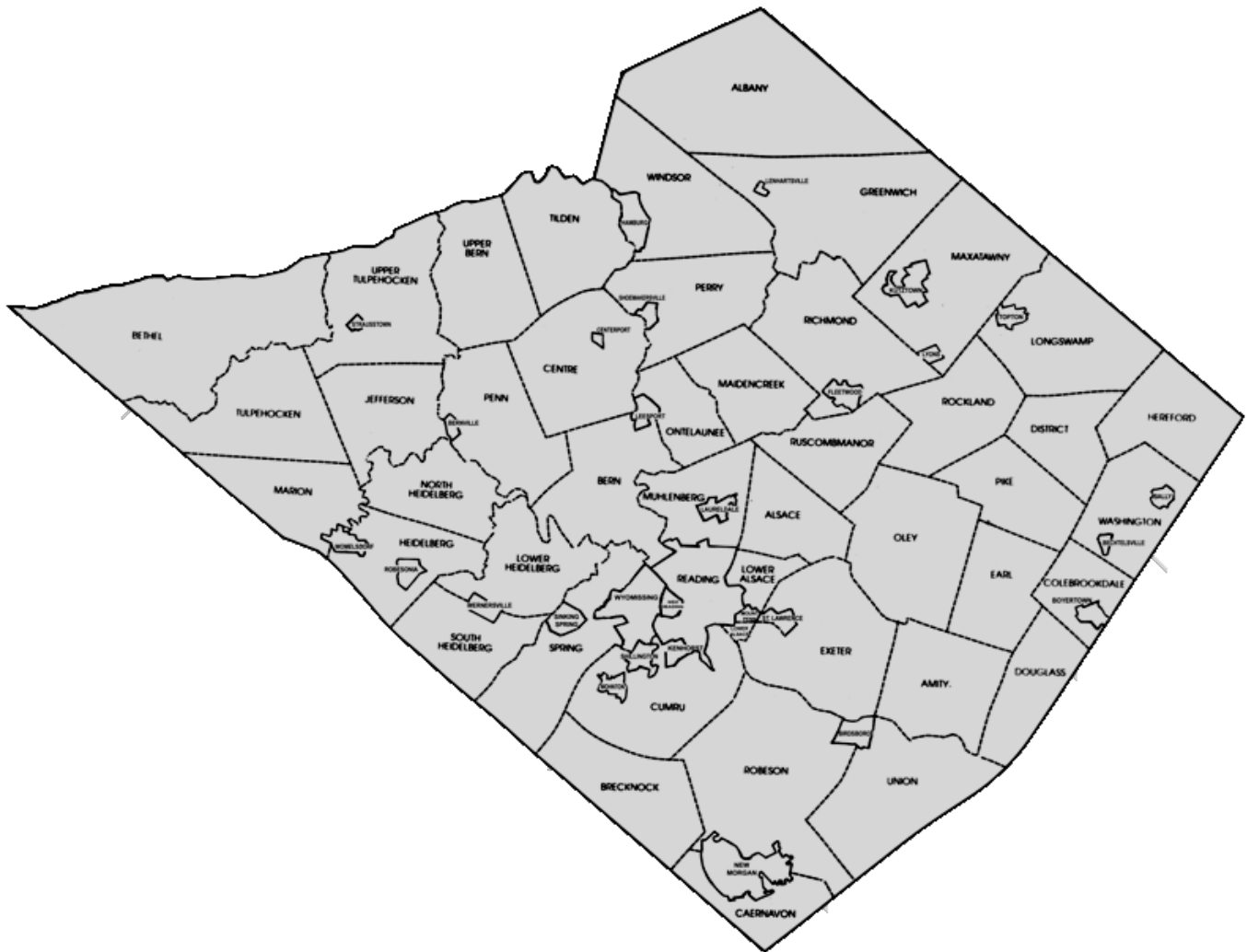


# County of Berks

## Adopted 2019 Budget

December 20<sup>th</sup>, 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)
<b>GENERAL FUND (3)</b>					
Unassigned	\$ 106,260,156	\$ 229,737,507	\$ 217,549,888	\$ (13,491,893)	\$ 104,955,881
Non-Spendable (4)	1,337,425	0	0		1,337,425
Committed (5)	31,045,316	81,000	17,460,743		13,665,573
Restricted (6)	4,516,304	607,498	1,628,594		3,495,208
Assigned (7)	4,013,727	190,000	190,000		4,013,727
<b>Total General Fund</b>	<b>\$ 147,172,928</b>	<b>\$ 230,616,005</b>	<b>\$ 236,829,225</b>	<b>\$ (13,491,893)</b>	<b>\$ 127,467,815</b>
<b>SPECIAL REVENUE FUNDS</b>					
Aging	161,039	8,483,149	8,483,149		161,039
Children & Youth Serv	35,751	41,655,494	49,056,936	7,401,442	35,751
Community Development	0	3,909,382	3,909,382		0
Council on Chemical Abuse	0	6,458,006	6,462,462	4,456	0
Domestic Relations	2,714	5,065,646	7,122,701	2,057,055	2,714
Emergency 911 Systems - Spendable	1,620,592	12,052,082	16,012,182	3,223,231	883,723
Emergency 911 Systems - Non spendable	2,517,616	0	0		2,517,616
Health Choices	0	129,150,000	129,150,000		0
Human Services	17,402	890,988	891,953		16,437
Job Training	1,133,147	5,214,854	5,214,854		1,133,147
Liquid Fuels	11,024,033	7,883,855	9,149,080		9,758,808
MH/DD	0	16,632,701	17,438,410	805,709	0
Special Legislation	3,120,473	4,450,789	4,694,534		2,876,728
<b>Total Special Revenue Funds</b>	<b>\$ 19,632,767</b>	<b>\$ 241,846,946</b>	<b>\$ 257,585,643</b>	<b>\$ 13,491,893</b>	<b>\$ 17,385,963</b>
<b>ENTERPRISE FUNDS</b>					
<b>Berks County Residential Center</b>					
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
<b>Berks Heim</b>					
Unrestricted Net Assets	3,458,876	53,310,114	52,475,098	(544,925)	3,748,967
Net Investment in Capital Assets	7,661,183				7,661,183
<b>Total Enterprise Funds</b>	<b>\$ 17,805,292</b>	<b>\$ 62,967,218</b>	<b>\$ 61,903,339</b>	<b>\$ (846,134)</b>	<b>\$ 18,023,037</b>
<b>Total Designated/Undesignated Fund Balance Without Capital Projects Fund</b>	<b>\$ 184,610,987</b>	<b>\$ 535,430,169</b>	<b>\$ 556,318,207</b>	<b>\$ (846,134)</b>	<b>\$ 162,876,815</b>
<b>Capital Projects Fund</b>	<b>\$ 1,321,713</b>	<b>\$ 0</b>	<b>921,466</b>	<b>\$ 0</b>	<b>\$ 400,247</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 185,932,700</b>	<b>\$ 535,430,169</b>	<b>\$ 557,239,673</b>	<b>\$ (846,134)</b>	<b>\$ 163,277,062</b>

Schedule of 2019 Projected Fund Balance

County of Berks, Pennsylvania  
Adopted 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>855,684</u>	3,495,208
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>\$ 22,511,933</u>
Budgeted General Fund support of Special Revenue Funds:	CYS	7,401,442	
	COCA	4,456	
	Domestic Relations	2,057,055	
	Emergency 911 Systems	3,223,231	
	MH/DD	805,709	
			<u>13,491,893</u>
	Total	\$	<u><u>36,003,826</u></u>

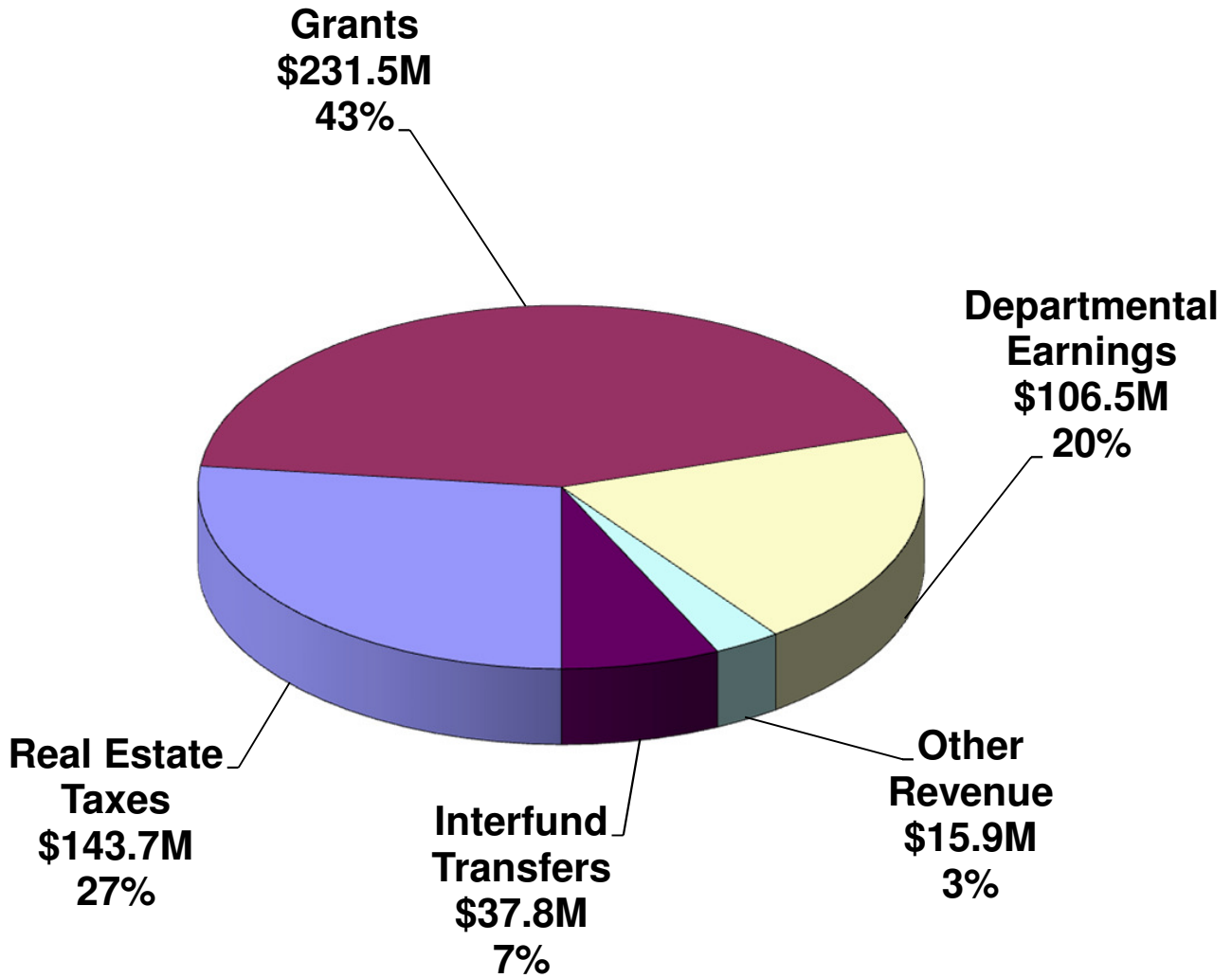
Footnotes:

- (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 Adopted Budget Revenue by Source



Schedule of 2019 Adopted Budget Revenue Sources  
By Fund

County of Berks, Pennsylvania  
2019 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
<b>General Fund</b>	\$ 143,692,349	11,817,193	27,069,895	12,804,010	35,232,558	\$ 230,616,005
<b>Special Revenue Fund</b>						
Aging	0	7,485,997	223,175	12,900	761,077	8,483,149
Children & Youth Serv	0	40,769,594	0	885,900	0	41,655,494
Community Development	0	3,358,460	550,922	0	0	3,909,382
Council on Chemical Abuse	0	4,732,060	0	0	1,725,946	6,458,006
Domestic Relations	0	4,905,663	159,983	0	0	5,065,646
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	888,688	0	2,300	0	890,988
Job Training	0	4,943,775	271,079	0	0	5,214,854
Liquid Fuels	0	6,202,055	1,600,000	81,800	0	7,883,855
MH/DD	0	16,616,101	2,000	14,600	0	16,632,701
Special Legislation	0	800,000	3,635,028	15,761	0	4,450,789
<b>Total Special Revenue Funds</b>	\$ 0	\$ 219,702,393	\$ 17,866,736	\$ 1,753,302	\$ 2,524,515	\$ 241,846,946
<b>Enterprise Funds</b>						
Berks County Residential Center	0	0	8,315,400	1,341,704	0	9,657,104
Berks Heim	0	10,694	53,246,418	53,002	0	53,310,114
<b>Total Enterprise Funds</b>	\$ 0	\$ 10,694	\$ 61,561,818	\$ 1,394,706	\$ 0	\$ 62,967,218
<b>Capital Projects Fund</b>						
Capital Projects Fund	0	0	0	0	0	0
<b>Total Capital Projects Fund</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total 2019 Revenues</b>	\$ 143,692,349	\$ 231,530,280	\$ 106,498,449	\$ 15,952,018	\$ 37,757,073	\$ 535,430,169

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.

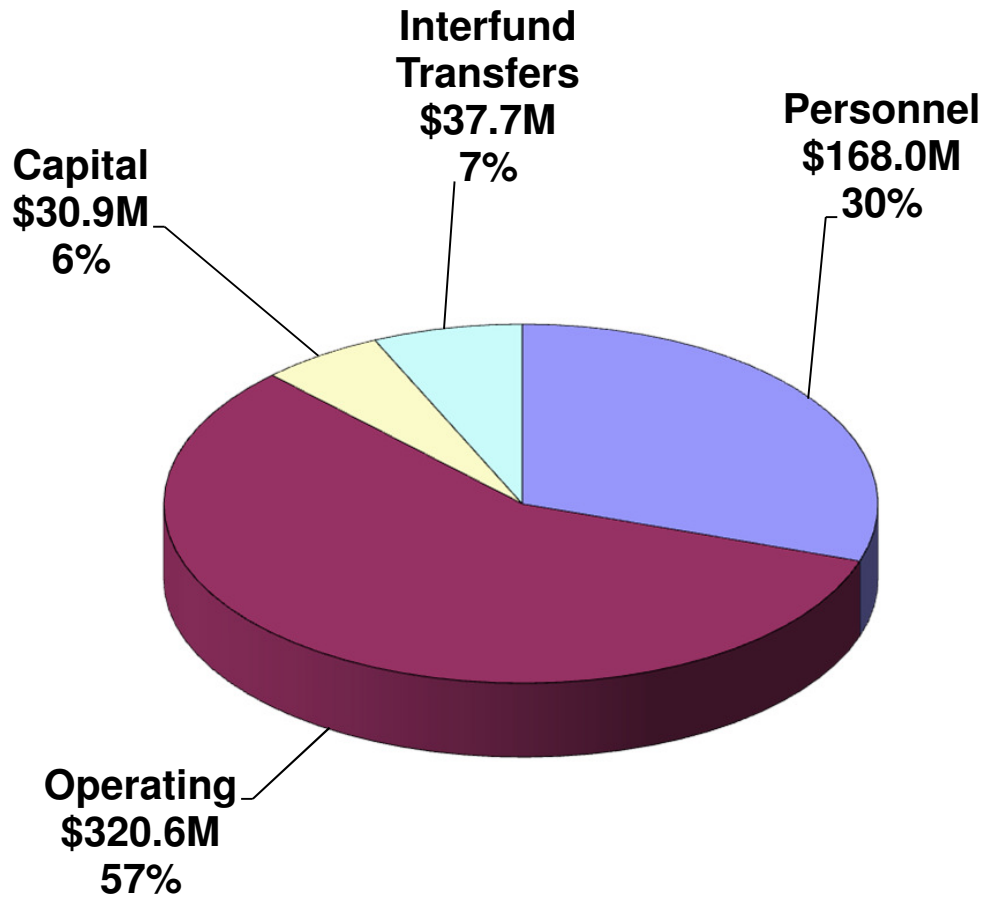
	2019 Budget Adopted	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
<b>General Government</b>				
Archives	\$ 286,173	\$ 297,430	\$ 285,115	\$ (11,257)
Budget	1,694,994	1,807,324	1,276,430	(112,330)
Commissioners	507,095	585,695	627,181	(78,600)
Controller	2,314,218	2,191,172	2,011,981	123,046
Election Services	428,962	3,000	13,403	425,962
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	2,578,617	2,699,038	2,880,908	(120,421)
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
<b>Total General Government</b>	<b>\$ 185,416,869</b>	<b>\$ 184,153,330</b>	<b>\$ 177,257,165</b>	<b>\$ 1,263,539</b>
<b>Judicial</b>				
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	895,563	810,037	790,291	85,526
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)
<b>Total Judicial</b>	<b>\$ 11,443,057</b>	<b>\$ 11,784,669</b>	<b>\$ 11,776,487</b>	<b>\$ (341,612)</b>
<b>Public Safety</b>				
Adult Probation	3,058,725	2,847,385	2,959,179	211,340
Community Corrections	109,000	79,757	130,301	29,243
County Fire Training	39,000	38,252	29,723	748
Emergency Management	526,307	567,532	639,413	(41,225)
Jail System	3,136,985	2,958,421	2,737,731	178,564
Juvenile Probation	6,659,607	6,832,513	6,139,923	(172,906)
RIP Offenders Grant	345,863	386,387	467,620	(40,524)
<b>Total Public Safety</b>	<b>\$ 13,875,487</b>	<b>\$ 13,710,247</b>	<b>\$ 13,103,890</b>	<b>\$ 165,240</b>

	2019 Budget Adopted	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
<b>Human Services</b>				
Aging	8,483,149	8,654,708	9,203,115	(171,559)
Children & Youth Serv	41,655,494	39,832,656	40,178,918	1,822,838
Council on Chemical Abuse	6,458,006	6,138,104	6,439,690	319,902
Domestic Relations	5,065,646	5,019,210	4,998,733	46,436
Health Choices	129,150,000	118,890,007	111,518,985	10,259,993
Human Services	890,988	947,067	2,107,749	(56,079)
Job Training	5,214,854	4,774,179	5,412,142	440,675
MH/DD	16,632,701	16,083,083	16,066,764	549,618
<b>Total Human Services</b>	<u>\$ 213,550,838</u>	<u>\$ 200,339,014</u>	<u>\$ 195,926,096</u>	<u>\$ 13,211,824</u>
<b>Public Works</b>				
Solid Waste/Recycling	4,418,475	3,732,843	4,290,806	685,632
<b>Total Public Works</b>	<u>\$ 4,418,475</u>	<u>\$ 3,732,843</u>	<u>\$ 4,290,806</u>	<u>\$ 685,632</u>
<b>Community &amp; Economic Devlpmnt.</b>				
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
<b>Total Community &amp; Economic Devl</b>	<u>\$ 4,664,218</u>	<u>\$ 4,329,637</u>	<u>\$ 3,420,589</u>	<u>\$ 334,581</u>
<b>Cultural/Recreation</b>				
County Library Systems	1,366,145	1,366,145	1,501,905	0
Parks System	483,599	511,179	451,196	(27,580)
<b>Total Cultural/Recreation</b>	<u>\$ 1,849,744</u>	<u>\$ 1,877,324</u>	<u>\$ 1,953,101</u>	<u>\$ (27,580)</u>
<b>Miscellaneous</b>				
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	2,173,612	2,309,809	2,511,567	(136,197)
Liquid Fuels	7,883,855	7,828,051	4,099,567	55,804
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
<b>Total Miscellaneous</b>	<u>\$ 23,130,163</u>	<u>\$ 23,021,844</u>	<u>\$ 18,789,570</u>	<u>\$ 108,319</u>



	2019 Budget Adopted	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
<b>Debt Service</b>				
Debt Service	2,062,018	2,075,228	2,131,274	(13,210)
<b>Total Debt Service</b>	<u>\$ 2,062,018</u>	<u>\$ 2,075,228</u>	<u>\$ 2,131,274</u>	<u>\$ (13,210)</u>
<b>Berks County Residential Center</b>				
Berks County Residential Center	9,657,104	9,607,433	8,722,973	49,671
<b>Total Berks County Residential Center</b>	<u>\$ 9,657,104</u>	<u>\$ 9,607,433</u>	<u>\$ 8,722,973</u>	<u>\$ 49,671</u>
<b>Berks Heim</b>				
Berks Heim	53,310,114	51,681,923	50,654,398	1,628,191
<b>Total Berks Heim</b>	<u>\$ 53,310,114</u>	<u>\$ 51,681,923</u>	<u>\$ 50,654,398</u>	<u>\$ 1,628,191</u>
<b>Emergency 911 Systems</b>				
Emergency 911 Systems	12,052,082	13,136,301	13,407,652	(1,084,219)
<b>Total Emergency 911 Systems</b>	<u>\$ 12,052,082</u>	<u>\$ 13,136,301</u>	<u>\$ 13,407,652</u>	<u>\$ (1,084,219)</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	0	0	39,098	0
<b>Total Capital Projects Fund</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 39,098</u>	<u>\$ 0</u>
<b>Total Revenues By Department</b>				
<b>By Function</b>	<u>\$ 535,430,169</u>	<u>\$ 519,449,793</u>	<u>\$ 501,473,099</u>	<u>\$ 15,980,376</u>

# 2019 Adopted Budget Expenditures by Type



Schedule of 2019 Adopted Budget Expenditures by Type  
By Fund

County of Berks, Pennsylvania  
2019 Adopted Annual Budget

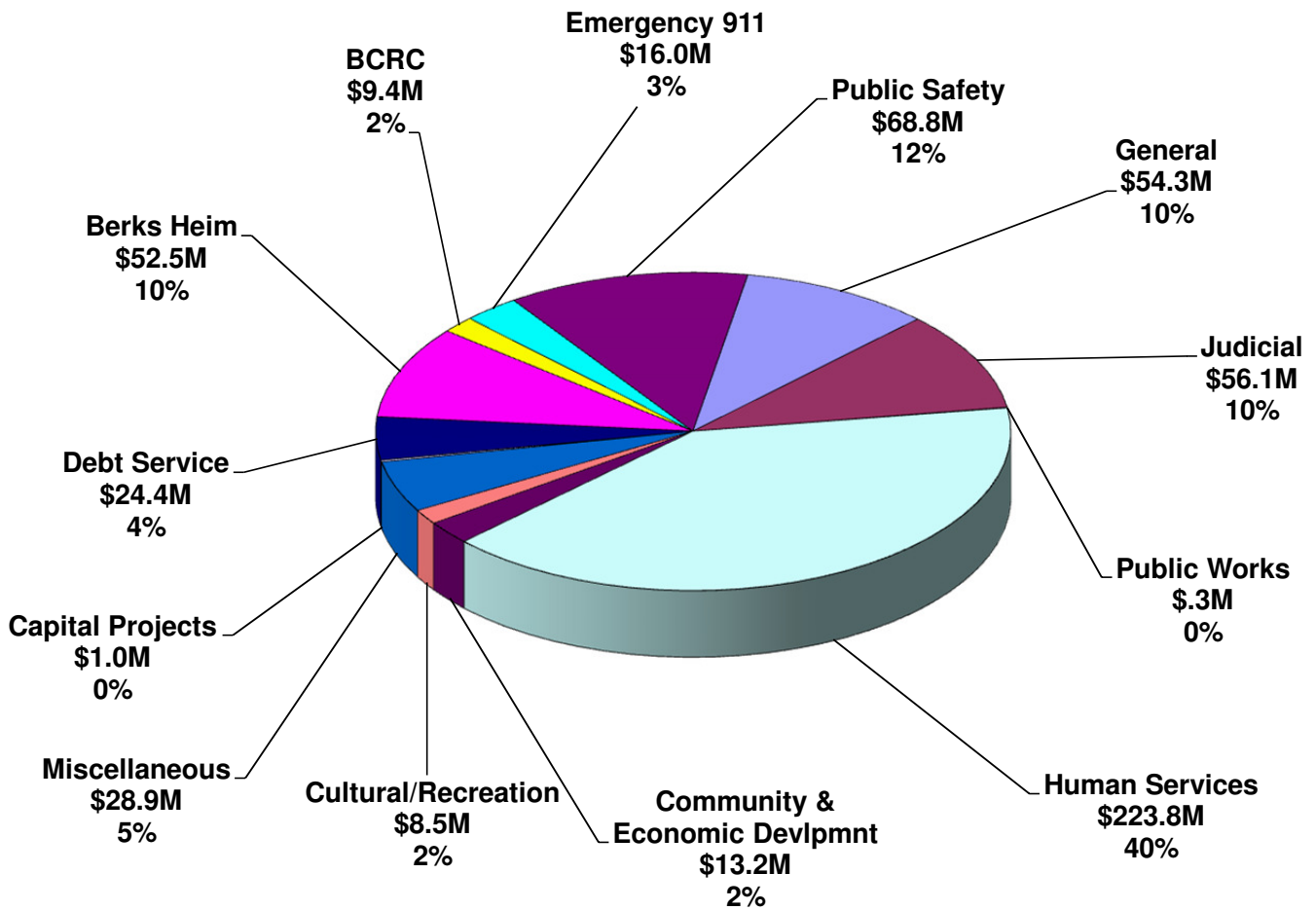
	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
<b>General Fund</b>	\$ 102,169,373	\$ 87,906,625	\$ 19,704,865	\$ 27,048,362	\$ 236,829,225
<b>Special Revenue Funds</b>					
Aging	2,550,800	4,473,530	7,211	1,451,608	8,483,149
Children & Youth Serv	11,890,336	35,067,057	0	2,099,543	49,056,936
Community Development	0	3,909,382	0	0	3,909,382
Council on Chemical Abuse	0	6,458,006	0	4,456	6,462,462
Domestic Relations	6,111,833	206,520	0	804,348	7,122,701
Emergency 911 Systems	6,628,805	6,962,664	1,754,725	665,988	16,012,182
Health Choices	412,859	128,615,909	0	121,232	129,150,000
Human Services	26,043	846,845	0	19,065	891,953
Job Training	494,353	4,605,368	0	115,133	5,214,854
Liquid Fuels	205,666	924,541	7,918,796	100,077	9,149,080
MH/DD	469,500	16,804,677	0	164,233	17,438,410
Special Legislation	0	2,806,638	17,000	1,870,896	4,694,534
<b>Total Special Revenue Funds</b>	\$ 28,790,195	\$ 211,681,137	\$ 9,697,732	\$ 7,416,579	\$ 257,585,643
<b>Enterprise Funds</b>					
Berks County Residential Center	5,451,693	2,329,928	27,000	1,619,620	9,428,241
Berks Heim	31,599,726	18,639,615	563,245	1,672,512	52,475,098
<b>Total Enterprise Funds</b>	\$ 37,051,419	\$ 20,969,543	\$ 590,245	\$ 3,292,132	\$ 61,903,339
<b>Capital Projects Fund</b>					
Capital Projects Fund	0	0	921,466	0	921,466
<b>Total Capital Projects Fund</b>	\$ 0	\$ 0	\$ 921,466	\$ 0	\$ 921,466
<b>Total 2019 Expenditures</b>	\$ <u>168,010,987</u>	\$ <u>320,557,305</u>	\$ <u>30,914,308</u>	\$ <u>37,757,073</u>	\$ <u>557,239,673</u>

Notes:

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

Interfund Transfers represent indirect cost allocations and operating transfers.

# 2019 Adopted Budget Expenditures by Function



	2019 Budget Adopted	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
<b>General Government</b>				
Archives	\$ 308,476	\$ 276,083	\$ 274,447	\$ 32,393
Budget	1,695,055	1,610,866	1,328,083	84,189
Commissioners	1,601,928	1,660,784	1,654,985	(58,856)
Controller	2,196,294	2,367,543	2,276,466	(171,249)
Election Services	6,143,293	3,443,410	1,856,439	2,699,883
Facilities	16,710,509	15,964,420	11,231,429	746,089
Fleet Management	2,801	2,801	3,368	0
Human Resources	3,491,439	3,512,542	3,026,658	(21,103)
Information Systems	8,604,513	8,846,111	6,985,591	(241,598)
Mailroom/Printing	507,198	510,102	454,184	(2,904)
Purchasing	822,374	817,364	676,607	5,010
Real Estate	5,931,460	3,432,126	2,774,335	2,499,334
Recorder of Deeds	1,165,935	1,184,587	1,130,171	(18,652)
Solicitor	1,909,702	1,831,439	1,985,273	78,263
Tax Claim	955,520	887,344	821,250	68,176
Tax Collectors	415,345	488,099	446,236	(72,754)
Telecommunications	237,767	253,233	166,614	(15,466)
Treasurer	1,015,451	886,847	832,318	128,604
Veterans Affairs	626,742	633,929	611,474	(7,187)
<b>Total General Government</b>	<b>\$ 54,341,802</b>	<b>\$ 48,609,630</b>	<b>\$ 38,535,927</b>	<b>\$ 5,732,172</b>
<b>Judicial</b>				
Clerk of Courts	2,748,212	2,703,955	2,581,435	44,257
Community Bail Program (BCPS)	746,692	680,636	686,603	66,056
Coroner	1,671,790	1,617,797	1,570,342	53,993
Court Reporters	2,404,921	2,393,825	2,342,040	11,096
Courts	10,043,446	9,788,487	9,713,077	254,959
District Attorney	11,703,486	11,270,104	10,939,838	433,382
District Justices	9,107,252	9,332,347	8,721,366	(225,095)
Law Library	665,247	645,560	642,835	19,687
Prothonotary	2,571,353	2,517,002	2,295,473	54,351
Public Defender	3,543,334	3,490,145	3,397,444	53,189
Register of Wills	1,074,271	1,083,197	1,019,497	(8,926)
Sheriff	9,815,126	9,886,199	9,393,664	(71,073)
<b>Total Judicial</b>	<b>\$ 56,095,130</b>	<b>\$ 55,409,254</b>	<b>\$ 53,303,614</b>	<b>\$ 685,876</b>
<b>Public Safety</b>				
Adult Probation	8,752,254	8,070,207	8,074,885	682,047
Community Corrections	2,426,841	2,329,599	2,850,570	97,242
County Fire Training	342,588	401,341	317,155	(58,753)
Emergency Management	1,721,166	1,472,361	1,277,810	248,805
Jail System	40,600,091	38,832,958	35,527,744	1,767,133
Juvenile Probation	14,618,659	14,939,084	13,751,217	(320,425)
RIP Offenders Grant	345,863	386,387	467,532	(40,524)
<b>Total Public Safety</b>	<b>\$ 68,807,462</b>	<b>\$ 66,431,937</b>	<b>\$ 62,266,913</b>	<b>\$ 2,375,525</b>

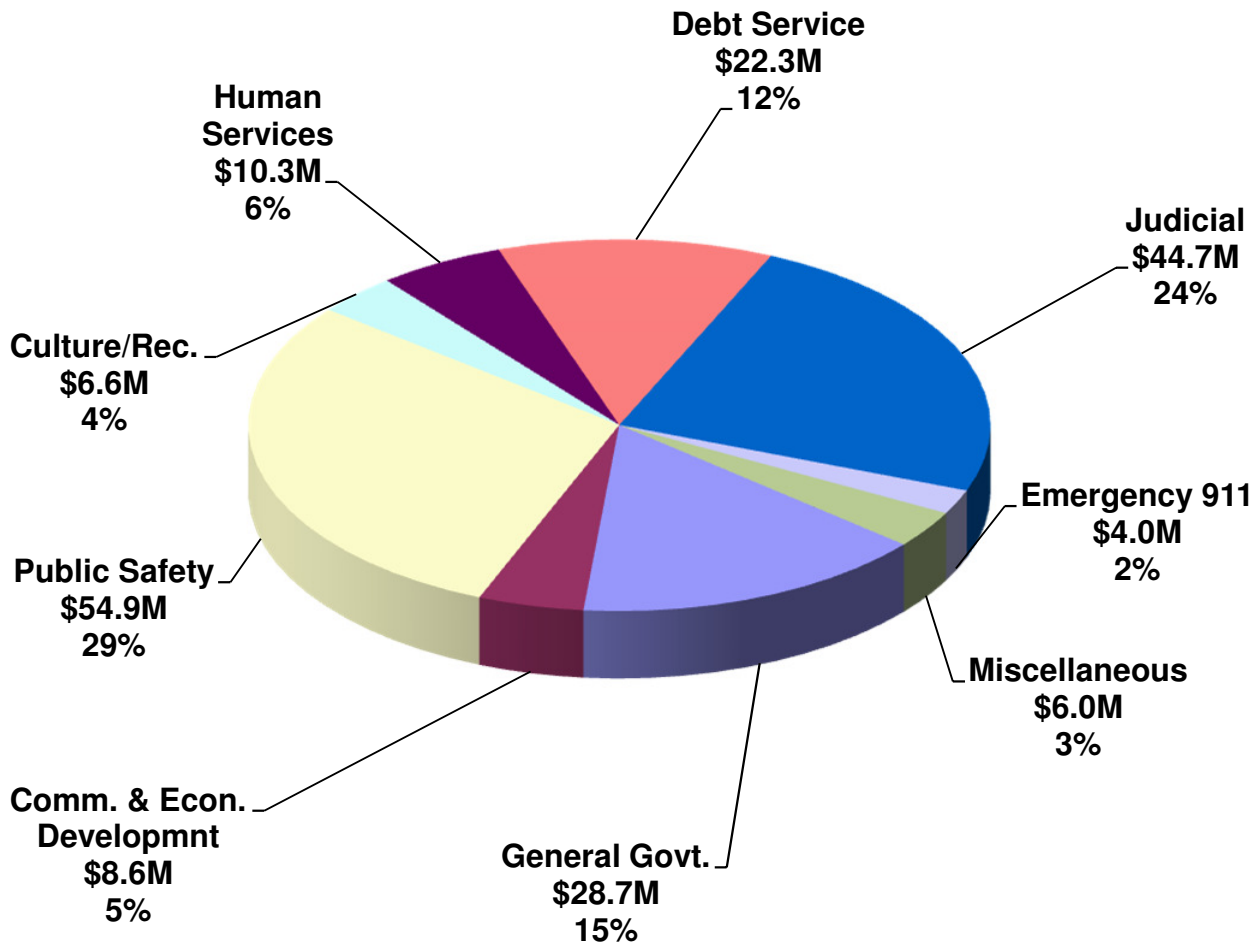
	2019 Budget Adopted	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
<b>Human Services</b>				
Aging	8,483,149	8,654,708	9,123,378	(171,559)
Children & Youth Serv	49,056,936	47,355,108	47,319,442	1,701,828
Council on Chemical Abuse	6,462,462	6,142,369	6,442,106	320,093
Domestic Relations	7,122,701	7,061,621	6,644,523	61,080
Health Choices	129,150,000	118,890,007	111,518,985	10,259,993
Human Services	891,953	947,067	2,107,749	(55,114)
Job Training	5,214,854	4,774,179	5,255,127	440,675
MH/DD	17,438,410	16,862,639	16,876,348	575,771
Total Human Services	\$ 223,820,465	\$ 210,687,698	\$ 205,287,658	\$ 13,132,767
<b>Public Works</b>				
Solid Waste/Recycling	334,660	241,566	309,556	93,094
Total Public Works	\$ 334,660	\$ 241,566	\$ 309,556	\$ 93,094
<b>Community &amp; Economic Devlpmnt.</b>				
Ag & Land Preservation	1,389,002	1,382,361	1,245,425	6,641
Agricultural Extension	585,975	556,921	560,947	29,054
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	1,856,868	1,826,461	1,737,104	30,407
(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	\$ 13,237,173	\$ 12,683,053	\$ 11,677,783	\$ 554,120
<b>Cultural/Recreation</b>				
County Library Systems	4,497,071	4,494,519	4,669,073	2,552
Parks System	3,955,589	3,855,612	3,265,916	99,977
Total Cultural/Recreation	\$ 8,452,660	\$ 8,350,131	\$ 7,934,989	\$ 102,529
<b>Miscellaneous</b>				
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	1,949,689	2,010,420	1,390,718	(60,731)
Liquid Fuels	9,149,080	7,840,235	2,718,423	1,308,845
Security	1,266,419	1,240,936	1,382,307	25,483
Special Legislation	4,694,534	4,592,720	4,652,381	101,814
Total Miscellaneous	\$ 28,909,286	\$ 27,452,557	\$ 16,607,572	\$ 1,456,729

	2019 Budget Adopted	2018 Budget Adopted	2017 Actual	2019 vs 2018 Budget
<b>Debt Service</b>				
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
<b>Berks County Residential Center</b>				
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
<b>Berks Heim</b>				
Berks Heim	52,475,098	51,151,736	48,542,973	1,323,362
Total Berks Heim	\$ 52,475,098	\$ 51,151,736	\$ 48,542,973	\$ 1,323,362
<b>Emergency 911 System</b>				
Emergency 911 Systems	16,012,182	17,653,621	13,913,057	(1,641,439)
Total Emergency 911 System	\$ 16,012,182	\$ 17,653,621	\$ 13,913,057	\$ (1,641,439)
<b>Capital Projects Fund</b>				
Capital Projects Fund	921,466	332,516	936,616	588,950
Total Capital Projects	\$ 921,466	\$ 332,516	\$ 936,616	\$ 588,950
<b>Total Expenses By Department</b>				
By Function	\$ 557,239,673	\$ 532,602,440	\$ 492,484,998	\$ 24,637,233

**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 Adopted Budget Consumption of Taxes and Fund Balance By Function





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

County of Berks, Pennsylvania  
2019 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.
<b>General Government</b>						
Archives	286,173	308,476		0	(22,303)	
Budget	1,694,994	1,695,055		0	(61)	
Commissioners	507,095	1,601,928		0	(1,094,833)	
<sup>2</sup> Controller	-	-		-	-	
Election Services	428,962	6,143,293		0	(5,714,331)	
Facilities	4,308,407	16,710,509		0	(12,402,102)	
Fleet Management	0	2,801		0	(2,801)	
Human Resources	2,980,167	3,491,439		0	(511,272)	
Information Systems	6,675,959	8,604,513		0	(1,928,554)	
<sup>2</sup> Mailroom	464,860	507,198		0	(42,338)	
<sup>2</sup> Non-Departmental	-	-		-	-	
Purchasing	760,409	822,374		0	(61,965)	
Real Estate	41,700	5,931,460		0	(5,889,760)	
<sup>1</sup> Recorder of Deeds	-	-		-	-	
<sup>2</sup> Solicitor	-	-		-	-	
<sup>1</sup> Tax Claim	-	-		-	-	4,100,000
Tax Collectors	67,000	415,345		0	(348,345)	
Telecommunications	166,772	237,767		0	(70,995)	
<sup>1</sup> Treasurer	-	-		-	-	139,592,349
Veterans Affairs	0	626,742		0	(626,742)	
Total General Government Function	18,382,498	47,098,900		0	(28,716,402)	143,692,349
<b>Judicial</b>						
Clerk of Courts	1,473,167	2,748,212		0	(1,275,045)	
Community Bail Program (BCPS)	37,000	746,692		0	(709,692)	
Coroner	59,000	1,671,790		0	(1,612,790)	
Court Reporters	0	2,404,921		0	(2,404,921)	
Courts	1,564,394	10,043,446		0	(8,479,052)	
District Attorney	895,563	11,703,486		0	(10,807,923)	
District Justices	2,514,250	9,107,252		0	(6,593,002)	
Law Library	8,100	665,247		0	(657,147)	
Prothonotary	1,917,101	2,571,353		0	(654,252)	
Public Defender	16,000	3,543,334		0	(3,527,334)	
<sup>1</sup> Register of Wills	-	-		-	-	
Sheriff	1,832,762	9,815,126		0	(7,982,364)	
Total Judicial Function	10,317,337	55,020,859		0	(44,703,522)	
<b>Public Safety</b>						
Adult Probation	3,058,725	8,752,254		0	(5,693,529)	
Community Corrections	109,000	2,426,841		0	(2,317,841)	
County Fire Training	39,000	342,588		0	(303,588)	
Emergency Management	526,307	1,721,166		0	(1,194,859)	
Jail System	3,136,985	40,600,091		0	(37,463,106)	
Juvenile Probation	6,659,607	14,618,659		0	(7,959,052)	
RIP Offenders Grant	345,863	345,863		0	0	
Total Public Safety Function	13,875,487	68,807,462		0	(54,931,975)	
<b>Human Services</b>						
<sup>1</sup> Aging	-	-		-	-	
Children & Youth Serv	41,655,494	49,056,936		0	(7,401,442)	
Council on Chemical Abuse	6,458,006	6,462,462		0	(4,456)	
Domestic Relations	5,065,646	7,122,701		0	(2,057,055)	
<sup>1</sup> Health Choices	-	-		-	-	
<sup>1</sup> Human Services	890,988	891,953		(83)	(882)	
<sup>1</sup> Job Training	-	-		-	-	
MH/DD	16,632,701	17,438,410		0	(805,709)	
Total Human Services Function	70,702,835	80,972,462		(83)	(10,269,544)	
<b>Public Works</b>						

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

County of Berks, Pennsylvania  
2019 Adopted Annual Budget

Function	Total Revenues	Total Expenditures	Total Adjustments	Special Revenue/Enterprise/ Capital Project Fund Balance Used	General Fund Reserve/Taxes/Net Dept. Earnings used per Dept.	Taxes Budgeted
<sup>1</sup> Solid Waste/Recycling	-	-		-	-	
Total Public Works Function	0	0		0	0	0
<b><u>Community &amp; Economic Devlpmnt</u></b>						
Ag & Land Preservation	200	1,389,002		0	(1,388,802)	
Agricultural Extension	0	585,975		0	(585,975)	
<sup>1</sup> Community Development	-	-		-	-	
GREP	0	500,000		0	(500,000)	
Planning	754,636	1,856,868		0	(1,102,232)	
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	9,327,791		0	(8,572,955)	
<b><u>Cultural/Recreation</u></b>						
County Library Systems	1,366,145	4,497,071		0	(3,130,926)	
Parks System	483,599	3,955,589		0	(3,471,990)	
Total Cultural/Recreation Function	1,849,744	8,452,660		0	(6,602,916)	
<b><u>Miscellaneous</u></b>						
Contingency General	0	4,320,000		0	(4,320,000)	
<sup>1</sup> County Farm	-	-		-	-	
<sup>2</sup> Insurance	-	-		-	-	
Liquid Fuels	7,883,855	9,149,080		(1,265,225)	0	
Security	1,057,950	1,266,419		0	(208,469)	
Special Legislation	4,450,789	4,694,534		(243,745)	0	
Total Miscellaneous Function	13,392,594	19,430,033		(1,508,970)	(4,528,469)	
<b><u>Debt Service</u></b>						
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
<b><u>Berks County Residential Center</u></b>						
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
<b><u>Berks Heim</u></b>						
<sup>1</sup> Berks Heim	-	-		-	-	
Total Berks Heim Function	0	0	0	0	0	0
<b><u>Emergency 911 System</u></b>						
Emergency 911 Systems	12,052,082	16,012,182		(736,869)	(3,223,231)	
Total Emergency 911 Function	12,052,082	16,012,182		(736,869)	(3,223,231)	0
Total Functions w/ out Capital Projects	153,046,535	338,954,638	301,209	(2,318,268)	(183,891,044)	143,692,349
Total Tax and General Fund Balance Consumed	(183,891,044)					
Total Special Revenue/Enterprise Fund Balance Consumed	(2,318,268)					
Total Tax and Fund Balance Consumed	(186,209,312)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	20,782,791					
Total Tax Revenue Consumed	143,692,349					
Budget Surplus/(Deficit)	(21,734,172)					

Notes:

<sup>1</sup> In 2019 these operations do not consume taxes or fund balance.

<sup>2</sup> 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 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

