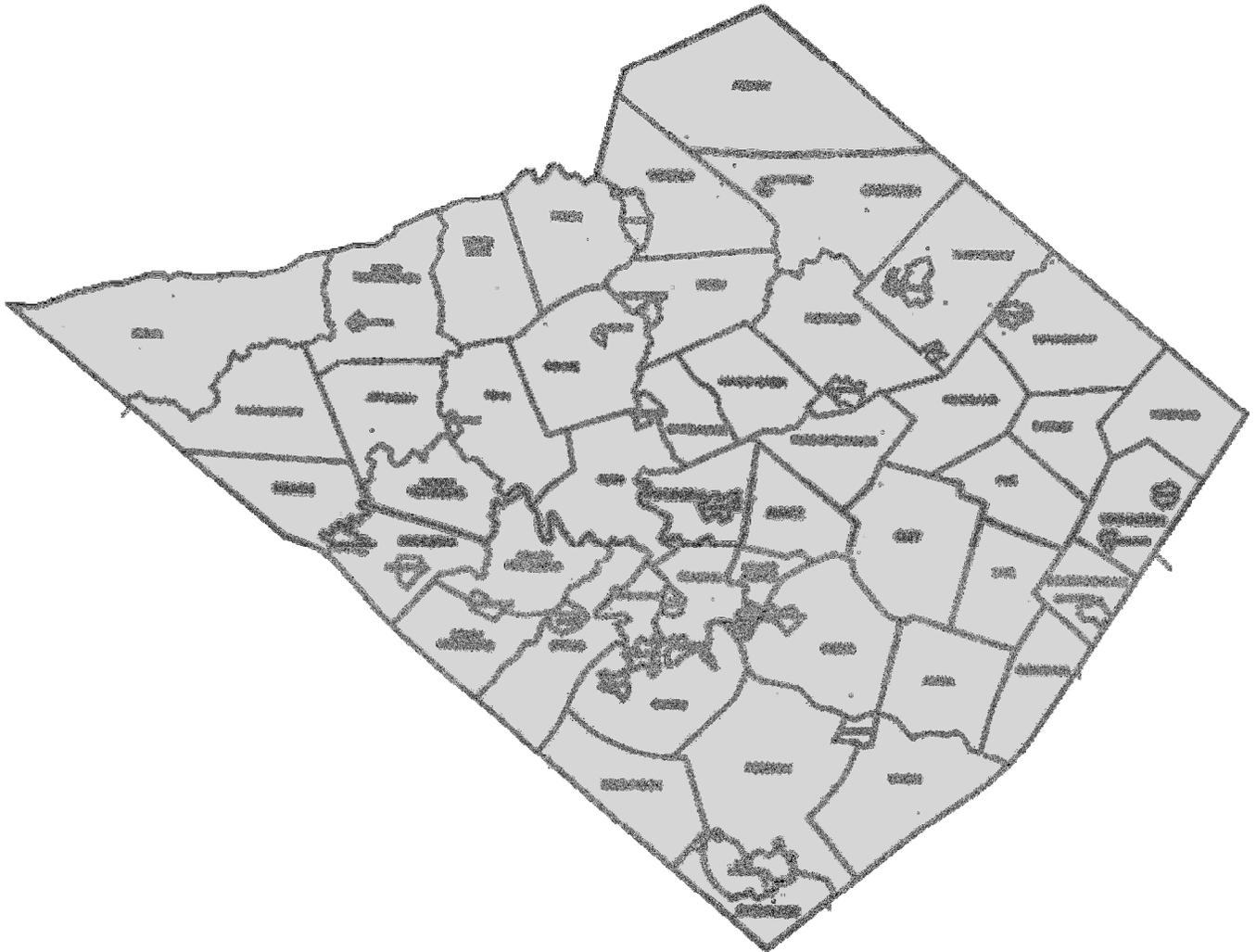


County of Berks

Proposed 2018 Budget

November 16th, 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)	Proposed 2018 Ending Fund Balance (3)
GENERAL FUND (3)					
Unassigned	\$ 112,556,492	\$ 227,287,891	\$ 211,744,444	\$ (13,302,731)	\$ 114,797,208
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	1,531,434		2,847,462
Assigned (7)	4,082,756	178,375	178,150		4,082,981
	<u>\$ 139,889,753</u>	<u>\$ 228,080,800</u>	<u>\$ 225,983,335</u>	<u>\$ (13,302,731)</u>	<u>\$ 128,684,487</u>
SPECIAL REVENUE FUNDS					
Aging	61,436	8,657,861	8,657,861		61,436
Children & Youth Serv	38,301	39,492,257	47,396,640	7,904,383	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	5,026,004	7,063,164	2,037,160	2,714
Emergency 911 Systems					
<i>spendable</i>	2,468,599	15,658,268	20,195,731	2,621,842	552,978
<i>nonspendable</i>	2,600,633				2,397,572
Health Choices	0	108,065,000	108,065,000		0
Human Services	17,775	947,067	947,067		17,775
Job Training	990,295	4,785,366	4,785,366		990,295
Liquid Fuels	5,829,210	7,828,051	7,828,460		5,828,801
MH/DD	4,167	15,599,110	16,334,191	735,081	4,167
Special Legislation	2,928,544	4,390,456	4,567,720		2,751,280
	<u>\$ 14,941,674</u>	<u>\$ 220,208,908</u>	<u>\$ 235,604,933</u>	<u>\$ 13,302,731</u>	<u>\$ 12,645,319</u>
Total Special Revenue Funds					
ENTERPRISE FUNDS					
Berks County Residential Center	6,745,190	9,494,288	9,239,885	(328,506)	6,671,087
Berks Heim	7,666,732	50,254,828	49,900,691	(633,731)	7,387,138
	<u>\$ 14,411,922</u>	<u>\$ 59,749,116</u>	<u>\$ 59,140,576</u>	<u>\$ (962,237)</u>	<u>\$ 14,058,225</u>
Total Enterprise Funds					
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	<u>\$ 169,243,349</u>	<u>\$ 508,038,824</u>	<u>\$ 520,728,844</u>	<u>\$ (962,237)</u>	<u>\$ 155,388,032</u>
Capital Projects Fund	\$ 0	\$ 0	332,516	\$ 0	\$ (332,516)
Totals	<u><u>\$ 169,243,349</u></u>	<u><u>\$ 508,038,824</u></u>	<u><u>\$ 521,061,360</u></u>	<u><u>\$ (962,237)</u></u>	<u><u>\$ 155,055,516</u></u>

Schedule of 2018 Projected Fund Balance

County of Berks, Pennsylvania
Proposed Annual Budget

Non-Spendable General Fund Balance: (4)		Conversion Pay	\$ 52,131	
		Inventories & Pre-Paid	<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			\$ <u>13,887,279</u>	
Budgeted General Fund support of Special Revenue Funds:		CYS	7,904,383	
		COCA	4,265	
		Domestic Relations	2,037,160	
		Emergency 911 Systems	2,621,842	
		MH/DD	735,081	
			<u>13,302,731</u>	
		Total	\$ <u><u>27,190,010</u></u>	

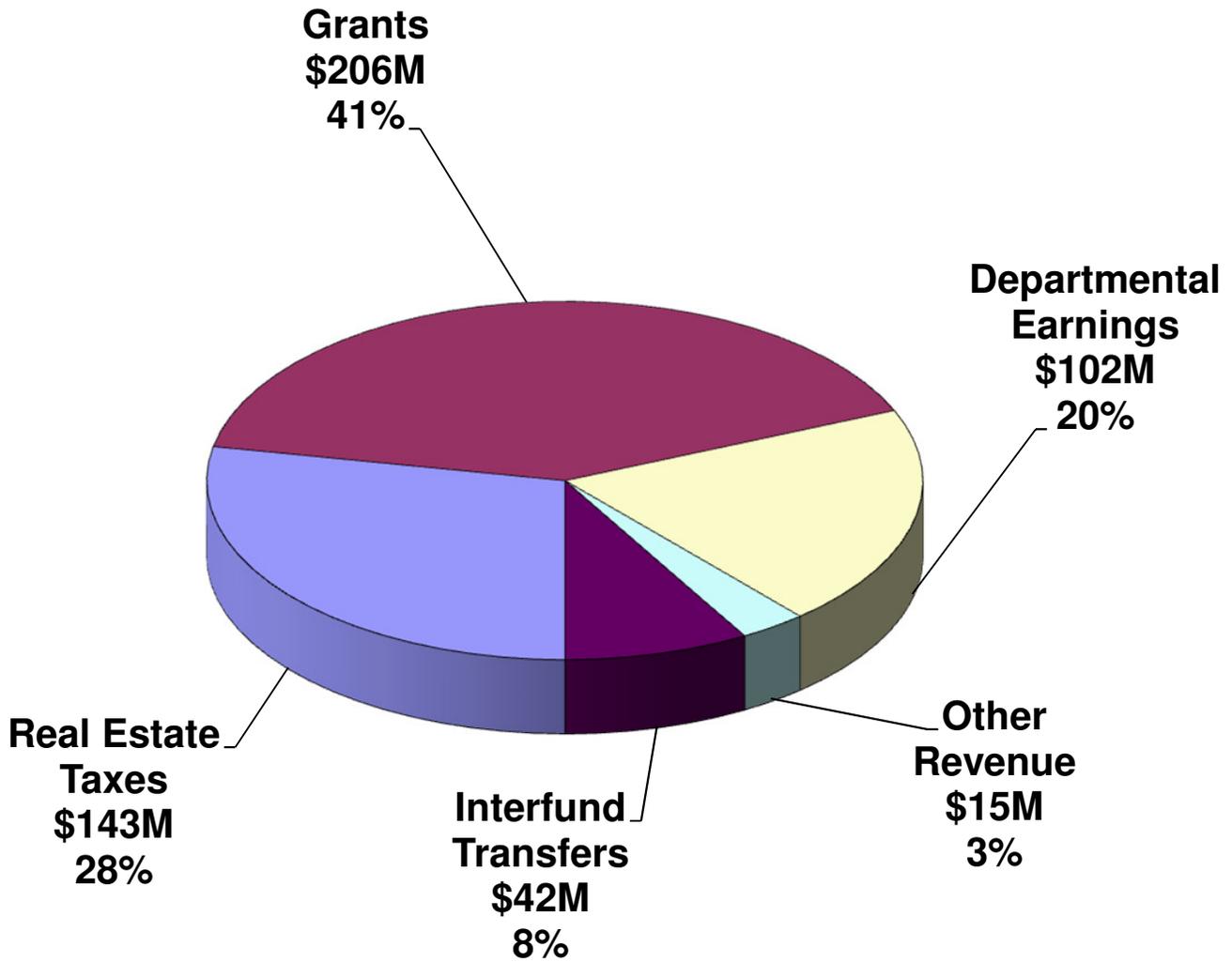
Footnotes:

- (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 Proposed Budget Revenue by Source



Schedule of 2018 Proposed Budget Revenue Sources
By Fund

County of Berks, Pennsylvania
2018 Proposed Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 142,756,813	11,625,738	26,980,178	11,509,393	35,208,678	\$ 228,080,800
Special Revenue Fund						
Aging	0	7,859,451	226,800	3,000	568,610	8,657,861
Children & Youth Serv	0	38,562,357	4,000	925,900	0	39,492,257
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	4,776,241	249,763	0	0	5,026,004
Emergency 911 Systems	0	0	11,088,662	592,164	3,977,442	15,658,268
Health Choices	0	108,000,000	0	65,000	0	108,065,000
Human Services	0	944,767	0	2,300	0	947,067
Job Training	0	4,605,704	179,662	0	0	4,785,366
Liquid Fuels	0	6,173,451	1,600,000	54,600	0	7,828,051
MH/DD	0	15,583,710	0	15,400	0	15,599,110
Special Legislation	0	787,957	3,598,656	3,843	0	4,390,456
Total Special Revenue Funds	\$ 0	\$ 194,807,284	\$ 17,467,419	\$ 1,662,207	\$ 6,271,998	\$ 220,208,908
Enterprise Funds						
Berks County Residential Center	0	0	7,333,417	2,160,871	0	9,494,288
Berks Heim	0	0	50,170,952	83,876	0	50,254,828
Total Enterprise Funds	\$ 0	\$ 0	\$ 57,504,369	\$ 2,244,747	\$ 0	\$ 59,749,116
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>142,756,813</u>	\$ <u>206,433,022</u>	\$ <u>101,951,966</u>	\$ <u>15,416,347</u>	\$ <u>41,480,676</u>	\$ <u>508,038,824</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).

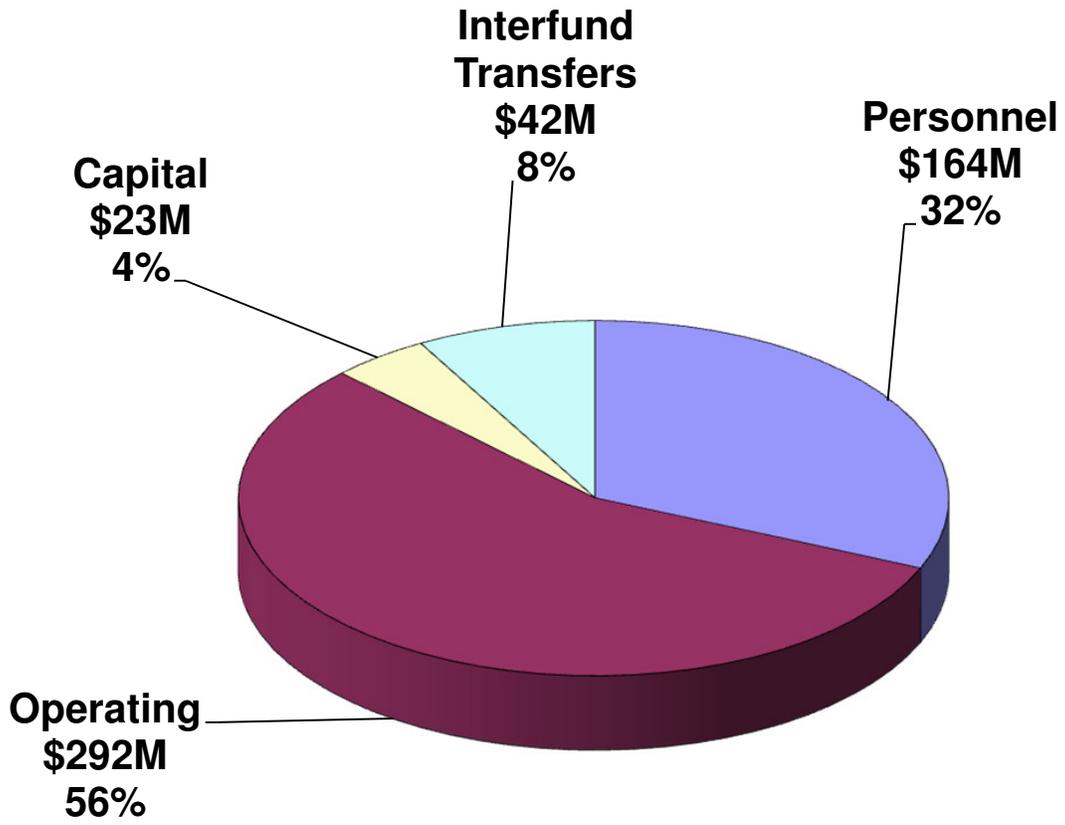
Interfund Transfers represent indirect cost allocations and operating transfers.

	2018 Budget Proposed	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	140,868,535	134,710,030	134,291,280	6,158,505
Veterans Affairs	0	300	5,136	(300)
Total General Government	\$ 184,356,787	\$ 175,820,211	\$ 174,097,837	\$ 8,536,576
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	1,531,976	1,446,614	1,512,624	85,362
District Attorney	810,045	814,292	825,022	(4,247)
District Justices	2,752,170	3,000,168	2,802,001	(247,998)
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	1,112,719	1,065,500	1,644,059	47,219
Sheriff	2,036,412	2,020,464	2,158,279	15,948
Total Judicial	\$ 11,863,654	\$ 12,071,668	\$ 12,584,913	\$ (208,014)
Public Safety				
Adult Probation	2,847,389	2,733,287	2,729,800	114,102
Community Corrections	112,418	106,161	110,582	6,257
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	6,823,780	7,044,224	6,540,661	(220,444)
RIP Offenders Grant	386,387	386,929	243,836	(542)
Total Public Safety	\$ 13,734,179	\$ 13,554,278	\$ 13,900,339	\$ 179,901

	2018 Budget Proposed	2017 Budget Adopted	2016 Actual	2018 vs 2017 Budget
Human Services				
Aging	8,657,861	8,663,945	9,856,507	(6,084)
Children & Youth Serv	39,492,257	39,298,562	36,718,151	193,695
Council on Chemical Abuse	6,138,104	5,966,658	6,563,206	171,446
Domestic Relations	5,026,004	5,036,326	4,506,438	(10,322)
Health Choices	108,065,000	105,040,000	102,873,104	3,025,000
Human Services	947,067	2,134,193	3,644,907	(1,187,126)
Job Training	4,785,366	4,911,816	5,529,985	(126,450)
MH/DD	15,599,110	15,711,717	16,874,366	(112,607)
Total Human Services	\$ 188,710,769	\$ 186,763,217	\$ 186,566,664	\$ 1,947,552
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	6,258,743	6,260,000	4,945,007	(1,257)
Insurance	2,419,241	2,548,391	1,812,756	(129,150)
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	\$ 21,951,019	\$ 20,044,073	\$ 24,205,336	\$ 1,906,946

	2018 Budget Proposed	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	9,494,288	9,164,566	10,045,439	329,722
Total Berks County Residential Center	<u>\$ 9,494,288</u>	<u>\$ 9,164,566</u>	<u>\$ 10,045,439</u>	<u>\$ 329,722</u>
Berks Heim				
Berks Heim	50,254,828	50,528,778	47,860,525	(273,950)
Total Berks Heim	<u>\$ 50,254,828</u>	<u>\$ 50,528,778</u>	<u>\$ 47,860,525</u>	<u>\$ (273,950)</u>
Emergency 911 Systems				
Emergency 911 Systems	15,658,268	15,901,731	18,248,479	(243,463)
Total Emergency 911 Systems	<u>\$ 15,658,268</u>	<u>\$ 15,901,731</u>	<u>\$ 18,248,479</u>	<u>\$ (243,463)</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>\$ 508,038,824</u>	<u>\$ 496,479,963</u>	<u>\$ 511,823,568</u>	<u>\$ 11,558,861</u>

2018 Proposed Budget Expenditures by Type



Schedule of 2018 Proposed Budget Expenditures by Type
By Fund

County of Berks, Pennsylvania
2018 Proposed Annual Budget

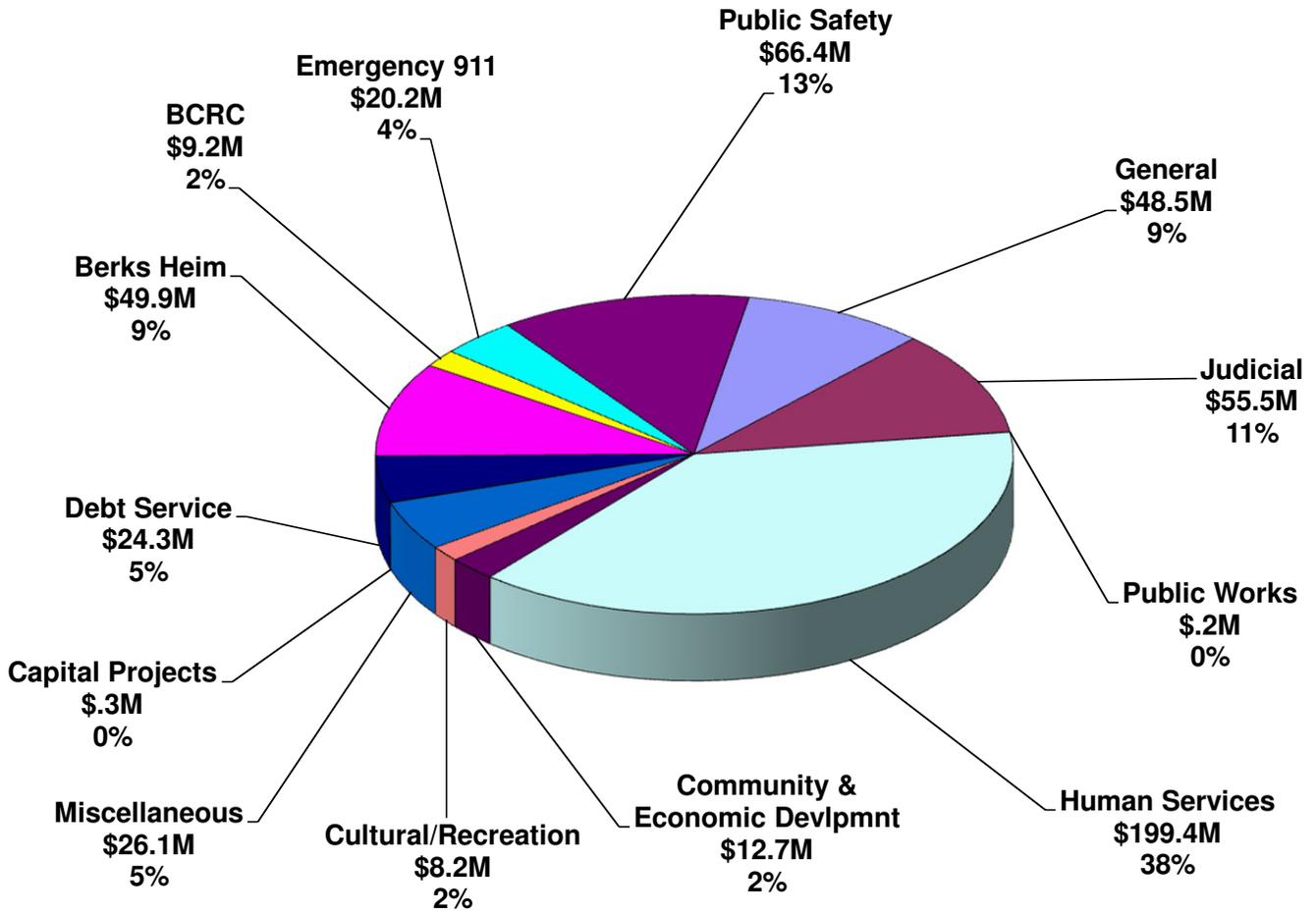
	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 100,138,096	\$ 85,685,154	\$ 13,158,724	\$ 27,001,361	\$ 225,983,335
Special Revenue Funds					
Aging	2,477,431	4,946,834	0	1,233,596	8,657,861
Children & Youth Serv	11,749,536	33,485,799	10,568	2,150,737	47,396,640
Community 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	5,900,494	225,805	73,495	863,370	7,063,164
Emergency 911 Systems	6,589,846	6,710,134	2,250,000	4,645,751	20,195,731
Health Choices	406,094	107,528,938	0	129,968	108,065,000
Human Services	24,548	903,048	0	19,471	947,067
Job Training	518,636	4,028,863	0	237,867	4,785,366
Liquid Fuels	130,740	753,877	6,842,688	101,155	7,828,460
MH/DD	451,242	15,727,013	0	155,936	16,334,191
Special Legislation	0	2,889,831	0	1,677,889	4,567,720
Total Special Revenue Funds	\$ 28,248,567	\$ 186,959,610	\$ 9,176,751	\$ 11,220,005	\$ 235,604,933
Enterprise Funds					
Berks County Residential Center	5,506,038	2,107,751	15,905	1,610,191	9,239,885
Berks Heim	30,428,546	17,341,026	482,000	1,649,119	49,900,691
Total Enterprise Funds	\$ 35,934,584	\$ 19,448,777	\$ 497,905	\$ 3,259,310	\$ 59,140,576
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	\$ <u>164,321,247</u>	\$ <u>292,093,541</u>	\$ <u>23,165,896</u>	\$ <u>41,480,676</u>	\$ <u>521,061,360</u>

Notes:

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

Interfund Transfers represent indirect cost allocations and operating transfers.

2018 Proposed Budget Expenditures by Function



	2018 Budget Proposed	2017 Budget Adopted	2016 Actual	2018 vs 2017 Budget
General Government				
Archives	\$ 275,654	\$ 271,614	\$ 277,521	\$ 4,040
Budget	1,610,708	1,360,072	1,364,998	250,636
Commissioners	1,667,554	1,736,981	1,736,094	(69,427)
Controller	2,371,661	2,262,711	2,181,354	108,950
Election Services	3,443,285	1,962,434	1,868,396	1,480,851
Facilities	15,941,468	15,081,379	11,823,302	860,089
Fleet Management	2,801	3,234	4,403	(433)
Human Resources	3,661,171	3,535,460	3,279,668	125,711
Information Systems	8,825,347	7,704,252	6,328,371	1,121,095
Mailroom/Printing	510,067	465,368	518,742	44,699
Purchasing	778,462	782,902	645,047	(4,440)
Real Estate	3,431,890	3,443,503	2,520,339	(11,613)
Recorder of Deeds	1,186,418	1,217,149	1,129,123	(30,731)
Solicitor	1,681,297	1,613,976	1,714,658	67,321
Tax Claim	884,061	832,227	756,006	51,834
Tax Collectors	490,998	445,986	459,765	45,012
Telecommunications	253,233	240,289	205,146	12,944
Treasurer	887,777	860,390	827,728	27,387
Veterans Affairs	633,862	596,461	607,739	37,401
Total General Government	\$ 48,537,714	\$ 44,416,388	\$ 38,248,400	\$ 4,121,326
Judicial				
Clerk of Courts	2,705,566	2,665,655	2,443,947	39,911
Community Bail Program (BCPS)	680,636	673,462	639,056	7,174
Coroner	1,619,524	1,452,357	1,466,606	167,167
Court Reporters	2,393,482	2,309,331	2,444,818	84,151
Courts	9,787,675	9,785,970	8,863,456	1,705
District Attorney	11,261,673	10,882,054	10,764,380	379,619
District Justices	9,452,140	9,297,225	8,971,904	154,915
Law Library	645,528	647,994	595,996	(2,466)
Prothonotary	2,516,761	2,434,645	2,445,334	82,116
Public Defender	3,534,746	3,484,974	3,270,059	49,772
Register of Wills	1,085,180	1,049,307	1,041,971	35,873
Sheriff	9,828,455	9,606,109	9,620,463	222,346
Total Judicial	\$ 55,511,366	\$ 54,289,083	\$ 52,567,990	\$ 1,222,283
Public Safety				
Adult Probation	8,069,308	7,661,664	7,502,210	407,644
Community Corrections	2,351,681	2,140,342	2,763,670	211,339
County Fire Training	305,338	374,546	500,508	(69,208)
Emergency Management	1,547,067	1,474,562	1,321,340	72,505
Jail System	38,821,015	35,372,489	34,223,428	3,448,526
Juvenile Probation	14,949,548	15,202,283	14,462,742	(252,735)
RIP Offenders Grant	386,387	386,929	243,836	(542)
Total Public Safety	\$ 66,430,344	\$ 62,612,815	\$ 61,017,734	\$ 3,817,529

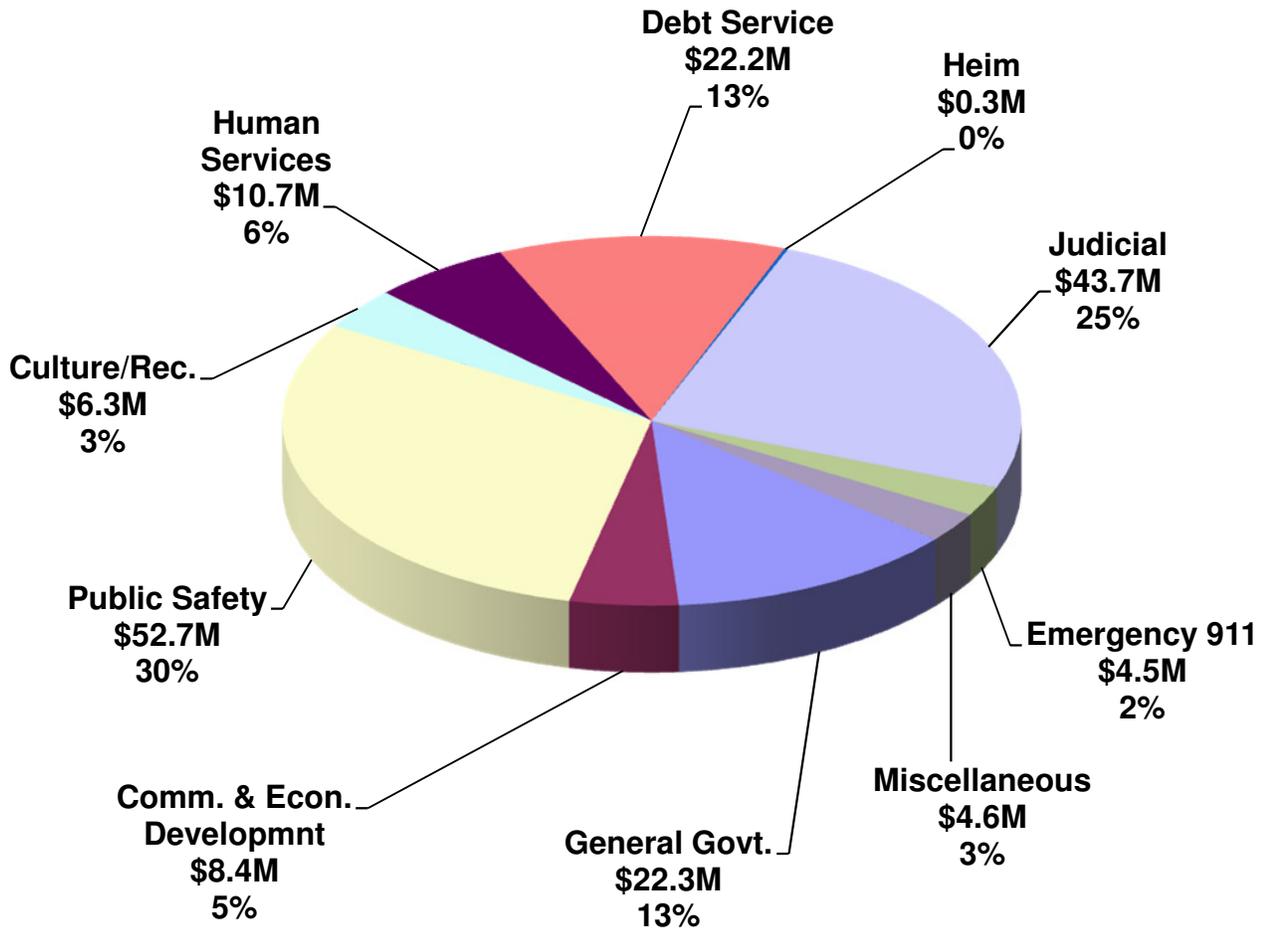
	2018 Budget Proposed	2017 Budget Adopted	2016 Actual	2018 vs 2017 Budget
Human Services				
Aging	8,657,861	8,663,945	9,845,695	(6,084)
Children & Youth Serv	47,396,640	46,162,595	44,445,740	1,234,045
Council on Chemical Abuse	6,142,369	5,969,074	6,563,632	173,295
Domestic Relations	7,063,164	6,924,570	6,381,971	138,594
Health Choices	108,065,000	105,040,000	102,873,104	3,025,000
Human Services	947,067	2,134,193	3,644,907	(1,187,126)
Job Training	4,785,366	4,911,816	5,197,809	(126,450)
MH/DD	16,334,191	16,468,065	17,706,856	(133,874)
Total Human Services	\$ 199,391,658	\$ 196,274,258	\$ 196,659,714	\$ 3,117,400
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	1,382,316	1,360,279	1,462,817	22,037
Agricultural Extension	556,876	548,406	542,485	8,470
(2) Community Development	3,621,364	4,248,788	3,290,111	(627,424)
(1) GREP	300,000	300,000	700,000	0
Planning	1,826,085	1,766,930	1,633,553	59,155
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	\$ 12,682,587	\$ 13,220,349	\$ 12,474,912	\$ (537,762)
Cultural/Recreation				
County Library Systems	4,493,527	4,524,420	4,689,041	(30,893)
Parks System	3,725,806	3,680,927	4,951,053	44,879
Total Cultural/Recreation	\$ 8,219,333	\$ 8,205,347	\$ 9,640,094	\$ 13,986
Miscellaneous				
Contingency General	4,229,604	2,029,985	0	2,199,619
IGT Contribution	6,255,113	6,256,370	4,945,007	(1,257)
Insurance	2,010,425	1,948,994	1,500,320	61,431
Liquid Fuels	7,828,460	4,463,434	11,498,956	3,365,026
Security	1,240,936	1,669,535	1,338,514	(428,599)
Special Legislation	4,567,720	4,201,101	4,359,492	366,619
Total Miscellaneous	\$ 26,132,258	\$ 20,569,419	\$ 23,642,289	\$ 5,562,839

	2018 Budget Proposed	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	9,239,885	8,984,660	8,966,416	255,225
Total Berks County Residential Center	\$ 9,239,885	\$ 8,984,660	\$ 8,966,416	\$ 255,225
Berks Heim				
Berks Heim	49,900,691	48,115,360	46,866,564	1,785,331
Total Berks Heim	\$ 49,900,691	\$ 48,115,360	\$ 46,866,564	\$ 1,785,331
Emergency 911 System				
Emergency 911 Systems	20,195,731	18,865,770	11,570,859	1,329,961
Total Emergency 911 System	\$ 20,195,731	\$ 18,865,770	\$ 11,570,859	\$ 1,329,961
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				
	\$ 521,061,360	\$ 500,116,335	\$ 513,920,649	\$ 20,945,025

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 Proposed Budget Consumption of Taxes and Fund Balance By Function



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

County of Berks, Pennsylvania
2018 Proposed 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	1,667,554		0	(1,081,859)	
Controller	2,191,172	2,371,661		0	(180,489)	
Election Services	3,000	3,443,285		0	(3,440,285)	
Facilities	5,199,533	15,941,468		0	(10,741,935)	
Fleet Management	0	2,801		0	(2,801)	
Human Resources	2,826,859	3,661,171		0	(834,312)	
Information Systems	7,389,615	8,825,347		0	(1,435,732)	
² Mailroom	-	-		-	-	
² Non-Departmental	-	-		-	-	
Purchasing	700,431	778,462		0	(78,031)	
Real Estate	42,000	3,431,890		0	(3,389,890)	
¹ Recorder of Deeds	-	-		-	-	
Solicitor	1,671,438	1,681,297		0	(9,859)	
¹ Tax Claim	-	-		-	-	4,206,798
Tax Collectors	67,000	490,998		0	(423,998)	
Telecommunications	179,745	253,233		0	(73,488)	
¹ Treasurer	-	-		-	-	138,550,015
Veterans Affairs	0	633,862		0	(633,862)	
Total General Government Function	20,856,488	43,183,029		0	(22,326,541)	142,756,813
Judicial						
Clerk of Courts	1,437,685	2,705,566		0	(1,267,881)	
Community Bail Program (BCPS)	65,262	680,636		0	(615,374)	
Coroner	58,000	1,619,524		0	(1,561,524)	
Court Reporters	0	2,393,482		0	(2,393,482)	
Courts	1,531,976	9,787,675		0	(8,255,699)	
District Attorney	810,045	11,261,673		0	(10,451,628)	
District Justices	2,752,170	9,452,140		0	(6,699,970)	
Law Library	8,300	645,528		0	(637,228)	
Prothonotary	2,035,085	2,516,761		0	(481,676)	
Public Defender	16,000	3,534,746		0	(3,518,746)	
¹ Register of Wills	-	-		-	-	
Sheriff	2,036,412	9,828,455		0	(7,792,043)	
Total Judicial Function	10,750,935	54,426,186		0	(43,675,251)	
Public Safety						
Adult Probation	2,847,389	8,069,308		0	(5,221,919)	
Community Corrections	112,418	2,351,681		0	(2,239,263)	
County Fire Training	38,252	305,338		0	(267,086)	
Emergency Management	567,532	1,547,067		0	(979,535)	
Jail System	2,958,421	38,821,015		0	(35,862,594)	
Juvenile Probation	6,823,780	14,949,548		0	(8,125,768)	
RIP Offenders Grant	386,387	386,387		0	0	
Total Public Safety Function	13,734,179	66,430,344		0	(52,696,165)	
Human Services						
¹ Aging	-	-		-	-	
Children & Youth Serv	39,492,257	47,396,640		0	(7,904,383)	
Council on Chemical Abuse	6,138,104	6,142,369		0	(4,265)	
Domestic Relations	5,026,004	7,063,164		0	(2,037,160)	
¹ Health Choices	-	-		-	-	
¹ Human Services	-	-		-	-	
¹ Job Training	-	-		-	-	
MH/DD	15,599,110	16,334,191		0	(735,081)	
Total Human Services Function	66,255,475	76,936,364		0	(10,680,889)	
Public Works						
¹ Solid Waste/Recycling	-	-		-	-	

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

County of Berks, Pennsylvania
2018 Proposed 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 Dvlpmnt</u>						
Ag & Land Preservation	200	1,382,316		0	(1,382,116)	
Agricultural Extension	0	556,876		0	(556,876)	
¹ Community Development	-	-		-	-	
GREP	0	300,000		0	(300,000)	
Planning	708,073	1,826,085		0	(1,118,012)	
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	9,061,223		0	(8,352,950)	
<u>Cultural/Recreation</u>						
County Library Systems	1,366,145	4,493,527		0	(3,127,382)	
Parks System	511,179	3,725,806		0	(3,214,627)	
Total Cultural/Recreation Function	1,877,324	8,219,333		0	(6,342,009)	
<u>Miscellaneous</u>						
Contingency General	0	4,229,604		0	(4,229,604)	
¹ County Farm	-	-		-	-	
² Insurance	-	-		-	-	
Liquid Fuels	7,828,051	7,828,460		(409)	0	
Security	1,020,571	1,240,936		0	(220,365)	
Special Legislation	4,390,456	4,567,720		0	(177,264)	
Total Miscellaneous Function	13,239,078	17,866,720		(409)	(4,627,233)	
<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	9,494,288	9,239,885	328,506	(74,103)	-	
Total Berks County Residential Center	9,494,288	9,239,885	328,506	(74,103)	0	0
<u>Berks Heim</u>						
¹ Berks Heim	50,254,828	49,900,691	633,731	(279,594)	-	
Total Berks Heim Function	50,254,828	49,900,691	633,731	(279,594)	0	0
<u>Emergency 911 System</u>						
Emergency 911 Systems	15,658,268	20,195,731		(2,036,166)	(2,501,297)	
Total Emergency 911 Function	15,658,268	20,195,731		(2,036,166)	(2,501,297)	0
Total Functions w/ out Capital Projects	204,904,364	379,705,217	962,237	(2,390,272)	(173,372,818)	142,756,813
Total Tax and General Fund Balance Consumed	(173,372,818)					
Total Special Revenue/Enterprise Fund Balance Consumed	(2,390,272)					
Total Tax and Fund Balance Consumed	(175,763,090)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	19,354,020					
Total Tax Revenue Consumed	142,756,813					
Budget Surplus/(Deficit)	(13,652,257)					

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 Proposed Budget Consumption of Taxes and Fund Balance Comparison by Function

