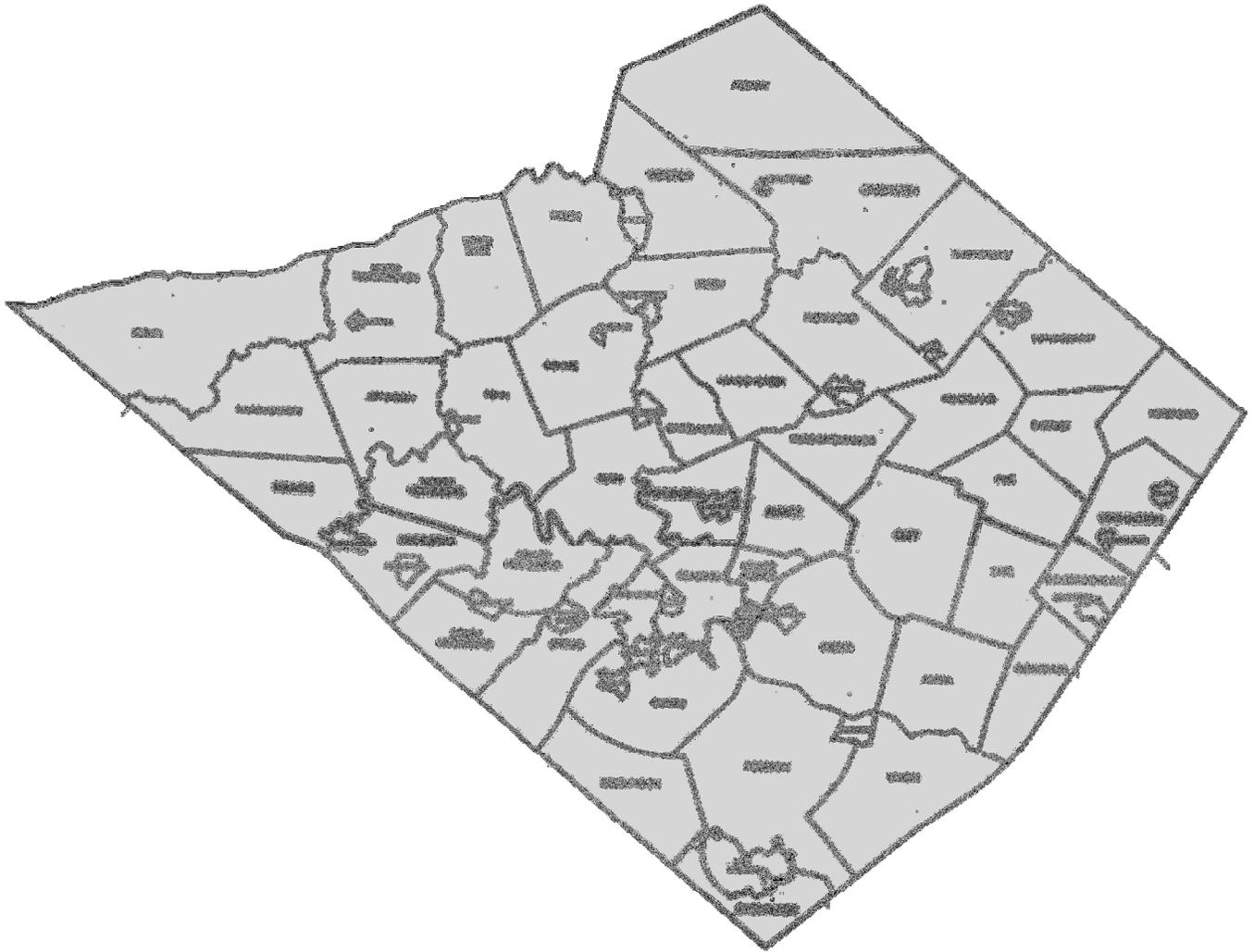


County of Berks

Adopted 2018 Budget

December 14th, 2017



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



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	2018 Beginning Fund Balance (1)	2018 Budget Revenue (2)	2018 Budget Expenditures (2)	2018 Budget Adjustments (3)	Adopted 2018 Ending Fund Balance (3)
GENERAL FUND (3)					
Unassigned	\$ 112,556,492	\$ 228,052,342	\$ 213,001,131	\$ (12,950,383)	\$ 114,657,320
Non-Spendable (4)	1,575,694	0	0		1,575,694
Committed (5)	17,829,449	81,000	12,529,307		5,381,142
Restricted (6)	3,845,362	533,534	1,660,932		2,717,964
Assigned (7)	4,082,756	178,375	178,150		4,082,981
	<u>\$ 139,889,753</u>	<u>\$ 228,845,251</u>	<u>\$ 227,369,520</u>	<u>\$ (12,950,383)</u>	<u>\$ 128,415,101</u>
SPECIAL REVENUE FUNDS					
Aging	61,436	8,654,708	8,654,708		61,436
Children & Youth Serv	38,301	39,832,656	47,355,108	7,522,452	38,301
Community Development	0	3,621,364	3,621,364		0
Council on Chemical Abuse	0	6,138,104	6,142,369	4,265	0
Domestic Relations	2,714	5,019,210	7,061,621	2,042,411	2,714
Emergency 911 Systems					
<i>spendable</i>	2,468,599	13,136,301	17,653,621	2,601,699	552,978
<i>nonspendable</i>	2,600,633				2,397,572
Health Choices	0	118,890,007	118,890,007		0
Human Services	17,775	947,067	947,067		17,775
Job Training	990,295	4,774,179	4,774,179		990,295
Liquid Fuels	5,829,210	7,828,051	7,840,235		5,817,026
MH/DD	4,167	16,083,083	16,862,639	779,556	4,167
Special Legislation	2,928,544	4,390,456	4,592,720		2,726,280
Total Special Revenue Funds	<u>\$ 14,941,674</u>	<u>\$ 229,315,186</u>	<u>\$ 244,395,638</u>	<u>\$ 12,950,383</u>	<u>\$ 12,608,544</u>
ENTERPRISE FUNDS					
Berks County Residential Center	6,745,190	9,607,433	9,353,030	(328,506)	6,671,087
Berks Heim	7,784,047	51,681,923	51,151,736	(633,731)	7,680,503
Total Enterprise Funds	<u>\$ 14,529,237</u>	<u>\$ 61,289,356</u>	<u>\$ 60,504,766</u>	<u>\$ (962,237)</u>	<u>\$ 14,351,590</u>
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	<u>\$ 169,360,664</u>	<u>\$ 519,449,793</u>	<u>\$ 532,269,924</u>	<u>\$ (962,237)</u>	<u>\$ 155,375,236</u>
Capital Projects Fund	\$ 0	\$ 0	332,516	\$ 0	\$ (332,516)
Totals	<u><u>\$ 169,360,664</u></u>	<u><u>\$ 519,449,793</u></u>	<u><u>\$ 532,602,440</u></u>	<u><u>\$ (962,237)</u></u>	<u><u>\$ 155,042,720</u></u>

Schedule of 2018 Projected Fund Balance

County of Berks, Pennsylvania
Adopted Annual Budget

Non-Spendable General Fund Balance: (4)

Conversion Pay	\$	52,131	
Inventories & Pre-Paids		<u>1,523,563</u>	1,575,694

Committed General Fund Balance: (5)

Farmland Preservation		79,009	
2018 Capital Projects		0	
Services Ctr Parking Garage		302,133	
222 Corridor		<u>5,000,000</u>	5,381,142

Restricted General Fund Balance: (6)

Hazmat response		1,640,334	
Act 198 - Courts		271,959	
Workers Comp		408,316	
Wastewater Treatment Plant		0	
Act 13 Marcellus Shale		<u>526,853</u>	2,847,462

Assigned General Fund Balance: (7)

Environmental Litigation		70,104	
Divorce Masters		12,877	
Health Insurance Reserve		<u>4,000,000</u>	4,082,981

Total Non-Spendable, Committed, Restricted and Assigned Fund Balance at 12/31/18 \$ 13,887,279

Budgeted General Fund support of Special Revenue Funds:

CYS		7,522,452	
COCA		4,265	
Domestic Relations		2,042,411	
Emergency 911 Systems		2,601,699	
MH/DD		779,556	
			<u>12,950,383</u>
	Total	\$	<u><u>26,837,662</u></u>

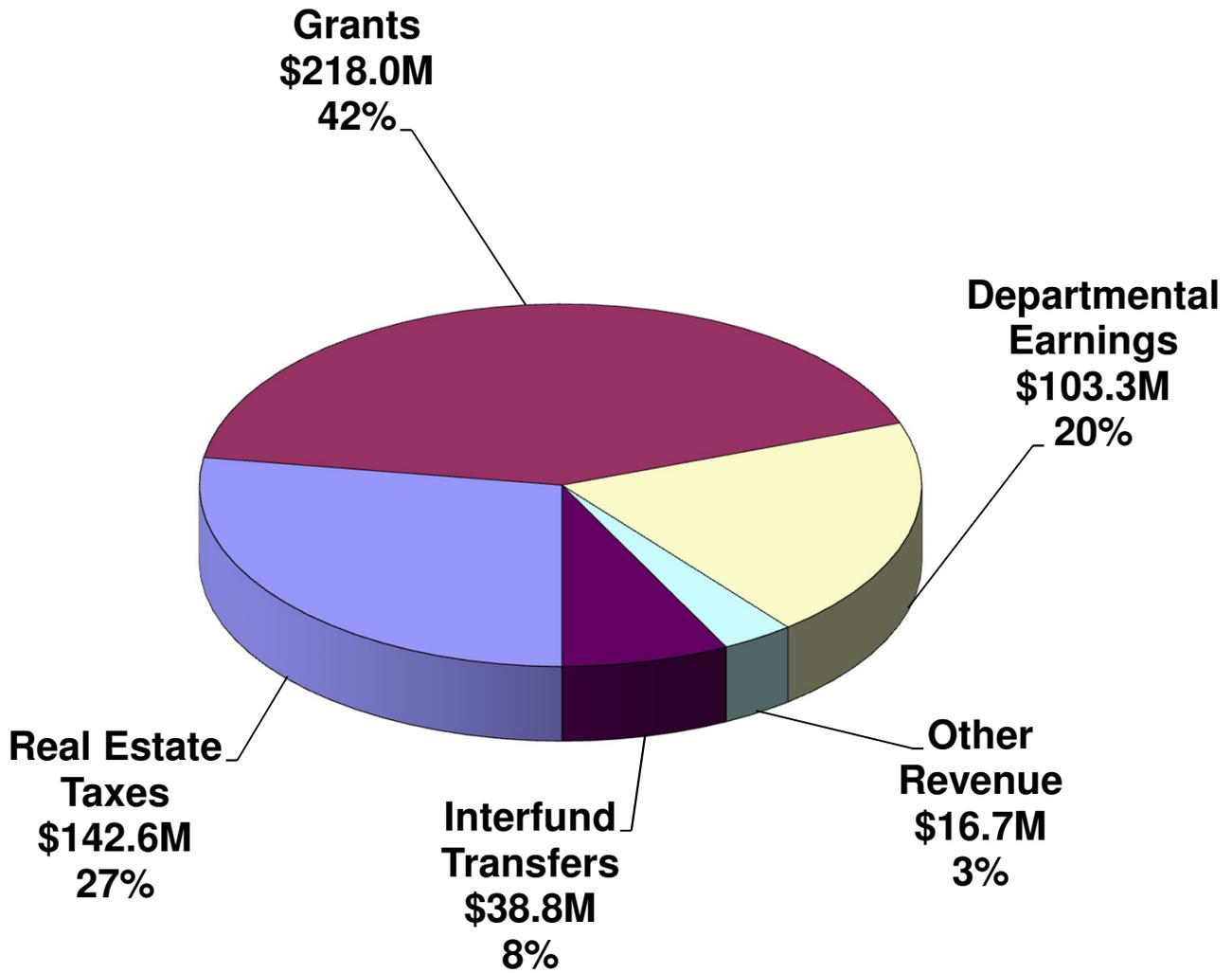
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/17 projection of revenues and expenditures by the Budget Office.
- (2) Revenue and Expenditure numbers include indirect and operating transfers.
- (3) Represents uses of General Fund Fund Balance for Special Revenue funds and Depreciation/Capital adjustments required by Accounting Principles 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.

2018 Adopted Budget Revenue by Source



Schedule of 2018 Adopted Budget Revenue Sources
By Fund

County of Berks, Pennsylvania
2018 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 142,553,356	11,601,020	26,901,979	12,689,650	35,099,246	\$ 228,845,251
Special Revenue Fund						
Aging	0	7,859,451	226,800	3,000	565,457	8,654,708
Children & Youth Serv	0	38,902,756	4,000	925,900	0	39,832,656
Community Development	0	3,101,488	519,876	0	0	3,621,364
Council on Chemical Abuse	0	4,412,158	0	0	1,725,946	6,138,104
Domestic Relations	0	4,769,447	249,763	0	0	5,019,210
Emergency 911 Systems	0	0	11,088,662	592,164	1,455,475	13,136,301
Health Choices	0	118,800,000	0	90,007	0	118,890,007
Human Services	0	944,767	0	2,300	0	947,067
Job Training	0	4,605,704	168,475	0	0	4,774,179
Liquid Fuels	0	6,173,451	1,600,000	54,600	0	7,828,051
MH/DD	0	16,067,683	0	15,400	0	16,083,083
Special Legislation	0	787,957	3,598,656	3,843	0	4,390,456
Total Special Revenue Funds	\$ 0	\$ 206,424,862	\$ 17,456,232	\$ 1,687,214	\$ 3,746,878	\$ 229,315,186
Enterprise Funds						
Berks County Residential Center	0	0	7,348,399	2,259,034	0	9,607,433
Berks Heim	0	0	51,598,047	83,876	0	51,681,923
Total Enterprise Funds	\$ 0	\$ 0	\$ 58,946,446	\$ 2,342,910	\$ 0	\$ 61,289,356
Capital Projects Fund						
Capital Projects Fund	0	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2018 Revenues	\$ <u>142,553,356</u>	\$ <u>218,025,882</u>	\$ <u>103,304,657</u>	\$ <u>16,719,774</u>	\$ <u>38,846,124</u>	\$ <u>519,449,793</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).

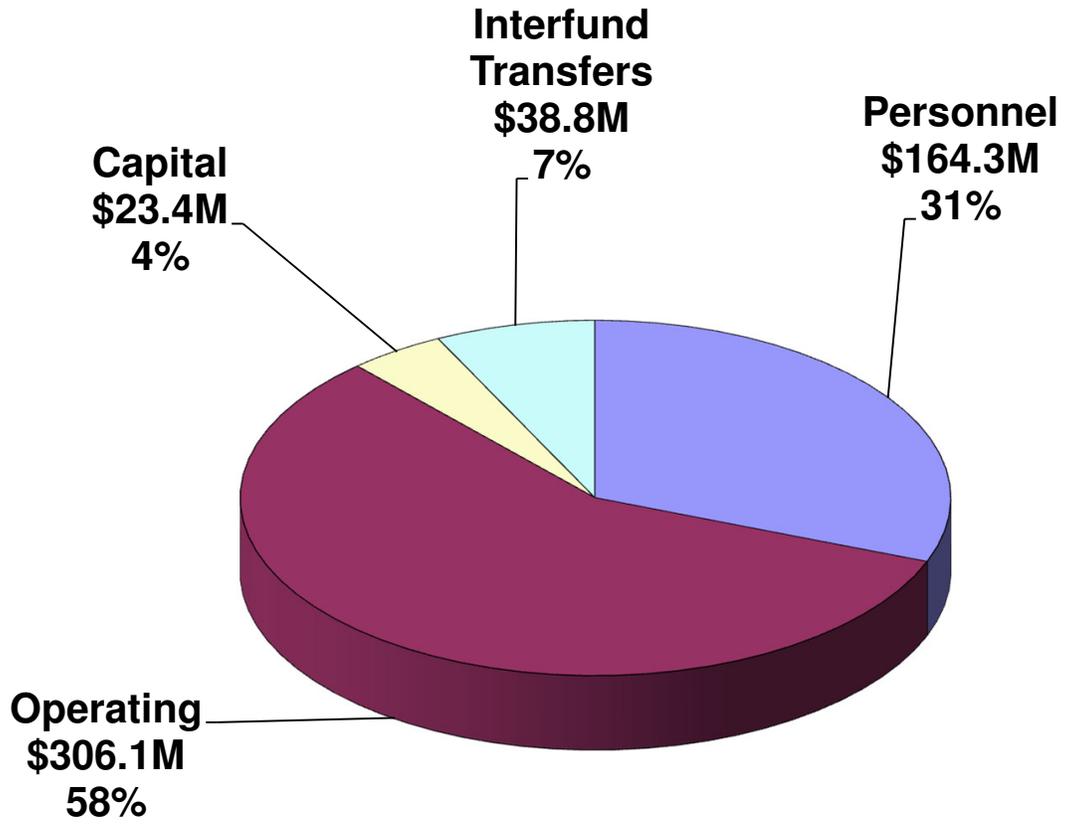
Interfund Transfers represent indirect cost allocations and operating transfers.

	2018 Budget Adopted	2017 Budget Adopted	2016 Actual	2018 vs 2017 Budget
General Government				
Archives	\$ 297,430	\$ 283,780	\$ 271,343	\$ 13,650
Budget	1,807,324	1,276,627	1,141,863	530,697
Commissioners	585,695	603,984	622,286	(18,289)
Controller	2,191,172	2,017,152	1,975,865	174,020
Election Services	3,000	10,000	2,514	(7,000)
Facilities	5,199,533	4,985,033	3,187,141	214,500
Human Resources	2,826,859	2,788,217	2,586,548	38,642
Information Systems	7,389,615	5,964,632	6,105,141	1,424,983
Mailroom/Printing	516,407	431,946	379,697	84,461
Non-Departmental	10,705,337	11,087,434	11,492,201	(382,097)
Purchasing	700,431	682,723	678,193	17,708
Real Estate	42,000	42,000	49,036	0
Recorder of Deeds	2,699,038	2,528,180	2,703,887	170,858
Solicitor	1,671,438	1,605,322	1,888,854	66,116
Tax Claim	6,606,228	6,576,725	6,443,505	29,503
Tax Collectors	67,000	50,500	55,106	16,500
Telecommunications	179,745	175,626	218,241	4,119
Treasurer	140,665,078	134,710,030	134,291,280	5,955,048
Veterans Affairs	0	300	5,136	(300)
Total General Government	\$ 184,153,330	\$ 175,820,211	\$ 174,097,837	\$ 8,333,119
Judicial				
Clerk of Courts	1,437,685	1,448,700	1,461,845	(11,015)
Community Bail Program (BCPS)	65,262	64,580	67,800	682
Coroner	58,000	56,000	52,655	2,000
Court Reporters	0	0	0	0
Courts	1,531,198	1,446,614	1,512,624	84,584
District Attorney	810,037	814,292	825,022	(4,255)
District Justices	2,673,970	3,000,168	2,802,001	(326,198)
Law Library	8,300	8,100	8,995	200
Prothonotary	2,035,085	2,124,450	2,033,221	(89,365)
Public Defender	16,000	22,800	18,412	(6,800)
Register of Wills	1,112,720	1,065,500	1,644,059	47,220
Sheriff	2,036,412	2,020,464	2,158,279	15,948
Total Judicial	\$ 11,784,669	\$ 12,071,668	\$ 12,584,913	\$ (286,999)
Public Safety				
Adult Probation	2,847,385	2,733,287	2,729,800	114,098
Community Corrections	79,757	106,161	110,582	(26,404)
County Fire Training	38,252	56,660	28,143	(18,408)
Emergency Management	567,532	620,753	557,729	(53,221)
Jail System	2,958,421	2,606,264	3,689,588	352,157
Juvenile Probation	6,832,513	7,044,224	6,540,661	(211,711)
RIP Offenders Grant	386,387	386,929	243,836	(542)
Total Public Safety	\$ 13,710,247	\$ 13,554,278	\$ 13,900,339	\$ 155,969

	2018 Budget Adopted	2017 Budget Adopted	2016 Actual	2018 vs 2017 Budget
Human Services				
Aging	8,654,708	8,663,945	9,856,507	(9,237)
Children & Youth Serv	39,832,656	39,298,562	36,718,151	534,094
Council on Chemical Abuse	6,138,104	5,966,658	6,563,206	171,446
Domestic Relations	5,019,210	5,036,326	4,506,438	(17,116)
Health Choices	118,890,007	105,040,000	102,873,104	13,850,007
Human Services	947,067	2,134,193	3,644,907	(1,187,126)
Job Training	4,774,179	4,911,816	5,529,985	(137,637)
MH/DD	16,083,083	15,711,717	16,874,366	371,366
Total Human Services	\$ 200,339,014	\$ 186,763,217	\$ 186,566,664	\$ 13,575,797
Public Works				
Solid Waste/Recycling	3,732,843	3,607,735	3,795,132	125,108
Total Public Works	\$ 3,732,843	\$ 3,607,735	\$ 3,795,132	\$ 125,108
Community & Economic Devlpmnt.				
Ag & Land Preservation	200	200	1,000,100	0
Agricultural Extension	0	0	0	0
Community Development	3,621,364	4,248,788	3,318,225	(627,424)
GREP	0	0	0	0
Planning	708,073	756,838	766,617	(48,765)
RACC	0	0	0	0
Total Community & Economic Devl	\$ 4,329,637	\$ 5,005,826	\$ 5,084,942	\$ (676,189)
Cultural/Recreation				
County Library Systems	1,366,145	1,366,145	1,358,795	0
Parks System	511,179	553,914	2,081,465	(42,735)
Total Cultural/Recreation	\$ 1,877,324	\$ 1,920,059	\$ 3,440,260	\$ (42,735)
Miscellaneous				
County Farm	33,957	34,207	33,957	(250)
BH Contribution to GF	7,439,000	6,260,000	4,945,007	1,179,000
Insurance	2,309,809	2,548,391	1,812,756	(238,582)
Liquid Fuels	7,828,051	5,925,894	11,977,361	1,902,157
Security	1,020,571	1,040,867	1,017,733	(20,296)
Special Legislation	4,390,456	4,234,714	4,418,522	155,742
Total Miscellaneous	\$ 23,021,844	\$ 20,044,073	\$ 24,205,336	\$ 2,977,771

	2018 Budget Adopted	2017 Budget Adopted	2016 Actual	2018 vs 2017 Budget
Debt Service				
Debt Service	2,075,228	2,097,821	11,913,646	(22,593)
Total Debt Service	<u>\$ 2,075,228</u>	<u>\$ 2,097,821</u>	<u>\$ 11,913,646</u>	<u>\$ (22,593)</u>
Berks County Residential Center				
Berks County Residential Center	9,607,433	9,164,566	10,045,439	442,867
Total Berks County Residential Center	<u>\$ 9,607,433</u>	<u>\$ 9,164,566</u>	<u>\$ 10,045,439</u>	<u>\$ 442,867</u>
Berks Heim				
Berks Heim	51,681,923	50,528,778	47,860,525	1,153,145
Total Berks Heim	<u>\$ 51,681,923</u>	<u>\$ 50,528,778</u>	<u>\$ 47,860,525</u>	<u>\$ 1,153,145</u>
Emergency 911 Systems				
Emergency 911 Systems	13,136,301	15,901,731	18,248,479	(2,765,430)
Total Emergency 911 Systems	<u>\$ 13,136,301</u>	<u>\$ 15,901,731</u>	<u>\$ 18,248,479</u>	<u>\$ (2,765,430)</u>
Capital Projects Fund				
Capital Projects Fund	0	0	80,056	0
Total Capital Projects Fund	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 80,056</u>	<u>\$ 0</u>
Total Revenues By Department By Function				
	<u>\$ 519,449,793</u>	<u>\$ 496,479,963</u>	<u>\$ 511,823,568</u>	<u>\$ 22,969,830</u>

2018 Adopted Budget Expenditures by Type



Schedule of 2018 Adopted Budget Expenditures by Type
By Fund

County of Berks, Pennsylvania
2018 Adopted Annual Budget

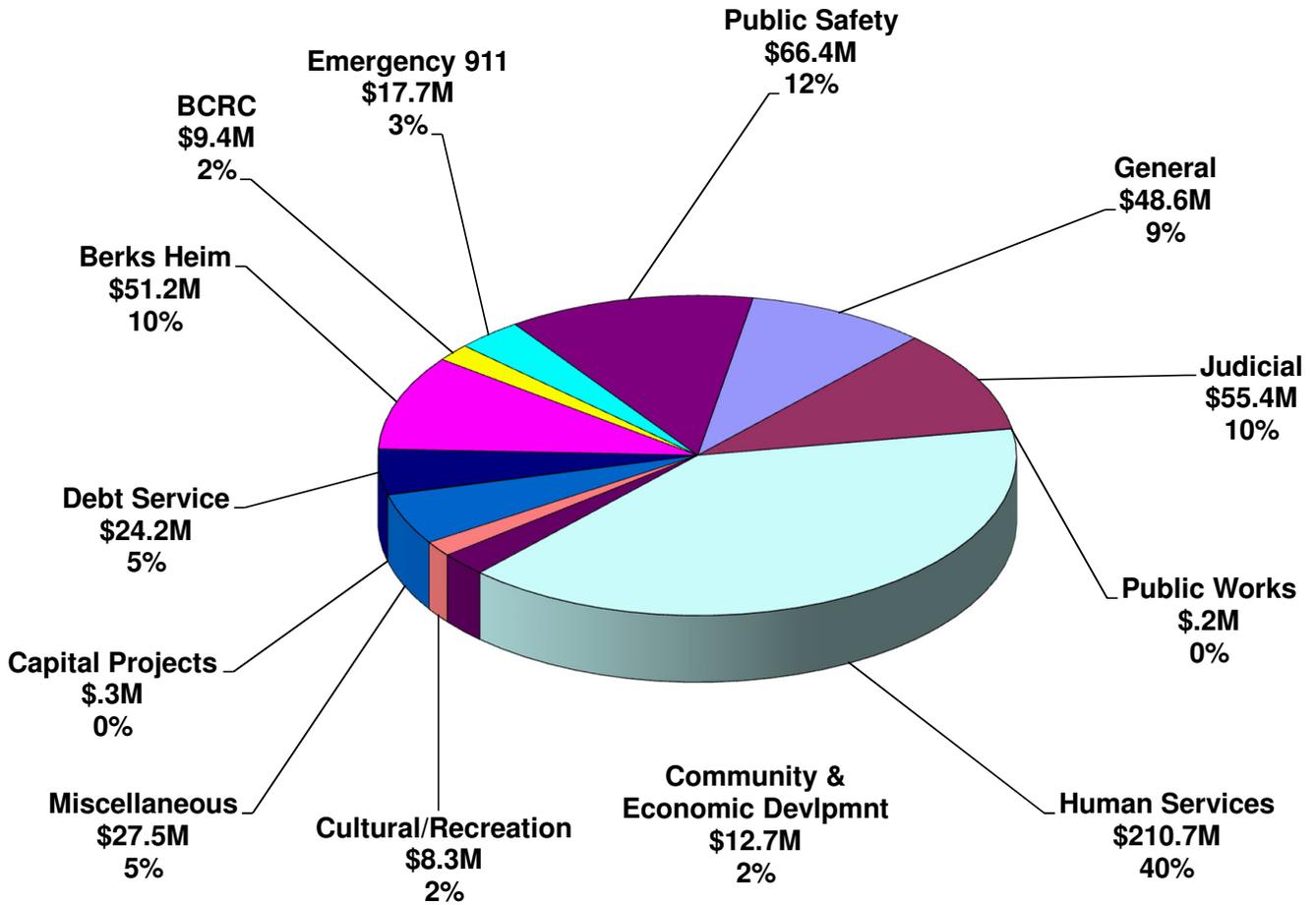
	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 100,092,943	\$ 86,877,097	\$ 13,398,119	\$ 27,001,361	\$ 227,369,520
Special Revenue Funds					
Aging	2,477,859	4,957,589	0	1,219,260	8,654,708
Children & Youth Serv	11,751,521	33,486,908	10,568	2,106,111	47,355,108
Community Development	0	3,621,364	0	0	3,621,364
Council on Chemical Abuse	0	6,138,104	0	4,265	6,142,369
Domestic Relations	5,916,557	225,805	73,495	845,764	7,061,621
Emergency 911 Systems	6,590,907	6,716,934	2,250,000	2,095,780	17,653,621
Health Choices	406,170	118,355,763	0	128,074	118,890,007
Human Services	24,560	903,155	0	19,352	947,067
Job Training	473,646	4,066,621	0	233,912	4,774,179
Liquid Fuels	130,764	753,877	6,855,049	100,545	7,840,235
MH/DD	451,336	16,256,802	0	154,501	16,862,639
Special Legislation	0	2,914,831	0	1,677,889	4,592,720
Total Special Revenue Funds	\$ 28,223,320	\$ 198,397,753	\$ 9,189,112	\$ 8,585,453	\$ 244,395,638
Enterprise Funds					
Berks County Residential Center	5,506,933	2,220,001	15,905	1,610,191	9,353,030
Berks Heim	30,425,535	18,595,082	482,000	1,649,119	51,151,736
Total Enterprise Funds	\$ 35,932,468	\$ 20,815,083	\$ 497,905	\$ 3,259,310	\$ 60,504,766
Capital Projects Fund					
Capital Projects Fund	0	0	332,516	0	332,516
Total Capital Projects Fund	\$ 0	\$ 0	\$ 332,516	\$ 0	\$ 332,516
Total 2018 Expenditures	\$ 164,248,731	\$ 306,089,933	\$ 23,417,652	\$ 38,846,124	\$ 532,602,440

Notes:

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

Interfund Transfers represent indirect cost allocations and operating transfers.

2018 Adopted Budget Expenditures by Function



	2018 Budget Adopted	2017 Budget Adopted	2016 Actual	2018 vs 2017 Budget
General Government				
Archives	\$ 276,083	\$ 271,614	\$ 277,521	\$ 4,469
Budget	1,610,866	1,360,072	1,364,998	250,794
Commissioners	1,660,784	1,736,981	1,736,094	(76,197)
Controller	2,367,543	2,262,711	2,181,354	104,832
Election Services	3,443,410	1,962,434	1,868,396	1,480,976
Facilities	15,964,420	15,081,379	11,823,302	883,041
Fleet Management	2,801	3,234	4,403	(433)
Human Resources	3,512,542	3,535,460	3,279,668	(22,918)
Information Systems	8,846,111	7,704,252	6,328,371	1,141,859
Mailroom/Printing	510,102	465,368	518,742	44,734
Purchasing	817,364	782,902	645,047	34,462
Real Estate	3,432,126	3,443,503	2,520,339	(11,377)
Recorder of Deeds	1,184,587	1,217,149	1,129,123	(32,562)
Solicitor	1,831,439	1,613,976	1,714,658	217,463
Tax Claim	887,344	832,227	756,006	55,117
Tax Collectors	488,099	445,986	459,765	42,113
Telecommunications	253,233	240,289	205,146	12,944
Treasurer	886,847	860,390	827,728	26,457
Veterans Affairs	633,929	596,461	607,739	37,468
Total General Government	\$ 48,609,630	\$ 44,416,388	\$ 38,248,400	\$ 4,193,242
Judicial				
Clerk of Courts	2,703,955	2,665,655	2,443,947	38,300
Community Bail Program (BCPS)	680,636	673,462	639,056	7,174
Coroner	1,617,797	1,452,357	1,466,606	165,440
Court Reporters	2,393,825	2,309,331	2,444,818	84,494
Courts	9,788,487	9,785,970	8,863,456	2,517
District Attorney	11,270,104	10,882,054	10,764,380	388,050
District Justices	9,332,347	9,297,225	8,971,904	35,122
Law Library	645,560	647,994	595,996	(2,434)
Prothonotary	2,517,002	2,434,645	2,445,334	82,357
Public Defender	3,490,145	3,484,974	3,270,059	5,171
Register of Wills	1,083,197	1,049,307	1,041,971	33,890
Sheriff	9,886,199	9,606,109	9,620,463	280,090
Total Judicial	\$ 55,409,254	\$ 54,289,083	\$ 52,567,990	\$ 1,120,171
Public Safety				
Adult Probation	8,070,207	7,661,664	7,502,210	408,543
Community Corrections	2,329,599	2,140,342	2,763,670	189,257
County Fire Training	305,342	374,546	500,508	(69,204)
Emergency Management	1,568,360	1,474,562	1,321,340	93,798
Jail System	38,832,958	35,372,489	34,223,428	3,460,469
Juvenile Probation	14,939,084	15,202,283	14,462,742	(263,199)
RIP Offenders Grant	386,387	386,929	243,836	(542)
Total Public Safety	\$ 66,431,937	\$ 62,612,815	\$ 61,017,734	\$ 3,819,122

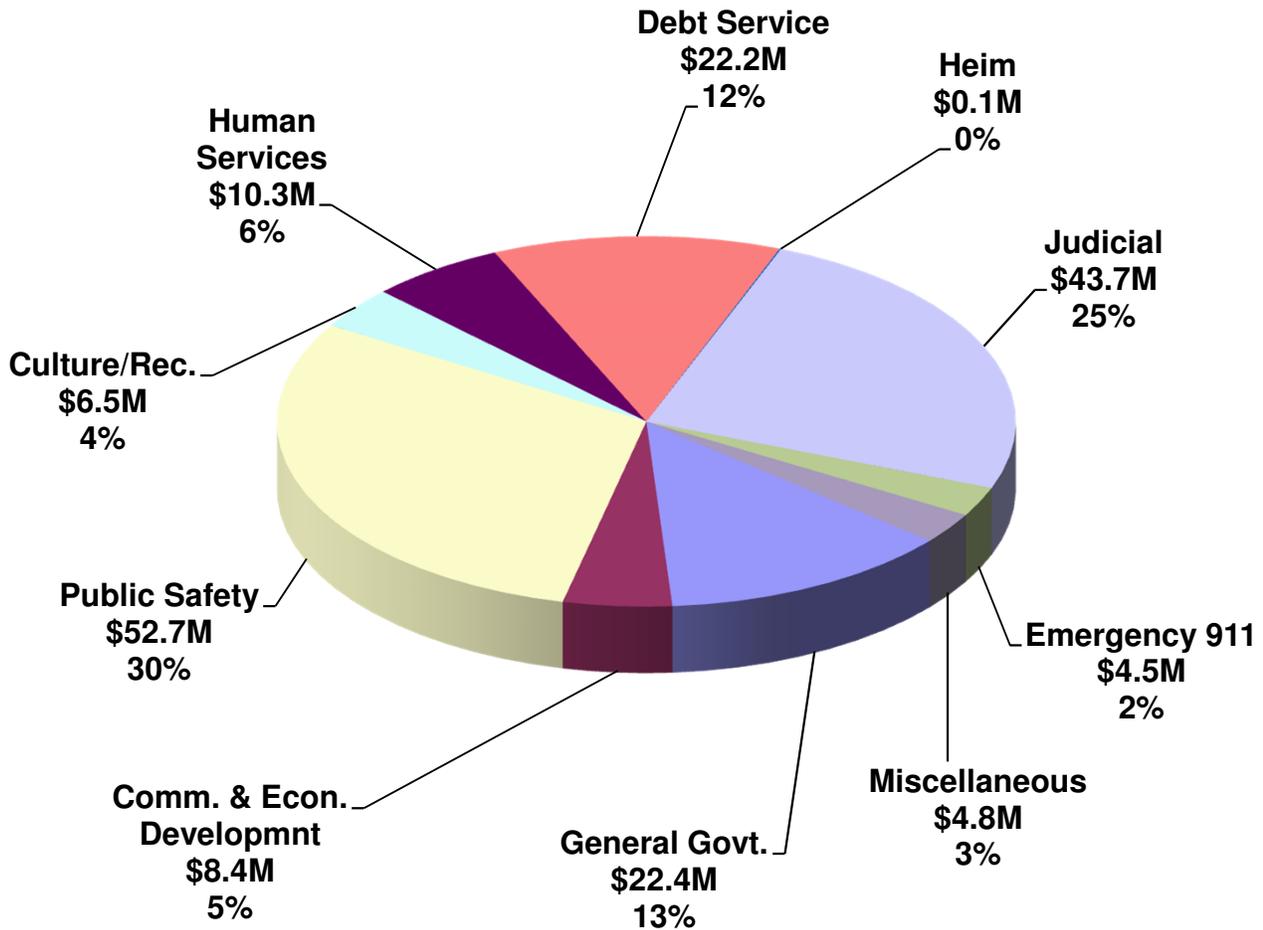
	2018 Budget Adopted	2017 Budget Adopted	2016 Actual	2018 vs 2017 Budget
Human Services				
Aging	8,654,708	8,663,945	9,845,695	(9,237)
Children & Youth Serv	47,355,108	46,162,595	44,445,740	1,192,513
Council on Chemical Abuse	6,142,369	5,969,074	6,563,632	173,295
Domestic Relations	7,061,621	6,924,570	6,381,971	137,051
Health Choices	118,890,007	105,040,000	102,873,104	13,850,007
Human Services	947,067	2,134,193	3,644,907	(1,187,126)
Job Training	4,774,179	4,911,816	5,197,809	(137,637)
MH/DD	16,862,639	16,468,065	17,706,856	394,574
Total Human Services	\$ 210,687,698	\$ 196,274,258	\$ 196,659,714	\$ 14,413,440
Public Works				
Solid Waste/Recycling	241,566	308,947	1,126,061	(67,381)
Total Public Works	\$ 241,566	\$ 308,947	\$ 1,126,061	\$ (67,381)
Community & Economic Devlpmnt.				
Ag & Land Preservation	1,382,361	1,360,279	1,462,817	22,082
Agricultural Extension	556,921	548,406	542,485	8,515
(2) Community Development	3,621,364	4,248,788	3,290,111	(627,424)
(1) GREP	300,000	300,000	700,000	0
Planning	1,826,461	1,766,930	1,633,553	59,531
RACC	3,250,000	3,250,000	3,100,000	0
(3) Miscellaneous	1,745,946	1,745,946	1,745,946	0
Total Community & Economic Devl	\$ 12,683,053	\$ 13,220,349	\$ 12,474,912	\$ (537,296)
Cultural/Recreation				
County Library Systems	4,494,519	4,524,420	4,689,041	(29,901)
Parks System	3,855,612	3,680,927	4,951,053	174,685
Total Cultural/Recreation	\$ 8,350,131	\$ 8,205,347	\$ 9,640,094	\$ 144,784
Miscellaneous				
Contingency General	4,329,604	2,029,985	0	2,299,619
IGT Contribution	7,438,642	6,256,370	4,945,007	1,182,272
Insurance	2,010,420	1,948,994	1,500,320	61,426
Liquid Fuels	7,840,235	4,463,434	11,498,956	3,376,801
Security	1,240,936	1,669,535	1,338,514	(428,599)
Special Legislation	4,592,720	4,201,101	4,359,492	391,619
Total Miscellaneous	\$ 27,452,557	\$ 20,569,419	\$ 23,642,289	\$ 6,883,138

	2018 Budget Adopted	2017 Budget Adopted	2016 Actual	2018 vs 2017 Budget
Debt Service				
Debt Service	24,245,711	24,253,939	48,996,464	(8,228)
Total Debt Service	\$ 24,245,711	\$ 24,253,939	\$ 48,996,464	\$ (8,228)
Berks County Residential Center				
Berks County Residential Center	9,353,030	8,984,660	8,966,416	368,370
Total Berks County Residential Center	\$ 9,353,030	\$ 8,984,660	\$ 8,966,416	\$ 368,370
Berks Heim				
Berks Heim	51,151,736	48,115,360	46,866,564	3,036,376
Total Berks Heim	\$ 51,151,736	\$ 48,115,360	\$ 46,866,564	\$ 3,036,376
Emergency 911 System				
Emergency 911 Systems	17,653,621	18,865,770	11,570,859	(1,212,149)
Total Emergency 911 System	\$ 17,653,621	\$ 18,865,770	\$ 11,570,859	\$ (1,212,149)
Capital Projects Fund				
Capital Projects Fund	332,516	0	2,143,152	332,516
Total Capital Projects	\$ 332,516	\$ 0	\$ 2,143,152	\$ 332,516
Total Expenses By Department By Function				
	\$ 532,602,440	\$ 500,116,335	\$ 513,920,649	\$ 32,486,105

Footnotes:

- (1) The County will direct BCIDA to forward half of the 2017/2018 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.
- (2) The County is a sponsor of RACC. The 2018 funding is \$3.25M 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.

2018 Adopted Budget Consumption of Taxes and Fund Balance By Function



Schedule of 2018 Adopted Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2018 Adopted Annual Budget

Function	Total	Total	Total	Special	General Fund	Taxes
	Revenues	Expenditures	Adjustments	Revenue/Enterprise/ Capital Project Fund Balance Used	Reserve/Taxes/Net Dept. Earnings used per Dept.	Budgeted
	Amt.	Amt.		Amt.	Amt.	Amt.
General Government						
² Budget	-	-		-	-	
Commissioners	585,695	1,660,784		0	(1,075,089)	
Controller	2,191,172	2,367,543		0	(176,371)	
Election Services	3,000	3,443,410		0	(3,440,410)	
Facilities	5,199,533	15,964,420		0	(10,764,887)	
Fleet Management	0	2,801		0	(2,801)	
Human Resources	2,826,859	3,512,542		0	(685,683)	
Information Systems	7,389,615	8,846,111		0	(1,456,496)	
² Mailroom	-	-		-	-	
² Non-Departmental	-	-		-	-	
Purchasing	700,431	817,364		0	(116,933)	
Real Estate	42,000	3,432,126		0	(3,390,126)	
¹ Recorder of Deeds	-	-		-	-	
Solicitor	1,671,438	1,831,439		0	(160,001)	
¹ Tax Claim	-	-		-	-	4,206,798
Tax Collectors	67,000	488,099		0	(421,099)	
Telecommunications	179,745	253,233		0	(73,488)	
¹ Treasurer	-	-		-	-	138,346,558
Veterans Affairs	0	633,929		0	(633,929)	
Total General Government Function	20,856,488	43,253,801		0	(22,397,313)	142,553,356
Judicial						
Clerk of Courts	1,437,685	2,703,955		0	(1,266,270)	
Community Bail Program (BCPS)	65,262	680,636		0	(615,374)	
Coroner	58,000	1,617,797		0	(1,559,797)	
Court Reporters	0	2,393,825		0	(2,393,825)	
Courts	1,531,198	9,788,487		0	(8,257,289)	
District Attorney	810,037	11,270,104		0	(10,460,067)	
District Justices	2,673,970	9,332,347		0	(6,658,377)	
Law Library	8,300	645,560		0	(637,260)	
Prothonotary	2,035,085	2,517,002		0	(481,917)	
Public Defender	16,000	3,490,145		0	(3,474,145)	
¹ Register of Wills	-	-		-	-	
Sheriff	2,036,412	9,886,199		0	(7,849,787)	
Total Judicial Function	10,671,949	54,326,057		0	(43,654,108)	
Public Safety						
Adult Probation	2,847,385	8,070,207		0	(5,222,822)	
Community Corrections	79,757	2,329,599		0	(2,249,842)	
County Fire Training	38,252	305,342		0	(267,090)	
Emergency Management	567,532	1,568,360		0	(1,000,828)	
Jail System	2,958,421	38,832,958		0	(35,874,537)	
Juvenile Probation	6,832,513	14,939,084		0	(8,106,571)	
RIP Offenders Grant	386,387	386,387		0	0	
Total Public Safety Function	13,710,247	66,431,937		0	(52,721,690)	
Human Services						
¹ Aging	-	-		-	-	
Children & Youth Serv	39,832,656	47,355,108		0	(7,522,452)	
Council on Chemical Abuse	6,138,104	6,142,369		0	(4,265)	
Domestic Relations	5,019,210	7,061,621		0	(2,042,411)	
¹ Health Choices	-	-		-	-	
¹ Human Services	-	-		-	-	
¹ Job Training	-	-		-	-	
MH/DD	16,083,083	16,862,639		0	(779,556)	
Total Human Services Function	67,073,053	77,421,737		0	(10,348,684)	
Public Works						
¹ Solid Waste/Recycling	-	-		-	-	

Schedule of 2018 Adopted Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2018 Adopted Annual Budget

<u>Function</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Total Adjustments</u>	<u>Special Revenue/Enterprise/ Capital Project Fund Balance Used</u>	<u>General Fund Reserve/Taxes/Net Dept. Earnings used per Dept.</u>	<u>Taxes Budgeted</u>
Total Public Works Function	0	0		0	0	0
<u>Community & Economic Devlpmnt</u>						
Ag & Land Preservation	200	1,382,361		0	(1,382,161)	
Agricultural Extension	0	556,921		0	(556,921)	
¹ Community Development	-	-		-	-	
GREP	0	300,000		0	(300,000)	
Planning	708,073	1,826,461		0	(1,118,388)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,745,946		0	(1,745,946)	
Total Commun & Econom Dvlpmnt Function	708,273	9,061,689		0	(8,353,416)	
<u>Cultural/Recreation</u>						
County Library Systems	1,366,145	4,494,519		0	(3,128,374)	
Parks System	511,179	3,855,612		0	(3,344,433)	
Total Cultural/Recreation Function	1,877,324	8,350,131		0	(6,472,807)	
<u>Miscellaneous</u>						
Contingency General	0	4,329,604		0	(4,329,604)	
¹ County Farm	-	-		-	-	
² Insurance	-	-		-	-	
Liquid Fuels	7,828,051	7,840,235		(409)	(11,775)	
Security	1,020,571	1,240,936		0	(220,365)	
Special Legislation	4,390,456	4,592,720		0	(202,264)	
Total Miscellaneous Function	13,239,078	18,003,495		(409)	(4,764,008)	
<u>Debt Service</u>						
Debt Service	2,075,228	24,245,711		0	(22,170,483)	
Total Debt Service Function	2,075,228	24,245,711		0	(22,170,483)	0
<u>Berks County Residential Center</u>						
Berks County Residential Center	9,607,433	9,353,030	328,506	(74,103)	-	
Total Berks County Residential Center	9,607,433	9,353,030	328,506	(74,103)	0	0
<u>Berks Heim</u>						
¹ Berks Heim	51,681,923	51,151,736	633,731	(103,544)	-	
Total Berks Heim Function	51,681,923	51,151,736	633,731	(103,544)	0	0
<u>Emergency 911 System</u>						
Emergency 911 Systems	13,136,301	17,653,621		(2,036,166)	(2,481,154)	
Total Emergency 911 Function	13,136,301	17,653,621		(2,036,166)	(2,481,154)	0
Total Functions w/out Capital Projects	204,637,297	379,252,945	962,237	(2,214,222)	(173,363,663)	142,553,356
Total Tax and General Fund Balance Consumed	(173,363,663)					
Total Special Revenue/Enterprise Fund Balance Consumed	(2,214,222)					
Total Tax and Fund Balance Consumed	(175,577,885)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	19,242,161					
Total Tax Revenue Consumed	142,553,356					
Budget Surplus/(Deficit)	(13,782,368)					

Notes:

¹ In 2018 these operations do not consume taxes or fund balance.

² In 2018 these operations do not consume taxes or fund balance due to being an internal service department. These costs are allocated to user departments.

2018 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

