747	1,934,860	0	8,606,607
Berks Heim	0	0	42,619,084	61,714	0	42,680,798
<b>Total Enterprise Funds</b>	\$ 0	\$ 0	\$ 49,290,831	\$ 1,996,574	\$ 0	\$ 51,287,405
<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 2016 Revenues</b>	\$ <u>136,178,473</u>	\$ <u>203,702,327</u>	\$ <u>92,764,417</u>	\$ <u>9,534,119</u>	\$ <u>33,703,042</u>	\$ <u>475,882,378</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).

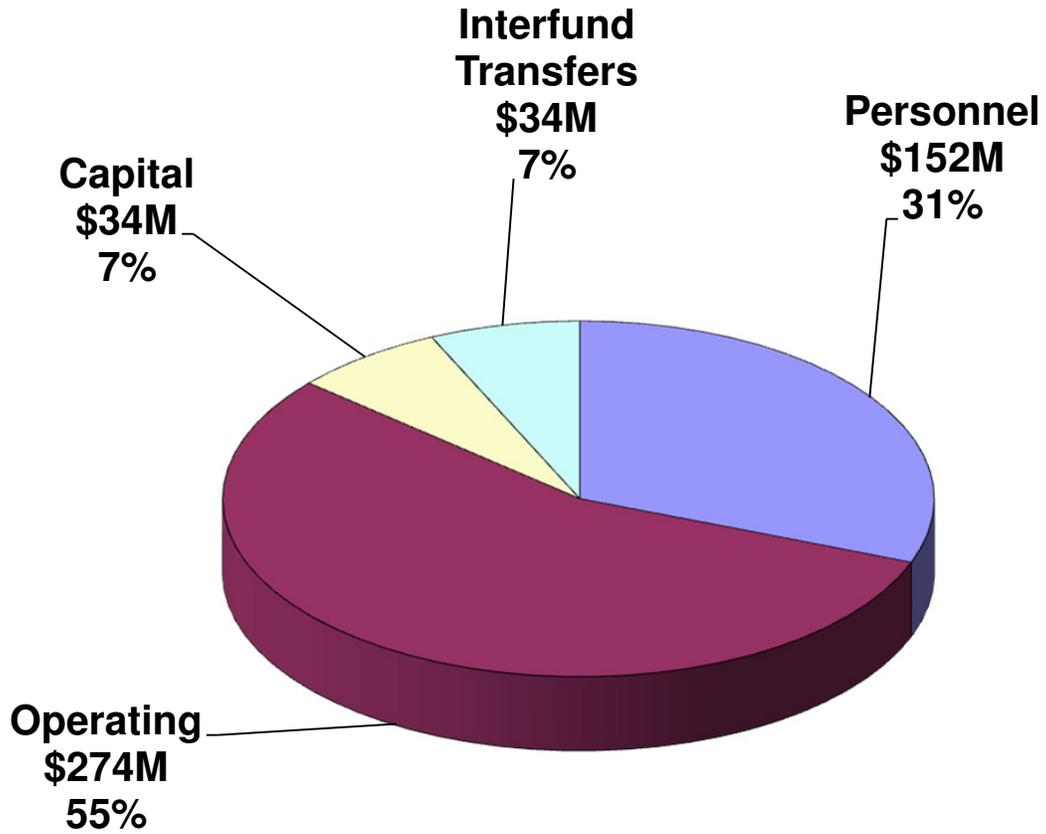
Interfund Transfers represent indirect cost allocations and operating transfers.

	2016 Budget Adopted	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
<b>General Government</b>				
Archives	\$ 270,482	\$ 272,427	\$ 402,709	\$ (1,945)
Budget	1,141,686	1,127,760	1,231,324	13,926
Commissioners	544,841	616,731	585,872	(71,890)
Controller	1,976,791	2,022,061	2,085,346	(45,270)
Election Services	2,000	8,000	12,665	(6,000)
Facilities	3,242,860	2,626,369	2,255,388	616,491
Fleet Management	0	0	0	0
Human Resources	2,542,754	2,705,856	2,646,476	(163,102)
Information Systems	6,179,576	6,587,865	7,357,989	(408,289)
Mailroom/Printing	379,697	360,080	391,777	19,617
Non-Departmental	11,492,201	13,082,354	13,518,946	(1,590,153)
Purchasing	625,175	559,583	593,044	65,592
Real Estate	42,500	57,800	48,421	(15,300)
Recorder of Deeds	2,291,008	2,268,000	2,387,902	23,008
Solicitor	1,758,102	926,922	971,819	831,180
Tax Claim	6,763,022	7,156,000	7,110,209	(392,978)
Tax Collectors	50,500	50,500	51,310	0
Telecommunications	218,242	284,623	361,007	(66,381)
Treasurer	133,493,896	133,071,156	132,426,191	422,740
Veterans Affairs	500	27,500	27,653	(27,000)
<b>Total General Government</b>	<b>\$ 173,015,833</b>	<b>\$ 173,811,587</b>	<b>\$ 174,466,048</b>	<b>\$ (795,754)</b>
<b>Judicial</b>				
Clerk of Courts	1,448,282	1,437,815	1,447,011	10,467
Community Bail Program (BCPS)	70,600	75,660	72,850	(5,060)
Coroner	52,000	47,000	51,845	5,000
Court Reporters	0	0	0	0
Courts	1,712,337	1,634,419	1,668,770	77,918
District Attorney	817,429	688,824	721,012	128,605
District Justices	3,412,255	3,400,250	3,345,952	12,005
Law Library	9,000	21,000	21,925	(12,000)
Prothonotary	2,162,856	2,202,562	1,946,016	(39,706)
Public Defender	26,000	28,732	35,011	(2,732)
Register of Wills	1,054,660	1,065,410	1,017,858	(10,750)
Sheriff	2,108,896	2,191,178	2,144,478	(82,282)
<b>Total Judicial</b>	<b>\$ 12,874,315</b>	<b>\$ 12,792,850</b>	<b>\$ 12,472,728</b>	<b>\$ 81,465</b>
<b>Public Safety</b>				
Adult Probation	2,720,172	2,721,521	3,158,639	(1,349)
Community Corrections	104,208	140,497	139,091	(36,289)
County Fire Training	45,000	68,428	56,574	(23,428)
Emergency Management	510,571	422,691	452,912	87,880
Jail System	4,523,828	4,866,020	5,030,703	(342,192)
Juvenile Probation	6,809,752	6,935,288	7,002,693	(125,536)
RIP Offenders Grant	322,258	341,364	172,345	(19,106)
<b>Total Public Safety</b>	<b>\$ 15,035,789</b>	<b>\$ 15,495,809</b>	<b>\$ 16,012,957</b>	<b>\$ (460,020)</b>

	2016 Budget Adopted	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
<b>Human Services</b>				
Aging	8,526,872	9,048,500	8,863,921	(521,628)
Child Care Info Svcs	0	0	0	0
Children & Youth Serv	38,417,991	37,316,657	34,697,086	1,101,334
Council on Chemical Abuse	5,939,294	5,939,294	6,069,777	0
Domestic Relations	4,774,300	4,701,609	4,668,700	72,691
Health Choices	91,615,000	81,070,000	83,627,704	10,545,000
Human Services	2,766,772	2,647,176	2,633,708	119,596
Job Training	4,931,980	5,444,845	5,341,874	(512,865)
MH/DD	15,729,198	15,958,632	15,349,580	(229,434)
<b>Total Human Services</b>	<b>\$ 172,701,407</b>	<b>\$ 162,126,713</b>	<b>\$ 161,252,350</b>	<b>\$ 10,574,694</b>
<b>Public Works</b>				
Solid Waste/Recycling	3,585,300	3,586,000	3,687,979	(700)
<b>Total Public Works</b>	<b>\$ 3,585,300</b>	<b>\$ 3,586,000</b>	<b>\$ 3,687,979</b>	<b>\$ (700)</b>
<b>Community &amp; Economic Devlpmnt.</b>				
Ag & Land Preservation	1,000,200	250	644,397	999,950
Agricultural Extension	0	0	0	0
Community Development	4,100,736	3,053,340	2,719,837	1,047,396
GREP	0	0	0	0
Industrial Development Authority	0	0	0	0
Planning	624,689	604,993	607,684	19,696
RACC	0	0	0	0
<b>Total Community &amp; Economic Devl</b>	<b>\$ 5,725,625</b>	<b>\$ 3,658,583</b>	<b>\$ 3,971,918</b>	<b>\$ 2,067,042</b>
<b>Cultural/Recreation</b>				
County Library Systems	1,341,997	1,341,997	1,292,331	0
Parks System	2,706,337	3,002,204	351,795	(295,867)
<b>Total Cultural/Recreation</b>	<b>\$ 4,048,334</b>	<b>\$ 4,344,201</b>	<b>\$ 1,644,126</b>	<b>\$ (295,867)</b>
<b>Miscellaneous</b>				
County Farm	43,803	43,803	45,003	0
Insurance	1,593,065	1,890,901	1,945,150	(297,836)
Liquid Fuels	18,277,493	11,381,088	4,838,201	6,896,405
Security	1,017,733	1,002,789	1,070,518	14,944
Special Legislation	4,116,476	3,916,346	4,122,856	200,130
Misc. - Muni. End User Radio Grant	0	0	0	0
<b>Total Miscellaneous</b>	<b>\$ 25,048,570</b>	<b>\$ 18,234,927</b>	<b>\$ 12,021,728</b>	<b>\$ 6,813,643</b>

	2016 Budget Adopted	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
<b>Debt Service</b>				
Debt Service	2,098,125	2,095,280	2,106,133	2,845
<b>Total Debt Service</b>	<u>\$ 2,098,125</u>	<u>\$ 2,095,280</u>	<u>\$ 2,106,133</u>	<u>\$ 2,845</u>
<b>Berks County Residential Center</b>				
Berks County Residential Center	8,606,607	10,315,674	7,709,140	(1,709,067)
<b>Total Berks County Residential Center</b>	<u>\$ 8,606,607</u>	<u>\$ 10,315,674</u>	<u>\$ 7,709,140</u>	<u>\$ (1,709,067)</u>
<b>Berks Heim</b>				
Berks Heim	42,680,798	42,078,350	41,147,983	602,448
<b>Total Berks Heim</b>	<u>\$ 42,680,798</u>	<u>\$ 42,078,350</u>	<u>\$ 41,147,983</u>	<u>\$ 602,448</u>
<b>Emergency 911 Systems</b>				
Emergency 911 Systems	10,461,675	9,474,143	11,075,677	987,532
<b>Total Emergency 911 Systems</b>	<u>\$ 10,461,675</u>	<u>\$ 9,474,143</u>	<u>\$ 11,075,677</u>	<u>\$ 987,532</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	0	0	10,003,874	0
<b>Total Capital Projects Fund</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,003,874</u>	<u>\$ 0</u>
<b>Total Revenues By Department By Function</b>	<u>\$ 475,882,378</u>	<u>\$ 458,014,117</u>	<u>\$ 457,572,641</u>	<u>\$ 17,868,261</u>

# 2016 Adopted Budget Expenditures by Type



Schedule of 2016 Adopted Budget Expenditures by Type  
By Fund

County of Berks, Pennsylvania  
2016 Adopted Annual Budget

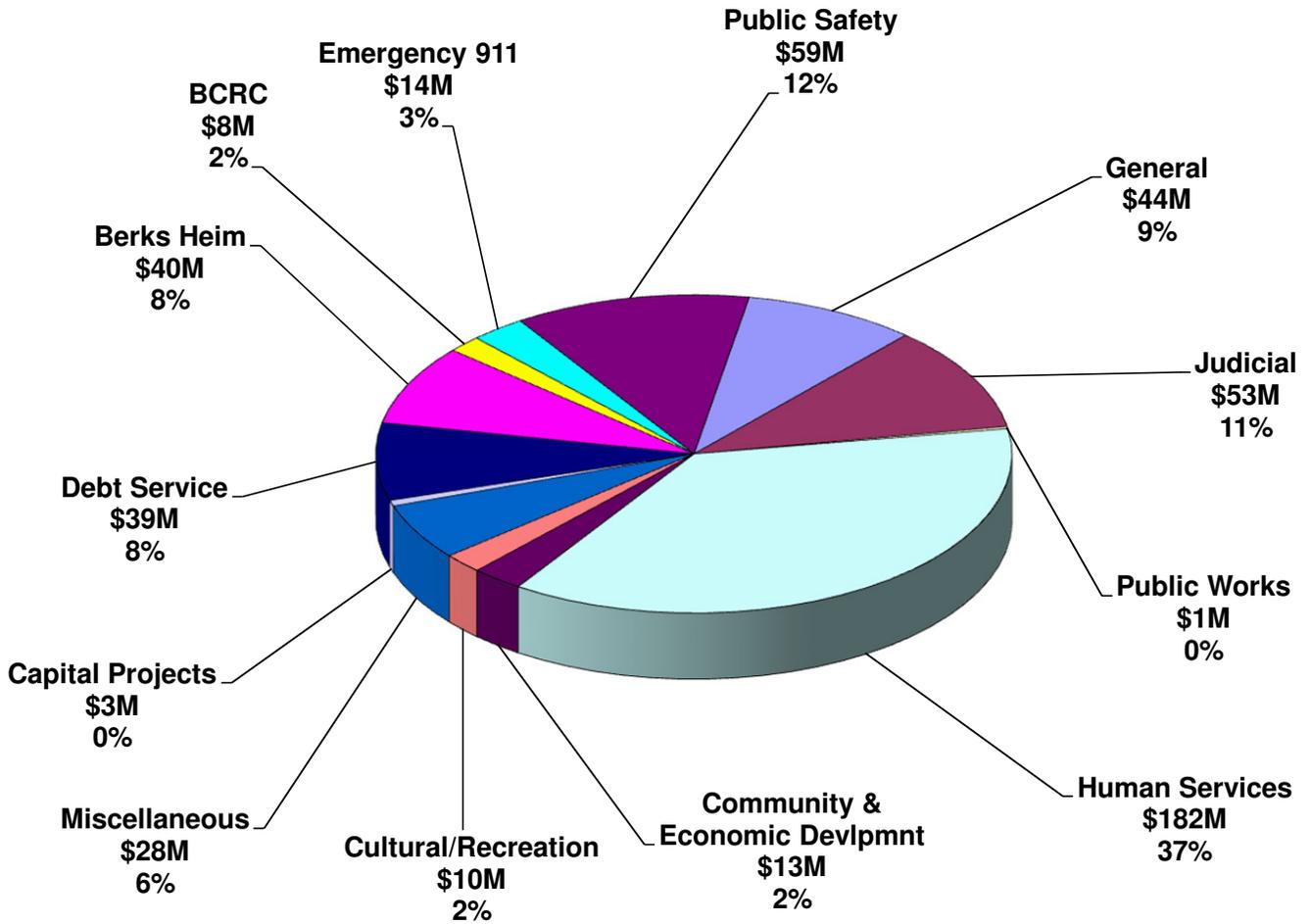
	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
<b>General Fund</b>	\$ 92,110,800	\$ 90,694,608	\$ 12,294,303	\$ 24,371,455	\$ 219,471,166
<b>Special Revenue Funds</b>					
Aging	2,130,029	5,135,411	0	1,261,432	8,526,872
Child Care Info Svcs	0	0	0	0	0
Children & Youth Serv	10,868,618	32,214,918	0	2,225,672	45,309,208
Community Development	0	4,100,736	0	0	4,100,736
Council on Chemical Abuse	0	5,939,294	0	426	5,939,720
Domestic Relations	5,520,451	254,883	27,000	735,116	6,537,450
Emergency 911 Systems	6,342,000	6,348,030	805,000	341,198	13,836,228
Health Choices	361,165	91,179,804	0	74,031	91,615,000
Human Services	21,090	2,738,261	0	7,421	2,766,772
Job Training	1,193,526	3,560,850	8,032	169,572	4,931,980
Liquid Fuels	190,359	1,045,104	17,868,451	111,645	19,215,559
MH/DD	449,330	15,879,462	0	102,873	16,431,665
Special Legislation	0	2,386,318	0	1,529,392	3,915,710
<b>Total Special Revenue Funds</b>	\$ 27,076,568	\$ 170,783,071	\$ 18,708,483	\$ 6,558,778	\$ 223,126,900
<b>Enterprise Funds</b>					
Berks County Residential Center	5,331,377	1,700,899	0	1,390,228	8,422,504
Berks Heim	27,734,027	10,972,200	180,300	1,382,581	40,269,108
<b>Total Enterprise Funds</b>	\$ 33,065,404	\$ 12,673,099	\$ 180,300	\$ 2,772,809	\$ 48,691,612
<b>Capital Projects Fund</b>					
Capital Projects Fund	0	0	2,923,734	0	2,923,734
<b>Total Capital Projects Fund</b>	\$ 0	\$ 0	\$ 2,923,734	\$ 0	\$ 2,923,734
<b>Total 2016 Expenditures</b>	\$ <u>152,252,772</u>	\$ <u>274,150,778</u>	\$ <u>34,106,820</u>	\$ <u>33,703,042</u>	\$ <u>494,213,412</u>

Notes:

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

Interfund Transfers represent indirect cost allocations and operating transfers.

# 2016 Adopted Budget Expenditures by Function



	2016 Budget Adopted	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
<b>General Government</b>				
Archives	\$ 274,608	\$ 246,114	\$ 358,936	\$ 28,494
Budget	1,227,307	1,238,123	1,154,121	(10,816)
Commissioners	2,005,945	1,988,101	2,034,579	17,844
Controller	2,155,336	2,178,487	2,174,577	(23,151)
Election Services	1,839,648	1,819,068	1,724,105	20,580
Facilities	13,467,312	10,793,001	10,743,262	2,674,311
Fleet Management	4,313	5,313	4,279	(1,000)
Human Resources	3,209,973	3,129,277	3,092,599	80,696
Information Systems	8,915,310	7,552,777	5,860,086	1,362,533
Mailroom/Printing	497,473	429,426	477,334	68,047
Purchasing	704,650	610,723	616,309	93,927
Real Estate	3,718,268	2,791,087	2,687,235	927,181
Recorder of Deeds	1,152,279	1,110,572	1,304,730	41,707
Solicitor	1,308,716	1,235,328	1,686,641	73,388
Tax Claim	924,588	934,512	841,974	(9,924)
Tax Collectors	450,985	433,897	512,596	17,088
Telecommunications	254,033	276,512	233,429	(22,479)
Treasurer	816,384	907,632	898,361	(91,248)
Veterans Affairs	636,017	652,003	614,792	(15,986)
<b>Total General Government</b>	<b>\$ 43,563,145</b>	<b>\$ 38,331,953</b>	<b>\$ 37,019,945</b>	<b>\$ 5,231,192</b>
<b>Judicial</b>				
Clerk of Courts	2,459,776	2,450,598	2,331,926	9,178
Community Bail Program (BCPS)	631,539	554,194	570,572	77,345
Coroner	1,451,605	1,377,561	1,549,977	74,044
Court Reporters	2,340,010	2,201,163	2,206,626	138,847
Courts	8,659,971	8,609,183	8,481,523	50,788
District Attorney	10,767,034	10,284,493	9,934,981	482,541
District Justices	9,629,673	10,353,450	9,825,219	(723,777)
Law Library	599,732	612,174	596,948	(12,442)
Prothonotary	2,433,780	2,767,574	2,766,587	(333,794)
Public Defender	3,389,082	3,251,203	2,977,561	137,879
Register of Wills	1,031,610	1,002,724	1,044,598	28,886
Sheriff	9,228,620	9,008,523	8,648,383	220,097
<b>Total Judicial</b>	<b>\$ 52,622,432</b>	<b>\$ 52,472,840</b>	<b>\$ 50,934,901</b>	<b>\$ 149,592</b>
<b>Public Safety</b>				
Adult Probation	7,193,096	7,086,250	6,951,910	106,846
Community Corrections	1,958,455	2,075,211	2,069,929	(116,756)
County Fire Training	401,240	669,836	356,544	(268,596)
Emergency Management	1,416,858	1,164,620	1,566,509	252,238
Jail System	33,219,617	34,235,415	34,790,317	(1,015,798)
Juvenile Probation	14,739,556	14,849,500	14,632,591	(109,944)
RIP Offenders Grant	322,258	341,364	177,443	(19,106)
<b>Total Public Safety</b>	<b>\$ 59,251,080</b>	<b>\$ 60,422,196</b>	<b>\$ 60,545,243</b>	<b>\$ (1,171,116)</b>

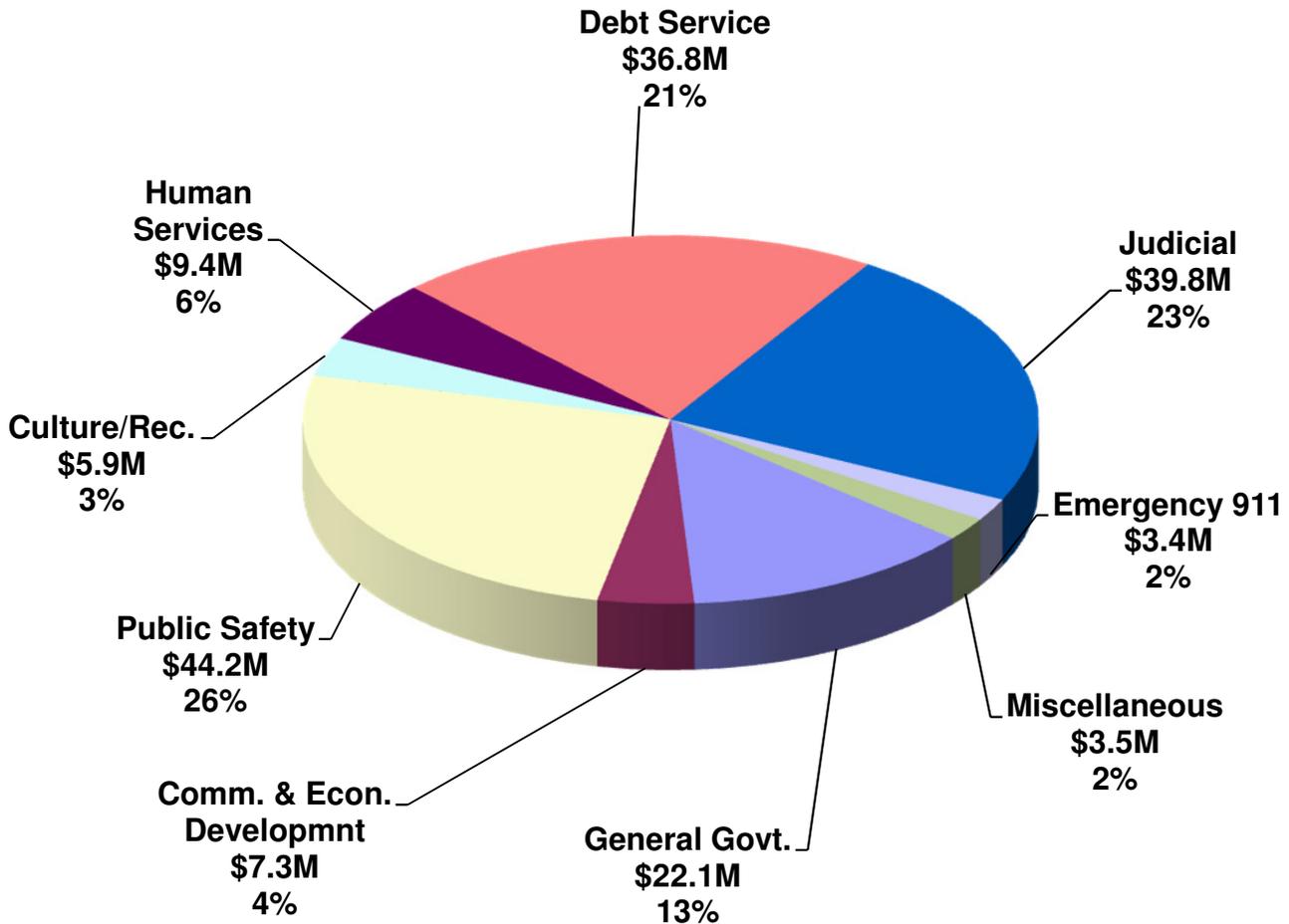
	2016 Budget Adopted	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
<b>Human Services</b>				
Aging	8,526,872	9,048,500	8,863,861	(521,628)
Child Care Info Svcs	0	0	0	0
Children & Youth Serv	45,309,208	43,303,647	39,547,966	2,005,561
Council on Chemical Abuse	5,939,720	5,940,316	6,071,431	(596)
Domestic Relations	6,537,450	6,631,735	6,176,429	(94,285)
Health Choices	91,615,000	81,070,000	83,627,704	10,545,000
Human Services	2,766,772	2,648,058	2,633,431	118,714
Job Training	4,931,980	5,444,845	5,247,595	(512,865)
MH/DD	16,431,665	16,667,632	16,053,340	(235,967)
<b>Total Human Services</b>	<b>\$ 182,058,667</b>	<b>\$ 170,754,733</b>	<b>\$ 168,221,757</b>	<b>\$ 11,303,934</b>
<b>Public Works</b>				
Solid Waste/Recycling	1,125,576	1,191,356	1,196,445	(65,780)
<b>Total Public Works</b>	<b>\$ 1,125,576</b>	<b>\$ 1,191,356</b>	<b>\$ 1,196,445</b>	<b>\$ (65,780)</b>
<b>Community &amp; Economic Devlpmnt.</b>				
Ag & Land Preservation	1,365,023	1,415,055	1,980,084	(50,032)
Agricultural Extension	541,924	538,873	528,385	3,051
BARTA	0	0	472,052	0
(2) Community Development	4,100,736	3,053,340	2,752,351	1,047,396
(1) GREP	500,000	500,000	700,000	0
Industrial Development Authority	0	0	10	0
Planning	1,655,056	1,620,550	1,595,257	34,506
RACC	3,100,000	3,100,000	3,100,000	0
(3) Miscellaneous	1,745,946	1,745,946	1,745,946	0
<b>Total Community &amp; Economic Devl</b>	<b>\$ 13,008,685</b>	<b>\$ 11,973,764</b>	<b>\$ 12,874,085</b>	<b>\$ 1,034,921</b>
<b>Cultural/Recreation</b>				
County Library Systems	4,659,764	4,703,674	4,591,637	(43,910)
Parks System	5,286,441	5,608,465	2,779,334	(322,024)
Miscellaneous	0	0	0	0
<b>Total Cultural/Recreation</b>	<b>\$ 9,946,205</b>	<b>\$ 10,312,139</b>	<b>\$ 7,370,971</b>	<b>\$ (365,934)</b>
<b>Miscellaneous</b>				
Contingency General	1,458,119	3,500,000	(29,555)	(2,041,881)
County Farm	0	0	0	0
Insurance	2,292,571	2,020,816	696,060	271,755
Liquid Fuels	19,215,559	13,745,509	5,507,483	5,470,050
Security	1,408,868	1,396,920	1,347,092	11,948
Special Legislation	3,915,710	3,635,589	4,075,150	280,121
Misc. - Muni. End User Radio Grant	0	0	1,284,983	0
<b>Total Miscellaneous</b>	<b>\$ 28,290,827</b>	<b>\$ 24,298,834</b>	<b>\$ 12,881,213</b>	<b>\$ 3,991,993</b>

	2016 Budget Adopted	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
<b>Debt Service</b>				
Debt Service	38,895,221	24,462,695	25,409,835	14,432,526
<b>Total Debt Service</b>	<u>\$ 38,895,221</u>	<u>\$ 24,462,695</u>	<u>\$ 25,409,835</u>	<u>\$ 14,432,526</u>
<b>Berks County Residential Center</b>				
Berks County Residential Center	8,422,504	10,387,820	6,756,251	(1,965,316)
<b>Total Berks County Residential Center</b>	<u>\$ 8,422,504</u>	<u>\$ 10,387,820</u>	<u>\$ 6,756,251</u>	<u>\$ (1,965,316)</u>
<b>Berks Heim</b>				
Berks Heim	40,269,108	39,212,256	37,753,559	1,056,852
<b>Total Berks Heim</b>	<u>\$ 40,269,108</u>	<u>\$ 39,212,256</u>	<u>\$ 37,753,559</u>	<u>\$ 1,056,852</u>
<b>Emergency 911 System</b>				
Emergency 911 Systems	13,836,228	13,468,302	12,793,479	367,926
<b>Total Emergency 911 System</b>	<u>\$ 13,836,228</u>	<u>\$ 13,468,302</u>	<u>\$ 12,793,479</u>	<u>\$ 367,926</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	2,923,734	4,459,238	36,310,999	(1,535,504)
<b>Total Capital Projects</b>	<u>\$ 2,923,734</u>	<u>\$ 4,459,238</u>	<u>\$ 36,310,999</u>	<u>\$ (1,535,504)</u>
<b>Total Expenses By Department By Function</b>	<u>\$ 494,213,412</u>	<u>\$ 461,748,126</u>	<u>\$ 470,068,683</u>	<u>\$ 32,465,286</u>

**Footnotes:**

- (1) The County will direct BCIDA to forward half of the 2015/2016 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 2016 funding is \$3.1M for Operations and \$150K for specified Capital Projects funded by the Berks County Redevelopment Authority.
- (3) Consistent with prior years, this includes \$20,000 and \$1,725,946 of General Fund contributions to DID and Drug and Alcohol Programs (COCA), respectively.

# 2016 Adopted Budget Consumption of Taxes and Fund Balance By Function



Schedule of 2016 Adopted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2016 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>
<u>General Government</u>	<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>
<sup>1</sup> Archives	270,482	274,608	0	(4,126)	
Budget	1,141,686	1,227,307	0	(85,621)	
Commissioners	544,841	2,005,945	0	(1,461,104)	
Controller	1,976,791	2,155,336	0	(178,545)	
Election Services	2,000	1,839,648	0	(1,837,648)	
Facilities	3,242,860	13,467,312	0	(10,224,452)	
Fleet Management	0	4,313	0	(4,313)	
Human Resources	2,542,754	3,209,973	0	(667,219)	
Information Systems	6,179,576	8,915,310	0	(2,735,734)	
Mailroom/Printing	379,697	497,473	0	(117,776)	
<sup>1</sup> Non-Departmental	-	-	-	-	
Purchasing	625,175	704,650	0	(79,475)	
Real Estate	42,500	3,718,268	0	(3,675,768)	
<sup>1</sup> Recorder of Deeds	-	-	-	-	
<sup>1</sup> Solicitor	-	-	-	-	
<sup>1</sup> Tax Claim	-	-	-	-	4,478,688
Tax Collectors	50,500	450,985	0	(400,485)	
Telecommunications	218,242	254,033	0	(35,791)	
<sup>1</sup> Treasurer	-	-	-	-	131,699,785
Veterans Affairs	500	636,017	0	(635,517)	
Total General Government Function	17,217,604	39,361,178	0	(22,143,574)	136,178,473
<b><u>Judicial</u></b>					
Clerk of Courts	1,448,282	2,459,776	0	(1,011,494)	
Community Bail Program (BCPS)	70,600	631,539	0	(560,939)	
Coroner	52,000	1,451,605	0	(1,399,605)	
Court Reporters	0	2,340,010	0	(2,340,010)	
Courts	1,712,337	8,659,971	0	(6,947,634)	
District Attorney	817,429	10,767,034	0	(9,949,605)	
District Justices	3,412,255	9,629,673	0	(6,217,418)	
Law Library	9,000	599,732	0	(590,732)	
Prothonotary	2,162,856	2,433,780	0	(270,924)	
Public Defender	26,000	3,389,082	0	(3,363,082)	
<sup>1</sup> Register of Wills	-	-	-	-	
Sheriff	2,108,896	9,228,620	0	(7,119,724)	
Total Judicial Function	11,819,655	51,590,822	0	(39,771,167)	
<b><u>Public Safety</u></b>					
Adult Probation	2,720,172	7,193,096	0	(4,472,924)	
Community Corrections	104,208	1,958,455	0	(1,854,247)	
County Fire Training	45,000	401,240	0	(356,240)	
Emergency Management	510,571	1,416,858	0	(906,287)	
Jail System	4,523,828	33,219,617	0	(28,695,789)	
Juvenile Probation	6,809,752	14,739,556	0	(7,929,804)	
RIP Offenders Grant	322,258	322,258	0	0	
Total Public Safety Function	15,035,789	59,251,080	0	(44,215,291)	
<b><u>Human Services</u></b>					
<sup>1</sup> Aging	-	-	-	-	
Children & Youth Serv	38,417,991	45,309,208	0	(6,891,217)	
Council on Chemical Abuse	5,939,294	5,939,720	0	(426)	
Domestic Relations	4,774,300	6,537,450	0	(1,763,150)	
<sup>1</sup> Health Choices	-	-	-	-	
<sup>1</sup> Human Services	-	-	-	-	

Schedule of 2016 Adopted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2016 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>
<sup>1</sup> Job Training	-	-	-	-	
MH/DD	15,729,198	16,431,665	0	(702,467)	
Total Human Services Function	64,860,783	74,218,043	0	(9,357,260)	
<b><u>Public Works</u></b>					
<sup>1</sup> Solid Waste/Recycling	-	-	-	-	
Total Public Works Function	0	0	0	0	0
<b><u>Community &amp; Economic Devlpmnt</u></b>					
Ag & Land Preservation	1,000,200	1,365,023	0	(364,823)	
Agricultural Extension	0	541,924	0	(541,924)	
BARTA	0	0	0	0	
<sup>1</sup> Community Development	-	-	-	-	
GREP	0	500,000	0	(500,000)	
<sup>1</sup> Industrial Development Authority	-	-	-	-	
Planning	624,689	1,655,056	0	(1,030,367)	
RACC	0	3,100,000	0	(3,100,000)	
Miscellaneous	0	1,745,946	0	(1,745,946)	
Total Commun & Econom Dvlpmnt Function	1,624,889	8,907,949	0	(7,283,060)	
<b><u>Cultural/Recreation</u></b>					
County Library Systems	1,341,997	4,659,764	0	(3,317,767)	
Parks System	2,706,337	5,286,441	0	(2,580,104)	
Total Cultural/Recreation Function	4,048,334	9,946,205	0	(5,897,871)	
<b><u>Miscellaneous</u></b>					
Contingency General	0	1,458,119	0	(1,458,119)	
<sup>1</sup> County Farm	-	-	-	-	
Insurance	1,593,065	2,292,571	0	(699,506)	
Liquid Fuels	18,277,493	19,215,559	(938,066)	0	
Security	1,017,733	1,408,868	0	(391,135)	
<sup>1</sup> Special Legislation	-	-	-	-	
Misc. - Muni. End User Radio Grant	0	0	0	0	
Total Miscellaneous Function	20,888,291	24,375,117	(938,066)	(2,548,760)	
<b><u>Debt Service</u></b>					
Debt Service	2,098,125	38,895,221	0	(36,797,096)	
Total Debt Service Function	2,098,125	38,895,221	0	(36,797,096)	0
<b><u>Berks County Residential Center</u></b>					
<sup>1</sup> Berks County Residential Center	-	-	-	-	
Total Berks County Residential Center	0	0	0	0	0
<b><u>Berks Heim</u></b>					
<sup>1</sup> Berks Heim	-	-	-	-	
Total Berks Heim Function	0	0	0	0	0
<b><u>Emergency 911 System</u></b>					
Emergency 911 Systems	10,461,675	13,836,228	(990,000)	(2,384,553)	
Total Emergency 911 Function	10,461,675	13,836,228	(990,000)	(2,384,553)	0
Total Functions w/out Capital Projects	148,055,145	320,381,843	(1,928,066)	(170,398,632)	136,178,473

Schedule of 2016 Adopted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2016 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 Tax and General Fund Balance Consumed	(170,398,632)				
Total Special Revenue/Enterprise Fund Balance Consumed	(1,928,066)				
Total Tax and Fund Balance Consumed	(172,326,698)				
Less: Total Tax Revenue Consumed	136,178,473				
Budget Surplus/(Deficit) before fund balance	(36,148,225)				
General Fund Balance Consumed	(34,220,159)				
Special Revenue Fund Balance Consumed	(938,066)				
Emergency 911 System Fund Balance Consumed	(990,000)				
Total	(36,148,225)				

**Notes:**

<sup>1</sup> In 2016 these operations do not consume taxes or fund balance.

## 2016 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

