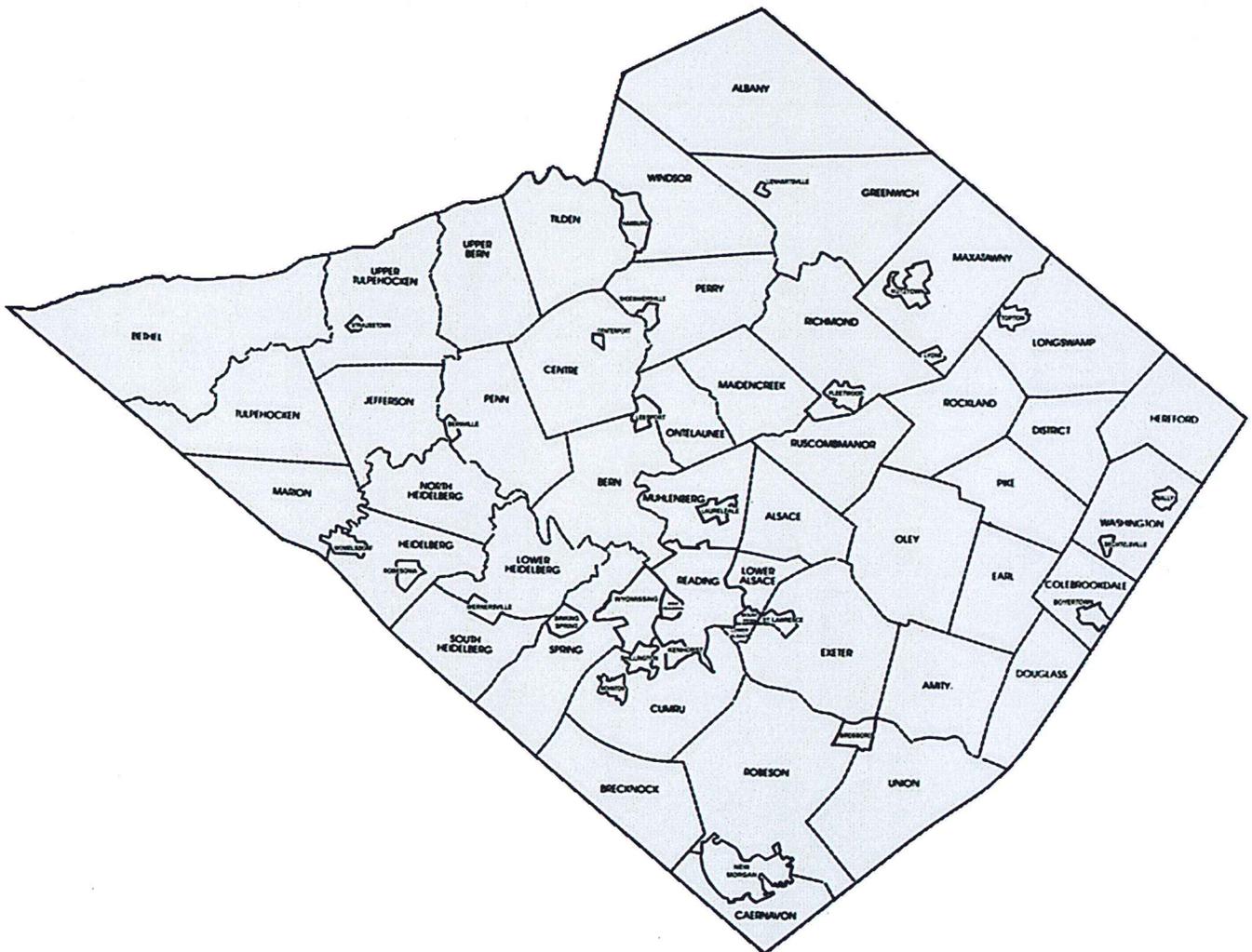


County of Berks

Proposed 2016 Budget

November 19th, 2015



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



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	2016 Beginning Fund Balance (1)	2016 Budget Revenue (2)	2016 Budget Expenditures (2)	2016 Budget Adjustments (3)	Proposed 2016 Ending Fund Balance (3)
GENERAL FUND (3)					
Unassigned	\$ 104,554,401	\$ 213,785,014	\$ 219,582,300	\$ 6,093,454	\$ 104,850,569
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>\$ 136,446,239</u>	<u>\$ 213,785,014</u>	<u>\$ 219,582,300</u>	<u>\$ (11,313,240)</u>	<u>\$ 119,335,713</u>
SPECIAL REVENUE FUNDS					
Aging	60	8,531,187	8,531,187		60
Child Care Info Svcs	0	0	0		0
Children & Youth Serv	20,513	37,841,743	43,988,240	6,146,497	20,513
Community Development	(3,685)	3,336,545	3,336,545		(3,685)
Council on Chemical Abuse	0	5,939,294	5,939,720	426	0
Emergency 911 Systems	4,129,193	10,461,675	13,158,130	2,696,455	4,129,193
Domestic Relations	3,549	4,784,653	6,552,048	1,767,395	3,549
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	17,774,805	18,714,102		3,792,632
MH/DD	(7)	15,543,986	16,246,453	702,467	(7)
Special Legislation	2,283,269	4,000,374	3,799,338		2,484,305
	<u>\$ 11,849,079</u>	<u>\$ 207,528,014</u>	<u>\$ 219,579,515</u>	<u>\$ 11,313,240</u>	<u>\$ 11,110,818</u>
Total Special Revenue Funds					
ENTERPRISE FUNDS					
Berks County Residential Center	5,943,095	9,205,666	9,021,563	(275,361)	5,851,837
Berks Heim	3,970,324	42,680,798	40,421,017	(925,863)	5,304,242
	<u>\$ 9,913,419</u>	<u>\$ 51,886,464</u>	<u>\$ 49,442,580</u>	<u>\$ (1,201,224)</u>	<u>\$ 11,156,079</u>
Total Enterprise Funds					
Total Designated/Undesignated Fund Balance					
Without Capital Projects Fund	<u>\$ 158,208,737</u>	<u>\$ 473,199,492</u>	<u>\$ 488,604,395</u>	<u>\$ (1,201,224)</u>	<u>\$ 141,602,610</u>
Capital Projects Fund	\$	\$ 0	\$ 2,923,734	\$ 0	\$ (2,923,734)
Totals	<u>\$ 158,208,737</u>	<u>\$ 473,199,492</u>	<u>\$ 491,528,129</u>	<u>\$ (1,201,224)</u>	<u>\$ 138,678,876</u>

Schedule of 2016 Projected Fund Balance

County of Berks, Pennsylvania
2016 Proposed 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	
			2,658,402
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	
			10,462,415
Total Restricted, Non-Spendable, and Assigned Fund Balance at 12/31/16			<u>\$ 14,485,144</u>
Budgeted General Fund support of Special Revenue Funds:			
	CYS	6,146,497	
	COCA	426	
	Domestic Relations	1,767,395	
	Emergency 911 Systems	2,696,455	
	MH/DD	<u>702,467</u>	
			11,313,240
		Sub-total	<u>25,798,384</u>
	Reversal of 12/31/2015 Restricted, Non-Spendable, and Assigned		<u>(31,891,838)</u>
		Total	<u>\$ (6,093,454)</u>

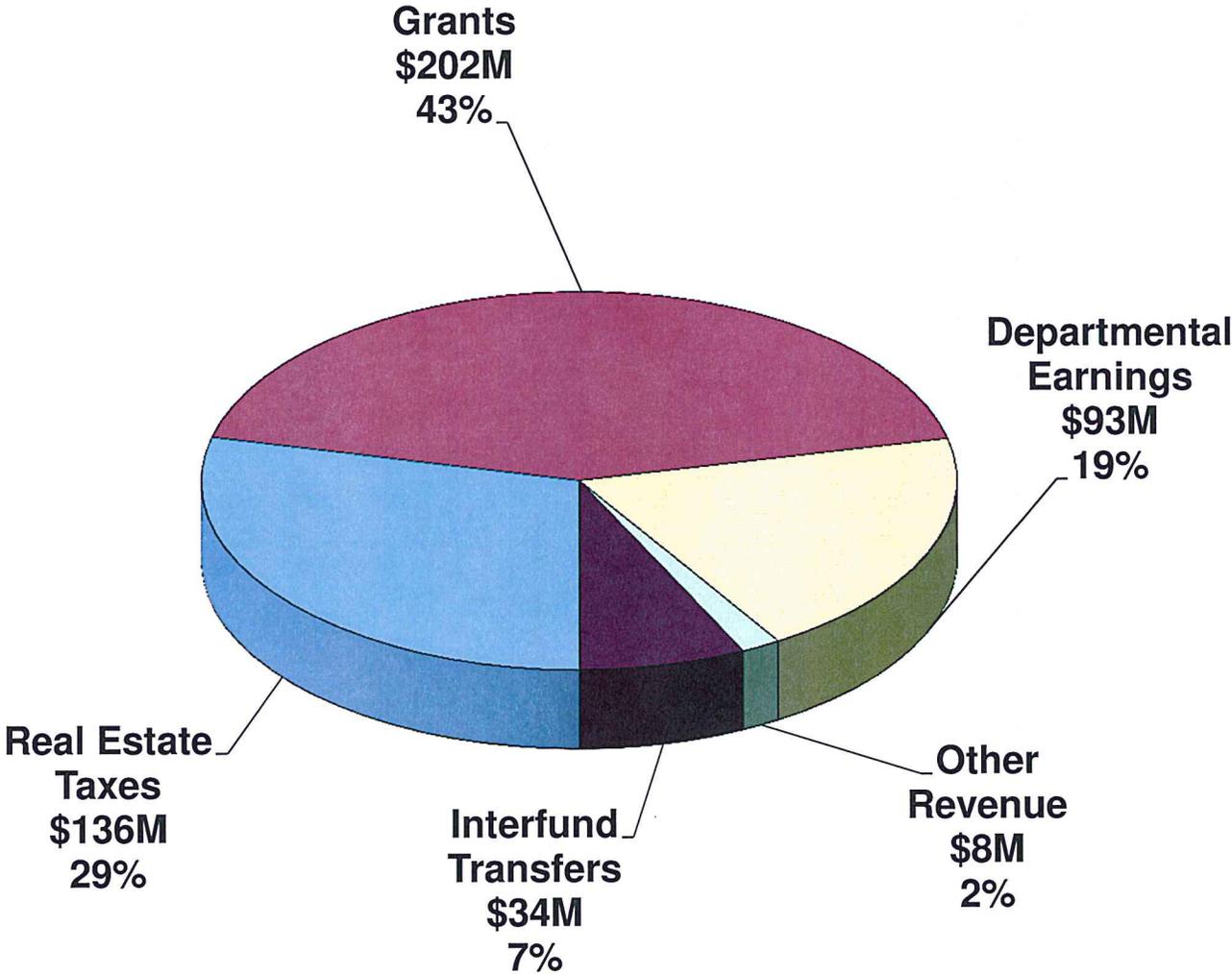
Footnotes:

- (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 Proposed Budget Revenue by Source



Schedule of 2016 Proposed Budget Revenue Sources
By Fund

County of Berks, Pennsylvania
2016 Proposed Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 136,134,928	\$ 13,379,913	\$ 26,927,717	\$ 5,870,292	\$ 31,472,164	\$ 213,785,014
Special Revenue Fund						
Aging	0	7,761,735	252,044	5,523	511,885	8,531,187
Children & Youth Serv	0	37,033,799	500	807,444	0	37,841,743
Community Development	0	2,840,000	496,545	0	0	3,336,545
Council on Chemical Abuse	0	4,213,348	0	0	1,725,946	5,939,294
Domestic Relations	0	4,424,653	360,000	0	0	4,784,653
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	500,000	54,110	0	17,774,805
MH/DD	0	15,483,711	55,275	5,000	0	15,543,986
Special Legislation	0	848,488	3,148,903	2,983	0	4,000,374
Total Special Revenue Funds	\$ 0	\$ 188,930,718	\$ 14,879,412	\$ 1,480,053	\$ 2,237,831	\$ 207,528,014
Enterprise Funds						
Berks County Residential Center	0	0	8,606,226	599,440	0	9,205,666
Berks Heim	0	0	42,619,084	61,714	0	42,680,798
Total Enterprise Funds	\$ 0	\$ 0	\$ 51,225,310	\$ 661,154	\$ 0	\$ 51,886,464
Capital Projects Fund						
Capital Projects Fund	0	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2016 Revenues	<u>\$ 136,134,928</u>	<u>\$ 202,310,631</u>	<u>\$ 93,032,439</u>	<u>\$ 8,011,499</u>	<u>\$ 33,709,995</u>	<u>\$ 473,199,492</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).

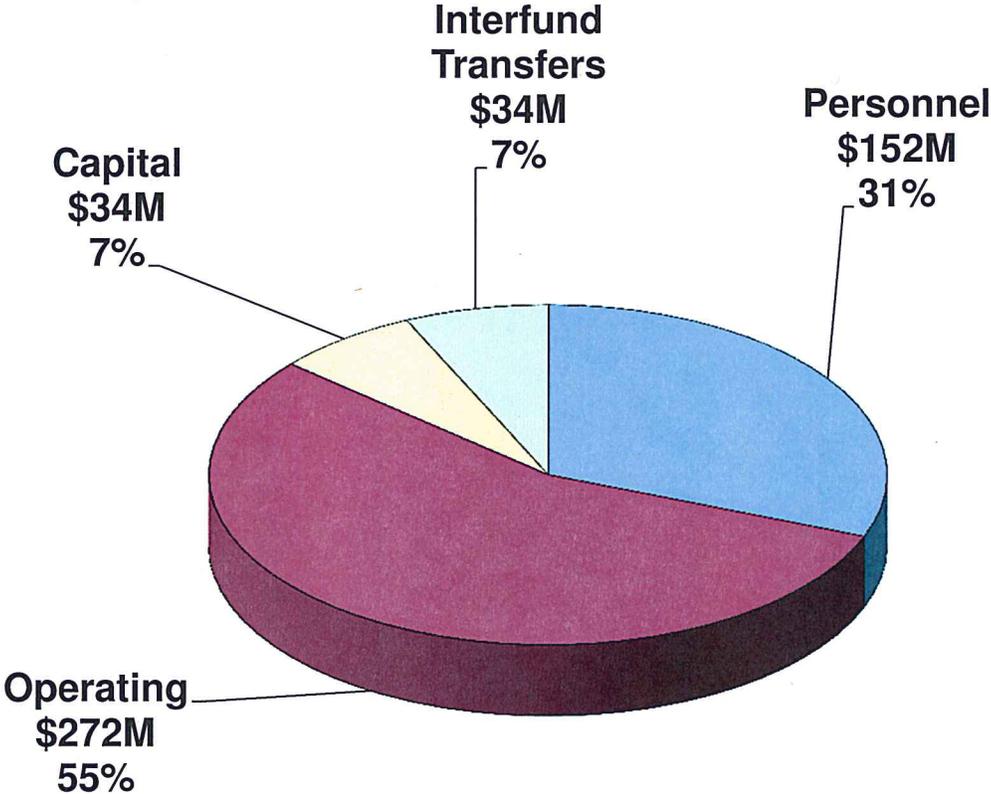
Interfund Transfers represent indirect cost allocations and operating transfers.

	2016 Budget Proposed	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
General Government				
Archives	\$ 270,482	\$ 272,427	\$ 402,709	\$ (1,945)
Budget	1,141,686	1,127,760	1,231,324	13,926
Commissioners	709,177	616,731	585,872	92,446
Controller	1,976,791	2,022,061	2,085,346	(45,270)
Election Services	2,000	8,000	12,665	(6,000)
Facilities	3,215,833	2,626,369	2,255,388	589,464
Fleet Management	0	0	0	0
Human Resources	2,542,754	2,705,856	2,646,476	(163,102)
Information Systems	6,080,403	6,587,865	7,357,989	(507,462)
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	2,291,054	2,268,000	2,387,902	23,054
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	133,286,015	133,071,156	132,426,191	214,859
Veterans Affairs	500	27,500	27,653	(27,000)
Total General Government	\$ 172,846,134	\$ 173,811,587	\$ 174,466,048	\$ (965,453)
Judicial				
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	1,726,170	1,634,419	1,668,770	91,751
District Attorney	740,066	688,824	721,012	51,242
District Justices	3,438,255	3,400,250	3,345,952	38,005
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	2,112,075	2,191,178	2,144,478	(79,103)
Total Judicial	\$ 12,839,964	\$ 12,792,850	\$ 12,472,728	\$ 47,114
Public Safety				
Adult Probation	2,720,016	2,721,521	3,158,639	(1,505)
Community Corrections	75,000	140,497	139,091	(65,497)
County Fire Training	45,000	68,428	56,574	(23,428)
Emergency Management	511,770	422,691	452,912	89,079
Jail System	4,523,828	4,866,020	5,030,703	(342,192)
Juvenile Probation	6,819,752	6,935,288	7,002,693	(115,536)
RIP Offenders Grant	322,258	341,364	172,345	(19,106)
Total Public Safety	\$ 15,017,624	\$ 15,495,809	\$ 16,012,957	\$ (478,185)

	2016 Budget Proposed	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
Human Services				
Aging	8,531,187	9,048,500	8,863,921	(517,313)
Child Care Info Svcs	0	0	0	0
Children & Youth Serv	37,841,743	37,316,657	34,697,086	525,086
Council on Chemical Abuse	5,939,294	5,939,294	6,069,777	0
Domestic Relations	4,784,653	4,701,609	4,668,700	83,044
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	15,543,986	15,958,632	15,349,580	(414,646)
Total Human Services	<u>\$ 171,954,615</u>	<u>\$ 162,126,713</u>	<u>\$ 161,252,350</u>	<u>\$ 9,827,902</u>
Public Works				
Solid Waste/Recycling	<u>3,585,300</u>	<u>3,586,000</u>	<u>3,687,979</u>	<u>(700)</u>
Total Public Works	<u>\$ 3,585,300</u>	<u>\$ 3,586,000</u>	<u>\$ 3,687,979</u>	<u>\$ (700)</u>
Community & Economic Devlpmnt.				
Ag & Land Preservation	200	250	644,397	(50)
Agricultural Extension	0	0	0	0
Community Development	3,336,545	3,053,340	2,719,837	283,205
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
Total Community & Economic Devl	<u>\$ 3,961,434</u>	<u>\$ 3,658,583</u>	<u>\$ 3,971,918</u>	<u>\$ 302,851</u>
Cultural/Recreation				
County Library Systems	1,341,997	1,341,997	1,292,331	0
Parks System	<u>2,773,397</u>	<u>3,002,204</u>	<u>351,795</u>	<u>(228,807)</u>
Total Cultural/Recreation	<u>\$ 4,115,394</u>	<u>\$ 4,344,201</u>	<u>\$ 1,644,126</u>	<u>\$ (228,807)</u>
Miscellaneous				
County Farm	43,803	43,803	45,003	0
Insurance	1,596,048	1,890,901	1,945,150	(294,853)
Liquid Fuels	17,774,805	11,381,088	4,838,201	6,393,717
Security	1,017,733	1,002,789	1,070,518	14,944
Special Legislation	4,000,374	3,916,346	4,122,856	84,028
Misc. - Muni. End User Radio Grant	0	0	0	0
Total Miscellaneous	<u>\$ 24,432,763</u>	<u>\$ 18,234,927</u>	<u>\$ 12,021,728</u>	<u>\$ 6,197,836</u>

	2016 Budget Proposed	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
Debt Service				
Debt Service	2,098,125	2,095,280	2,106,133	2,845
Total Debt Service	<u>\$ 2,098,125</u>	<u>\$ 2,095,280</u>	<u>\$ 2,106,133</u>	<u>\$ 2,845</u>
Berks County Residential Center				
Berks County Residential Center	9,205,666	10,315,674	7,709,140	(1,110,008)
Total Berks County Residential Center	<u>\$ 9,205,666</u>	<u>\$ 10,315,674</u>	<u>\$ 7,709,140</u>	<u>\$ (1,110,008)</u>
Berks Heim				
Berks Heim	42,680,798	42,078,350	41,147,983	602,448
Total Berks Heim	<u>\$ 42,680,798</u>	<u>\$ 42,078,350</u>	<u>\$ 41,147,983</u>	<u>\$ 602,448</u>
Emergency 911 Systems				
Emergency 911 Systems	10,461,675	9,474,143	11,075,677	987,532
Total Emergency 911 Systems	<u>\$ 10,461,675</u>	<u>\$ 9,474,143</u>	<u>\$ 11,075,677</u>	<u>\$ 987,532</u>
Capital Projects Fund				
Capital Projects Fund	0	0	10,003,874	0
Total Capital Projects Fund	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,003,874</u>	<u>\$ 0</u>
Total Revenues By Department By Function	<u>\$ 473,199,492</u>	<u>\$ 458,014,117</u>	<u>\$ 457,572,641</u>	<u>\$ 15,185,375</u>

2016 Proposed Budget Expenditures by Type



Schedule of 2016 Proposed Budget Expenditures by Type
By Fund

County of Berks, Pennsylvania
2016 Proposed Annual Budget

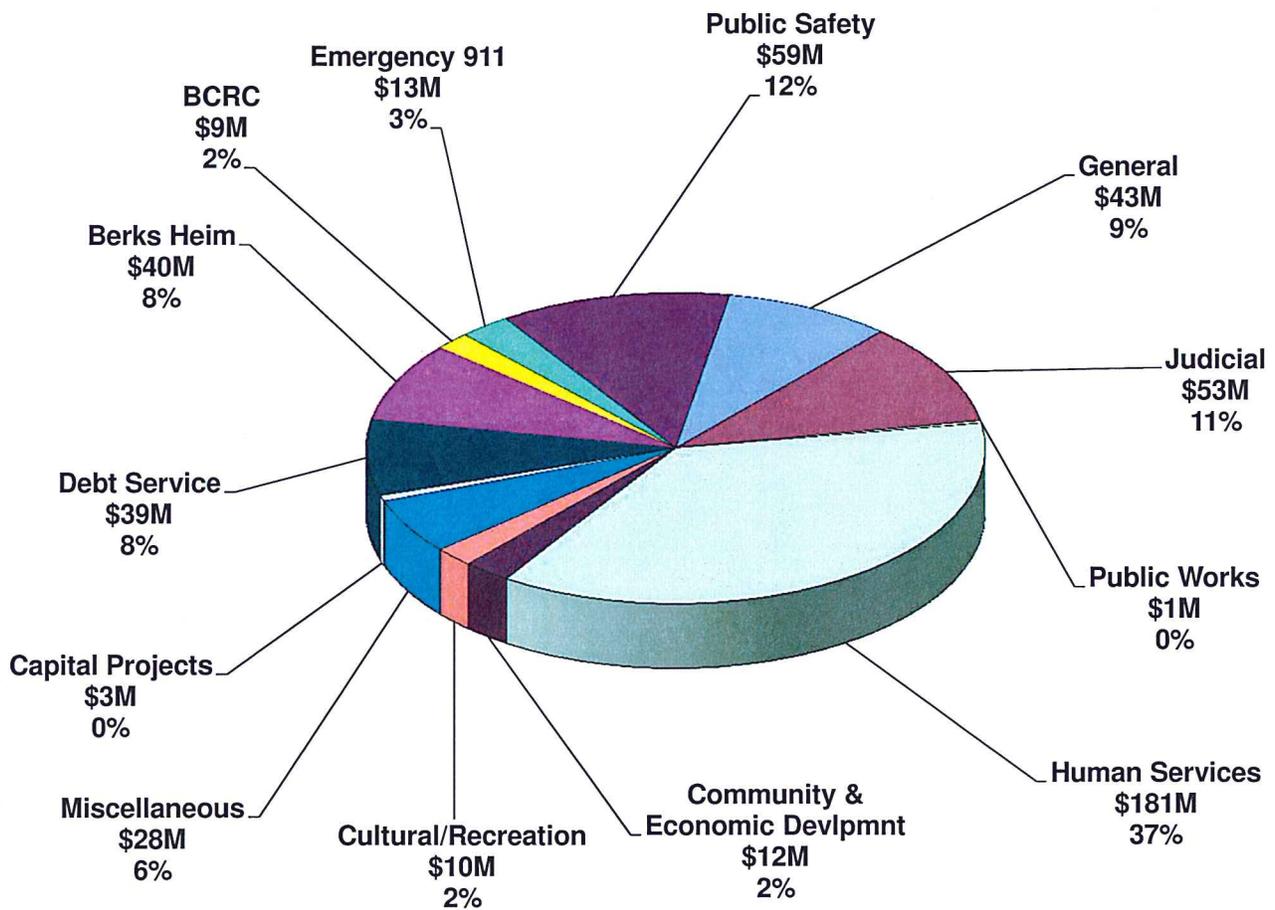
	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 91,623,852	\$ 91,284,144	\$ 12,302,849	\$ 24,371,455	\$ 219,582,300
Special Revenue Funds					
Aging	2,140,899	5,123,867	0	1,266,421	8,531,187
Child Care Info Svcs	0	0	0	0	0
Children & Youth Serv	10,834,980	30,927,845	0	2,225,415	43,988,240
Community Development	0	3,336,545	0	0	3,336,545
Council on Chemical Abuse	0	5,939,294	0	426	5,939,720
Domestic Relations	5,529,198	259,697	27,000	736,153	6,552,048
Emergency 911 Systems	6,377,875	6,114,057	325,000	341,198	13,158,130
Health Choices	363,331	91,177,470	0	74,199	91,615,000
Human Services	23,530	2,735,430	0	7,812	2,766,772
Job Training	1,197,962	3,555,977	8,032	170,009	4,931,980
Liquid Fuels	191,501	542,416	17,868,451	111,734	18,714,102
MH/DD	452,024	15,691,347	0	103,082	16,246,453
Special Legislation	0	2,270,056	0	1,529,282	3,799,338
Total Special Revenue Funds	\$ 27,111,300	\$ 167,674,001	\$ 18,228,483	\$ 6,565,731	\$ 219,579,515
Enterprise Funds					
Berks County Residential Center	5,246,496	2,384,839	0	1,390,228	9,021,563
Berks Heim	27,882,060	10,976,076	180,300	1,382,581	40,421,017
Total Enterprise Funds	\$ 33,128,556	\$ 13,360,915	\$ 180,300	\$ 2,772,809	\$ 49,442,580
Capital Projects Fund					
Capital Projects Fund	0	0	2,923,734	0	2,923,734
Total Capital Projects Fund	\$ 0	\$ 0	\$ 2,923,734	\$ 0	\$ 2,923,734
Total 2016 Expenditures	\$ 151,863,708	\$ 272,319,060	\$ 33,635,366	\$ 33,709,995	\$ 491,528,129

Notes:

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

Interfund Transfers represent indirect cost allocations and operating transfers.

2016 Proposed Budget Expenditures by Function



	2016 Budget Proposed	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
General Government				
Archives	\$ 268,819	\$ 246,114	\$ 358,936	\$ 22,705
Budget	1,233,119	1,238,123	1,154,121	(5,004)
Commissioners	1,875,459	1,988,101	2,034,579	(112,642)
Controller	2,152,006	2,178,487	2,174,577	(26,481)
Election Services	1,843,539	1,819,068	1,724,105	24,471
Facilities	13,426,803	10,793,001	10,743,262	2,633,802
Fleet Management	4,313	5,313	4,279	(1,000)
Human Resources	3,114,144	3,129,277	3,092,599	(15,133)
Information Systems	8,502,753	7,552,777	5,860,086	949,976
Mailroom/Printing	498,856	429,426	477,334	69,430
Purchasing	708,005	610,723	616,309	97,282
Real Estate	3,713,593	2,791,087	2,687,235	922,506
Recorder of Deeds	1,159,317	1,110,572	1,304,730	48,745
Solicitor	1,322,480	1,235,328	1,686,641	87,152
Tax Claim	924,601	934,512	841,974	(9,911)
Tax Collectors	450,985	433,897	512,596	17,088
Telecommunications	254,033	276,512	233,429	(22,479)
Treasurer	818,604	907,632	898,361	(89,028)
Veterans Affairs	638,320	652,003	614,792	(13,683)
Total General Government	\$ 42,909,749	\$ 38,331,953	\$ 37,019,945	\$ 4,577,796
Judicial				
Clerk of Courts	2,473,888	2,450,598	2,331,926	23,290
Community Bail Program (BCPS)	631,539	554,194	570,572	77,345
Coroner	1,455,874	1,377,561	1,549,977	78,313
Court Reporters	2,354,617	2,201,163	2,206,626	153,454
Courts	8,695,422	8,609,183	8,481,523	86,239
District Attorney	10,691,183	10,284,493	9,934,981	406,690
District Justices	9,646,706	10,353,450	9,825,219	(706,744)
Law Library	600,495	612,174	596,948	(11,679)
Prothonotary	2,444,837	2,767,574	2,766,587	(322,737)
Public Defender	3,336,412	3,251,203	2,977,561	85,209
Register of Wills	1,038,521	1,002,724	1,044,598	35,797
Sheriff	9,274,518	9,008,523	8,648,383	265,995
Total Judicial	\$ 52,644,012	\$ 52,472,840	\$ 50,934,901	\$ 171,172
Public Safety				
Adult Probation	7,240,689	7,086,250	6,951,910	154,439
Community Corrections	1,945,999	2,075,211	2,069,929	(129,212)
County Fire Training	398,134	669,836	356,544	(271,702)
Emergency Management	1,313,182	1,164,620	1,566,509	148,562
Jail System	33,236,704	34,235,415	34,790,317	(998,711)
Juvenile Probation	14,781,212	14,849,500	14,632,591	(68,288)
RIP Offenders Grant	322,258	341,364	177,443	(19,106)
Total Public Safety	\$ 59,238,178	\$ 60,422,196	\$ 60,545,243	\$ (1,184,018)

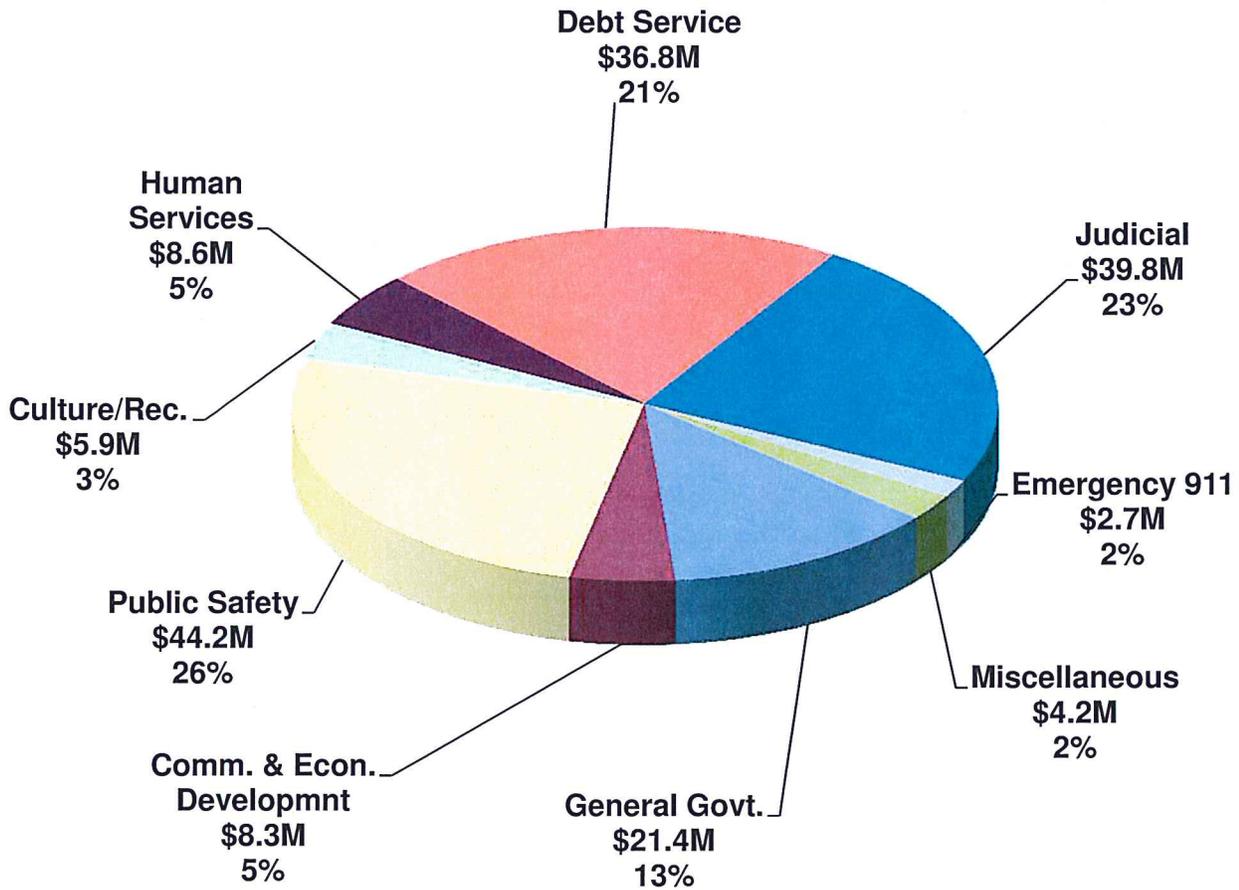
	2016 Budget Proposed	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
Human Services				
Aging	8,531,187	9,048,500	8,863,861	(517,313)
Child Care Info Svcs	0	0	0	0
Children & Youth Serv	43,988,240	43,303,647	39,547,966	684,593
Council on Chemical Abuse	5,939,720	5,940,316	6,071,431	(596)
Domestic Relations	6,552,048	6,631,735	6,176,429	(79,687)
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	16,246,453	16,667,632	16,053,340	(421,179)
Total Human Services	\$ 180,571,400	\$ 170,754,733	\$ 168,221,757	\$ 9,816,667
Public Works				
Solid Waste/Recycling	1,125,576	1,191,356	1,196,445	(65,780)
Total Public Works	\$ 1,125,576	\$ 1,191,356	\$ 1,196,445	\$ (65,780)
Community & Economic Devlpmt.				
Ag & Land Preservation	1,366,615	1,415,055	1,980,084	(48,440)
Agricultural Extension	543,472	538,873	528,385	4,599
BARTA	0	0	472,052	0
(2) Community Development	3,336,545	3,053,340	2,752,351	283,205
(1) GREP	500,000	500,000	700,000	0
Industrial Development Authority	0	0	10	0
Planning	1,647,768	1,620,550	1,595,257	27,218
RACC	3,100,000	3,100,000	3,100,000	0
(3) Miscellaneous	1,745,946	1,745,946	1,745,946	0
Total Community & Economic Devl	\$ 12,240,346	\$ 11,973,764	\$ 12,874,085	\$ 266,582
Cultural/Recreation				
County Library Systems	4,664,304	4,703,674	4,591,637	(39,370)
Parks System	5,367,434	5,608,465	2,779,334	(241,031)
Miscellaneous	0	0	0	0
Total Cultural/Recreation	\$ 10,031,738	\$ 10,312,139	\$ 7,370,971	\$ (280,401)
Miscellaneous				
Contingency General	2,274,978	3,500,000	(29,555)	(1,225,022)
County Farm	0	0	0	0
Insurance	2,150,179	2,020,816	696,060	129,363
Liquid Fuels	18,714,102	13,745,509	5,507,483	4,968,593
Security	1,408,868	1,396,920	1,347,092	11,948
Special Legislation	3,799,338	3,635,589	4,075,150	163,749
Misc. - Muni. End User Radio Grant	0	0	1,284,983	0
Total Miscellaneous	\$ 28,347,465	\$ 24,298,834	\$ 12,881,213	\$ 4,048,631

	2016 Budget Proposed	2015 Budget Adopted	2014 Actual	2016 vs 2015 Budget
Debt Service				
Debt Service	38,895,221	24,462,695	25,409,835	14,432,526
Total Debt Service	\$ 38,895,221	\$ 24,462,695	\$ 25,409,835	\$ 14,432,526
Berks County Residential Center				
Berks County Residential Center	9,021,563	10,387,820	6,756,251	(1,366,257)
Total Berks County Residential Center	\$ 9,021,563	\$ 10,387,820	\$ 6,756,251	\$ (1,366,257)
Berks Heim				
Berks Heim	40,421,017	39,212,256	37,753,559	1,208,761
Total Berks Heim	\$ 40,421,017	\$ 39,212,256	\$ 37,753,559	\$ 1,208,761
Emergency 911 System				
Emergency 911 Systems	13,158,130	13,468,302	12,793,479	(310,172)
Total Emergency 911 System	\$ 13,158,130	\$ 13,468,302	\$ 12,793,479	\$ (310,172)
Capital Projects Fund				
Capital Projects Fund	2,923,734	4,459,238	36,310,999	(1,535,504)
Total Capital Projects	\$ 2,923,734	\$ 4,459,238	\$ 36,310,999	\$ (1,535,504)
Total Expenses By Department				
By Function	\$ 491,528,129	\$ 461,748,126	\$ 470,068,683	\$ 29,780,003

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 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	1,141,686	1,233,119	0	(91,433)	
Commissioners	709,177	1,875,459	0	(1,166,282)	
Controller	1,976,791	2,152,006	0	(175,215)	
Election Services	2,000	1,843,539	0	(1,841,539)	
Facilities	3,215,833	13,426,803	0	(10,210,970)	
Fleet Management	0	4,313	0	(4,313)	
Human Resources	2,542,754	3,114,144	0	(571,390)	
Information Systems	6,080,403	8,502,753	0	(2,422,350)	
Mailroom/Printing	379,697	498,856	0	(119,159)	
¹ Non-Departmental	-	-	-	-	-
Purchasing	625,175	708,005	0	(82,830)	
Real Estate	42,500	3,713,593	0	(3,671,093)	
¹ Recorder of Deeds	-	-	-	-	-
¹ Solicitor	-	-	-	-	-
¹ Tax Claim	-	-	-	-	4,478,688
Tax Collectors	50,500	450,985	0	(400,485)	
Telecommunications	218,242	254,033	0	(35,791)	
¹ Treasurer	-	-	-	-	131,656,240
Veterans Affairs	500	638,320	0	(637,820)	
Total General Government Function	16,985,258	38,415,928	0	(21,430,670)	136,134,928
<u>Judicial</u>					
Clerk of Courts	1,448,282	2,473,888	0	(1,025,606)	
Community Bail Program (BCPS)	70,600	631,539	0	(560,939)	
Coroner	52,000	1,455,874	0	(1,403,874)	
Court Reporters	0	2,354,617	0	(2,354,617)	
Courts	1,726,170	8,695,422	0	(6,969,252)	
District Attorney	740,066	10,691,183	0	(9,951,117)	
District Justices	3,438,255	9,646,706	0	(6,208,451)	
Law Library	9,000	600,495	0	(591,495)	
Prothonotary	2,162,856	2,444,837	0	(281,981)	
Public Defender	26,000	3,336,412	0	(3,310,412)	
¹ Register of Wills	-	-	-	-	-
Sheriff	2,112,075	9,274,518	0	(7,162,443)	
Total Judicial Function	11,785,304	51,605,491	0	(39,820,187)	
<u>Public Safety</u>					
Adult Probation	2,720,016	7,240,689	0	(4,520,673)	
Community Corrections	75,000	1,945,999	0	(1,870,999)	
County Fire Training	45,000	398,134	0	(353,134)	
Emergency Management	511,770	1,313,182	0	(801,412)	
Jail System	4,523,828	33,236,704	0	(28,712,876)	
Juvenile Probation	6,819,752	14,781,212	0	(7,961,460)	
RIP Offenders Grant	322,258	322,258	0	0	
Total Public Safety Function	15,017,624	59,238,178	0	(44,220,554)	
<u>Human Services</u>					
¹ Aging	-	-	-	-	-
Children & Youth Serv	37,841,743	43,988,240	0	(6,146,497)	
Council on Chemical Abuse	5,939,294	5,939,720	0	(426)	
Domestic Relations	4,784,653	6,552,048	0	(1,767,395)	
¹ Health Choices	-	-	-	-	-
¹ Human Services	-	-	-	-	-

<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>
¹ Job Training	-	-	-	-	-
MH/DD	15,543,986	16,246,453	0	(702,467)	
Total Human Services Function	64,109,676	72,726,461	0	(8,616,785)	
<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	200	1,366,615	0	(1,366,415)	
Agricultural Extension	0	543,472	0	(543,472)	
BARTA	0	0	0	0	
¹ Community Development	-	-	-	-	-
GREP	0	500,000	0	(500,000)	
¹ Industrial Development Authority	-	-	-	-	-
Planning	624,689	1,647,768	0	(1,023,079)	
RACC	0	3,100,000	0	(3,100,000)	
Miscellaneous	0	1,745,946	0	(1,745,946)	
Total Commun & Econom Dvlpmnt Function	624,889	8,903,801	0	(8,278,912)	
<u>Cultural/Recreation</u>					
County Library Systems	1,341,997	4,664,304	0	(3,322,307)	
Parks System	2,773,397	5,367,434	0	(2,594,037)	
Total Cultural/Recreation Function	4,115,394	10,031,738	0	(5,916,344)	
<u>Miscellaneous</u>					
Contingency General	0	2,274,978	0	(2,274,978)	
¹ County Farm	-	-	-	-	-
Insurance	1,596,048	2,150,179	0	(554,131)	
Liquid Fuels	17,774,805	18,714,102	(939,297)	0	
Security	1,017,733	1,408,868	0	(391,135)	
¹ Special Legislation	-	-	-	-	-
Misc. - Muni. End User Radio Grant	0	0	0	0	
Total Miscellaneous Function	20,388,586	24,548,127	(939,297)	(3,220,244)	
<u>Debt Service</u>					
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
<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	10,461,675	13,158,130	0	(2,696,455)	
Total Emergency 911 Function	10,461,675	13,158,130	0	(2,696,455)	0
Total Functions w/out Capital Projects	145,586,531	317,523,075	(939,297)	(170,997,247)	136,134,928

<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	(170,997,247)				
Total Special Revenue/Enterprise Fund Balance Consumed	(939,297)				
Total Tax and Fund Balance Consumed	(171,936,544)				
Less: Total Tax Revenue Consumed	136,134,928				
Budget Surplus/(Deficit) before fund balance	(35,801,616)				
General Fund Balance Consumed	(34,862,319)				
Special Revenue Fund Balance Consumed	(939,297)				
Enterprise Fund Balance Consumed	0				
Total	(35,801,616)				

Notes:

¹ In 2016 these operations do not consume taxes or fund balance.

2016 Proposed Budget Consumption of Taxes and Fund Balance Comparison by Function

