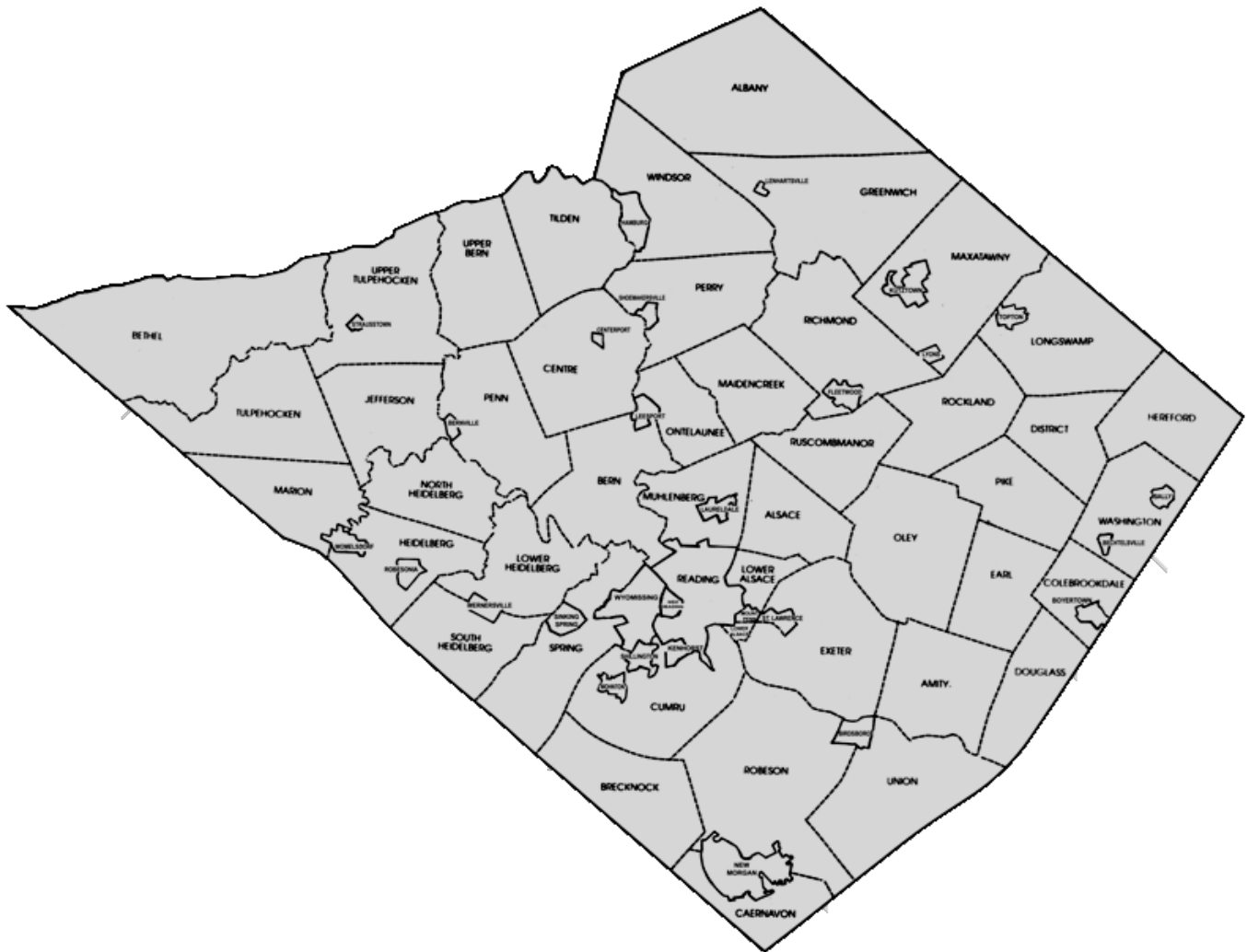


# *County of Berks*

## *Adopted 2021 Budget*

*December 17<sup>th</sup>, 2020*



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



**TABLE OF CONTENTS**

|  |         |
|--|---------|
| Schedule of 2021 Projected Fund Balance  | 1 - 2   |
| Chart of 2021 Adopted Budget Revenue by Source   | 3       |
| Schedule of 2021 Adopted Budget Revenue Sources by Fund                                  | 4       |
| Schedule of 2021 Adopted, 2020 Adopted and 2019 Actual Revenues by Function              | 5 - 7   |
| Chart of 2021 Adopted Budget Expenditures by Type  | 8       |
| Schedule of 2021 Adopted Budget Expenditures by Type by Fund                             | 9       |
| Chart of 2021 Adopted Budget Expenditures by Function                                    | 10      |
| Schedule of 2021 Adopted, 2020 Adopted and 2019 Actual Expenditures by Function          | 11 - 13 |
| Chart of 2021 Adopted Budget Consumption of Taxes and Fund Balance by Function           | 14      |
| Schedule of 2021 Adopted Budget Consumption of Taxes and Fund Balance by Function        | 15 - 16 |
| Chart of 2021 Adopted Budget Consumption of Taxes and Fund Balance by Function Bar Chart | 17      |

|   | 2021 Beginning<br>Fund Balance (1) | 2021 Budget<br>Revenue (2) | 2021 Budget<br>Expenditures (2) | 2021 Budget<br>Adjustments (3) | Adopted<br>2021 Ending<br>Fund Balance |
|---|------------------------------------|----------------------------|---------------------------------|--------------------------------|--|
| <b>GENERAL FUND (3)</b>                           |                                    |                            |                                 |                                |  |
| Unassigned  | \$ 120,992,998                     | \$ 238,327,117             | \$ 223,030,166                  | \$ (13,282,799)                | \$ 123,007,150                         |
| Non-Spendable (4)                                 | 1,376,957                          | 0                          | 0                               |                                | 1,376,957                              |
| Committed (5)                                     | 13,324,554                         | 81,000                     | 11,573,012                      |                                | 1,832,542                              |
| Restricted (6)                                    | 3,000,488                          | 657,637                    | 1,121,741                       |                                | 2,536,384                              |
| Assigned (7)                                      | 4,015,377                          | 172,000                    | 172,000                         |                                | 4,015,377                              |
| <b>Total General Fund</b>                         | <b>\$ 142,710,374</b>              | <b>\$ 239,237,754</b>      | <b>\$ 235,896,919</b>           | <b>\$ (13,282,799)</b>         | <b>\$ 132,768,410</b>                  |
| <b>SPECIAL REVENUE FUNDS</b>                      |                                    |                            |                                 |                                |  |
| Aging   | 221,066                            | 9,427,280                  | 9,427,280                       |                                | 221,066                                |
| Children & Youth Serv                             | 68,666                             | 40,655,100                 | 47,292,833                      | 6,637,733                      | 68,666                                 |
| Community Development                             | 0                                  | 6,817,702                  | 6,817,702                       |                                | 0                                      |
| Council on Chemical Abuse                         | 0                                  | 6,328,519                  | 6,332,942                       | 4,423                          | 0                                      |
| Domestic Relations                                | 1,193                              | 5,385,608                  | 7,665,202                       | 2,279,594                      | 1,193                                  |
| Emergency 911 Systems - Spendable                 | 387,037                            | 11,761,809                 | 15,203,900                      | 3,442,091                      | 387,037                                |
| Emergency 911 Systems - Non spendable             | 2,622,877                          | 0                          | 0                               |                                | 2,622,877                              |
| Health Choices                                    | 0                                  | 144,367,152                | 144,367,152                     |                                | 0                                      |
| Human Services                                    | 15,167                             | 892,587                    | 892,587                         |                                | 15,167                                 |
| Job Training                                      | 1,427,853                          | 5,969,130                  | 5,969,130                       |                                | 1,427,853                              |
| Liquid Fuels                                      | 13,639,961                         | 3,831,995                  | 4,245,194                       | 21,801                         | 13,248,563                             |
| MH/DD   | 0                                  | 17,199,124                 | 18,096,281                      | 897,157                        | 0                                      |
| Special Legislation                               | 2,519,693                          | 4,337,330                  | 4,509,282                       |                                | 2,347,741                              |
| <b>Total Special Revenue Funds</b>                | <b>\$ 20,903,514</b>               | <b>\$ 256,973,336</b>      | <b>\$ 270,819,485</b>           | <b>\$ 13,282,799</b>           | <b>\$ 20,340,164</b>                   |
| <b>ENTERPRISE FUNDS</b>                           |                                    |                            |                                 |                                |  |
| <b>Berks County Residential Center</b>            |                                    |                            |                                 |                                |  |
| Unrestricted Net Assets                           | 5,691,896                          | 9,184,326                  | 9,200,227                       | (415,650)                      | 5,260,345                              |
| Net Investment in Capital Assets                  | 1,053,048                          |                            |                                 | 362,212                        | 1,415,260                              |
| <b>Berks Heim</b>                                 |                                    |                            |                                 |                                |  |
| Unrestricted Net Assets                           | 14,438,297                         | 49,658,005                 | 50,751,282                      | (1,395,413)                    | 11,949,607                             |
| Net Investment in Capital Assets                  | 11,796,008                         |                            |                                 | 1,006,134                      | 12,802,142                             |
| <b>Total Enterprise Funds</b>                     | <b>\$ 32,979,249</b>               | <b>\$ 58,842,331</b>       | <b>\$ 59,951,509</b>            | <b>\$ (442,717)</b>            | <b>\$ 31,427,354</b>                   |
| <b>Total Designated/Undesignated Fund Balance</b> | <b>\$ 196,593,137</b>              | <b>\$ 555,053,421</b>      | <b>\$ 566,667,913</b>           | <b>\$ (442,717)</b>            | <b>\$ 184,535,928</b>                  |
| <b>Without Capital Projects Fund</b>              |                                    |                            |                                 |                                |  |
| <b>Capital Projects Fund</b>                      | <b>\$ 0</b>                        | <b>\$ 0</b>                | <b>0</b>                        | <b>\$ 0</b>                    | <b>\$ 0</b>                            |
| <b>TOTAL ALL FUNDS</b>                            | <b>\$ 196,593,137</b>              | <b>\$ 555,053,421</b>      | <b>\$ 566,667,913</b>           | <b>\$ (442,717)</b>            | <b>\$ 184,535,928</b>                  |

Schedule of 2021 Projected Fund Balance

County of Berks, Pennsylvania  
Adopted Annual Budget

|  |                             |                  |                          |
|--|-----------------------------|------------------|--------------------------|
| Non-Spendable General Fund Balance: (4)  |                             |                  |                          |
|  | Conversion Pay              | \$ 39,866        |                          |
|  | Inventories & Pre-Paid      | <u>1,337,091</u> | 1,376,957                |
| Committed General Fund Balance: (5)  |                             |                  |                          |
|  | Farmland Preservation       | 1,367,472        |                          |
|  | Services Ctr Parking Garage | <u>465,070</u>   | 1,832,542                |
| Restricted General Fund Balance: (6)   |                             |                  |                          |
|  | Hazmat response             | 1,764,747        |                          |
|  | Act 198 - Courts            | 283,086          |                          |
|  | Workers Comp                | 215,062          |                          |
|  | Act 13 Marcellus Shale      | <u>273,488</u>   | 2,536,383                |
| Assigned General Fund Balance: (7)   |                             |                  |                          |
|  | Divorce Masters             | 15,377           |                          |
|  | Health Insurance Reserve    | <u>4,000,000</u> | 4,015,377                |
| Total Non-Spendable, Committed, Restricted and Assigned Fund Balance at 12/31/21 |                             |                  | <u>\$ 9,761,259</u>      |
| Budgeted General Fund support of Special Revenue Funds:                          |                             |                  |                          |
|  | CYS                         | 6,637,733        |                          |
|  | COCA                        | 4,423            |                          |
|  | Domestic Relations          | 2,279,594        |                          |
|  | Emergency 911 Systems       | 3,442,091        |                          |
|  | Liquid Fuels                | 21,801           |                          |
|  | MH/DD                       | 897,157          |                          |
|  |                             |                  | <u>13,282,799</u>        |
|  | Total                       | \$               | <u><u>23,044,058</u></u> |

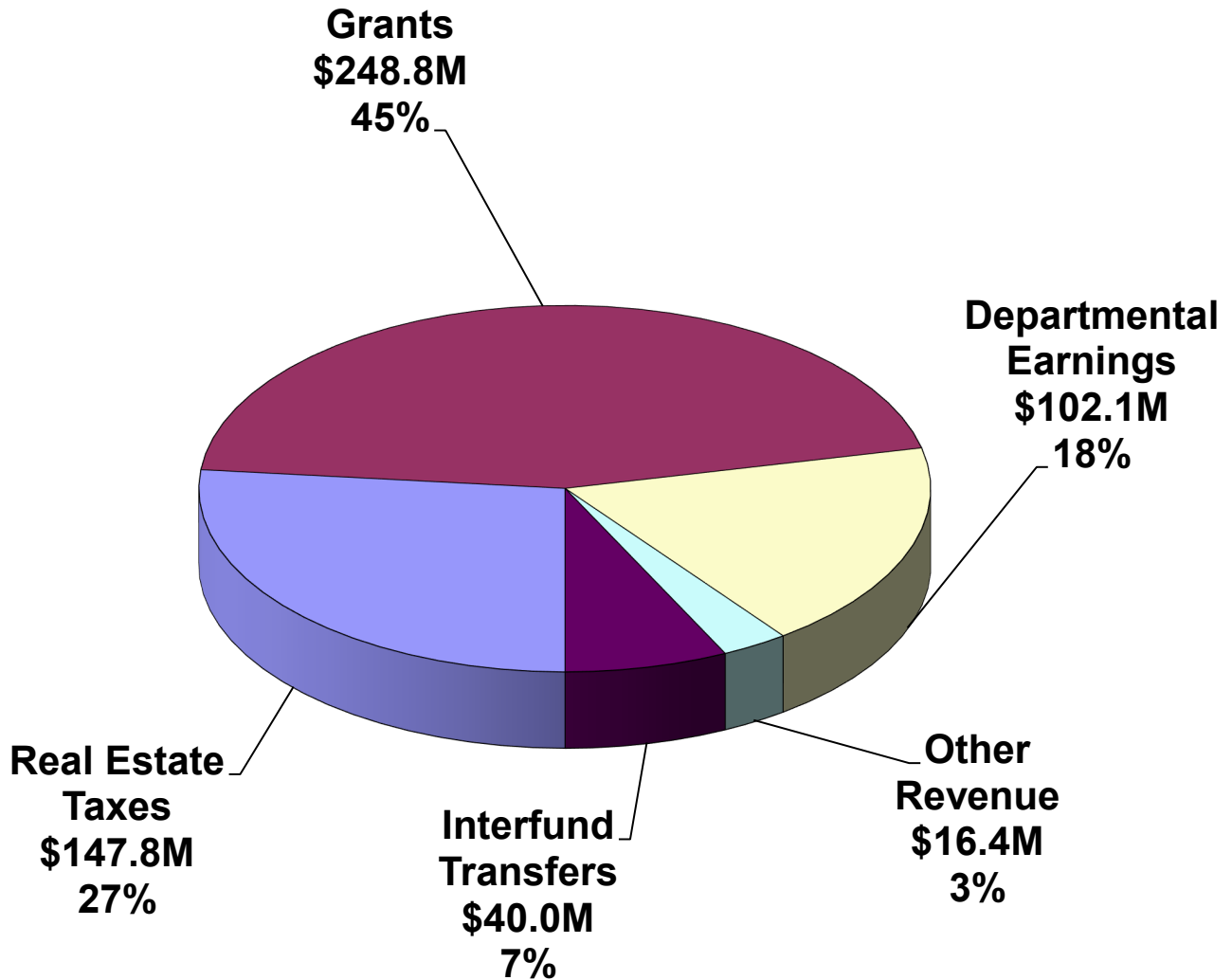
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/20 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.

# 2021 Adopted Budget Revenue by Source



Schedule of 2021 Adopted Budget Revenue Sources  
By Fund

County of Berks, Pennsylvania  
2021 Adopted Annual Budget

|                                    | Real Estate<br>Taxes | Grants         | Dept'l<br>Earnings | Other<br>Revenue | Interfund<br>Transfers | Totals         |
|------------------------------------|----------------------|----------------|--------------------|------------------|------------------------|----------------|
| <b>General Fund</b>                | \$ 147,794,054       | 12,839,329     | 25,547,378         | 14,526,601       | 38,530,392             | \$ 239,237,754 |
| <b>Special Revenue Fund</b>        |                      |                |                    |                  |                        |                |
| Aging                              | 0                    | 9,241,980      | 176,300            | 9,000            | 0                      | 9,427,280      |
| Children & Youth Serv              | 0                    | 39,866,820     | 0                  | 788,280          | 0                      | 40,655,100     |
| Community Development              | 0                    | 6,262,700      | 555,002            | 0                | 0                      | 6,817,702      |
| Council on Chemical Abuse          | 0                    | 4,902,573      | 0                  | 0                | 1,425,946              | 6,328,519      |
| Domestic Relations                 | 0                    | 5,208,608      | 177,000            | 0                | 0                      | 5,385,608      |
| Emergency 911 Systems              | 0                    | 28,700         | 11,665,194         | 67,915           | 0                      | 11,761,809     |
| Health Choices                     | 0                    | 144,244,152    | 0                  | 123,000          | 0                      | 144,367,152    |
| Human Services                     | 0                    | 891,287        | 0                  | 1,300            | 0                      | 892,587        |
| Job Training                       | 0                    | 5,650,104      | 319,026            | 0                | 0                      | 5,969,130      |
| Liquid Fuels                       | 0                    | 1,709,939      | 2,044,440          | 77,616           | 0                      | 3,831,995      |
| MH/DD                              | 0                    | 17,177,524     | 0                  | 21,600           | 0                      | 17,199,124     |
| Special Legislation                | 0                    | 776,882        | 3,549,882          | 10,566           | 0                      | 4,337,330      |
| <b>Total Special Revenue Funds</b> | \$ 0                 | \$ 235,961,269 | \$ 18,486,844      | \$ 1,099,277     | \$ 1,425,946           | \$ 256,973,336 |
| <b>Enterprise Funds</b>            |                      |                |                    |                  |                        |                |
| Berks County Residential Center    | 0                    | 0              | 8,472,526          | 711,800          | 0                      | 9,184,326      |
| Berks Heim                         | 0                    | 0              | 49,610,264         | 47,741           | 0                      | 49,658,005     |
| <b>Total Enterprise Funds</b>      | \$ 0                 | \$ 0           | \$ 58,082,790      | \$ 759,541       | \$ 0                   | \$ 58,842,331  |
| <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 2021 Revenues</b>         | \$ 147,794,054       | \$ 248,800,598 | \$ 102,117,012     | \$ 16,385,419    | \$ 39,956,338          | \$ 555,053,421 |

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.

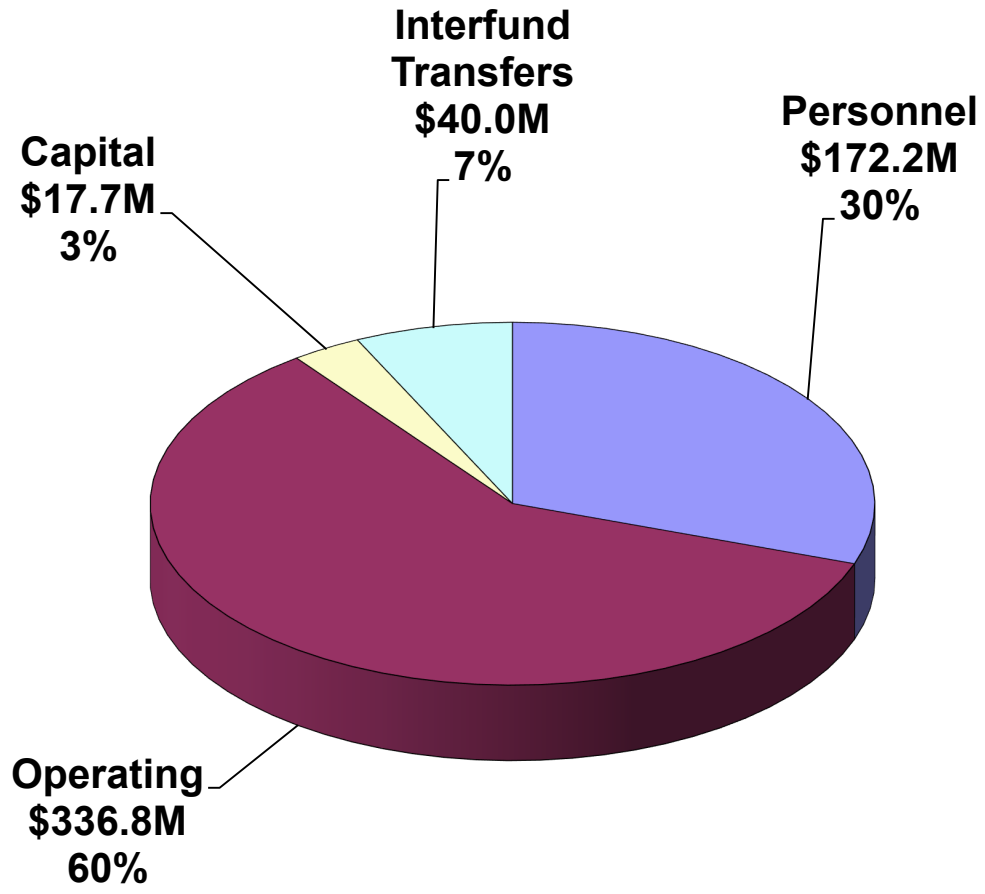
|                                 | 2021 Budget<br>Adopted | 2020 Budget<br>Adopted | 2019<br>Actual        | 2021 vs<br>2020 Budget |
|---------------------------------|------------------------|------------------------|-----------------------|------------------------|
| <b>General Government</b>       |                        |                        |                       |                        |
| Archives                        | \$ 283,787             | \$ 286,465             | \$ 283,173            | \$ (2,678)             |
| Budget                          | 1,607,705              | 1,582,772              | 1,694,883             | 24,933                 |
| Commissioners                   | 543,391                | 533,811                | 530,185               | 9,580                  |
| Controller                      | 2,130,860              | 2,335,755              | 2,249,766             | (204,895)              |
| Election Services               | 10,000                 | 2,100                  | 2,563,630             | 7,900                  |
| Facilities                      | 6,320,986              | 6,629,059              | 4,357,740             | (308,073)              |
| Human Resources                 | 3,125,249              | 2,936,177              | 3,116,988             | 189,072                |
| Information Systems             | 5,685,454              | 5,664,759              | 6,037,607             | 20,695                 |
| Mailroom/Printing               | 509,706                | 495,525                | 464,860               | 14,181                 |
| Non-Departmental                | 13,396,706             | 14,165,152             | 11,802,507            | (768,446)              |
| Purchasing                      | 895,745                | 801,609                | 762,201               | 94,136                 |
| Real Estate                     | 36,820                 | 40,050                 | 40,732                | (3,230)                |
| Recorder of Deeds               | 2,800,178              | 2,699,594              | 2,824,738             | 100,584                |
| Solicitor                       | 1,941,042              | 2,458,891              | 1,998,279             | (517,849)              |
| Tax Claim                       | 7,915,608              | 6,547,700              | 6,113,916             | 1,367,908              |
| Tax Collectors                  | 45,535                 | 67,000                 | 41,833                | (21,465)               |
| Telecommunications              | 159,779                | 144,115                | 166,772               | 15,664                 |
| Treasurer                       | 145,595,162            | 143,879,381            | 146,570,020           | 1,715,781              |
| Veterans Affairs                | 0                      | 0                      | 50                    | 0                      |
| <b>Total General Government</b> | <b>\$ 193,003,713</b>  | <b>\$ 191,269,915</b>  | <b>\$ 191,619,880</b> | <b>\$ 1,733,798</b>    |
| <b>Judicial</b>                 |                        |                        |                       |                        |
| Clerk of Courts                 | 1,451,134              | 1,531,512              | 1,436,656             | (80,378)               |
| Community Bail Program (BCPS)   | 10,800                 | 25,800                 | 14,550                | (15,000)               |
| Coroner                         | 121,669                | 110,500                | 121,669               | 11,169                 |
| Court Reporters                 | 0                      | 0                      | 150                   | 0                      |
| Courts                          | 1,521,642              | 1,536,206              | 1,497,570             | (14,564)               |
| District Attorney               | 1,040,311              | 752,755                | 890,763               | 287,556                |
| District Justices               | 2,510,250              | 2,546,250              | 2,549,200             | (36,000)               |
| Law Library                     | 5,300                  | 6,500                  | 6,170                 | (1,200)                |
| Prothonotary                    | 1,955,000              | 2,000,000              | 1,976,527             | (45,000)               |
| Public Defender                 | 15,000                 | 15,000                 | 11,400                | 0                      |
| Register of Wills               | 1,208,657              | 1,175,657              | 1,427,129             | 33,000                 |
| Sheriff                         | 1,957,595              | 1,937,460              | 1,695,027             | 20,135                 |
| <b>Total Judicial</b>           | <b>\$ 11,797,358</b>   | <b>\$ 11,637,640</b>   | <b>\$ 11,626,811</b>  | <b>\$ 159,718</b>      |
| <b>Public Safety</b>            |                        |                        |                       |                        |
| Adult Probation                 | 3,331,018              | 3,001,549              | 2,838,215             | 329,469                |
| Community Corrections           | 0                      | 0                      | 133,950               | 0                      |
| County Fire Training            | 39,000                 | 39,000                 | 34,405                | 0                      |
| Emergency Management            | 577,452                | 603,539                | 582,838               | (26,087)               |
| Jail System                     | 1,826,678              | 2,227,828              | 2,354,496             | (401,150)              |
| Juvenile Probation              | 7,329,327              | 6,959,189              | 7,126,910             | 370,138                |
| RIP Offenders Grant             | 0                      | 345,863                | 382,991               | (345,863)              |
| <b>Total Public Safety</b>      | <b>\$ 13,103,475</b>   | <b>\$ 13,176,968</b>   | <b>\$ 13,453,805</b>  | <b>\$ (73,493)</b>     |

|   | 2021 Budget<br>Adopted | 2020 Budget<br>Adopted | 2019<br>Actual        | 2021 vs<br>2020 Budget |
|---|------------------------|------------------------|-----------------------|------------------------|
| <b>Human Services</b>                       |                        |                        |                       |                        |
| Aging                                       | 9,427,280              | 9,217,807              | 8,495,345             | 209,473                |
| Children & Youth Serv                       | 40,655,100             | 41,218,737             | 36,938,891            | (563,637)              |
| Council on Chemical Abuse                   | 6,328,519              | 6,109,771              | 7,277,797             | 218,748                |
| Domestic Relations                          | 5,385,608              | 5,347,800              | 4,836,065             | 37,808                 |
| Health Choices                              | 144,367,152            | 129,292,695            | 122,151,878           | 15,074,457             |
| Human Services                              | 892,587                | 956,738                | 1,111,296             | (64,151)               |
| Job Training                                | 5,969,130              | 5,115,218              | 4,981,610             | 853,912                |
| MH/DD                                       | 17,199,124             | 16,438,473             | 17,973,455            | 760,651                |
| <b>Total Human Services</b>                 | <b>\$ 230,224,500</b>  | <b>\$ 213,697,239</b>  | <b>\$ 203,766,337</b> | <b>\$ 16,527,261</b>   |
| <b>Public Works</b>                         |                        |                        |                       |                        |
| Solid Waste/Recycling                       | 4,408,260              | 4,426,399              | 3,637,110             | (18,139)               |
| <b>Total Public Works</b>                   | <b>\$ 4,408,260</b>    | <b>\$ 4,426,399</b>    | <b>\$ 3,637,110</b>   | <b>\$ (18,139)</b>     |
| <b>Community/Economic Development</b>       |                        |                        |                       |                        |
| Ag & Land Preservation                      | 200                    | 0                      | 1,679                 | 200                    |
| Agricultural Extension                      | 0                      | 0                      | 0                     | 0                      |
| Community Development                       | 6,817,702              | 5,271,726              | 3,284,567             | 1,545,976              |
| GRCA  | 0                      | 0                      | 0                     | 0                      |
| Planning                                    | 838,685                | 809,232                | 560,898               | 29,453                 |
| RACC  | 0                      | 0                      | 0                     | 0                      |
| <b>Total Community/Economic Development</b> | <b>\$ 7,656,587</b>    | <b>\$ 6,080,958</b>    | <b>\$ 3,847,144</b>   | <b>\$ 1,575,629</b>    |
| <b>Cultural/Recreation</b>                  |                        |                        |                       |                        |
| County Library Systems                      | 1,491,521              | 1,491,571              | 1,379,955             | (50)                   |
| Parks System                                | 525,809                | 501,877                | 417,038               | 23,932                 |
| <b>Total Cultural/Recreation</b>            | <b>\$ 2,017,330</b>    | <b>\$ 1,993,448</b>    | <b>\$ 1,796,993</b>   | <b>\$ 23,882</b>       |
| <b>Miscellaneous</b>                        |                        |                        |                       |                        |
| County Farm                                 | 34,314                 | 33,957                 | 33,957                | 357                    |
| BH Contribution to GF                       | 9,261,000              | 8,462,528              | 7,530,000             | 798,472                |
| Insurance & Unallocated Benefits            | 2,176,836              | 2,293,431              | 2,111,069             | (116,595)              |
| Liquid Fuels                                | 3,831,995              | 5,287,105              | 6,111,591             | (1,455,110)            |
| Security                                    | 1,053,073              | 1,065,349              | 1,057,950             | (12,276)               |
| Special Legislation                         | 4,337,330              | 4,603,239              | 4,620,399             | (265,909)              |
| <b>Total Miscellaneous</b>                  | <b>\$ 20,694,548</b>   | <b>\$ 21,745,609</b>   | <b>\$ 21,464,966</b>  | <b>\$ (1,051,061)</b>  |



|   | 2021 Budget<br>Adopted | 2020 Budget<br>Adopted | 2019<br>Actual        | 2021 vs<br>2020 Budget |
|---|------------------------|------------------------|-----------------------|------------------------|
| <b>Debt Service</b>                                 |                        |                        |                       |                        |
| Debt Service  | 1,543,510              | 1,568,276              | 1,803,736             | (24,766)               |
| <b>Total Debt Service</b>                           | <u>\$ 1,543,510</u>    | <u>\$ 1,568,276</u>    | <u>\$ 1,803,736</u>   | <u>\$ (24,766)</u>     |
| <b>Berks County Residential Center</b>              |                        |                        |                       |                        |
| Berks County Residential Center                     | 9,184,326              | 9,402,694              | 8,562,482             | (218,368)              |
| <b>Total Berks County Residential Center</b>        | <u>\$ 9,184,326</u>    | <u>\$ 9,402,694</u>    | <u>\$ 8,562,482</u>   | <u>\$ (218,368)</u>    |
| <b>Berks Heim</b>                                   |                        |                        |                       |                        |
| Berks Heim  | 49,658,005             | 55,294,905             | 53,939,825            | (5,636,900)            |
| <b>Total Berks Heim</b>                             | <u>\$ 49,658,005</u>   | <u>\$ 55,294,905</u>   | <u>\$ 53,939,825</u>  | <u>\$ (5,636,900)</u>  |
| <b>Emergency 911 Systems</b>                        |                        |                        |                       |                        |
| Emergency 911 Systems                               | 11,761,809             | 11,696,100             | 11,773,453            | 65,709                 |
| <b>Total Emergency 911 Systems</b>                  | <u>\$ 11,761,809</u>   | <u>\$ 11,696,100</u>   | <u>\$ 11,773,453</u>  | <u>\$ 65,709</u>       |
| <b>Capital Projects Fund</b>                        |                        |                        |                       |                        |
| Capital Projects Fund                               | 0                      | 0                      | 15,433                | 0                      |
| <b>Total Capital Projects Fund</b>                  | <u>\$ 0</u>            | <u>\$ 0</u>            | <u>\$ 15,433</u>      | <u>\$ 0</u>            |
| <b>Total Revenues By Department<br/>By Function</b> |                        |                        |                       |                        |
|   | <u>\$ 555,053,421</u>  | <u>\$ 541,990,151</u>  | <u>\$ 527,307,975</u> | <u>\$ 13,063,270</u>   |

# 2021 Adopted Budget Expenditures by Type



Schedule of 2021 Adopted Budget Expenditures by Type  
By Fund

County of Berks, Pennsylvania  
2021 Adopted Annual Budget

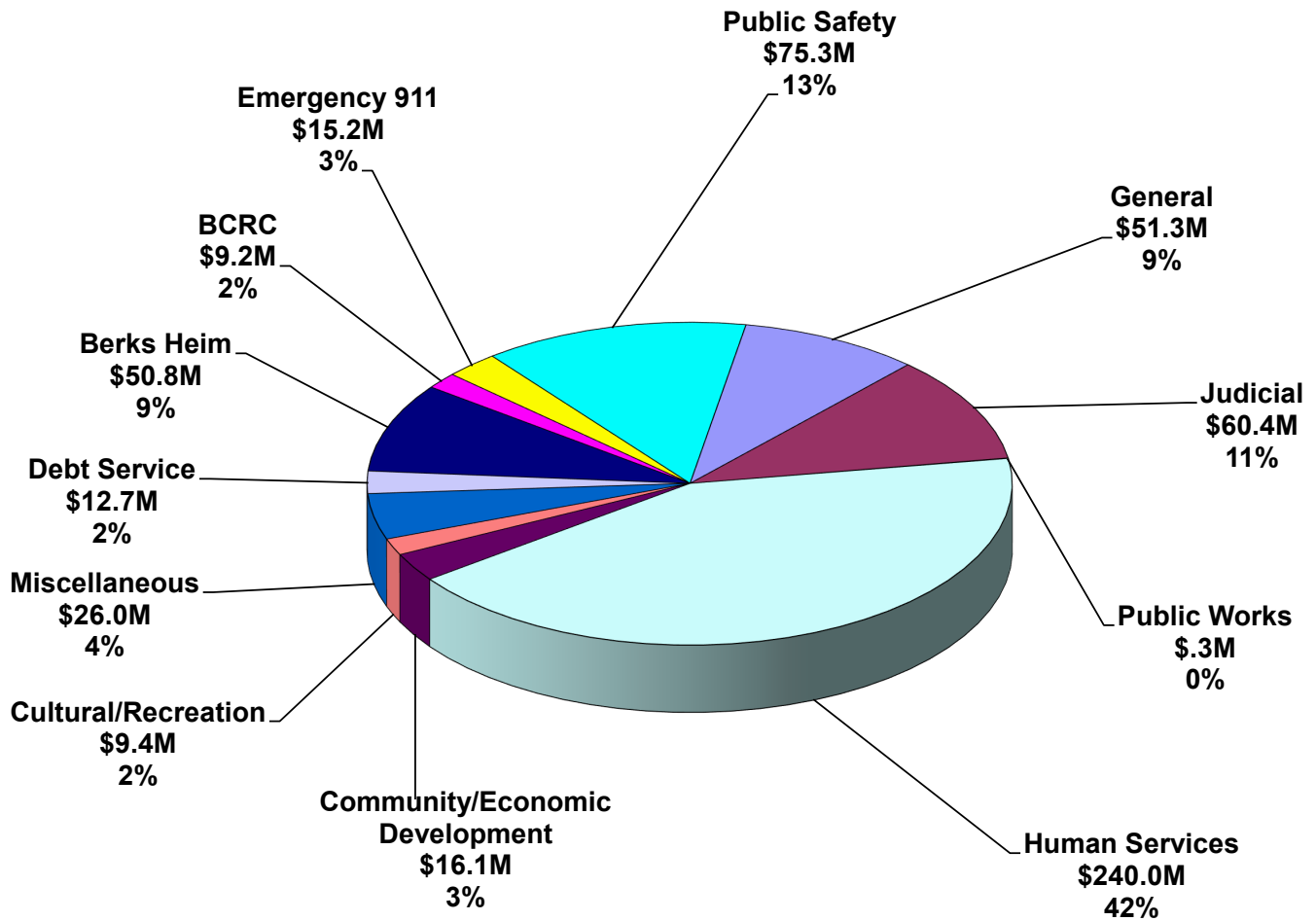
|                                    | Personnel             | Operating Expenses    | Capital              | Interfund Transfers  | Totals                |
|------------------------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|
| <b>General Fund</b>                | \$ 108,531,302        | \$ 85,128,214         | \$ 12,910,710        | \$ 29,326,693        | \$ 235,896,919        |
| <b>Special Revenue Funds</b>       |                       |                       |                      |                      |                       |
| Aging                              | 2,840,285             | 5,807,417             | 0                    | 779,578              | 9,427,280             |
| Children & Youth Serv              | 12,690,430            | 32,129,539            | 0                    | 2,472,864            | 47,292,833            |
| Community Development              | 0                     | 6,817,702             | 0                    | 0                    | 6,817,702             |
| Council on Chemical Abuse          | 0                     | 6,328,519             | 0                    | 4,423                | 6,332,942             |
| Domestic Relations                 | 6,363,134             | 251,272               | 0                    | 1,050,796            | 7,665,202             |
| Emergency 911 Systems              | 6,805,408             | 7,702,321             | 56,170               | 640,001              | 15,203,900            |
| Health Choices                     | 427,276               | 143,804,564           | 0                    | 135,312              | 144,367,152           |
| Human Services                     | 27,536                | 853,914               | 0                    | 11,137               | 892,587               |
| Job Training                       | 596,371               | 5,218,005             | 0                    | 154,754              | 5,969,130             |
| Liquid Fuels                       | 212,153               | 556,374               | 3,375,158            | 101,509              | 4,245,194             |
| MH/DD                              | 389,810               | 17,538,433            | 0                    | 168,038              | 18,096,281            |
| Special Legislation                | 0                     | 2,647,470             | 0                    | 1,861,812            | 4,509,282             |
| <b>Total Special Revenue Funds</b> | \$ 30,352,403         | \$ 229,655,530        | \$ 3,431,328         | \$ 7,380,224         | \$ 270,819,485        |
| <b>Enterprise Funds</b>            |                       |                       |                      |                      |                       |
| Berks County Residential Center    | 5,498,428             | 1,587,259             | 362,212              | 1,752,328            | 9,200,227             |
| Berks Heim                         | 27,779,771            | 20,468,284            | 1,006,134            | 1,497,093            | 50,751,282            |
| <b>Total Enterprise Funds</b>      | \$ 33,278,199         | \$ 22,055,543         | \$ 1,368,346         | \$ 3,249,421         | \$ 59,951,509         |
| <b>Capital Projects Fund</b>       |                       |                       |                      |                      |                       |
| Capital Projects Fund              | 0                     | 0                     | 0                    | 0                    | 0                     |
| <b>Total Capital Projects Fund</b> | \$ 0                  | \$ 0                  | \$ 0                 | \$ 0                 | \$ 0                  |
| <b>Total 2021 Expenditures</b>     | \$ <u>172,161,904</u> | \$ <u>336,839,287</u> | \$ <u>17,710,384</u> | \$ <u>39,956,338</u> | \$ <u>566,667,913</u> |

Notes:

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

Interfund Transfers represent indirect cost allocations and operating transfers.

# 2021 Adopted Budget Expenditures by Function



|                                   | 2021 Budget<br>Adopted | 2020 Budget<br>Adopted | 2019<br>Actual       | 2021 vs<br>2020 Budget |
|-----------------------------------|------------------------|------------------------|----------------------|------------------------|
| <b>General Government</b>         |                        |                        |                      |                        |
| Archives                          | \$ 295,268             | \$ 308,670             | \$ 287,494           | \$ (13,402)            |
| Budget                            | 1,486,551              | 1,346,845              | 1,661,517            | 139,706                |
| Commissioners                     | 2,615,754              | 1,700,978              | 1,446,119            | 914,776                |
| Controller                        | 2,195,525              | 2,372,798              | 2,130,339            | (177,273)              |
| Election Services                 | 3,855,391              | 2,479,160              | 6,294,457            | 1,376,231              |
| Facilities                        | 15,451,514             | 20,942,266             | 11,455,132           | (5,490,752)            |
| Fleet Management                  | 92,376                 | 75,034                 | 2,800                | 17,342                 |
| Human Resources                   | 5,559,013              | 6,686,543              | 3,641,753            | (1,127,530)            |
| Information Systems               | 7,948,348              | 8,361,623              | 5,647,141            | (413,275)              |
| Mailroom/Printing                 | 510,051                | 525,065                | 503,167              | (15,014)               |
| Purchasing                        | 945,964                | 919,735                | 795,340              | 26,229                 |
| Real Estate                       | 3,471,179              | 4,308,934              | 4,069,155            | (837,755)              |
| Recorder of Deeds                 | 1,247,095              | 1,272,056              | 1,072,777            | (24,961)               |
| Solicitor                         | 2,282,799              | 2,162,035              | 2,715,337            | 120,764                |
| Tax Claim                         | 1,004,847              | 916,212                | 895,784              | 88,635                 |
| Tax Collectors                    | 465,674                | 427,246                | 411,063              | 38,428                 |
| Telecommunications                | 221,359                | 212,219                | 183,372              | 9,140                  |
| Treasurer                         | 968,451                | 1,016,802              | 936,084              | (48,351)               |
| Veterans Affairs                  | 644,614                | 633,469                | 624,018              | 11,145                 |
| <b>Total General Government</b>   | <b>\$ 51,261,773</b>   | <b>\$ 56,667,690</b>   | <b>\$ 44,772,849</b> | <b>\$ (5,405,917)</b>  |
| <b>Judicial</b>                   |                        |                        |                      |                        |
| Clerk of Courts                   | 2,984,557              | 2,950,458              | 2,712,442            | 34,099                 |
| (4) Community Bail Program (BCPS) | 1,028,142              | 1,043,711              | 748,393              | (15,569)               |
| Coroner                           | 1,739,548              | 1,695,922              | 1,675,964            | 43,626                 |
| Court Reporters                   | 2,723,700              | 2,675,771              | 2,684,627            | 47,929                 |
| Courts                            | 10,872,299             | 11,228,555             | 9,949,929            | (356,256)              |
| District Attorney                 | 12,657,949             | 12,412,969             | 11,828,922           | 244,980                |
| District Justices                 | 9,161,221              | 8,980,503              | 9,154,663            | 180,718                |
| Law Library                       | 777,371                | 791,607                | 665,709              | (14,236)               |
| Prothonotary                      | 2,369,181              | 2,586,806              | 2,480,929            | (217,625)              |
| Public Defender                   | 3,883,638              | 3,756,559              | 3,412,535            | 127,079                |
| Register of Wills                 | 1,140,939              | 1,130,481              | 1,041,064            | 10,458                 |
| Sheriff                           | 11,012,321             | 10,706,077             | 10,344,897           | 306,244                |
| <b>Total Judicial</b>             | <b>\$ 60,350,866</b>   | <b>\$ 59,959,419</b>   | <b>\$ 56,700,074</b> | <b>\$ 391,447</b>      |
| <b>Public Safety</b>              |                        |                        |                      |                        |
| Adult Probation                   | 9,731,563              | 9,376,575              | 8,860,811            | 354,988                |
| Community Corrections             | 130,024                | 92,025                 | 3,146,069            | 37,999                 |
| County Fire Training              | 364,737                | 464,768                | 243,086              | (100,031)              |
| Emergency Management              | 1,904,904              | 1,753,989              | 1,543,598            | 150,915                |
| Jail System                       | 47,047,524             | 44,953,926             | 40,676,281           | 2,093,598              |
| Juvenile Probation                | 15,761,796             | 15,186,624             | 15,135,985           | 575,172                |
| RIP Offenders Grant               | 321,955                | 345,863                | 382,991              | (23,908)               |
| <b>Total Public Safety</b>        | <b>\$ 75,262,503</b>   | <b>\$ 72,173,770</b>   | <b>\$ 69,988,821</b> | <b>\$ 3,088,733</b>    |

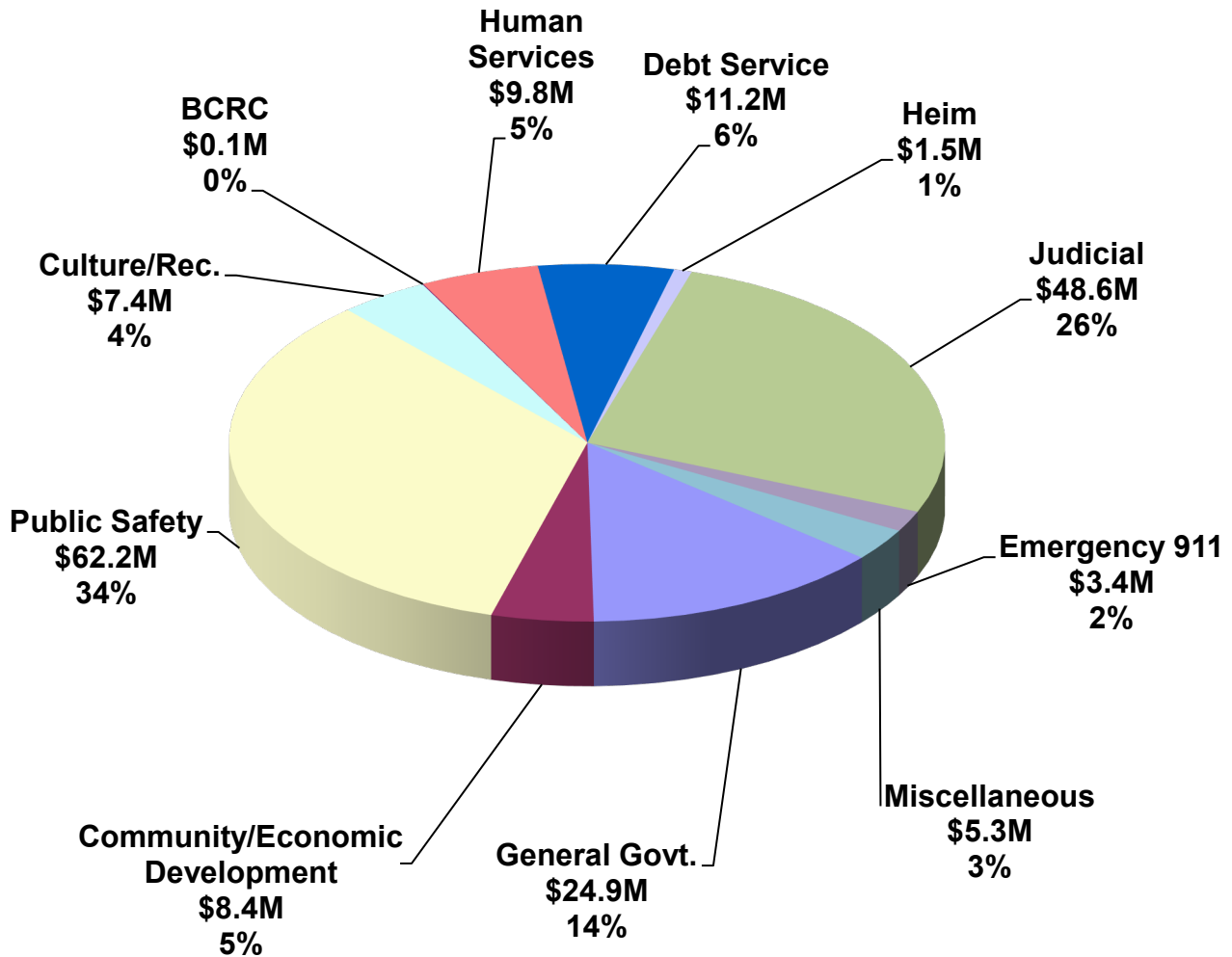
|   | 2021 Budget<br>Adopted | 2020 Budget<br>Adopted | 2019<br>Actual        | 2021 vs<br>2020 Budget |
|---|------------------------|------------------------|-----------------------|------------------------|
| <b>Human Services</b>                       |                        |                        |                       |                        |
| Aging                                       | 9,427,280              | 9,217,807              | 8,466,307             | 209,473                |
| Children & Youth Serv                       | 47,292,833             | 48,453,108             | 43,209,539            | (1,160,275)            |
| Council on Chemical Abuse                   | 6,332,942              | 6,113,828              | 7,282,252             | 219,114                |
| Domestic Relations                          | 7,665,202              | 7,540,700              | 6,850,641             | 124,502                |
| Health Choices                              | 144,367,152            | 129,292,695            | 122,151,878           | 15,074,457             |
| Human Services                              | 892,587                | 956,738                | 1,113,266             | (64,151)               |
| Job Training                                | 5,969,130              | 5,115,218              | 4,962,607             | 853,912                |
| MH/DD                                       | 18,096,281             | 17,245,763             | 18,909,969            | 850,518                |
| <b>Total Human Services</b>                 | <b>\$ 240,043,407</b>  | <b>\$ 223,935,857</b>  | <b>\$ 212,946,459</b> | <b>\$ 16,107,550</b>   |
| <b>Public Works</b>                         |                        |                        |                       |                        |
| Solid Waste/Recycling                       | 371,736                | 364,837                | 265,419               | 6,899                  |
| <b>Total Public Works</b>                   | <b>\$ 371,736</b>      | <b>\$ 364,837</b>      | <b>\$ 265,419</b>     | <b>\$ 6,899</b>        |
| <b>Community/Economic Development</b>       |                        |                        |                       |                        |
| Ag & Land Preservation                      | 1,429,425              | 1,420,591              | 1,323,759             | 8,834                  |
| Agricultural Extension                      | 618,782                | 624,350                | 582,681               | (5,568)                |
| BARTA                                       | 420,126                | 400,121                | 0                     | 20,005                 |
| Community Development                       | 6,817,702              | 5,271,726              | 3,249,082             | 1,545,976              |
| (1) GRCA                                    | 0                      | 500,000                | 500,000               | (500,000)              |
| Planning                                    | 2,095,385              | 2,014,174              | 1,939,096             | 81,211                 |
| (2) RACC                                    | 3,250,000              | 3,250,000              | 3,250,000             | 0                      |
| (3) Miscellaneous                           | 1,445,946              | 1,445,946              | 1,446,946             | 0                      |
| <b>Total Community/Economic Development</b> | <b>\$ 16,077,366</b>   | <b>\$ 14,926,908</b>   | <b>\$ 12,291,564</b>  | <b>\$ 1,150,458</b>    |
| <b>Cultural/Recreation</b>                  |                        |                        |                       |                        |
| County Library Systems                      | 5,011,525              | 4,831,645              | 4,472,564             | 179,880                |
| Parks System                                | 4,412,521              | 4,044,204              | 3,297,750             | 368,317                |
| <b>Total Cultural/Recreation</b>            | <b>\$ 9,424,046</b>    | <b>\$ 8,875,849</b>    | <b>\$ 7,770,314</b>   | <b>\$ 548,197</b>      |
| <b>Miscellaneous</b>                        |                        |                        |                       |                        |
| Contingency General                         | 4,500,000              | 4,320,000              | 0                     | 180,000                |
| IGT Contribution                            | 9,260,885              | 8,462,092              | 7,529,564             | 798,793                |
| Insurance & Unallocated Benefits            | 2,274,728              | 2,103,223              | 1,422,231             | 171,505                |
| Liquid Fuels                                | 4,245,194              | 4,170,915              | 4,195,147             | 74,279                 |
| Security                                    | 1,203,620              | 1,286,195              | 1,210,260             | (82,575)               |
| Special Legislation                         | 4,509,282              | 4,623,570              | 4,814,928             | (114,288)              |
| <b>Total Miscellaneous</b>                  | <b>\$ 25,993,709</b>   | <b>\$ 24,965,995</b>   | <b>\$ 19,172,130</b>  | <b>\$ 1,027,714</b>    |

|   | 2021 Budget<br>Adopted | 2020 Budget<br>Adopted | 2019<br>Actual        | 2021 vs<br>2020 Budget |
|---|------------------------|------------------------|-----------------------|------------------------|
| <b>Debt Service</b>                                 |                        |                        |                       |                        |
| Debt Service  | 12,727,098             | 33,404,410             | 24,362,355            | (20,677,312)           |
| <b>Total Debt Service</b>                           | <u>\$ 12,727,098</u>   | <u>\$ 33,404,410</u>   | <u>\$ 24,362,355</u>  | <u>\$ (20,677,312)</u> |
| <b>Berks County Residential Center</b>              |                        |                        |                       |                        |
| Berks County Residential Center                     | 9,200,227              | 9,882,879              | 8,634,829             | (682,652)              |
| <b>Total Berks County Residential Center</b>        | <u>\$ 9,200,227</u>    | <u>\$ 9,882,879</u>    | <u>\$ 8,634,829</u>   | <u>\$ (682,652)</u>    |
| <b>Berks Heim</b>                                   |                        |                        |                       |                        |
| Berks Heim  | 50,751,282             | 54,609,827             | 51,413,176            | (3,858,545)            |
| <b>Total Berks Heim</b>                             | <u>\$ 50,751,282</u>   | <u>\$ 54,609,827</u>   | <u>\$ 51,413,176</u>  | <u>\$ (3,858,545)</u>  |
| <b>Emergency 911 System</b>                         |                        |                        |                       |                        |
| Emergency 911 Systems                               | 15,203,900             | 19,934,319             | 12,537,116            | (4,730,419)            |
| <b>Total Emergency 911 System</b>                   | <u>\$ 15,203,900</u>   | <u>\$ 19,934,319</u>   | <u>\$ 12,537,116</u>  | <u>\$ (4,730,419)</u>  |
| <b>Capital Projects Fund</b>                        |                        |                        |                       |                        |
| Capital Projects Fund                               | 0                      | 0                      | 453,954               | 0                      |
| <b>Total Capital Projects</b>                       | <u>\$ 0</u>            | <u>\$ 0</u>            | <u>\$ 453,954</u>     | <u>\$ 0</u>            |
| <b>Total Expenses By Department<br/>By Function</b> | <u>\$ 566,667,913</u>  | <u>\$ 579,701,760</u>  | <u>\$ 521,309,060</u> | <u>\$ (13,033,847)</u> |

**Footnotes:**

- (1) The County continues to support economic development with \$750K in contracted services and personnel costs in the Commissioner Budget.
- (2) The County is a sponsor of RACC. The 2021 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 \$1,425,946 of General Fund contributions to DID and Drug and Alcohol Programs (COCA), respectively. Consistent with 2020, COCA will receive \$300K from the Berks County Redevelopment Authority via the Community Development Block Grant.
- (4) This includes a funding commitment of \$249,238 to support BCP's Pre-Apprentice (R3) Program with an additional commitment of \$50,000 funded by the Berks County Redevelopment Authority.

# 2021 Adopted Budget Consumption of Taxes and Fund Balance By Function





Schedule of 2021 Adopted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2021 Adopted Annual Budget

| Function                           | Total      | Total        | Total       | Special   | General Fund  | Taxes       |
|------------------------------------|------------|--------------|-------------|---|---|-------------|
|                                    | Revenues   | Expenditures | Adjustments | Revenue/Enterprise/<br>Capital Project Fund<br>Balance Used | Reserve/Taxes/Net<br>Dept. Earnings<br>used per Dept. | Budgeted    |
|                                    | Amt.       | Amt.         |             | Amt.  | Amt.  | Amt.        |
| <b>General Government</b>          |            |              |             |   |   |             |
| Archives                           | 283,787    | 295,268      |             | 0   | (11,481)  |             |
| <sup>2</sup> Budget                | -          | -            |             | -   | -   |             |
| Commissioners                      | 543,391    | 2,615,754    |             | 0   | (2,072,363)   |             |
| Controller                         | 2,130,860  | 2,195,525    |             | 0   | (64,665)  |             |
| Election Services                  | 10,000     | 3,855,391    |             | 0   | (3,845,391)   |             |
| Facilities                         | 6,320,986  | 15,451,514   |             | 0   | (9,130,528)   |             |
| Fleet Management                   | 0          | 92,376       |             | 0   | (92,376)  |             |
| Human Resources                    | 3,125,249  | 5,559,013    |             | 0   | (2,433,764)   |             |
| Information Systems                | 5,685,454  | 7,948,348    |             | 0   | (2,262,894)   |             |
| Mailroom                           | 509,706    | 510,051      |             | 0   | (345)   |             |
| <sup>2</sup> Non-Departmental      | -          | -            |             | -   | -   |             |
| Purchasing                         | 895,745    | 945,964      |             | 0   | (50,219)  |             |
| Real Estate                        | 36,820     | 3,471,179    |             | 0   | (3,434,359)   |             |
| <sup>1</sup> Recorder of Deeds     | -          | -            |             | -   | -   |             |
| Solicitor                          | 1,941,042  | 2,282,799    |             | 0   | (341,757)   |             |
| <sup>1</sup> Tax Claim             | -          | -            |             | -   | -   | 5,140,370   |
| Tax Collectors                     | 45,535     | 465,674      |             | 0   | (420,139)   |             |
| Telecommunications                 | 159,779    | 221,359      |             | 0   | (61,580)  |             |
| <sup>1</sup> Treasurer             | -          | -            |             | -   | -   | 142,653,684 |
| Veterans Affairs                   | 0          | 644,614      |             | 0   | (644,614)   |             |
| Total General Government Function  | 21,688,354 | 46,554,829   |             | 0   | (24,866,475)  | 147,794,054 |
| <b>Judicial</b>                    |            |              |             |   |   |             |
| Clerk of Courts                    | 1,451,134  | 2,984,557    |             | 0   | (1,533,423)   |             |
| Community Bail Program (BCPS)      | 10,800     | 1,028,142    |             | 0   | (1,017,342)   |             |
| Coroner                            | 121,669    | 1,739,548    |             | 0   | (1,617,879)   |             |
| Court Reporters                    | 0          | 2,723,700    |             | 0   | (2,723,700)   |             |
| Courts                             | 1,521,642  | 10,872,299   |             | 0   | (9,350,657)   |             |
| District Attorney                  | 1,040,311  | 12,657,949   |             | 0   | (11,617,638)  |             |
| District Justices                  | 2,510,250  | 9,161,221    |             | 0   | (6,650,971)   |             |
| Law Library                        | 5,300      | 777,371      |             | 0   | (772,071)   |             |
| Prothonotary                       | 1,955,000  | 2,369,181    |             | 0   | (414,181)   |             |
| Public Defender                    | 15,000     | 3,883,638    |             | 0   | (3,868,638)   |             |
| <sup>1</sup> Register of Wills     | -          | -            |             | -   | -   |             |
| Sheriff                            | 1,957,595  | 11,012,321   |             | 0   | (9,054,726)   |             |
| Total Judicial Function            | 10,588,701 | 59,209,927   |             | 0   | (48,621,226)  |             |
| <b>Public Safety</b>               |            |              |             |   |   |             |
| Adult Probation                    | 3,331,018  | 9,731,563    |             | 0   | (6,400,545)   |             |
| Community Corrections              | 0          | 130,024      |             | 0   | (130,024)   |             |
| County Fire Training               | 39,000     | 364,737      |             | 0   | (325,737)   |             |
| Emergency Management               | 577,452    | 1,904,904    |             | 0   | (1,327,452)   |             |
| Jail System                        | 1,826,678  | 47,047,524   |             | 0   | (45,220,846)  |             |
| Juvenile Probation                 | 7,329,327  | 15,761,796   |             | 0   | (8,432,469)   |             |
| RIP Offenders Grant                | 0          | 321,955      |             | 0   | (321,955)   |             |
| Total Public Safety Function       | 13,103,475 | 75,262,503   |             | 0   | (62,159,028)  |             |
| <b>Human Services</b>              |            |              |             |   |   |             |
| Aging                              | 9,427,280  | 9,427,280    |             | 0   | 0   |             |
| Children & Youth Serv              | 40,655,100 | 47,292,833   |             | 0   | (6,637,733)   |             |
| Council on Chemical Abuse          | 6,328,519  | 6,332,942    |             | 0   | (4,423)   |             |
| Domestic Relations                 | 5,385,608  | 7,665,202    |             | 0   | (2,279,594)   |             |
| <sup>1</sup> Health Choices        | -          | -            |             | -   | -   |             |
| <sup>1</sup> Human Services        | -          | -            |             | -   | -   |             |
| <sup>1</sup> Job Training          | -          | -            |             | -   | -   |             |
| MH/DD                              | 17,199,124 | 18,096,281   |             | 0   | (897,157)   |             |
| Total Human Services Function      | 78,995,631 | 88,814,538   |             | 0   | (9,818,907)   |             |
| <b>Public Works</b>                |            |              |             |   |   |             |
| <sup>1</sup> Solid Waste/Recycling | -          | -            |             | -   | -   |             |
| Total Public Works Function        | 0          | 0            |             | 0   | 0   | 0           |

Schedule of 2021 Adopted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2021 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 |
|--|----------------|--------------------|-------------------|--|--|----------------|
| <b><u>Community/Economic Development</u></b>           |                |                    |                   |  |  |                |
| Ag & Land Preservation                                 | 200            | 1,429,425          |                   | 0  | (1,429,225)  |                |
| Agricultural Extension                                 | 0              | 618,782            |                   | 0  | (618,782)  |                |
| BARTA  | 0              | 420,126            |                   | 0  | (420,126)  |                |
| <sup>1</sup> Community Development                     | -              | -                  |                   | -  | -  |                |
| GRCA   | 0              | 0                  |                   | 0  | 0  |                |
| Planning   | 838,685        | 2,095,385          |                   | 0  | (1,256,700)  |                |
| RACC   | 0              | 3,250,000          |                   | 0  | (3,250,000)  |                |
| Miscellaneous  | 0              | 1,445,946          |                   | 0  | (1,445,946)  |                |
| Total Community/Economic Development Function          | 838,885        | 9,259,664          |                   | 0  | (8,420,779)  |                |
| <b><u>Cultural/Recreation</u></b>                      |                |                    |                   |  |  |                |
| County Library Systems                                 | 1,491,521      | 5,011,525          |                   | 0  | (3,520,004)  |                |
| Parks System   | 525,809        | 4,412,521          |                   | 0  | (3,886,712)  |                |
| Total Cultural/Recreation Function                     | 2,017,330      | 9,424,046          |                   | 0  | (7,406,716)  |                |
| <b><u>Miscellaneous</u></b>                            |                |                    |                   |  |  |                |
| Contingency General                                    | 0              | 4,500,000          |                   | 0  | (4,500,000)  |                |
| <sup>1</sup> County Farm                               | -              | -                  |                   | -  | -  |                |
| Insurance  | 2,176,836      | 2,274,728          |                   | 0  | (97,892)   |                |
| Liquid Fuels   | 3,831,995      | 4,245,194          |                   | (391,398)  | (21,801)   |                |
| Security   | 1,053,073      | 1,203,620          |                   | 0  | (150,547)  |                |
| Special Legislation                                    | 4,337,330      | 4,509,282          |                   | (171,952)  | -  |                |
| Total Miscellaneous Function                           | 11,399,234     | 16,732,824         |                   | (563,350)  | (4,770,240)  |                |
| <b><u>Debt Service</u></b>                             |                |                    |                   |  |  |                |
| Debt Service   | 1,543,510      | 12,727,098         |                   | 0  | (11,183,588)   |                |
| Total Debt Service Function                            | 1,543,510      | 12,727,098         |                   | 0  | (11,183,588)   | 0              |
| <b><u>Berks County Residential Center</u></b>          |                |                    |                   |  |  |                |
| Berks County Residential Center                        | 9,184,326      | 9,200,227          | 53,438            | (69,339)   | -  |                |
| Total Berks County Residential Center                  | 9,184,326      | 9,200,227          | 53,438            | (69,339)   | 0  | 0              |
| <b><u>Berks Heim</u></b>                               |                |                    |                   |  |  |                |
| Berks Heim   | 49,658,005     | 50,751,282         | 389,279           | (1,482,556)  | -  |                |
| Total Berks Heim Function                              | 49,658,005     | 50,751,282         | 389,279           | (1,482,556)  | 0  | 0              |
| <b><u>Emergency 911 System</u></b>                     |                |                    |                   |  |  |                |
| Emergency 911 Systems                                  | 11,761,809     | 15,203,900         |                   | 0  | (3,442,091)  |                |
| Total Emergency 911 Function                           | 11,761,809     | 15,203,900         |                   | 0  | (3,442,091)  | 0              |
| Total Functions w/out Capital Projects                 | 210,779,260    | 393,140,838        | 442,717           | (2,115,245)  | (180,689,050)  | 147,794,054    |
| Total Tax and General Fund Balance Consumed            | (180,689,050)  |                    |                   |  |  |                |
| Total Special Revenue/Enterprise Fund Balance Consumed | (2,115,245)    |                    |                   |  |  |                |
| Total Tax and Fund Balance Consumed                    | (182,804,295)  |                    |                   |  |  |                |
| Deficit from Remaining Other Adjustments               |                |                    |                   |  |  |                |
| Less: Net Dept. Contributions                          | 22,953,032     |                    |                   |  |  |                |
| Total Tax Revenue Consumed                             | 147,794,054    |                    |                   |  |  |                |
| Budget Surplus/(Deficit)                               | (12,057,209)   |                    |                   |  |  |                |

Notes:

<sup>1</sup> In 2021 these operations do not consume taxes or fund balance.

<sup>2</sup> In 2021 these operations do not consume taxes or fund balance due to being an internal service department. These costs are allocated to user departments.

## 2021 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

