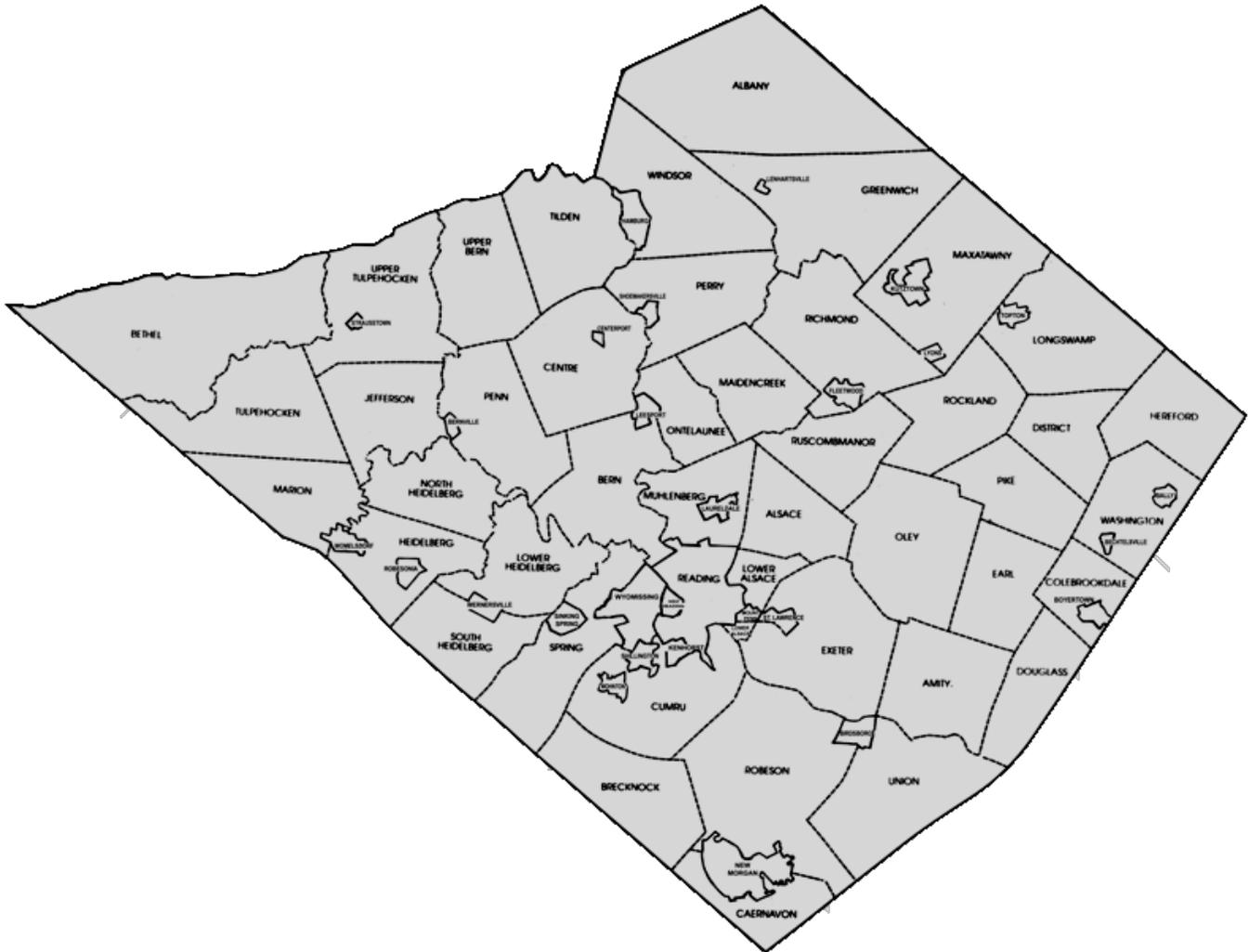


# County of Berks

## Adopted 2020 Budget

December 12<sup>th</sup>, 2019



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



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	2020 Beginning Fund Balance (1)	2020 Budget Revenue (2)	2020 Budget Expenditures (2)	2020 Budget Adjustments (3)	Adopted 2020 Ending Fund Balance
<b>GENERAL FUND (3)</b>					
Unassigned	\$ 117,118,112	\$ 235,789,903	\$ 224,613,403	\$ (18,476,837)	\$ 109,817,775
Non-Spendable (4)	1,760,364	0	0		1,760,364
Committed (5)	32,185,377	81,000	31,414,930		851,447
Restricted (6)	3,483,793	676,240	1,054,334		3,105,699
Assigned (7)	4,012,877	190,000	190,000		4,012,877
<b>Total General Fund</b>	<b>\$ 158,560,523</b>	<b>\$ 236,737,143</b>	<b>\$ 257,272,667</b>	<b>\$ (18,476,837)</b>	<b>\$ 119,548,162</b>
<b>SPECIAL REVENUE FUNDS</b>					
Aging	241,599	9,217,807	9,217,807		241,599
Children & Youth Serv	67,182	41,218,737	48,453,108	7,234,371	67,182
Community Development	0	5,271,726	5,271,726		0
Council on Chemical Abuse	0	6,109,771	6,113,828	4,057	0
Domestic Relations	1,861	5,347,800	7,540,700	2,192,900	1,861
Emergency 911 Systems - Spendable	0	11,696,100	19,934,319	8,238,219	0
Emergency 911 Systems - Non spendable	2,683,614	0	0		0
Health Choices	0	129,292,695	129,292,695		0
Human Services	17,136	956,738	956,738		17,136
Job Training	1,956,259	5,115,218	5,115,218		1,956,259
Liquid Fuels	5,238,242	5,287,105	4,170,915		6,354,432
MH/DD	0	16,438,473	17,245,763	807,290	0
Special Legislation	2,432,985	4,603,239	4,623,570		2,412,654
<b>Total Special Revenue Funds</b>	<b>\$ 12,638,878</b>	<b>\$ 240,555,409</b>	<b>\$ 257,936,387</b>	<b>\$ 18,476,837</b>	<b>\$ 11,051,123</b>
<b>ENTERPRISE FUNDS</b>					
<b>Berks County Residential Center</b>					
Unrestricted Net Assets	1,553,649	9,402,694	9,882,879	(411,900)	661,564
Net Investment in Capital Assets	6,007,577			822,746	6,830,323
<b>Berks Heim</b>					
Unrestricted Net Assets	6,296,372	55,294,905	54,609,827	(1,374,561)	5,606,889
Net Investment in Capital Assets	8,336,194			4,683,835	13,020,029
<b>Total Enterprise Funds</b>	<b>\$ 22,193,792</b>	<b>\$ 64,697,599</b>	<b>\$ 64,492,706</b>	<b>\$ 3,720,120</b>	<b>\$ 26,118,805</b>
<b>Total Designated/Undesignated Fund Balance</b>	<b>\$ 193,393,193</b>	<b>\$ 541,990,151</b>	<b>\$ 579,701,760</b>	<b>\$ 3,720,120</b>	<b>\$ 156,718,090</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>\$ 193,393,193</b>	<b>\$ 541,990,151</b>	<b>\$ 579,701,760</b>	<b>\$ 3,720,120</b>	<b>\$ 156,718,090</b>

Schedule of 2020 Projected Fund Balance

County of Berks, Pennsylvania  
Adopted Annual Budget

Non-Spendable General Fund Balance: (4)	Conversion Pay	\$ 45,948	
	Inventories & Pre-Paids	<u>1,714,416</u>	1,760,364
Committed General Fund Balance: (5)	Farmland Preservation	606,696	
	Services Ctr Parking Garage	<u>244,751</u>	851,447
Restricted General Fund Balance: (6)	Hazmat response	2,151,029	
	Act 198 - Courts	296,256	
	Workers Comp	216,377	
	Act 13 Marcellus Shale	<u>383,297</u>	3,046,959
Assigned General Fund Balance: (7)	Divorce Masters	12,877	
	Health Insurance Reserve	<u>4,000,000</u>	4,012,877
Total Non-Spendable, Committed, Restricted and Assigned Fund Balance at 12/31/20			<u>\$ 9,671,647</u>
Budgeted General Fund support of Special Revenue Funds:			
	CYS	7,234,371	
	COCA	4,057	
	Domestic Relations	2,192,900	
	Emergency 911 Systems	8,238,219	
	MH/DD	807,290	
			<u>18,476,837</u>
	Total	\$	<u><u>28,148,484</u></u>

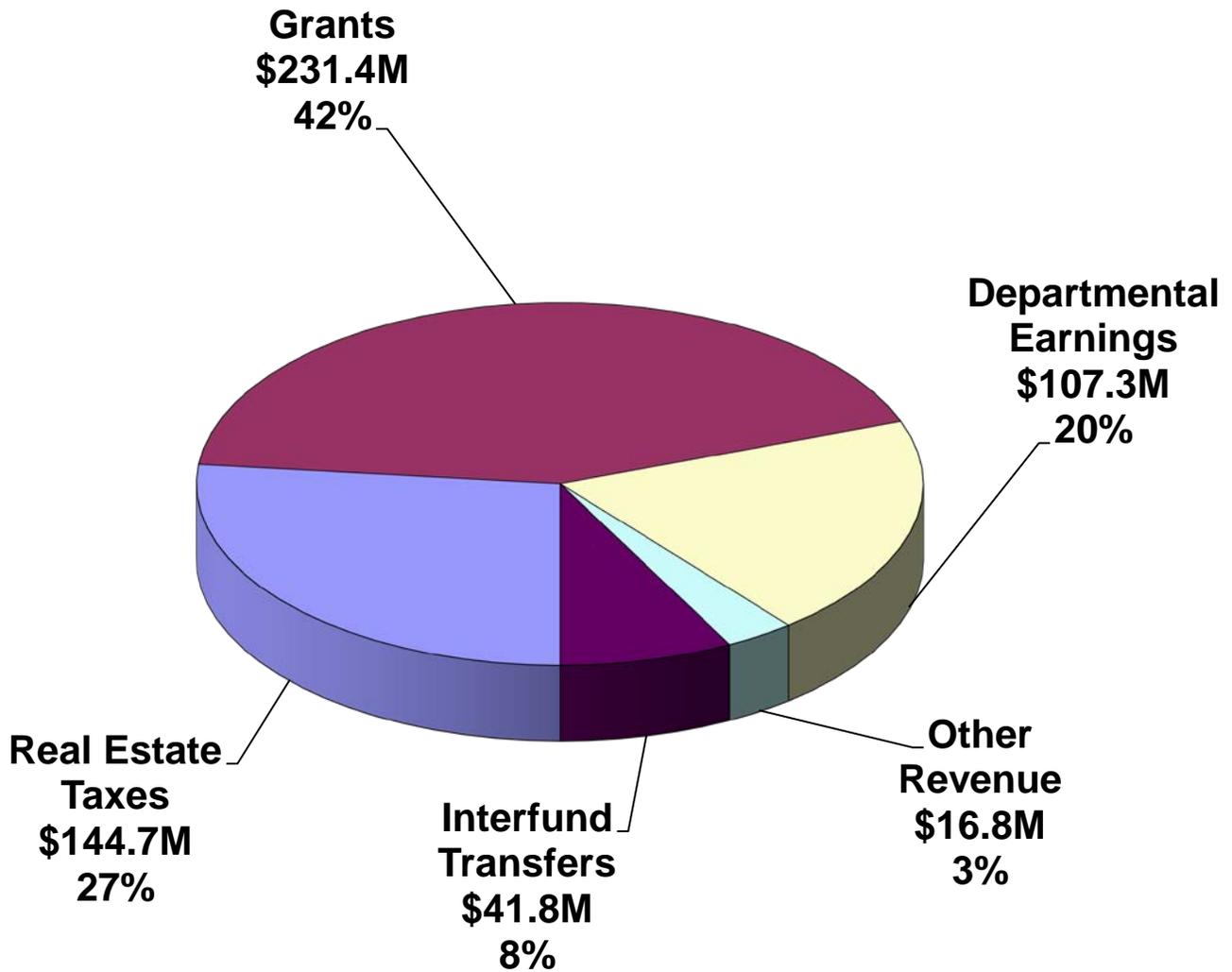
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/19 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.

# 2020 Adopted Budget Revenue by Source



Schedule of 2020 Adopted Budget Revenue Sources  
By Fund

County of Berks, Pennsylvania  
2020 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
<b>General Fund</b>	\$ 144,707,835	12,248,361	25,195,546	14,229,863	40,355,538	\$ 236,737,143
<b>Special Revenue Fund</b>						
Aging	0	8,989,107	219,700	9,000	0	9,217,807
Children & Youth Serv	0	40,430,457	0	788,280	0	41,218,737
Community Development	0	4,745,152	526,574	0	0	5,271,726
Council on Chemical Abuse	0	4,683,825	0	0	1,425,946	6,109,771
Domestic Relations	0	5,177,050	170,750	0	0	5,347,800
Emergency 911 Systems	0	11,700	11,618,528	65,872	0	11,696,100
Health Choices	0	129,000,000	0	292,695	0	129,292,695
Human Services	0	955,338	0	1,400	0	956,738
Job Training	0	4,780,714	334,504	0	0	5,115,218
Liquid Fuels	0	3,118,759	2,032,415	135,931	0	5,287,105
MH/DD	0	16,423,073	0	15,400	0	16,438,473
Special Legislation	0	799,500	3,779,044	24,695	0	4,603,239
<b>Total Special Revenue Funds</b>	\$ 0	\$ 219,114,675	\$ 18,681,515	\$ 1,333,273	\$ 1,425,946	\$ 240,555,409
<b>Enterprise Funds</b>						
Berks County Residential Center	0	0	8,235,709	1,166,985	0	9,402,694
Berks Heim	0	5,000	55,240,440	49,465	0	55,294,905
<b>Total Enterprise Funds</b>	\$ 0	\$ 5,000	\$ 63,476,149	\$ 1,216,450	\$ 0	\$ 64,697,599
<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 2020 Revenues</b>	\$ 144,707,835	\$ 231,368,036	\$ 107,353,210	\$ 16,779,586	\$ 41,781,484	\$ 541,990,151

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).

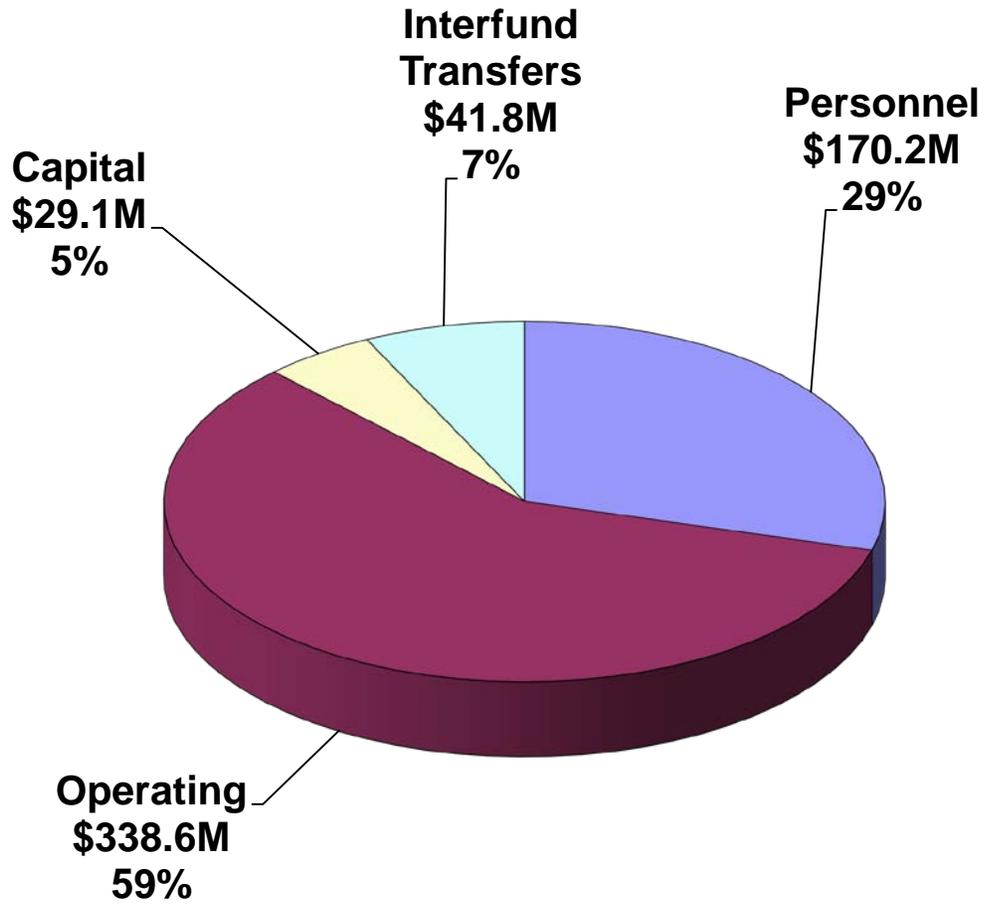
Interfund Transfers represent indirect cost allocations and operating transfers.

	2020 Budget Adopted	2019 Budget Adopted	2018 Actual	2020 vs 2019 Budget
<b>General Government</b>				
Archives	\$ 286,465	\$ 286,173	\$ 298,270	\$ 292
Budget	1,582,772	1,694,994	1,808,651	(112,222)
Commissioners	533,811	507,095	615,042	26,716
Controller	2,335,755	2,314,218	2,191,723	21,537
Election Services	2,100	428,962	2,738	(426,862)
Facilities	6,629,059	4,308,407	5,213,768	2,320,652
Human Resources	2,936,177	2,980,167	2,896,834	(43,990)
Information Systems	5,664,759	6,675,959	7,012,738	(1,011,200)
Mailroom/Printing	495,525	464,860	516,407	30,665
Non-Departmental	14,165,152	11,802,507	10,705,337	2,362,645
Purchasing	801,609	760,409	701,141	41,200
Real Estate	40,050	41,700	34,753	(1,650)
Recorder of Deeds	2,699,594	2,578,617	2,702,873	120,977
Solicitor	2,458,891	1,942,684	1,702,962	516,207
Tax Claim	6,547,700	6,359,500	6,497,370	188,200
Tax Collectors	67,000	67,000	80,330	0
Telecommunications	144,115	166,772	179,745	(22,657)
Treasurer	143,879,381	142,036,845	142,693,529	1,842,536
Veterans Affairs	0	0	1,436	0
<b>Total General Government</b>	<b>\$ 191,269,915</b>	<b>\$ 185,416,869</b>	<b>\$ 185,855,647</b>	<b>\$ 5,853,046</b>
<b>Judicial</b>				
Clerk of Courts	1,531,512	1,473,167	1,530,808	58,345
Community Bail Program (BCPS)	25,800	37,000	23,600	(11,200)
Coroner	110,500	59,000	56,975	51,500
Court Reporters	0	0	0	0
Courts	1,536,206	1,564,394	1,513,766	(28,188)
District Attorney	752,755	895,563	846,392	(142,808)
District Justices	2,546,250	2,514,250	2,506,091	32,000
Law Library	6,500	8,100	7,192	(1,600)
Prothonotary	2,000,000	1,917,101	1,884,293	82,899
Public Defender	15,000	16,000	18,575	(1,000)
Register of Wills	1,175,657	1,125,720	1,316,488	49,937
Sheriff	1,937,460	1,832,762	1,790,591	104,698
<b>Total Judicial</b>	<b>\$ 11,637,640</b>	<b>\$ 11,443,057</b>	<b>\$ 11,494,771</b>	<b>\$ 194,583</b>
<b>Public Safety</b>				
Adult Probation	3,001,549	3,058,725	3,144,369	(57,176)
Community Corrections	0	109,000	181,958	(109,000)
County Fire Training	39,000	39,000	40,732	0
Emergency Management	603,539	526,307	654,238	77,232
Jail System	2,227,828	3,136,985	3,062,940	(909,157)
Juvenile Probation	6,959,189	6,659,607	5,882,371	299,582
RIP Offenders Grant	345,863	345,863	377,807	0
<b>Total Public Safety</b>	<b>\$ 13,176,968</b>	<b>\$ 13,875,487</b>	<b>\$ 13,344,415</b>	<b>\$ (698,519)</b>

	2020 Budget Adopted	2019 Budget Adopted	2018 Actual	2020 vs 2019 Budget
<b>Human Services</b>				
Aging	9,217,807	8,483,149	8,744,200	734,658
Children & Youth Serv	41,218,737	41,655,494	38,760,421	(436,757)
Council on Chemical Abuse	6,109,771	6,458,006	7,972,073	(348,235)
Domestic Relations	5,347,800	5,065,646	5,070,254	282,154
Health Choices	129,292,695	129,150,000	122,721,686	142,695
Human Services	956,738	890,988	987,252	65,750
Job Training	5,115,218	5,214,854	5,635,854	(99,636)
MH/DD	16,438,473	16,632,701	16,821,476	(194,228)
<b>Total Human Services</b>	<b>\$ 213,697,239</b>	<b>\$ 213,550,838</b>	<b>\$ 206,713,216</b>	<b>\$ 146,401</b>
<b>Public Works</b>				
Solid Waste/Recycling	4,426,399	4,418,475	4,733,578	7,924
<b>Total Public Works</b>	<b>\$ 4,426,399</b>	<b>\$ 4,418,475</b>	<b>\$ 4,733,578</b>	<b>\$ 7,924</b>
<b>Community &amp; Economic Devlpmnt.</b>				
Ag & Land Preservation	0	200	14,640	(200)
Agricultural Extension	0	0	0	0
Community Development	5,271,726	3,909,382	2,425,465	1,362,344
GREP	0	0	0	0
Planning	809,232	754,636	808,927	54,596
RACC	0	0	0	0
<b>Total Community &amp; Economic Devl</b>	<b>\$ 6,080,958</b>	<b>\$ 4,664,218</b>	<b>\$ 3,249,032</b>	<b>\$ 1,416,740</b>
<b>Cultural/Recreation</b>				
County Library Systems	1,491,571	1,366,145	1,370,059	125,426
Parks System	501,877	483,599	566,725	18,278
<b>Total Cultural/Recreation</b>	<b>\$ 1,993,448</b>	<b>\$ 1,849,744</b>	<b>\$ 1,936,784</b>	<b>\$ 143,704</b>
<b>Miscellaneous</b>				
County Farm	33,957	33,957	33,957	0
BH Contribution to GF	8,462,528	7,530,000	7,439,000	932,528
Insurance & Unallocated Benefits	2,293,431	2,173,612	2,316,801	119,819
Liquid Fuels	5,287,105	7,883,855	6,705,894	(2,596,750)
Security	1,065,349	1,057,950	1,020,571	7,399
Special Legislation	4,603,239	4,450,789	4,805,168	152,450
<b>Total Miscellaneous</b>	<b>\$ 21,745,609</b>	<b>\$ 23,130,163</b>	<b>\$ 22,321,391</b>	<b>\$ (1,384,554)</b>

	2020 Budget Adopted	2019 Budget Adopted	2018 Actual	2020 vs 2019 Budget
<b>Debt Service</b>				
Debt Service	1,568,276	2,062,018	2,081,252	(493,742)
<b>Total Debt Service</b>	<u>\$ 1,568,276</u>	<u>\$ 2,062,018</u>	<u>\$ 2,081,252</u>	<u>\$ (493,742)</u>
<b>Berks County Residential Center</b>				
Berks County Residential Center	9,402,694	9,657,104	9,167,382	(254,410)
<b>Total Berks County Residential Center</b>	<u>\$ 9,402,694</u>	<u>\$ 9,657,104</u>	<u>\$ 9,167,382</u>	<u>\$ (254,410)</u>
<b>Berks Heim</b>				
Berks Heim	55,294,905	53,310,114	51,590,675	1,984,791
<b>Total Berks Heim</b>	<u>\$ 55,294,905</u>	<u>\$ 53,310,114</u>	<u>\$ 51,590,675</u>	<u>\$ 1,984,791</u>
<b>Emergency 911 Systems</b>				
Emergency 911 Systems	11,696,100	12,052,082	11,774,869	(355,982)
<b>Total Emergency 911 Systems</b>	<u>\$ 11,696,100</u>	<u>\$ 12,052,082</u>	<u>\$ 11,774,869</u>	<u>\$ (355,982)</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	0	0	30,167	0
<b>Total Capital Projects Fund</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 30,167</u>	<u>\$ 0</u>
<b>Total Revenues By Department By Function</b>				
	<u>\$ 541,990,151</u>	<u>\$ 535,430,169</u>	<u>\$ 524,293,179</u>	<u>\$ 6,559,982</u>

# 2020 Adopted Budget Expenditures by Type



Schedule of 2020 Adopted Budget Expenditures by Type  
By Fund

County of Berks, Pennsylvania  
2020 Adopted Annual Budget

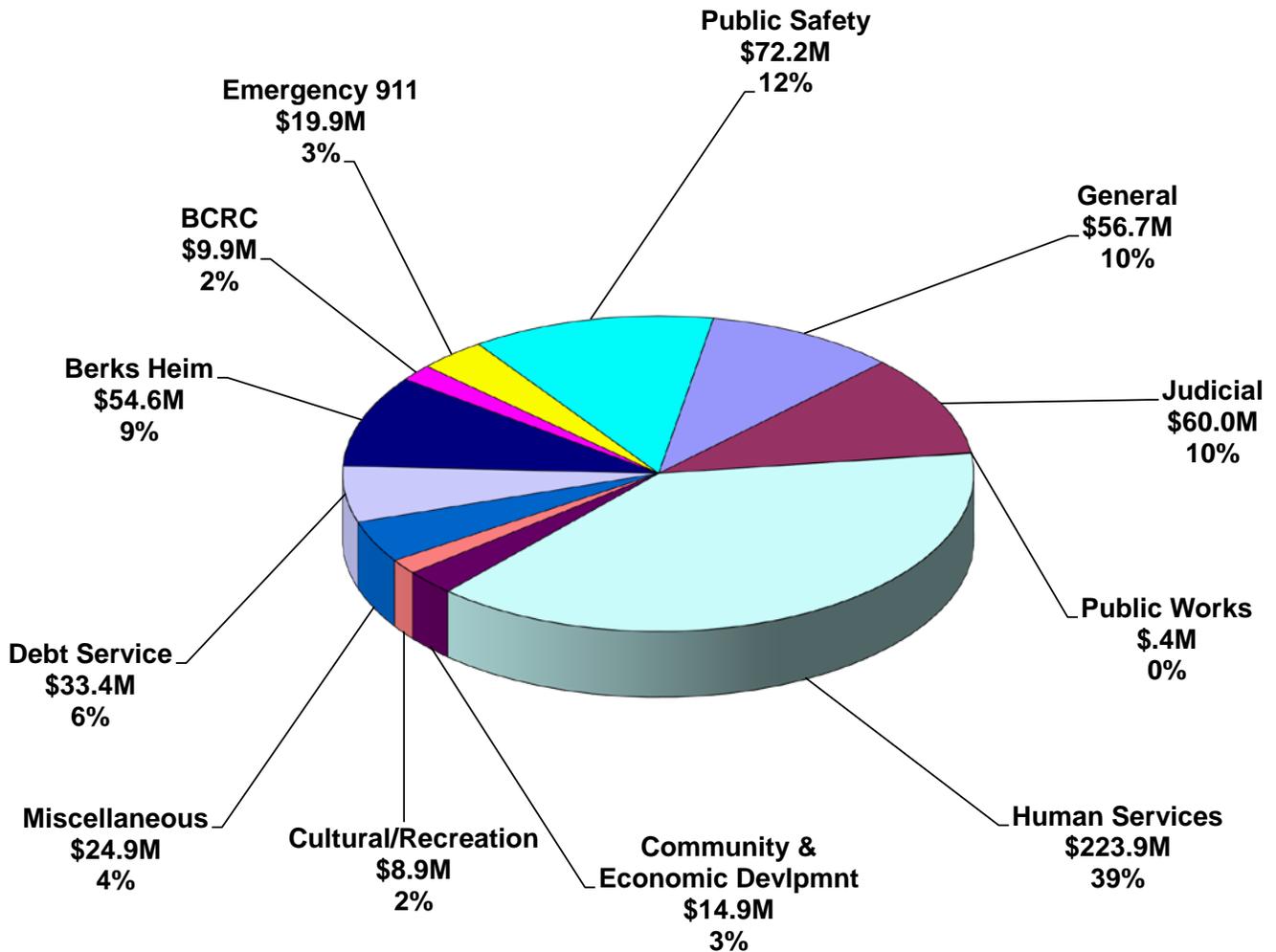
	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
<b>General Fund</b>	\$ 106,659,405	\$ 102,059,932	\$ 17,538,388	\$ 31,014,942	\$ 257,272,667
<b>Special Revenue Funds</b>					
Aging	2,639,989	5,778,871	0	798,947	9,217,807
Children & Youth Serv	12,515,435	33,419,124	6,380	2,512,169	48,453,108
Community Development	0	5,271,726	0	0	5,271,726
Council on Chemical Abuse	0	6,109,771	0	4,057	6,113,828
Domestic Relations	6,260,435	241,907	0	1,038,358	7,540,700
Emergency 911 Systems	6,718,643	9,837,331	2,726,000	652,345	19,934,319
Health Choices	428,120	128,734,995	0	129,580	129,292,695
Human Services	27,004	913,203	0	16,531	956,738
Job Training	512,181	4,493,925	0	109,112	5,115,218
Liquid Fuels	213,268	584,278	3,273,992	99,377	4,170,915
MH/DD	460,008	16,606,139	0	179,616	17,245,763
Special Legislation	0	2,806,284	0	1,817,286	4,623,570
<b>Total Special Revenue Funds</b>	\$ 29,775,083	\$ 214,797,554	\$ 6,006,372	\$ 7,357,378	\$ 257,936,387
<b>Enterprise Funds</b>					
Berks County Residential Center	5,331,611	2,040,904	822,746	1,687,618	9,882,879
Berks Heim	28,472,476	19,731,970	4,683,835	1,721,546	54,609,827
<b>Total Enterprise Funds</b>	\$ 33,804,087	\$ 21,772,874	\$ 5,506,581	\$ 3,409,164	\$ 64,492,706
<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 2020 Expenditures</b>	\$ <u>170,238,575</u>	\$ <u>338,630,360</u>	\$ <u>29,051,341</u>	\$ <u>41,781,484</u>	\$ <u>579,701,760</u>

Notes:

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

Interfund Transfers represent indirect cost allocations and operating transfers.

# 2020 Adopted Budget Expenditures by Function



	2020 Budget Adopted	2019 Budget Adopted	2018 Actual	2020 vs 2019 Budget
<b>General Government</b>				
Archives	\$ 308,670	\$ 308,476	\$ 269,876	\$ 194
Budget	1,346,845	1,695,055	1,594,699	(348,210)
Commissioners	1,700,978	1,601,928	1,655,862	99,050
Controller	2,372,798	2,196,294	2,338,278	176,504
Election Services	2,479,160	6,143,293	1,894,950	(3,664,133)
Facilities	20,942,266	16,710,509	10,408,114	4,231,757
Fleet Management	75,034	2,801	2,818	72,233
Human Resources	6,686,543	3,491,439	3,004,388	3,195,104
Information Systems	8,361,623	8,604,513	6,415,282	(242,890)
Mailroom/Printing	525,065	507,198	496,857	17,867
Purchasing	919,735	822,374	652,647	97,361
Real Estate	4,308,934	5,931,460	2,661,372	(1,622,526)
Recorder of Deeds	1,272,056	1,165,935	1,158,737	106,121
Solicitor	2,162,035	1,909,702	2,365,758	252,333
Tax Claim	916,212	955,520	745,650	(39,308)
Tax Collectors	427,246	415,345	476,870	11,901
Telecommunications	212,219	237,767	171,717	(25,548)
Treasurer	1,016,802	1,015,451	869,377	1,351
Veterans Affairs	633,469	626,742	638,027	6,727
<b>Total General Government</b>	<b>\$ 56,667,690</b>	<b>\$ 54,341,802</b>	<b>\$ 37,821,279</b>	<b>\$ 2,325,888</b>
<b>Judicial</b>				
Clerk of Courts	2,950,458	2,748,212	2,596,206	202,246
(4) Community Bail Program (BCPS)	1,043,711	746,692	693,621	297,019
Coroner	1,695,922	1,671,790	1,630,683	24,132
Court Reporters	2,675,771	2,404,921	2,505,628	270,850
Courts	11,228,555	10,043,446	9,885,385	1,185,109
District Attorney	12,412,969	11,703,486	11,496,959	709,483
District Justices	8,980,503	9,107,252	8,982,243	(126,749)
Law Library	791,607	665,247	649,658	126,360
Prothonotary	2,586,806	2,571,353	2,408,104	15,453
Public Defender	3,756,559	3,543,334	3,328,655	213,225
Register of Wills	1,130,481	1,074,271	982,946	56,210
Sheriff	10,706,077	9,815,126	10,439,796	890,951
<b>Total Judicial</b>	<b>\$ 59,959,419</b>	<b>\$ 56,095,130</b>	<b>\$ 55,599,884</b>	<b>\$ 3,864,289</b>
<b>Public Safety</b>				
Adult Probation	9,376,575	8,752,254	8,083,115	624,321
Community Corrections	92,025	2,426,841	2,935,413	(2,334,816)
County Fire Training	464,768	342,588	286,395	122,180
Emergency Management	1,753,989	1,721,166	1,333,554	32,823
Jail System	44,953,926	40,600,091	39,485,308	4,353,835
Juvenile Probation	15,186,624	14,618,659	13,739,427	567,965
RIP Offenders Grant	345,863	345,863	377,807	0
<b>Total Public Safety</b>	<b>\$ 72,173,770</b>	<b>\$ 68,807,462</b>	<b>\$ 66,241,019</b>	<b>\$ 3,366,308</b>

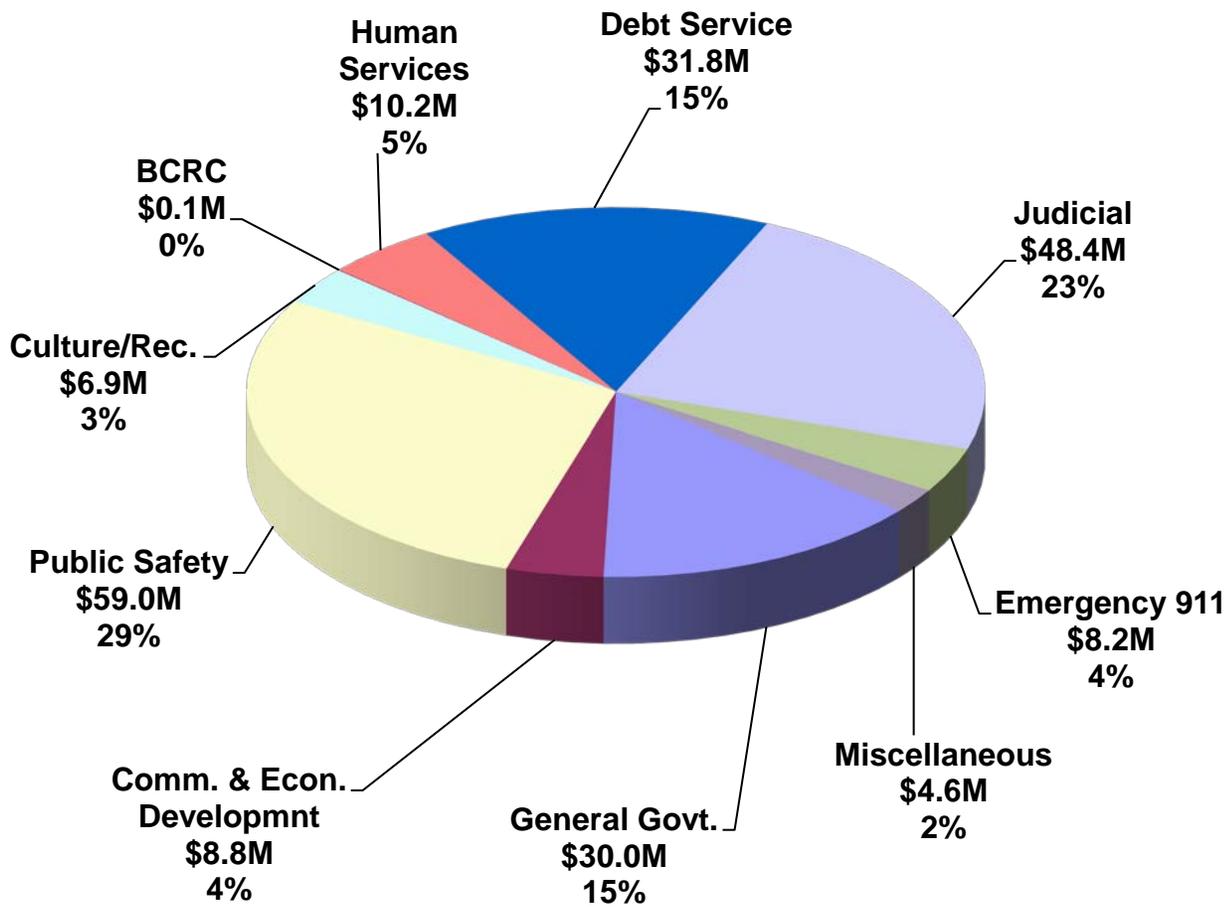
	2020 Budget Adopted	2019 Budget Adopted	2018 Actual	2020 vs 2019 Budget
<b>Human Services</b>				
Aging	9,217,807	8,483,149	8,668,871	734,658
Children & Youth Serv	48,453,108	49,056,936	45,791,523	(603,828)
Council on Chemical Abuse	6,113,828	6,462,462	7,976,338	(348,634)
Domestic Relations	7,540,700	7,122,701	6,808,510	417,999
Health Choices	129,292,695	129,150,000	122,721,686	142,695
Human Services	956,738	891,953	987,891	64,785
Job Training	5,115,218	5,214,854	5,297,879	(99,636)
MH/DD	17,245,763	17,438,410	17,665,337	(192,647)
<b>Total Human Services</b>	<b>\$ 223,935,857</b>	<b>\$ 223,820,465</b>	<b>\$ 215,918,035</b>	<b>\$ 115,392</b>
<b>Public Works</b>				
Solid Waste/Recycling	364,837	334,660	241,967	30,177
<b>Total Public Works</b>	<b>\$ 364,837</b>	<b>\$ 334,660</b>	<b>\$ 241,967</b>	<b>\$ 30,177</b>
<b>Community &amp; Economic Devlpmnt.</b>				
Ag & Land Preservation	1,420,591	1,389,002	1,035,510	31,589
Agricultural Extension	624,350	585,975	560,028	38,375
BARTA	400,121	0	0	400,121
Community Development	5,271,726	3,909,382	2,389,979	1,362,344
(1) GREP	500,000	500,000	500,000	0
Planning	2,014,174	1,856,868	1,777,022	157,306
(2) RACC	3,250,000	3,250,000	3,250,000	0
(3) Miscellaneous	1,445,946	1,745,946	1,746,946	(300,000)
<b>Total Community &amp; Economic Devl</b>	<b>\$ 14,926,908</b>	<b>\$ 13,237,173</b>	<b>\$ 11,259,485</b>	<b>\$ 1,689,735</b>
<b>Cultural/Recreation</b>				
County Library Systems	4,831,645	4,497,071	4,430,808	334,574
Parks System	4,044,204	3,955,589	3,468,210	88,615
<b>Total Cultural/Recreation</b>	<b>\$ 8,875,849</b>	<b>\$ 8,452,660</b>	<b>\$ 7,899,018</b>	<b>\$ 423,189</b>
<b>Miscellaneous</b>				
Contingency General	4,320,000	4,320,000	0	0
IGT Contribution	8,462,092	7,529,564	7,438,642	932,528
Insurance & Unallocated Benefits	2,103,223	1,949,689	1,553,771	153,534
Liquid Fuels	4,170,915	9,149,080	6,259,336	(4,978,165)
Security	1,286,195	1,266,419	1,208,987	19,776
Special Legislation	4,623,570	4,694,534	5,067,905	(70,964)
<b>Total Miscellaneous</b>	<b>\$ 24,965,995</b>	<b>\$ 28,909,286</b>	<b>\$ 21,528,641</b>	<b>\$ (3,943,291)</b>

	2020 Budget Adopted	2019 Budget Adopted	2018 Actual	2020 vs 2019 Budget
<b>Debt Service</b>				
Debt Service	33,404,410	24,404,048	23,955,081	9,000,362
<b>Total Debt Service</b>	<u>\$ 33,404,410</u>	<u>\$ 24,404,048</u>	<u>\$ 23,955,081</u>	<u>\$ 9,000,362</u>
<b>Berks County Residential Center</b>				
Berks County Residential Center	9,882,879	9,428,241	9,259,816	454,638
<b>Total Berks County Residential Center</b>	<u>\$ 9,882,879</u>	<u>\$ 9,428,241</u>	<u>\$ 9,259,816</u>	<u>\$ 454,638</u>
<b>Berks Heim</b>				
Berks Heim	54,609,827	52,475,098	50,777,677	2,134,729
<b>Total Berks Heim</b>	<u>\$ 54,609,827</u>	<u>\$ 52,475,098</u>	<u>\$ 50,777,677</u>	<u>\$ 2,134,729</u>
<b>Emergency 911 System</b>				
Emergency 911 Systems	19,934,319	16,012,182	14,727,514	3,922,137
<b>Total Emergency 911 System</b>	<u>\$ 19,934,319</u>	<u>\$ 16,012,182</u>	<u>\$ 14,727,514</u>	<u>\$ 3,922,137</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	0	921,466	591,891	(921,466)
<b>Total Capital Projects</b>	<u>\$ 0</u>	<u>\$ 921,466</u>	<u>\$ 591,891</u>	<u>\$ (921,466)</u>
<b>Total Expenses By Department By Function</b>	<u>\$ 579,701,760</u>	<u>\$ 557,239,673</u>	<u>\$ 515,821,307</u>	<u>\$ 22,462,087</u>

**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 2020 funding is \$3.25M for Operations and \$500K 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. \$300,000 of the COCA contribution will be funded by the the Berks County Redevelopment Authority via the Community Development Block Grant.
- (4) This includes a funding commitment of \$238,501 to support BCP's Pre-Apprentice (R3) Program with an additional commitment of \$103,568 should grant funds not be renewed in 2020.

# 2020 Adopted Budget Consumption of Taxes and Fund Balance By Function



Schedule of 2020 Adopted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2020 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	286,465	308,670		0	(22,205)	
<sup>2</sup> Budget	-	-		-	-	
Commissioners	533,811	1,700,978		0	(1,167,167)	
Controller	2,335,755	2,372,798		0	(37,043)	
Election Services	2,100	2,479,160		0	(2,477,060)	
Facilities	6,629,059	20,942,266		0	(14,313,207)	
Fleet Management	0	75,034		0	(75,034)	
Human Resources	2,936,177	6,686,543		0	(3,750,366)	
Information Systems	5,664,759	8,361,623		0	(2,696,864)	
Mailroom	495,525	525,065		0	(29,540)	
<sup>2</sup> Non-Departmental	-	-		-	-	
Purchasing	801,609	919,735		0	(118,126)	
Real Estate	40,050	4,308,934		0	(4,268,884)	
<sup>1</sup> Recorder of Deeds	-	-		-	-	
<sup>2</sup> Solicitor	-	-		-	-	
<sup>1</sup> Tax Claim	-	-		-	-	4,180,000
Tax Collectors	67,000	427,246		0	(360,246)	
Telecommunications	144,115	212,219		0	(68,104)	
<sup>1</sup> Treasurer	-	-		-	-	140,527,835
Veterans Affairs	0	633,469		0	(633,469)	
Total General Government Function	19,936,425	49,953,740		0	(30,017,315)	144,707,835
<b>Judicial</b>						
Clerk of Courts	1,531,512	2,950,458		0	(1,418,946)	
Community Bail Program (BCPS)	25,800	1,043,711		0	(1,017,911)	
Coroner	110,500	1,695,922		0	(1,585,422)	
Court Reporters	0	2,675,771		0	(2,675,771)	
Courts	1,536,206	11,228,555		0	(9,692,349)	
District Attorney	752,755	12,412,969		0	(11,660,214)	
District Justices	2,546,250	8,980,503		0	(6,434,253)	
Law Library	6,500	791,607		0	(785,107)	
Prothonotary	2,000,000	2,586,806		0	(586,806)	
Public Defender	15,000	3,756,559		0	(3,741,559)	
<sup>1</sup> Register of Wills	-	-		-	-	
Sheriff	1,937,460	10,706,077		0	(8,768,617)	
Total Judicial Function	10,461,983	58,828,938		0	(48,366,955)	
<b>Public Safety</b>						
Adult Probation	3,001,549	9,376,575		0	(6,375,026)	
Community Corrections	0	92,025		0	(92,025)	
County Fire Training	39,000	464,768		0	(425,768)	
Emergency Management	603,539	1,753,989		0	(1,150,450)	
Jail System	2,227,828	44,953,926		0	(42,726,098)	
Juvenile Probation	6,959,189	15,186,624		0	(8,227,435)	
RIP Offenders Grant	345,863	345,863		0	0	
Total Public Safety Function	13,176,968	72,173,770		0	(58,996,802)	
<b>Human Services</b>						
<sup>1</sup> Aging	-	-		-	-	
Children & Youth Serv	41,218,737	48,453,108		0	(7,234,371)	
Council on Chemical Abuse	6,109,771	6,113,828		0	(4,057)	
Domestic Relations	5,347,800	7,540,700		0	(2,192,900)	
<sup>1</sup> Health Choices	-	-		-	-	
<sup>1</sup> Human Services	-	-		-	-	
<sup>1</sup> Job Training	-	-		-	-	
MHI/DD	16,438,473	17,245,763		0	(807,290)	
Total Human Services Function	69,114,781	79,353,399		0	(10,238,618)	
<b>Public Works</b>						
<sup>1</sup> Solid Waste/Recycling	-	-		-	-	
Total Public Works Function	0	0		0	0	0

Schedule of 2020 Adopted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2020 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 &amp; Economic Dvlpmt</u></b>						
Ag & Land Preservation	0	1,420,591		0	(1,420,591)	
Agricultural Extension	0	624,350		0	(624,350)	
BARTA	0	400,121		0	(400,121)	
<sup>1</sup> Community Development	-	-		-	-	
GREP	0	500,000		0	(500,000)	
Planning	809,232	2,014,174		0	(1,204,942)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,445,946		0	(1,445,946)	
Total Commun & Econom Dvlpmt Function	809,232	9,655,182		0	(8,845,950)	
<b><u>Cultural/Recreation</u></b>						
County Library Systems	1,491,571	4,831,645		0	(3,340,074)	
Parks System	501,877	4,044,204		0	(3,542,327)	
Total Cultural/Recreation Function	1,993,448	8,875,849		0	(6,882,401)	
<b><u>Miscellaneous</u></b>						
Contingency General	0	4,320,000		0	(4,320,000)	
<sup>1</sup> County Farm	-	-		-	-	
<sup>2</sup> Insurance	-	-		-	-	
<sup>1</sup> Liquid Fuels	-	-		-	-	
Security	1,065,349	1,286,195		0	(220,846)	
<sup>1</sup> Special Legislation	4,603,239	4,623,570		0	(20,331)	
Total Miscellaneous Function	5,668,588	10,229,765		0	(4,561,177)	
<b><u>Debt Service</u></b>						
Debt Service	1,568,276	33,404,410		0	(31,836,134)	
Total Debt Service Function	1,568,276	33,404,410		0	(31,836,134)	0
<b><u>Berks County Residential Center</u></b>						
Berks County Residential Center	9,402,694	9,882,879	(410,846)	(69,339)	-	
Total Berks County Residential Center	9,402,694	9,882,879	(410,846)	(69,339)	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	11,696,100	19,934,319		0	(8,238,219)	
Total Emergency 911 Function	11,696,100	19,934,319		0	(8,238,219)	0
Total Functions w/out Capital Projects	143,828,495	352,292,251	(410,846)	(69,339)	(207,983,571)	144,707,835
Total Tax and General Fund Balance Consumed	(207,983,571)					
Total Special Revenue/Enterprise Fund Balance Consumed	(69,339)					
Total Tax and Fund Balance Consumed	(208,052,910)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	29,353,586					
Total Tax Revenue Consumed	144,707,835					
Budget Surplus/(Deficit)	(33,991,489)					

Notes:

<sup>1</sup> In 2020 these operations do not consume taxes or fund balance.

<sup>2</sup> In 2020 these operations do not consume taxes or fund balance due to being an internal service department. These costs are allocated to user departments.

## 2020 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

