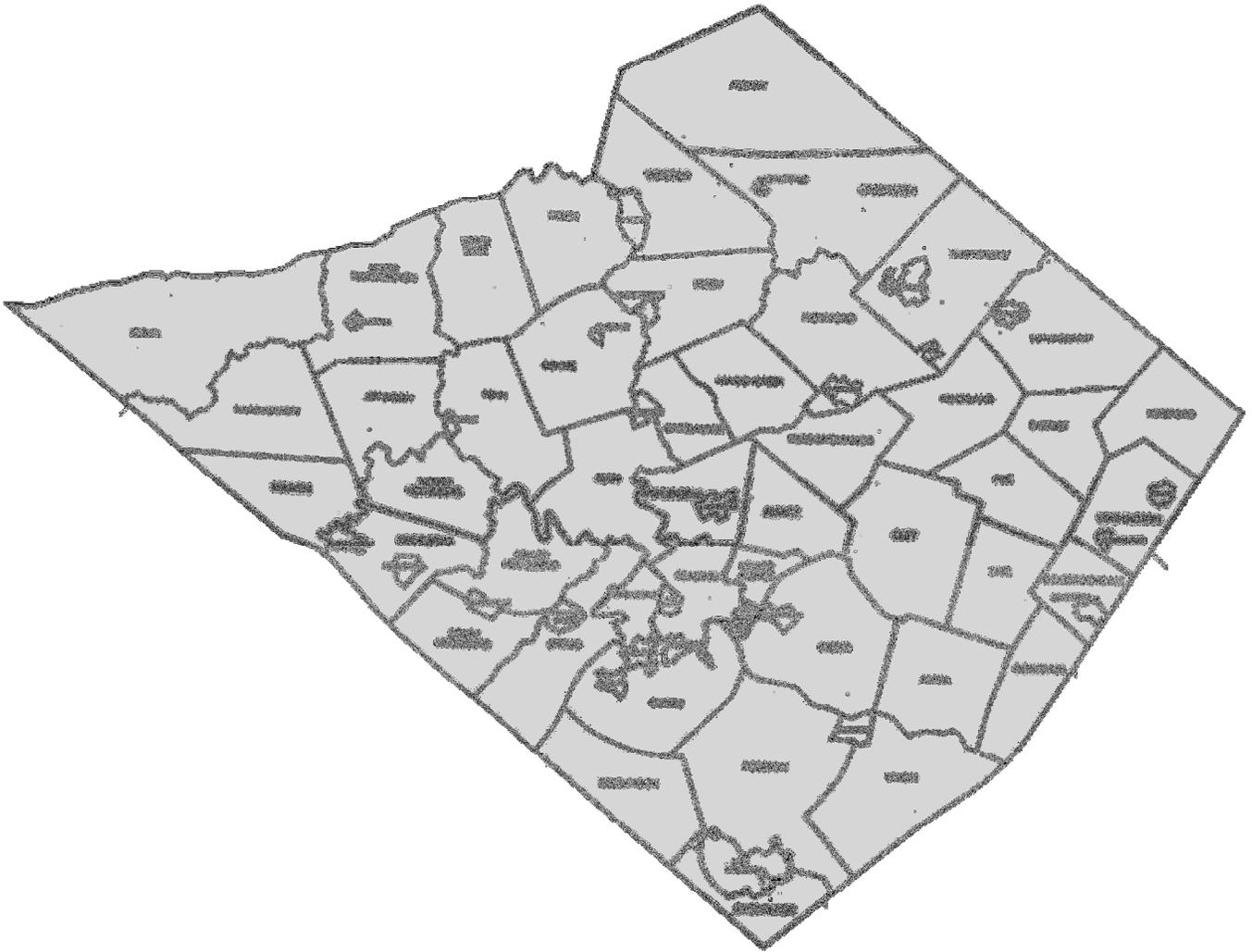


County of Berks

Proposed 2019 Budget

November 15th, 2018



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



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	2019 Beginning Fund Balance (1)	2019 Budget Revenue (2)	2019 Budget Expenditures (2)	2019 Budget Adjustments (3)	Adopted 2019 Ending Fund Balance (3)
GENERAL FUND (3)					
Unassigned	\$ 109,549,180	\$ 229,313,733	\$ 217,304,501	\$ (12,580,259)	\$ 108,978,153
Non-Spendable (4)	1,337,425	0	0		1,337,425
Committed (5)	27,454,874	81,000	13,870,301		13,665,573
Restricted (6)	4,516,304	607,498	1,586,194		3,537,608
Assigned (7)	4,013,727	190,000	190,000		4,013,727
Total General Fund	\$ 146,871,510	\$ 230,192,231	\$ 232,950,996	\$ (12,580,259)	\$ 131,532,486
SPECIAL REVENUE FUNDS					
Aging	161,039	8,492,294	8,492,294		161,039
Children & Youth Serv	35,751	41,649,509	49,049,891	7,400,382	35,751
Community Development	0	3,909,382	3,909,382		0
Council on Chemical Abuse	0	6,524,457	6,528,913	4,456	0
Domestic Relations	2,714	5,072,970	7,134,280	2,061,310	2,714
Emergency 911 Systems - <i>Spendable</i>	921,215	12,052,082	14,411,865	2,322,291	883,723
Emergency 911 Systems - <i>Non spendable</i>	2,517,616	0	0		2,517,616
Health Choices	0	129,150,000	129,150,000		0
Human Services	17,402	886,297	886,380		17,319
Job Training	1,133,147	5,234,123	5,234,123		1,133,147
Liquid Fuels	11,024,033	6,545,617	7,171,717		10,397,933
MH/DD	0	16,499,217	17,291,037	791,820	0
Special Legislation	3,120,473	4,450,789	4,698,341		2,872,921
Total Special Revenue Funds	\$ 18,933,390	\$ 240,466,737	\$ 253,958,223	\$ 12,580,259	\$ 18,022,163
ENTERPRISE FUNDS					
Berks County Residential Center					
Unrestricted Net Assets	1,368,633	9,657,104	9,428,241	(301,209)	1,296,287
Net Investment in Capital Assets	5,316,600				5,316,600
Berks Heim					
Unrestricted Net Assets	3,458,876	54,034,984	51,913,718	(544,925)	5,035,217
Net Investment in Capital Assets	7,661,183				7,661,183
Total Enterprise Funds	\$ 17,805,292	\$ 63,692,088	\$ 61,341,959	\$ (846,134)	\$ 19,309,287
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	\$ 183,610,192	\$ 534,351,056	\$ 548,251,178	\$ (846,134)	\$ 168,863,936
Capital Projects Fund	\$ 1,321,713	\$ 0	0	\$ 0	\$ 1,321,713
TOTAL ALL FUNDS	\$ 184,931,905	\$ 534,351,056	\$ 548,251,178	\$ (846,134)	\$ 170,185,649

Schedule of 2019 Projected Fund Balance

County of Berks, Pennsylvania
Proposed Annual Budget

Non-Spendable General Fund Balance: (4)			
	Conversion Pay	\$ 46,433	
	Inventories & Pre-Paid	<u>1,290,992</u>	1,337,425
Committed General Fund Balance: (5)			
	Farmland Preservation	474,490	
	Defeasement of 2013 Bond Issue	12,856,000	
	Services Ctr Parking Garage	<u>335,083</u>	13,665,573
Restricted General Fund Balance: (6)			
	Hazmat response	1,954,332	
	Act 198 - Courts	298,436	
	Workers Comp	386,756	
	Act 13 Marcellus Shale	<u>898,084</u>	3,537,608
Assigned General Fund Balance: (7)			
	Divorce Masters	13,727	
	Health Insurance Reserve	<u>4,000,000</u>	4,013,727
Total Non-Spendable, Committed, Restricted and Assigned Fund Balance at 12/31/19			<u>\$ 22,554,333</u>
Budgeted General Fund support of Special Revenue Funds:			
	CYS	7,400,382	
	COCA	4,456	
	Domestic Relations	2,061,310	
	Emergency 911 Systems	2,322,291	
	MH/DD	791,820	
			<u>12,580,259</u>
	Total	\$	<u><u>35,134,592</u></u>

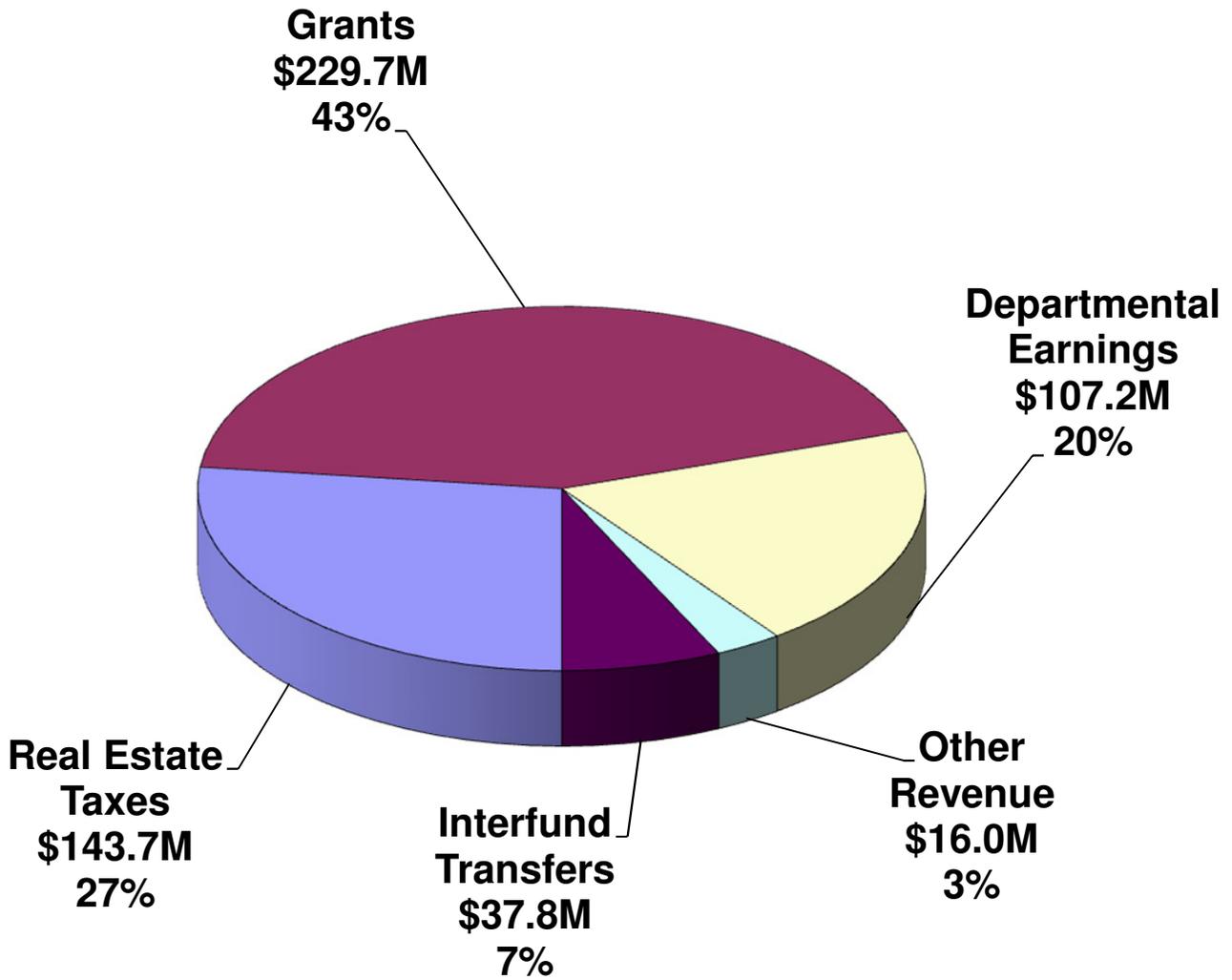
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/18 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.
- Capital Projects Fund Balance is Restricted.

2019 Proposed Budget Revenue by Source



Schedule of 2019 Proposed Budget Revenue Sources
By Fund

County of Berks, Pennsylvania
2019 Proposed Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 143,692,349	11,391,196	27,069,895	12,804,010	35,234,781	\$ 230,192,231
Special Revenue Fund						
Aging	0	7,485,997	223,175	12,900	770,222	8,492,294
Children & Youth Serv	0	40,763,609	0	885,900	0	41,649,509
Community Development	0	3,358,460	550,922	0	0	3,909,382
Council on Chemical Abuse	0	4,798,511	0	0	1,725,946	6,524,457
Domestic Relations	0	4,912,987	159,983	0	0	5,072,970
Emergency 911 Systems	0	0	11,424,549	590,041	37,492	12,052,082
Health Choices	0	129,000,000	0	150,000	0	129,150,000
Human Services	0	883,997	0	2,300	0	886,297
Job Training	0	4,965,402	268,721	0	0	5,234,123
Liquid Fuels	0	4,863,817	1,600,000	81,800	0	6,545,617
MH/DD	0	16,482,617	2,000	14,600	0	16,499,217
Special Legislation	0	800,000	3,635,028	15,761	0	4,450,789
Total Special Revenue Funds	\$ 0	\$ 218,315,397	\$ 17,864,378	\$ 1,753,302	\$ 2,533,660	\$ 240,466,737
Enterprise Funds						
Berks County Residential Center	0	0	8,315,400	1,341,704	0	9,657,104
Berks Heim	0	10,694	53,971,288	53,002	0	54,034,984
Total Enterprise Funds	\$ 0	\$ 10,694	\$ 62,286,688	\$ 1,394,706	\$ 0	\$ 63,692,088
Capital Projects Fund						
Capital Projects Fund	0	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2019 Revenues	\$ 143,692,349	\$ 229,717,287	\$ 107,220,961	\$ 15,952,018	\$ 37,768,441	\$ 534,351,056

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).

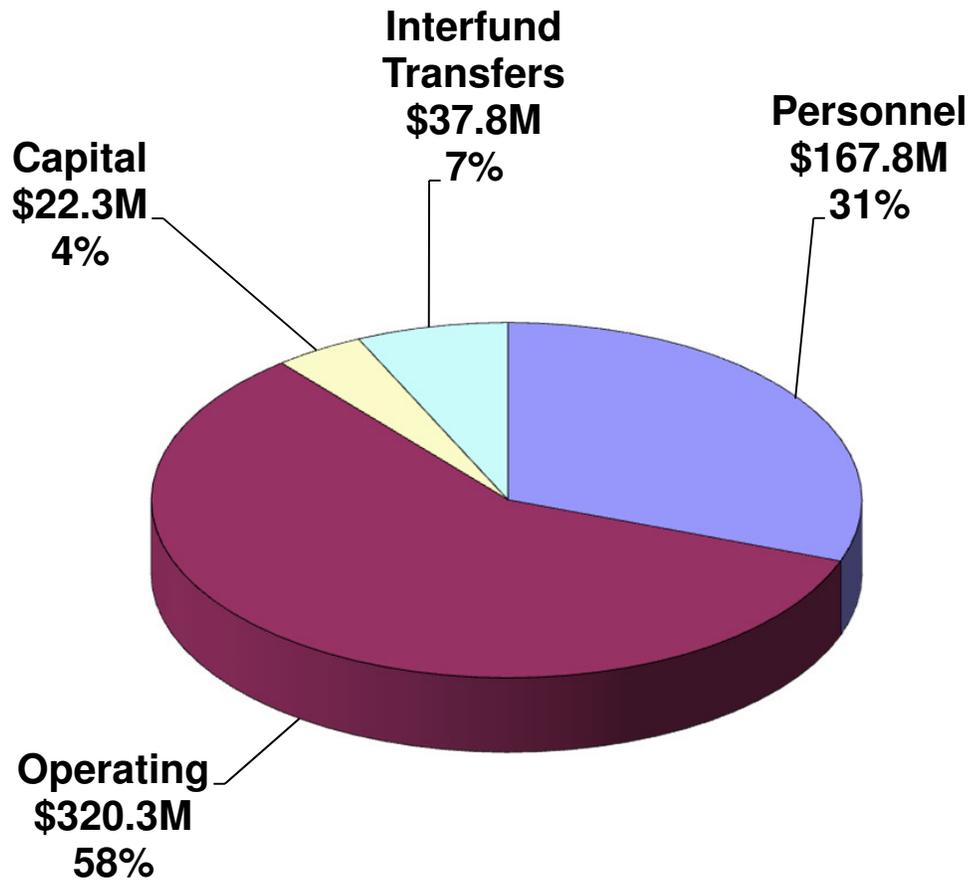
Interfund Transfers represent indirect cost allocations and operating transfers.

	2019 Budget Proposed	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
General Government				
Archives	\$ 286,173	\$ 297,430	\$ 285,115	\$ (11,257)
Budget	1,694,994	1,807,324	1,276,430	(112,330)
Commissioners	507,095	585,695	627,181	(78,600)
Controller	2,314,218	2,191,172	2,011,981	123,046
Election Services	8,000	3,000	13,403	5,000
Facilities	4,308,407	5,199,533	4,941,252	(891,126)
Human Resources	2,980,167	2,826,859	2,941,306	153,308
Information Systems	6,675,959	7,389,615	6,347,435	(713,656)
Mailroom/Printing	464,860	516,407	431,946	(51,547)
Non-Departmental	11,802,507	10,705,337	11,087,434	1,097,170
Purchasing	760,409	700,431	683,310	59,978
Real Estate	41,700	42,000	44,870	(300)
Recorder of Deeds	2,578,660	2,699,038	2,880,908	(120,378)
Solicitor	1,942,684	1,671,438	1,711,449	271,246
Tax Claim	6,359,500	6,606,228	6,552,920	(246,728)
Tax Collectors	67,000	67,000	69,458	0
Telecommunications	166,772	179,745	175,626	(12,973)
Treasurer	142,036,845	140,665,078	135,175,141	1,371,767
Veterans Affairs	0	0	0	0
Total General Government	\$ 184,995,950	\$ 184,153,330	\$ 177,257,165	\$ 842,620
Judicial				
Clerk of Courts	1,473,167	1,437,685	1,360,090	35,482
Community Bail Program (BCPS)	37,000	65,262	36,435	(28,262)
Coroner	59,000	58,000	59,390	1,000
Court Reporters	0	0	0	0
Courts	1,564,394	1,531,198	1,575,943	33,196
District Attorney	895,564	810,037	790,291	85,527
District Justices	2,514,250	2,673,970	2,611,326	(159,720)
Law Library	8,100	8,300	7,941	(200)
Prothonotary	1,917,101	2,035,085	2,053,454	(117,984)
Public Defender	16,000	16,000	10,500	0
Register of Wills	1,125,720	1,112,720	1,250,231	13,000
Sheriff	1,832,762	2,036,412	2,020,886	(203,650)
Total Judicial	\$ 11,443,058	\$ 11,784,669	\$ 11,776,487	\$ (341,611)
Public Safety				
Adult Probation	3,062,489	2,847,385	2,959,179	215,104
Community Corrections	109,000	79,757	130,301	29,243
County Fire Training	39,000	38,252	29,723	748
Emergency Management	525,034	567,532	639,413	(42,498)
Jail System	3,136,985	2,958,421	2,737,731	178,564
Juvenile Probation	6,655,844	6,832,513	6,139,923	(176,669)
RIP Offenders Grant	345,863	386,387	467,620	(40,524)
Total Public Safety	\$ 13,874,215	\$ 13,710,247	\$ 13,103,890	\$ 163,968

	2019 Budget Proposed	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
Human Services				
Aging	8,492,294	8,654,708	9,203,115	(162,414)
Children & Youth Serv	41,649,509	39,832,656	40,178,918	1,816,853
Council on Chemical Abuse	6,524,457	6,138,104	6,439,690	386,353
Domestic Relations	5,072,970	5,019,210	4,998,733	53,760
Health Choices	129,150,000	118,890,007	111,518,985	10,259,993
Human Services	886,297	947,067	2,107,749	(60,770)
Job Training	5,234,123	4,774,179	5,412,142	459,944
MH/DD	16,499,217	16,083,083	16,066,764	416,134
Total Human Services	<u>\$ 213,508,867</u>	<u>\$ 200,339,014</u>	<u>\$ 195,926,096</u>	<u>\$ 13,169,853</u>
Public Works				
Solid Waste/Recycling	4,418,475	3,732,843	4,290,806	685,632
Total Public Works	<u>\$ 4,418,475</u>	<u>\$ 3,732,843</u>	<u>\$ 4,290,806</u>	<u>\$ 685,632</u>
Community & Economic Devlpmnt.				
Ag & Land Preservation	200	200	4,625	0
Agricultural Extension	0	0	0	0
Community Development	3,909,382	3,621,364	2,673,846	288,018
GREP	0	0	0	0
Planning	754,636	708,073	742,118	46,563
RACC	0	0	0	0
Total Community & Economic Devl	<u>\$ 4,664,218</u>	<u>\$ 4,329,637</u>	<u>\$ 3,420,589</u>	<u>\$ 334,581</u>
Cultural/Recreation				
County Library Systems	1,366,145	1,366,145	1,501,905	0
Parks System	483,599	511,179	451,196	(27,580)
Total Cultural/Recreation	<u>\$ 1,849,744</u>	<u>\$ 1,877,324</u>	<u>\$ 1,953,101</u>	<u>\$ (27,580)</u>
Miscellaneous				
County Farm	33,957	33,957	33,668	0
BH Contribution to GF	7,530,000	7,439,000	6,465,000	91,000
Insurance & Unallocated Benefits	2,172,028	2,309,809	2,511,567	(137,781)
Liquid Fuels	6,545,617	7,828,051	4,099,567	(1,282,434)
Security	1,057,950	1,020,571	1,040,867	37,379
Special Legislation	4,450,789	4,390,456	4,638,901	60,333
Total Miscellaneous	<u>\$ 21,790,341</u>	<u>\$ 23,021,844</u>	<u>\$ 18,789,570</u>	<u>\$ (1,231,503)</u>

	2019 Budget Proposed	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
Debt Service				
Debt Service	2,062,018	2,075,228	2,131,274	(13,210)
Total Debt Service	<u>\$ 2,062,018</u>	<u>\$ 2,075,228</u>	<u>\$ 2,131,274</u>	<u>\$ (13,210)</u>
Berks County Residential Center				
Berks County Residential Center	9,657,104	9,607,433	8,722,973	49,671
Total Berks County Residential Center	<u>\$ 9,657,104</u>	<u>\$ 9,607,433</u>	<u>\$ 8,722,973</u>	<u>\$ 49,671</u>
Berks Heim				
Berks Heim	54,034,984	51,681,923	50,654,398	2,353,061
Total Berks Heim	<u>\$ 54,034,984</u>	<u>\$ 51,681,923</u>	<u>\$ 50,654,398</u>	<u>\$ 2,353,061</u>
Emergency 911 Systems				
Emergency 911 Systems	12,052,082	13,136,301	13,407,652	(1,084,219)
Total Emergency 911 Systems	<u>\$ 12,052,082</u>	<u>\$ 13,136,301</u>	<u>\$ 13,407,652</u>	<u>\$ (1,084,219)</u>
Capital Projects Fund				
Capital Projects Fund	0	0	39,098	0
Total Capital Projects Fund	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 39,098</u>	<u>\$ 0</u>
Total Revenues By Department				
By Function	<u>\$ 534,351,056</u>	<u>\$ 519,449,793</u>	<u>\$ 501,473,099</u>	<u>\$ 14,901,263</u>

2019 Proposed Budget Expenditures by Type



Schedule of 2019 Proposed Budget Expenditures by Type
By Fund

County of Berks, Pennsylvania
2019 Proposed Annual Budget

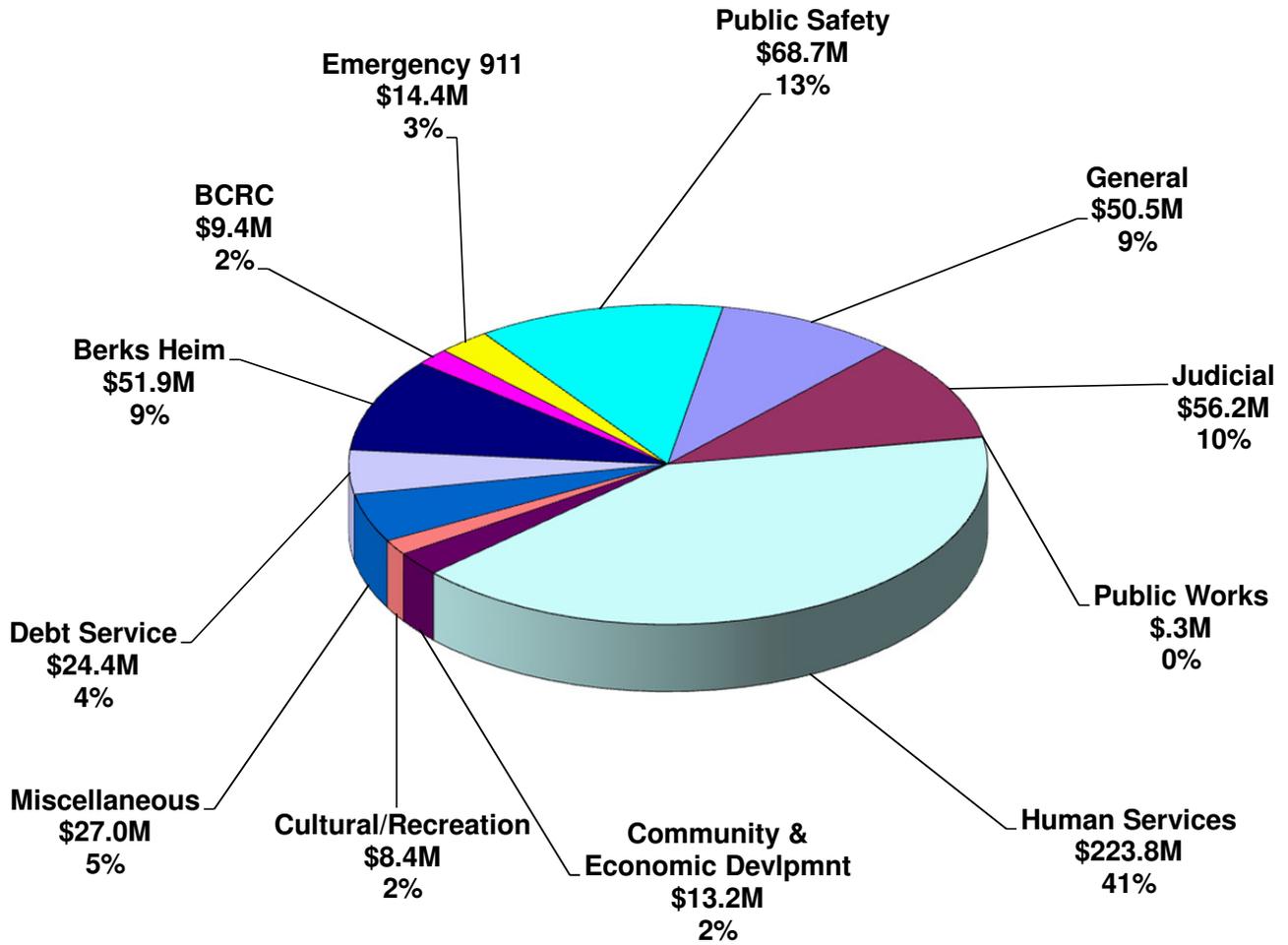
	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 102,515,574	\$ 87,735,999	\$ 15,651,061	\$ 27,048,362	\$ 232,950,996
Special Revenue Funds					
Aging	2,560,967	4,463,351	7,211	1,460,765	8,492,294
Children & Youth Serv	11,933,657	35,017,325	0	2,098,909	49,049,891
Community Development	0	3,909,382	0	0	3,909,382
Council on Chemical Abuse	0	6,524,457	0	4,456	6,528,913
Domestic Relations	6,123,778	206,424	0	804,078	7,134,280
Emergency 911 Systems	6,647,558	6,962,816	135,680	665,811	14,411,865
Health Choices	414,136	128,614,644	0	121,220	129,150,000
Human Services	26,123	841,193	0	19,064	886,380
Job Training	494,112	4,624,949	0	115,062	5,234,123
Liquid Fuels	206,302	924,541	5,940,803	100,071	7,171,717
MH/DD	458,595	16,668,634	0	163,808	17,291,037
Special Legislation	0	2,806,638	17,000	1,874,703	4,698,341
Total Special Revenue Funds	\$ 28,865,228	\$ 211,564,354	\$ 6,100,694	\$ 7,427,947	\$ 253,958,223
Enterprise Funds					
Berks County Residential Center	5,472,990	2,308,631	27,000	1,619,620	9,428,241
Berks Heim	30,971,020	18,706,941	563,245	1,672,512	51,913,718
Total Enterprise Funds	\$ 36,444,010	\$ 21,015,572	\$ 590,245	\$ 3,292,132	\$ 61,341,959
Capital Projects Fund					
Capital Projects Fund	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2019 Expenditures	\$ <u>167,824,812</u>	\$ <u>320,315,925</u>	\$ <u>22,342,000</u>	\$ <u>37,768,441</u>	\$ <u>548,251,178</u>

Notes:

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

Interfund Transfers represent indirect cost allocations and operating transfers.

2019 Proposed Budget Expenditures by Function



	2019 Budget Proposed	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
General Government				
Archives	\$ 310,562	\$ 276,083	\$ 274,447	\$ 34,479
Budget	1,698,060	1,610,866	1,328,083	87,194
Commissioners	1,604,687	1,660,784	1,654,985	(56,097)
Controller	2,201,361	2,367,543	2,276,466	(166,182)
Election Services	1,999,795	3,443,410	1,856,439	(1,443,615)
Facilities	17,159,390	15,964,420	11,231,429	1,194,970
Fleet Management	2,801	2,801	3,368	0
Human Resources	3,490,768	3,512,542	3,026,658	(21,774)
Information Systems	8,437,728	8,846,111	6,985,591	(408,383)
Mailroom/Printing	507,942	510,102	454,184	(2,160)
Purchasing	824,097	817,364	676,607	6,733
Real Estate	5,935,773	3,432,126	2,774,335	2,503,647
Recorder of Deeds	1,168,697	1,184,587	1,130,171	(15,890)
Solicitor	1,912,299	1,831,439	1,985,273	80,860
Tax Claim	956,376	887,344	821,250	69,032
Tax Collectors	415,345	488,099	446,236	(72,754)
Telecommunications	237,767	253,233	166,614	(15,466)
Treasurer	1,003,819	886,847	832,318	116,972
Veterans Affairs	627,905	633,929	611,474	(6,024)
Total General Government	\$ 50,495,172	\$ 48,609,630	\$ 38,535,927	\$ 1,885,542
Judicial				
Clerk of Courts	2,754,890	2,703,955	2,581,435	50,935
Community Bail Program (BCPS)	712,549	680,636	686,603	31,913
Coroner	1,674,758	1,617,797	1,570,342	56,961
Court Reporters	2,411,057	2,393,825	2,342,040	17,232
Courts	10,057,945	9,788,487	9,713,077	269,458
District Attorney	11,714,430	11,270,104	10,939,838	444,326
District Justices	9,120,927	9,332,347	8,721,366	(211,420)
Law Library	665,699	645,560	642,835	20,139
Prothonotary	2,590,201	2,517,002	2,295,473	73,199
Public Defender	3,611,125	3,490,145	3,397,444	120,980
Register of Wills	1,076,786	1,083,197	1,019,497	(6,411)
Sheriff	9,836,498	9,886,199	9,393,664	(49,701)
Total Judicial	\$ 56,226,865	\$ 55,409,254	\$ 53,303,614	\$ 817,611
Public Safety				
Adult Probation	8,773,607	8,070,207	8,074,885	703,400
Community Corrections	2,411,320	2,329,599	2,850,570	81,721
County Fire Training	342,917	401,341	317,155	(58,424)
Emergency Management	1,471,509	1,472,361	1,277,810	(852)
Jail System	40,705,131	38,832,958	35,527,744	1,872,173
Juvenile Probation	14,644,291	14,939,084	13,751,217	(294,793)
RIP Offenders Grant	345,863	386,387	467,532	(40,524)
Total Public Safety	\$ 68,694,638	\$ 66,431,937	\$ 62,266,913	\$ 2,262,701

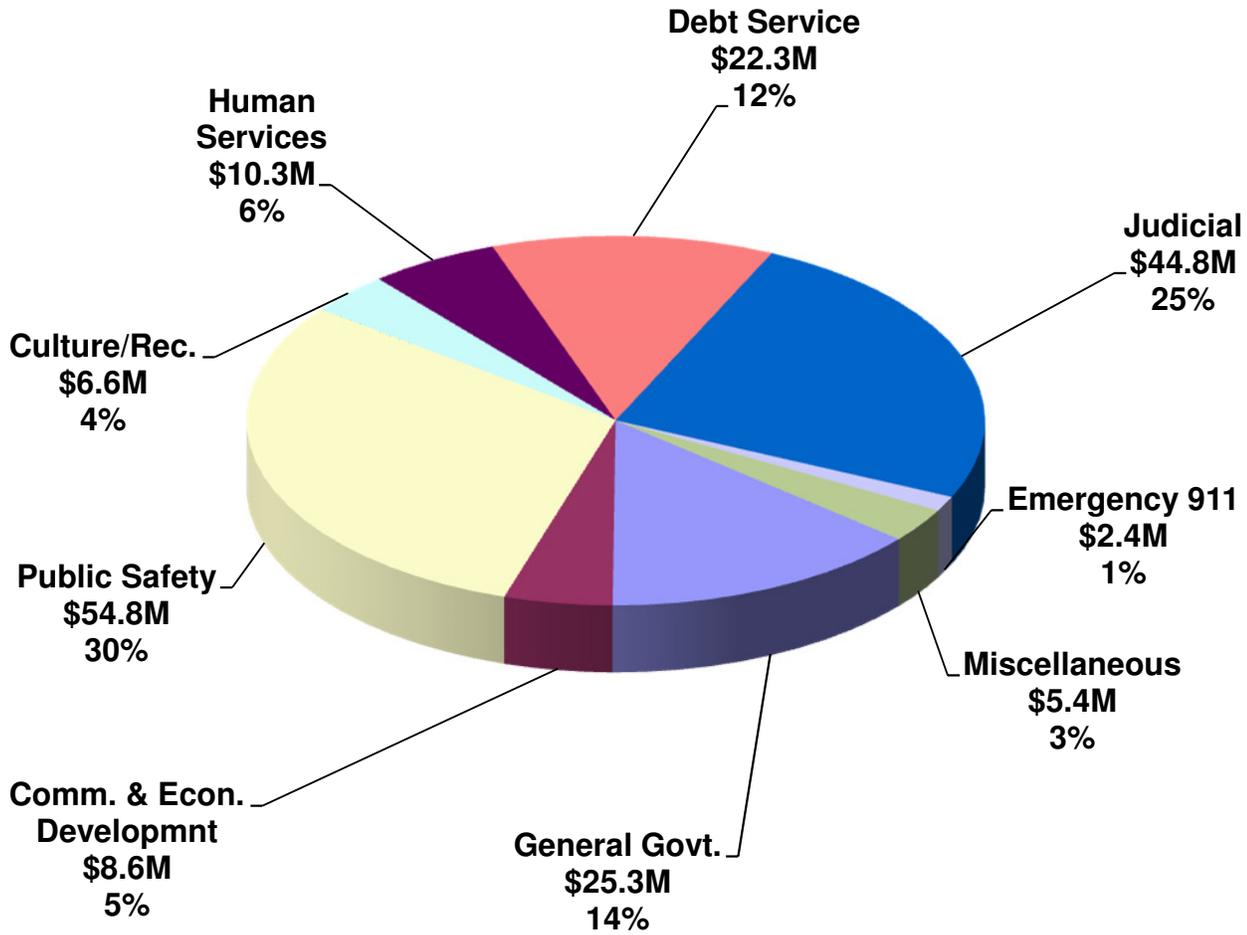
	2019 Budget Proposed	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
Human Services				
Aging	8,492,294	8,654,708	9,123,378	(162,414)
Children & Youth Serv	49,049,891	47,355,108	47,319,442	1,694,783
Council on Chemical Abuse	6,528,913	6,142,369	6,442,106	386,544
Domestic Relations	7,134,280	7,061,621	6,644,523	72,659
Health Choices	129,150,000	118,890,007	111,518,985	10,259,993
Human Services	886,380	947,067	2,107,749	(60,687)
Job Training	5,234,123	4,774,179	5,255,127	459,944
MH/DD	17,291,037	16,862,639	16,876,348	428,398
Total Human Services	\$ 223,766,918	\$ 210,687,698	\$ 205,287,658	\$ 13,079,220
Public Works				
Solid Waste/Recycling	306,785	241,566	309,556	65,219
Total Public Works	\$ 306,785	\$ 241,566	\$ 309,556	\$ 65,219
Community & Economic Devlpmnt.				
Ag & Land Preservation	1,389,803	1,382,361	1,245,425	7,442
Agricultural Extension	586,828	556,921	560,947	29,907
BARTA	0	0	0	0
Community Development	3,909,382	3,621,364	2,638,361	288,018
(1) GREP	500,000	300,000	500,000	200,000
Planning	1,841,051	1,826,461	1,737,104	14,590
(2) RACC	3,250,000	3,250,000	3,250,000	0
(3) Miscellaneous	1,745,946	1,745,946	1,745,946	0
Total Community & Economic Devl	\$ 13,223,010	\$ 12,683,053	\$ 11,677,783	\$ 539,957
Cultural/Recreation				
County Library Systems	4,493,943	4,494,519	4,669,073	(576)
Parks System	3,915,352	3,855,612	3,265,916	59,740
Total Cultural/Recreation	\$ 8,409,295	\$ 8,350,131	\$ 7,934,989	\$ 59,164
Miscellaneous				
Contingency General	4,320,000	4,329,604	0	(9,604)
IGT Contribution	7,529,564	7,438,642	6,463,743	90,922
Insurance & Unallocated Benefits	1,984,582	2,010,420	1,390,718	(25,838)
Liquid Fuels	7,171,717	7,840,235	2,718,423	(668,518)
Security	1,266,419	1,240,936	1,382,307	25,483
Special Legislation	4,698,341	4,592,720	4,652,381	105,621
Total Miscellaneous	\$ 26,970,623	\$ 27,452,557	\$ 16,607,572	\$ (481,934)

	2019 Budget Proposed	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
Debt Service				
Debt Service	24,404,048	24,245,711	24,377,915	158,337
Total Debt Service	\$ 24,404,048	\$ 24,245,711	\$ 24,377,915	\$ 158,337
Berks County Residential Center				
Berks County Residential Center	9,428,241	9,353,030	8,790,425	75,211
Total Berks County Residential Center	\$ 9,428,241	\$ 9,353,030	\$ 8,790,425	\$ 75,211
Berks Heim				
Berks Heim	51,913,718	51,151,736	48,542,973	761,982
Total Berks Heim	\$ 51,913,718	\$ 51,151,736	\$ 48,542,973	\$ 761,982
Emergency 911 System				
Emergency 911 Systems	14,411,865	17,653,621	13,913,057	(3,241,756)
Total Emergency 911 System	\$ 14,411,865	\$ 17,653,621	\$ 13,913,057	\$ (3,241,756)
Capital Projects Fund				
Capital Projects Fund	0	332,516	936,616	(332,516)
Total Capital Projects	\$ 0	\$ 332,516	\$ 936,616	\$ (332,516)
Total Expenses By Department				
By Function	\$ 548,251,178	\$ 532,602,440	\$ 492,484,998	\$ 15,648,738

Footnotes:

- (1) The County will direct BCIDA to forward half of the 2018/2019 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 2019 funding is \$3.25M for Operations and \$600K 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.

2019 Proposed Budget Consumption of Taxes and Fund Balance By Function



Schedule of 2019 Proposed Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2019 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						
Archives	286,173	310,562		0	(24,389)	
Budget	1,694,994	1,698,060		0	(3,066)	
Commissioners	507,095	1,604,687		0	(1,097,592)	
² Controller	-	-		-	-	
Election Services	8,000	1,999,795		0	(1,991,795)	
Facilities	4,308,407	17,159,390		0	(12,850,983)	
Fleet Management	0	2,801		0	(2,801)	
Human Resources	2,980,167	3,490,768		0	(510,601)	
Information Systems	6,675,959	8,437,728		0	(1,761,769)	
² Mailroom	464,860	507,942		0	(43,082)	
² Non-Departmental	-	-		-	-	
Purchasing	760,409	824,097		0	(63,688)	
Real Estate	41,700	5,935,773		0	(5,894,073)	
¹ Recorder of Deeds	-	-		-	-	
² Solicitor	-	-		-	-	
¹ Tax Claim	-	-		-	-	4,100,000
Tax Collectors	67,000	415,345		0	(348,345)	
Telecommunications	166,772	237,767		0	(70,995)	
¹ Treasurer	-	-		-	-	139,592,349
Veterans Affairs	0	627,905		0	(627,905)	
Total General Government Function	17,961,536	43,252,620		0	(25,291,084)	143,692,349
Judicial						
Clerk of Courts	1,473,167	2,754,890		0	(1,281,723)	
Community Bail Program (BCPS)	37,000	712,549		0	(675,549)	
Coroner	59,000	1,674,758		0	(1,615,758)	
Court Reporters	0	2,411,057		0	(2,411,057)	
Courts	1,564,394	10,057,945		0	(8,493,551)	
District Attorney	895,564	11,714,430		0	(10,818,866)	
District Justices	2,514,250	9,120,927		0	(6,606,677)	
Law Library	8,100	665,699		0	(657,599)	
Prothonotary	1,917,101	2,590,201		0	(673,100)	
Public Defender	16,000	3,611,125		0	(3,595,125)	
¹ Register of Wills	-	-		-	-	
Sheriff	1,832,762	9,836,498		0	(8,003,736)	
Total Judicial Function	10,317,338	55,150,079		0	(44,832,741)	
Public Safety						
Adult Probation	3,062,489	8,773,607		0	(5,711,118)	
Community Corrections	109,000	2,411,320		0	(2,302,320)	
County Fire Training	39,000	342,917		0	(303,917)	
Emergency Management	525,034	1,471,509		0	(946,475)	
Jail System	3,136,985	40,705,131		0	(37,568,146)	
Juvenile Probation	6,655,844	14,644,291		0	(7,988,447)	
RIP Offenders Grant	345,863	345,863		0	0	
Total Public Safety Function	13,874,215	68,694,638		0	(54,820,423)	
Human Services						
¹ Aging	-	-		-	-	
Children & Youth Serv	41,649,509	49,049,891		0	(7,400,382)	
Council on Chemical Abuse	6,524,457	6,528,913		0	(4,456)	
Domestic Relations	5,072,970	7,134,280		0	(2,061,310)	
¹ Health Choices	-	-		-	-	
¹ Human Services	886,297	886,380		(83)	0	
¹ Job Training	-	-		-	-	
MH/DD	16,499,217	17,291,037		0	(791,820)	
Total Human Services Function	70,632,450	80,890,501		(83)	(10,257,968)	
Public Works						

Schedule of 2019 Proposed Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2019 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>
¹ Solid Waste/Recycling	-	-		-	-	
Total Public Works Function	0	0		0	0	0
<u>Community & Economic Devlpmnt</u>						
Ag & Land Preservation	200	1,389,803		0	(1,389,603)	
Agricultural Extension	0	586,828		0	(586,828)	
¹ Community Development	-	-		-	-	
GREP	0	500,000		0	(500,000)	
Planning	754,636	1,841,051		0	(1,086,415)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,745,946		0	(1,745,946)	
Total Commun & Econom Dvlpmnt Function	754,836	9,313,628		0	(8,558,792)	
<u>Cultural/Recreation</u>						
County Library Systems	1,366,145	4,493,943		0	(3,127,798)	
Parks System	483,599	3,915,352		0	(3,431,753)	
Total Cultural/Recreation Function	1,849,744	8,409,295		0	(6,559,551)	
<u>Miscellaneous</u>						
Contingency General	0	4,320,000		0	(4,320,000)	
¹ County Farm	-	-		-	-	
² Insurance	-	-		-	-	
Liquid Fuels	6,545,617	7,171,717		(626,100)	0	
Security	1,057,950	1,266,419		0	(208,469)	
Special Legislation	4,450,789	4,698,341		(247,552)	0	
Total Miscellaneous Function	12,054,356	17,456,477		(873,652)	(4,528,469)	
<u>Debt Service</u>						
Debt Service	2,062,018	24,404,048		0	(22,342,030)	
Total Debt Service Function	2,062,018	24,404,048		0	(22,342,030)	0
<u>Berks County Residential Center</u>						
Berks County Residential Center	9,657,104	9,428,241	301,209	(72,346)	-	
Total Berks County Residential Center	9,657,104	9,428,241	301,209	(72,346)	0	0
<u>Berks Heim</u>						
¹ Berks Heim	-	-		-	-	
Total Berks Heim Function	0	0	0	0	0	0
<u>Emergency 911 System</u>						
Emergency 911 Systems	12,052,082	14,411,865		(37,492)	(2,322,291)	
Total Emergency 911 Function	12,052,082	14,411,865		(37,492)	(2,322,291)	0
Total Functions w/ out Capital Projects	151,215,679	331,411,392	301,209	(983,573)	(179,513,349)	143,692,349
Total Tax and General Fund Balance Consumed	(179,513,349)					
Total Special Revenue/Enterprise Fund Balance Consumed	(983,573)					
Total Tax and Fund Balance Consumed	(180,496,922)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	22,058,317					
Total Tax Revenue Consumed	143,692,349					
Budget Surplus/(Deficit)	(14,746,256)					

Notes:

¹ In 2019 these operations do not consume taxes or fund balance.

² In 2019 these operations do not consume taxes or fund balance due to being an internal service department. These costs are allocated to user departments.

2019 Proposed Budget Consumption of Taxes and Fund Balance Comparison by Function

