



**TABLE OF CONTENTS**

Schedule of 2022 Projected Fund Balance	1 - 2
Chart of 2022 Adopted Budget Revenue by Source	3
Schedule of 2022 Adopted Budget Revenue Sources by Fund	4
Schedule of 2022 Adopted, 2021 Adopted and 2020 Actual Revenues by Function	5 - 7
Chart of 2022 Adopted Budget Expenditures by Type	8
Schedule of 2022 Adopted Budget Expenditures by Type by Fund	9
Chart of 2022 Adopted Budget Expenditures by Function	10
Schedule of 2022 Adopted, 2021 Adopted and 2020 Actual Expenditures by Function	11 - 13
Chart of 2022 Adopted Budget Consumption of Taxes and Fund Balance by Function	14
Schedule of 2022 Adopted Budget Consumption of Taxes and Fund Balance by Function	15 - 16
Chart of 2022 Adopted Budget Consumption of Taxes and Fund Balance by Function Bar Chart	17

	2022 Beginning Fund Balance (1)	2022 Budget Revenue (2)	2022 Budget Expenditures (2)	2022 Budget Adjustments (3)	Proposed 2022 Ending Fund Balance
<b>GENERAL FUND (3)</b>					
Unassigned	\$ 150,032,390	\$ 236,740,914	\$ 225,115,331	\$ (13,360,078)	\$ 148,297,895
Non-Spendable (4)	1,338,410	0	0		1,338,410
Committed (5)	8,120,321	81,000	6,685,183		1,516,138
Restricted (6)	2,675,135	606,001	617,831		2,663,305
Assigned (7)	4,005,427	172,000	172,000		4,005,427
<b>Total General Fund</b>	<b>\$ 166,171,683</b>	<b>\$ 237,599,915</b>	<b>\$ 232,590,345</b>	<b>\$ (13,360,078)</b>	<b>\$ 157,821,175</b>
<b>SPECIAL REVENUE FUNDS</b>					
Aging	289,621	9,172,261	9,172,261		289,621
Children & Youth Serv	71,008	39,721,834	46,314,362	6,592,528	71,008
Community Development	0	7,291,212	7,291,212		0
Council on Chemical Abuse	0	6,482,674	6,486,540	3,866	0
Cares Act/ American Recovery Plan	0	329,476	329,476		0
Domestic Relations	1,193	5,404,481	7,692,215	2,287,734	1,193
Emergency 911 Systems - Spendable	14,837	11,846,273	15,379,335	3,533,062	14,837
Health Choices	0	159,521,951	159,521,951		0
Human Services	13,796	818,500	818,500		13,796
Job Training	1,818,814	6,387,215	6,387,215		1,818,814
Liquid Fuels	16,157,315	3,696,095	3,254,830	24,029	16,622,609
MH/DD	0	18,094,917	19,013,776	918,859	0
Special Legislation	3,446,184	4,046,172	4,090,047		3,402,309
<b>Total Special Revenue Funds</b>	<b>\$ 21,812,768</b>	<b>\$ 272,813,061</b>	<b>\$ 285,751,720</b>	<b>\$ 13,360,078</b>	<b>\$ 22,234,187</b>
<b>ENTERPRISE FUNDS</b>					
<b>Berks County Residential Center</b>					
Unrestricted Net Assets	521,680	8,772,370	8,572,899	(330,425)	390,726
Net Investment in Capital Assets	5,777,435			61,615	5,839,050
<b>Berks Heim</b>					
Unrestricted Net Assets	15,507,782	51,688,553	49,637,881	(1,490,800)	16,067,654
Net Investment in Capital Assets	11,567,724			632,822	12,200,546
<b>Total Enterprise Funds</b>	<b>\$ 33,374,621</b>	<b>\$ 60,460,923</b>	<b>\$ 58,210,780</b>	<b>\$ (1,126,788)</b>	<b>\$ 34,497,976</b>
<b>Total Designated/Undesignated Fund Balance Without Capital Projects Fund</b>	<b>\$ 221,359,072</b>	<b>\$ 570,873,899</b>	<b>\$ 576,552,845</b>	<b>\$ (1,126,788)</b>	<b>\$ 214,553,338</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>\$ 221,359,072</b>	<b>\$ 570,873,899</b>	<b>\$ 576,552,845</b>	<b>\$ (1,126,788)</b>	<b>\$ 214,553,338</b>

Schedule of 2022 Projected Fund Balance

County of Berks, Pennsylvania  
2022 Adopted Annual Budget

Non-Spendable General Fund Balance: (4)			
	Conversion Pay	\$ 36,958	
	Inventories & Pre-Paids	<u>1,301,452</u>	1,338,410
Committed General Fund Balance: (5)			
	Farmland Preservation	1,135,521	
	Services Ctr Parking Garage	<u>380,617</u>	1,516,138
Restricted General Fund Balance: (6)			
	Hazmat response	2,089,070	
	Act 198 - Courts	274,546	
	Workers Comp	219,599	
	Act 13 Marcellus Shale	<u>80,101</u>	2,663,316
Assigned General Fund Balance: (7)			
	Divorce Masters	5,427	
	Health Insurance Reserve	<u>4,000,000</u>	4,005,427
Total Non-Spendable, Committed, Restricted and Assigned Fund Balance at 12/31/22			<u>\$ 9,523,291</u>
Budgeted General Fund support of Special Revenue Funds:			
	CYS	6,592,528	
	COCA	3,866	
	Domestic Relations	2,287,734	
	Emergency 911 Systems	3,533,062	
	Liquid Fuels	24,029	
	MH/DD	918,859	
			<u>13,360,078</u>
	Total	\$	<u><u>22,883,369</u></u>

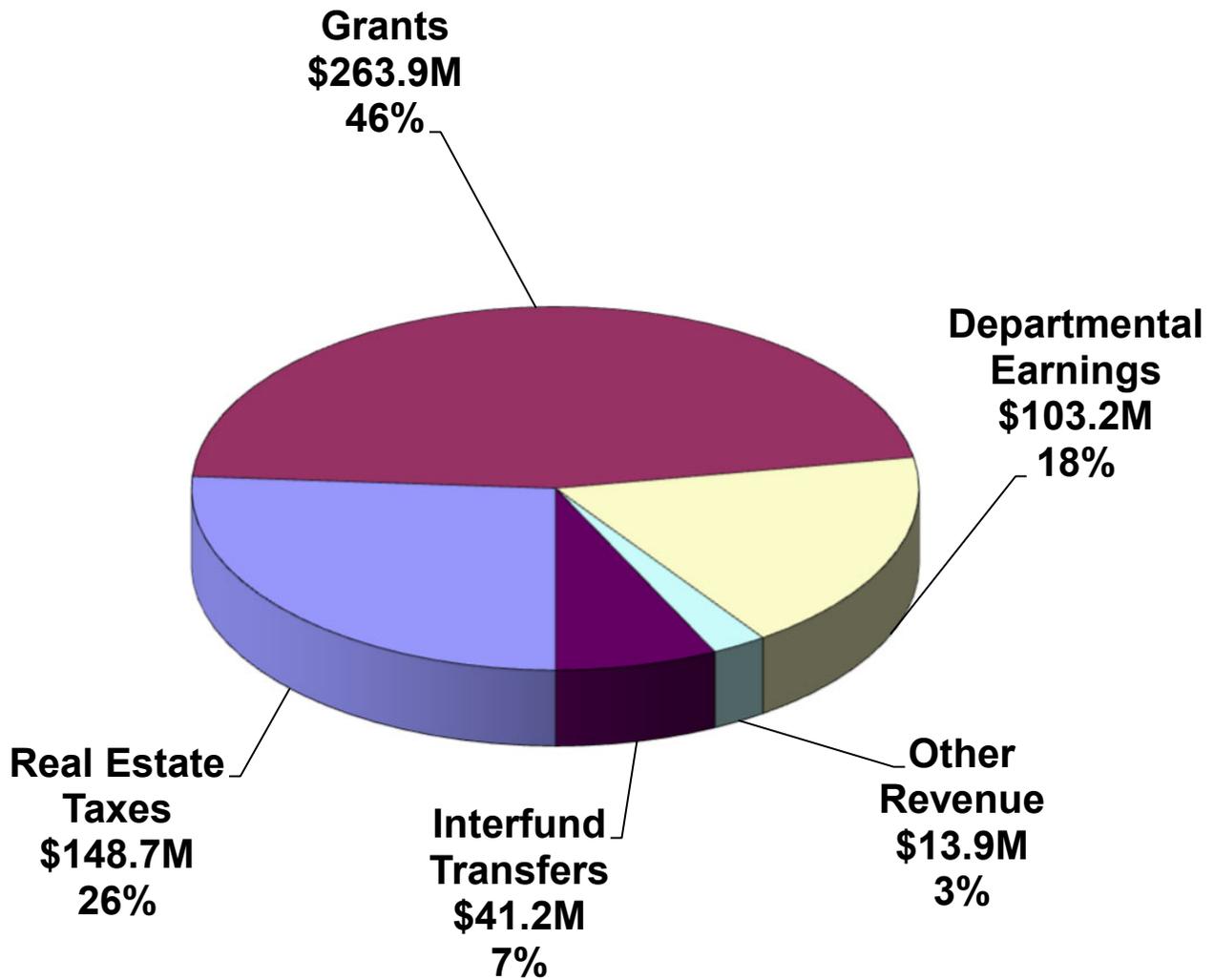
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/21 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.

# 2022 Adopted Budget Revenue by Source



Schedule of 2022 Adopted Budget Revenue Sources  
By Fund

County of Berks, Pennsylvania  
2022 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
<b>General Fund</b>	\$ 148,652,902	11,980,324	24,776,368	12,423,515	39,766,806	\$ 237,599,915
<b>Special Revenue Fund</b>						
Aging	0	9,005,961	166,000	300	0	9,172,261
Children & Youth Serv	0	38,933,554	0	788,280	0	39,721,834
Community Development	0	6,465,212	826,000	0	0	7,291,212
Council on Chemical Abuse	0	5,056,728	0	0	1,425,946	6,482,674
Cares Act/ American Recovery Plan	0	329,476	0	0	0	329,476
Domestic Relations	0	5,236,981	167,500	0	0	5,404,481
Emergency 911 Systems	0	28,700	11,769,815	47,758	0	11,846,273
Health Choices	0	159,459,951	0	62,000	0	159,521,951
Human Services	0	818,225	0	275	0	818,500
Job Training	0	6,056,369	330,846	0	0	6,387,215
Liquid Fuels	0	1,572,167	2,063,570	60,358	0	3,696,095
MH/DD	0	18,090,467	0	4,450	0	18,094,917
Special Legislation	0	821,538	3,220,324	4,310	0	4,046,172
<b>Total Special Revenue Funds</b>	\$ 0	\$ 251,875,329	\$ 18,544,055	\$ 967,731	\$ 1,425,946	\$ 272,813,061
<b>Enterprise Funds</b>						
Berks County Residential Center	0	0	8,272,370	500,000	0	8,772,370
Berks Heim	0	16,191	51,627,448	44,914	0	51,688,553
<b>Total Enterprise Funds</b>	\$ 0	\$ 16,191	\$ 59,899,818	\$ 544,914	\$ 0	\$ 60,460,923
<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 2022 Revenues</b>	<u>\$ 148,652,902</u>	<u>\$ 263,871,844</u>	<u>\$ 103,220,241</u>	<u>\$ 13,936,160</u>	<u>\$ 41,192,752</u>	<u>\$ 570,873,899</u>

Notes:

Grants represent federal and state funding sources.

Dept'l Earnings represent fees for service and program service cost reimbursements.

Other Revenue includes items such as interest income, UPI fees, IGT net asset transfer, rental income and mandated client contributions (i.e. social security).

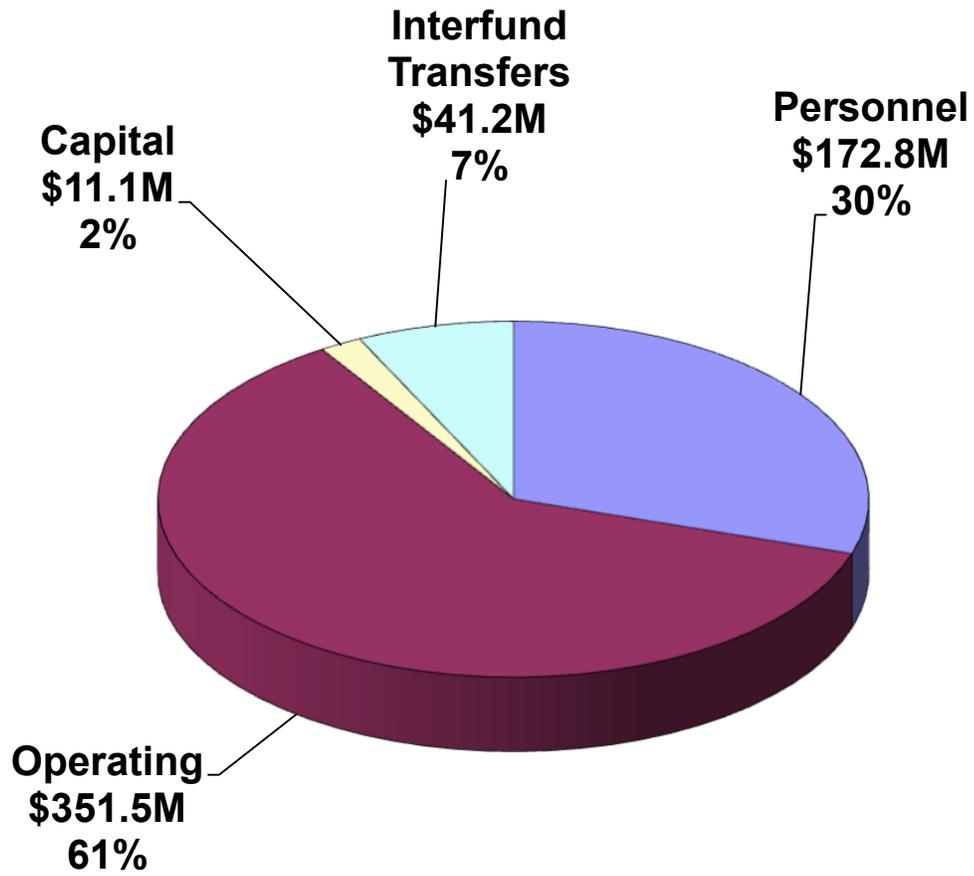
Interfund Transfers represent indirect cost allocations and operating transfers.

	2022 Budget Adopted	2021 Budget Adopted	2020 Actual	2022 vs 2021 Budget
<b>General Government</b>				
Archives	\$ 278,378	\$ 283,787	\$ 286,465	\$ (5,409)
Budget	1,149,572	1,607,705	1,582,814	(458,133)
Commissioners	489,165	543,391	602,525	(54,226)
Controller	2,164,438	2,130,860	2,396,176	33,578
Election Services	2,800	10,000	1,355,647	(7,200)
Facilities	4,307,744	6,320,986	6,621,160	(2,013,242)
Human Resources	3,951,431	3,125,249	2,832,108	826,182
Information Systems	5,762,330	5,685,454	6,039,439	76,876
Mailroom/Printing	497,661	509,706	495,525	(12,045)
Non-Departmental	16,090,345	13,396,706	14,165,152	2,693,639
Purchasing	870,962	895,745	800,570	(24,783)
Real Estate	44,700	36,820	47,201	7,880
Recorder of Deeds	3,001,000	2,800,178	3,139,172	200,822
Solicitor	2,164,506	1,941,042	2,439,829	223,464
Tax Claim	6,282,402	7,915,608	4,902,299	(1,633,206)
Tax Collectors	46,000	45,535	39,096	465
Telecommunications	173,997	159,779	144,115	14,218
Treasurer	146,712,733	145,595,162	147,699,665	1,117,571
Veterans Affairs	0	0	100	0
<b>Total General Government</b>	<b>\$ 193,990,164</b>	<b>\$ 193,003,713</b>	<b>\$ 195,589,058</b>	<b>\$ 986,451</b>
<b>Judicial</b>				
Clerk of Courts	1,507,759	1,451,134	1,331,479	56,625
Community Bail Program (BCPS)	15,800	10,800	675	5,000
Coroner	155,900	121,669	155,065	34,231
Court Reporters	0	0	147	0
Courts	1,390,315	1,521,642	1,379,319	(131,327)
District Attorney	1,039,565	1,040,311	783,177	(746)
District Justices	1,824,530	2,510,250	1,730,351	(685,720)
Law Library	2,080	5,300	2,425	(3,220)
Prothonotary	1,972,127	1,955,000	1,468,890	17,127
Public Defender	15,000	15,000	12,200	0
Register of Wills	1,255,126	1,208,657	1,207,972	46,469
Sheriff	1,618,678	1,957,595	4,733,141	(338,917)
<b>Total Judicial</b>	<b>\$ 10,796,880</b>	<b>\$ 11,797,358</b>	<b>\$ 12,804,841</b>	<b>\$ (1,000,478)</b>
<b>Public Safety</b>				
Adult Probation	3,389,276	3,331,018	2,452,516	58,258
Community Corrections	0	0	3,360	0
County Fire Training	39,000	39,000	11,412	0
Emergency Management	586,394	577,452	498,262	8,942
Jail System	1,718,760	1,826,678	13,824,768	(107,918)
Juvenile Probation	6,655,847	7,329,327	5,450,669	(673,480)
<b>Total Public Safety</b>	<b>\$ 12,389,277</b>	<b>\$ 13,103,475</b>	<b>\$ 22,240,987</b>	<b>\$ (714,198)</b>

	2022 Budget Adopted	2021 Budget Adopted	2020 Actual	2022 vs 2021 Budget
<b>Human Services</b>				
Aging	9,172,261	9,427,280	8,733,846	(255,019)
Children & Youth Serv	39,721,834	40,655,100	34,149,865	(933,266)
Council on Chemical Abuse	6,482,674	6,328,519	7,390,737	154,155
Cares Act/ American Recovery Plan	329,476	0	38,669,279	329,476
Domestic Relations	5,404,481	5,385,608	4,950,260	18,873
Health Choices	159,521,951	144,367,152	144,578,654	15,154,799
Human Services	818,500	892,587	1,108,843	(74,087)
Job Training	6,387,215	5,969,130	5,602,988	418,085
MH/DD	18,094,917	17,199,124	17,047,903	895,793
<b>Total Human Services</b>	<u>\$ 245,933,309</u>	<u>\$ 230,224,500</u>	<u>\$ 262,232,375</u>	<u>\$ 15,708,809</u>
<b>Public Works</b>				
Solid Waste/Recycling	4,754,627	4,408,260	5,748,942	346,367
<b>Total Public Works</b>	<u>\$ 4,754,627</u>	<u>\$ 4,408,260</u>	<u>\$ 5,748,942</u>	<u>\$ 346,367</u>
<b>Community/Economic Development</b>				
Ag & Land Preservation	0	200	675	(200)
Agricultural Extension	0	0	0	0
Community Development	7,291,212	6,817,702	5,083,156	473,510
GRCA	0	0	0	0
Planning	892,672	838,685	1,042,269	53,987
RACC	0	0	0	0
<b>Total Community/Economic Development</b>	<u>\$ 8,183,884</u>	<u>\$ 7,656,587</u>	<u>\$ 6,126,100</u>	<u>\$ 527,297</u>
<b>Cultural/Recreation</b>				
County Library Systems	1,484,762	1,491,521	1,416,897	(6,759)
Parks System	519,647	525,809	476,979	(6,162)
<b>Total Cultural/Recreation</b>	<u>\$ 2,004,409</u>	<u>\$ 2,017,330</u>	<u>\$ 1,893,876</u>	<u>\$ (12,921)</u>
<b>Miscellaneous</b>				
County Farm	35,064	34,314	33,957	750
BH Contribution to GF	9,366,250	9,261,000	8,462,528	105,250
Insurance & Unallocated Benefits	2,355,047	2,176,836	2,283,763	178,211
Liquid Fuels	3,696,095	3,831,995	6,037,680	(135,900)
Security	1,015,525	1,053,073	1,065,349	(37,548)
Special Legislation	4,046,172	4,337,330	3,346,471	(291,158)
<b>Total Miscellaneous</b>	<u>\$ 20,514,153</u>	<u>\$ 20,694,548</u>	<u>\$ 21,229,748</u>	<u>\$ (180,395)</u>

	2022 Budget Adopted	2021 Budget Adopted	2020 Actual	2022 vs 2021 Budget
<b>Debt Service</b>				
Debt Service	0	1,543,510	1,570,589	(1,543,510)
<b>Total Debt Service</b>	<u>\$ 0</u>	<u>\$ 1,543,510</u>	<u>\$ 1,570,589</u>	<u>\$ (1,543,510)</u>
<b>Berks County Residential Center</b>				
Berks County Residential Center	8,772,370	9,184,326	8,056,510	(411,956)
<b>Total Berks County Residential Center</b>	<u>\$ 8,772,370</u>	<u>\$ 9,184,326</u>	<u>\$ 8,056,510</u>	<u>\$ (411,956)</u>
<b>Berks Heim</b>				
Berks Heim	51,688,553	49,658,005	54,144,781	2,030,548
<b>Total Berks Heim</b>	<u>\$ 51,688,553</u>	<u>\$ 49,658,005</u>	<u>\$ 54,144,781</u>	<u>\$ 2,030,548</u>
<b>Emergency 911 Systems</b>				
Emergency 911 Systems	11,846,273	11,761,809	12,533,356	84,464
<b>Total Emergency 911 Systems</b>	<u>\$ 11,846,273</u>	<u>\$ 11,761,809</u>	<u>\$ 12,533,356</u>	<u>\$ 84,464</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	0	0	0	0
<b>Total Capital Projects Fund</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Total Revenues By Department</b>				
<b>By Function</b>	<u>\$ 570,873,899</u>	<u>\$ 555,053,421</u>	<u>\$ 604,171,163</u>	<u>\$ 15,820,478</u>

# 2022 Adopted Budget Expenditures by Type



Schedule of 2022 Adopted Budget Expenditures by Type  
By Fund

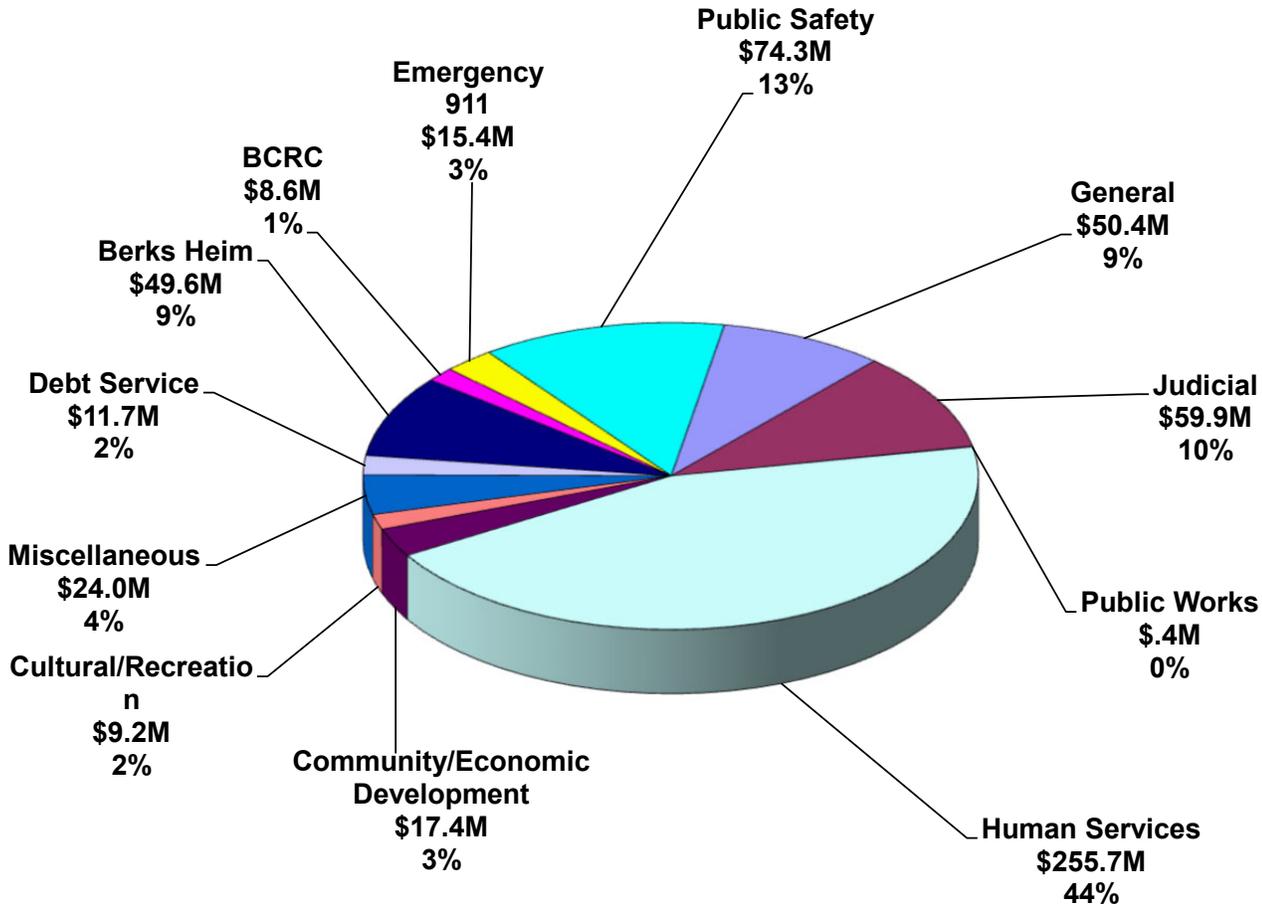
County of Berks, Pennsylvania  
2022 Adopted Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
<b>General Fund</b>	\$ 110,031,952	\$ 84,851,272	\$ 7,442,475	\$ 30,264,646	\$ 232,590,345
<b>Special Revenue Funds</b>					
Aging	2,900,071	5,445,869	0	826,321	9,172,261
Children & Youth Serv	12,535,078	31,166,788	23,849	2,588,647	46,314,362
Community Development	0	7,291,212	0	0	7,291,212
Council on Chemical Abuse	0	6,482,674	0	3,866	6,486,540
Cares Act/ American Recovery Plan	0	329,476	0	0	329,476
Domestic Relations	6,368,085	246,130	16,133	1,061,867	7,692,215
Emergency 911 Systems	6,616,205	7,639,979	470,468	652,683	15,379,335
Health Choices	508,006	158,869,812	0	144,133	159,521,951
Human Services	27,830	777,822	0	12,848	818,500
Job Training	585,493	5,681,069	0	120,653	6,387,215
Liquid Fuels	166,391	540,915	2,439,903	107,621	3,254,830
MH/DD	368,963	18,489,959	0	154,854	19,013,776
Special Legislation	0	2,243,774	0	1,846,273	4,090,047
<b>Total Special Revenue Funds</b>	\$ 30,076,122	\$ 245,205,479	\$ 2,950,353	\$ 7,519,766	\$ 285,751,720
<b>Enterprise Funds</b>					
Berks County Residential Center	5,437,860	1,286,257	61,615	1,787,167	8,572,899
Berks Heim	27,241,842	20,142,044	632,822	1,621,173	49,637,881
<b>Total Enterprise Funds</b>	\$ 32,679,702	\$ 21,428,301	\$ 694,437	\$ 3,408,340	\$ 58,210,780
<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 2022 Expenditures</b>	\$ <u>172,787,776</u>	\$ <u>351,485,052</u>	\$ <u>11,087,265</u>	\$ <u>41,192,752</u>	\$ <u>576,552,845</u>

Notes:

Personnel represents wages, fringe, FICA, and workers compensation, net of employee contributions to healthcare. Interfund Transfers represent indirect cost allocations and operating transfers.

# 2022 Adopted Budget Expenditures by Function



	2022 Budget Proposed	2021 Budget Adopted	2020 Actual	2022 vs 2021 Budget
<b>General Government</b>				
Archives	\$ 298,717	\$ 295,268	\$ 291,215	\$ 3,449
Budget	1,051,756	1,486,551	2,142,473	(434,795)
Commissioners	2,900,195	2,015,754	8,410,082	884,441
Controller	2,263,372	2,195,525	2,273,031	67,847
Election Services	3,325,306	3,855,391	4,461,508	(530,085)
Facilities	13,339,675	15,451,514	15,375,592	(2,111,839)
Fleet Management	117,842	92,376	2,585	25,466
Human Resources	4,798,082	5,559,013	7,185,166	(760,931)
Information Systems	9,961,305	7,948,348	5,573,734	2,012,957
Mailroom/Printing	554,007	510,051	529,718	43,956
Purchasing	1,029,517	945,964	830,698	83,553
Real Estate	3,785,656	3,471,179	4,267,123	314,477
Recorder of Deeds	1,250,364	1,247,095	1,170,327	3,269
Solicitor	2,326,332	2,282,799	2,273,948	43,533
Tax Claim	989,825	1,004,847	735,300	(15,022)
Tax Collectors	530,511	465,674	424,606	64,837
Telecommunications	228,478	221,359	169,081	7,119
Treasurer	1,043,246	968,451	965,430	74,795
Veterans Affairs	657,765	644,614	586,000	13,151
<b>Total General Government</b>	<b>\$ 50,451,951</b>	<b>\$ 50,661,773</b>	<b>\$ 57,667,617</b>	<b>\$ (209,822)</b>
<b>Judicial</b>				
Clerk of Courts	2,979,635	2,984,557	2,746,249	(4,922)
(4) Community Bail Program (BCPS)	1,036,831	1,028,142	847,430	8,689
Coroner	1,775,684	1,739,548	1,750,221	36,136
Court Reporters	2,668,006	2,723,700	2,551,888	(55,694)
Courts	10,953,818	10,872,299	10,515,651	81,519
District Attorney	12,859,213	12,657,949	12,166,779	201,264
District Justices	8,382,434	9,161,221	7,479,466	(778,787)
Law Library	785,951	777,371	761,024	8,580
Prothonotary	2,166,593	2,369,181	2,287,686	(202,588)
Public Defender	4,002,851	3,883,638	3,546,913	119,213
Register of Wills	1,185,557	1,140,939	1,063,000	44,618
Sheriff	11,069,113	11,012,321	10,490,291	56,792
<b>Total Judicial</b>	<b>\$ 59,865,686</b>	<b>\$ 60,350,866</b>	<b>\$ 56,206,598</b>	<b>\$ (485,180)</b>
<b>Public Safety</b>				
Adult Probation	10,331,226	10,053,518	9,463,428	277,708
Community Corrections	177,548	130,024	148,486	47,524
County Fire Training	339,230	364,737	262,453	(25,507)
Emergency Management	1,742,281	1,904,904	1,847,844	(162,623)
Jail System	46,722,757	47,047,524	41,689,370	(324,767)
Juvenile Probation	14,950,263	15,761,796	13,096,599	(811,533)
<b>Total Public Safety</b>	<b>\$ 74,263,305</b>	<b>\$ 75,262,503</b>	<b>\$ 66,508,180</b>	<b>\$ (999,198)</b>

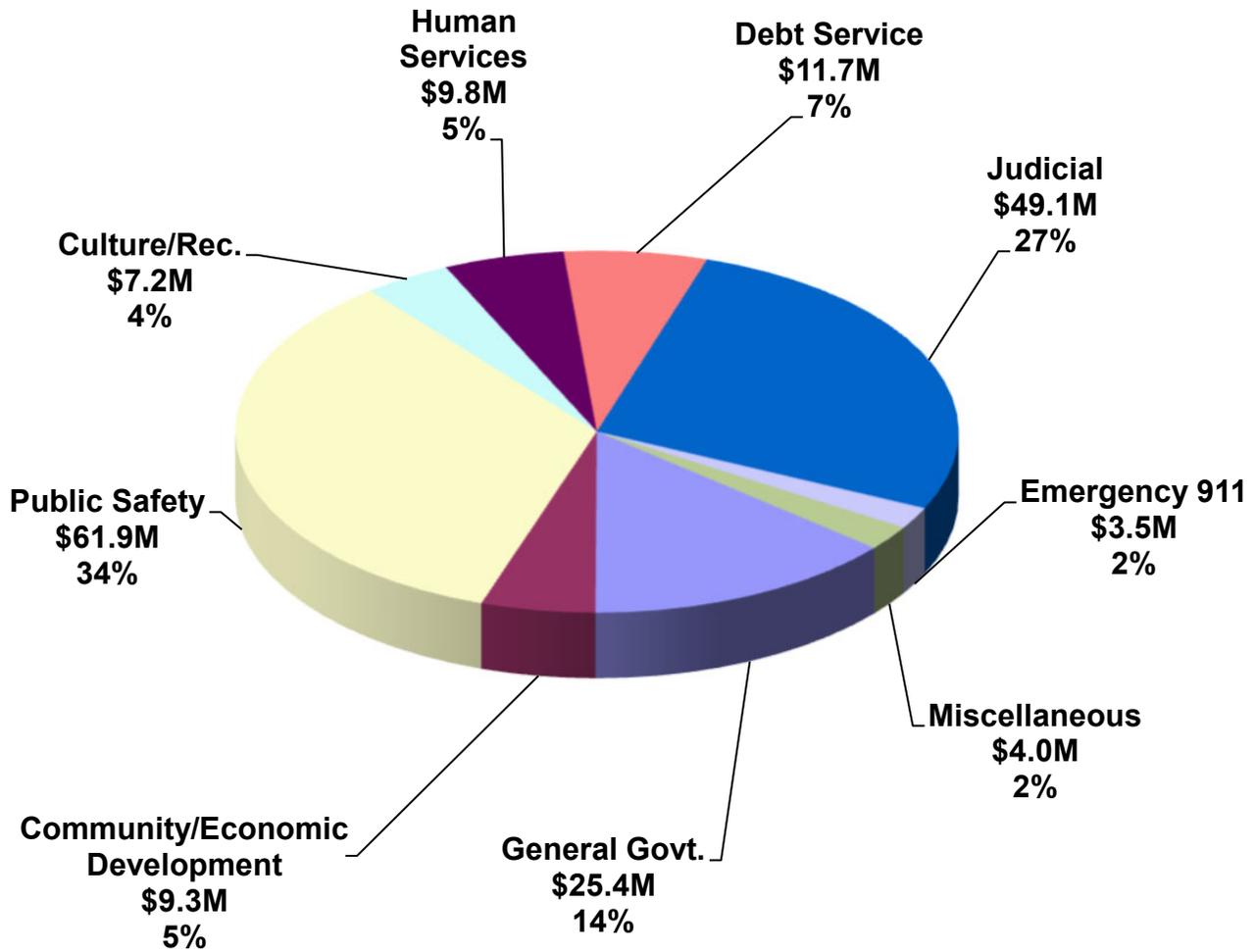
	2022 Budget Proposed	2021 Budget Adopted	2020 Actual	2022 vs 2021 Budget
<b>Human Services</b>				
Aging	9,172,261	9,427,280	8,701,112	(255,019)
Children & Youth Serv	46,314,362	47,292,833	39,740,166	(978,471)
Council on Chemical Abuse	6,486,540	6,332,942	7,394,794	153,598
(5) Cares Act/ American Recovery Plan	329,476	0	38,669,279	329,476
Domestic Relations	7,692,215	7,665,202	6,528,475	27,013
Health Choices	159,521,951	144,367,152	144,578,654	15,154,799
Human Services	818,500	892,587	1,110,213	(74,087)
Job Training	6,387,215	5,969,130	5,080,325	418,085
MH/DD	19,013,776	18,096,281	17,916,651	917,495
<b>Total Human Services</b>	<b>\$ 255,736,296</b>	<b>\$ 240,043,407</b>	<b>\$ 269,719,669</b>	<b>\$ 15,692,889</b>
<b>Public Works</b>				
Solid Waste/Recycling	363,882	371,736	359,698	(7,854)
<b>Total Public Works</b>	<b>\$ 363,882</b>	<b>\$ 371,736</b>	<b>\$ 359,698</b>	<b>\$ (7,854)</b>
<b>Community/Economic Development</b>				
Ag & Land Preservation	1,551,942	1,429,425	1,017,195	122,517
Agricultural Extension	654,286	618,782	617,393	35,504
BARTA	441,188	420,126	195,205	21,062
(6) Tri-County Rail Authority	250,000	0	0	250,000
Community Development	7,291,212	6,817,702	5,047,573	473,510
(1) GRCA	500,000	600,000	696,125	(100,000)
Planning	2,109,929	2,095,385	1,952,358	14,544
(2) RACC	3,250,000	3,250,000	3,250,000	0
(3) Miscellaneous	1,425,946	1,445,946	1,365,589	(20,000)
<b>Total Community/Economic Development</b>	<b>\$ 17,474,503</b>	<b>\$ 16,677,366</b>	<b>\$ 14,141,438</b>	<b>\$ 797,137</b>
<b>Cultural/Recreation</b>				
County Library Systems	5,099,111	5,011,525	4,608,496	87,586
Parks System	4,070,332	4,412,521	3,860,891	(342,189)
<b>Total Cultural/Recreation</b>	<b>\$ 9,169,443</b>	<b>\$ 9,424,046</b>	<b>\$ 8,469,387</b>	<b>\$ (254,603)</b>
<b>Miscellaneous</b>				
Contingency General	3,800,000	4,500,000	0	(700,000)
County Farm	0	0	0	0
IGT Contribution	9,366,098	9,260,885	8,462,092	105,213
Insurance & Unallocated Benefits	2,287,008	2,274,728	1,569,455	12,280
Liquid Fuels	3,254,830	4,245,194	4,705,174	(990,364)
Security	1,180,870	1,203,620	1,198,856	(22,750)
Special Legislation	4,090,047	4,509,282	3,115,673	(419,235)
<b>Total Miscellaneous</b>	<b>\$ 23,978,853</b>	<b>\$ 25,993,709</b>	<b>\$ 19,051,250</b>	<b>\$ (2,014,856)</b>
<b>Debt Service</b>				
Debt Service	11,658,811	12,727,098	33,389,073	(1,068,287)
<b>Total Debt Service</b>	<b>\$ 11,658,811</b>	<b>\$ 12,727,098</b>	<b>\$ 33,389,073</b>	<b>\$ (1,068,287)</b>

	2022 Budget Proposed	2021 Budget Adopted	2020 Actual	2022 vs 2021 Budget
<b>Berks County Residential Center</b>				
Berks County Residential Center	8,572,899	9,200,227	8,125,849	(627,328)
<b>Total Berks County Residential Center</b>	<u>\$ 8,572,899</u>	<u>\$ 9,200,227</u>	<u>\$ 8,125,849</u>	<u>\$ (627,328)</u>
<b>Berks Heim</b>				
Berks Heim	49,637,881	50,751,282	49,088,297	(1,113,401)
<b>Total Berks Heim</b>	<u>\$ 49,637,881</u>	<u>\$ 50,751,282</u>	<u>\$ 49,088,297</u>	<u>\$ (1,113,401)</u>
<b>Emergency 911 System</b>				
Emergency 911 Systems	15,379,335	15,203,900	18,337,023	175,435
<b>Total Emergency 911 System</b>	<u>\$ 15,379,335</u>	<u>\$ 15,203,900</u>	<u>\$ 18,337,023</u>	<u>\$ 175,435</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	0	0	0	0
<b>Total Capital Projects</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Total Expenses By Department By Function</b>	<u>\$ 576,552,845</u>	<u>\$ 566,667,913</u>	<u>\$ 601,064,079</u>	<u>\$ 9,884,932</u>

**Footnotes:**

- (1) The County continues to support economic development with: \$891K for personnel and business outreach, includes \$500K contribution to GRCA.
- (2) The County is a sponsor of RACC. The 2022 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 \$1,425,946 of General Fund contributions to Drug and Alcohol Programs (COCA). Consistent with 2021, COCA will receive \$300K from the Berks County Redevelopment Authority via the Community Development Block Grant.
- (4) This includes a funding commitment of \$253,495 to support BCP's Pre-Apprentice (R3) Program with an additional commitment of \$50,000 funded by the Berks County Redevelopment Authority.
- (5) The County created a new Human Service Department to account for the Covid-related grants and Cares Act funding in 2020, and for the American Rescue Plan Act.
- (6) The County has agreed to capitalize a new Tri-County Rail authority in equal share with Montgomery and Chester Counties.

# 2022 Adopted Budget Consumption of Taxes and Fund Balance By Function



Schedule of 2022 Adopted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2022 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	278,378	298,717		0	(20,339)	
<sup>2</sup> Budget	-	-		-	-	
Commissioners	489,165	2,900,195		0	(2,411,030)	
Controller	2,164,438	2,263,372		0	(98,934)	
Election Services	2,800	3,325,306		0	(3,322,506)	
Facilities	4,307,744	13,339,675		0	(9,031,931)	
Fleet Management	0	117,842		0	(117,842)	
Human Resources	3,951,431	4,798,082		0	(846,651)	
Information Systems	5,762,330	9,961,305		0	(4,198,975)	
Mailroom	497,661	554,007		0	(56,346)	
<sup>2</sup> Non-Departmental	-	-		-	-	
Purchasing	870,962	1,029,517		0	(158,555)	
Real Estate	44,700	3,785,656		0	(3,740,956)	
<sup>1</sup> Recorder of Deeds	-	-		-	-	
Solicitor	2,164,506	2,326,332		0	(161,826)	
<sup>1</sup> Tax Claim	-	-		-	-	4,188,925
Tax Collectors	46,000	530,511		0	(484,511)	
Telecommunications	173,997	228,478		0	(54,481)	
<sup>1</sup> Treasurer	-	-		-	-	144,463,977
Veterans Affairs	0	657,765		0	(657,765)	
Total General Government Function	20,754,112	46,116,760		0	(25,362,648)	148,652,902
<b>Judicial</b>						
Clerk of Courts	1,507,759	2,979,635		0	(1,471,876)	
Community Bail Program (BCPS)	15,800	1,036,831		0	(1,021,031)	
Coroner	155,900	1,775,684		0	(1,619,784)	
Court Reporters	0	2,668,006		0	(2,668,006)	
Courts	1,390,315	10,953,818		0	(9,563,503)	
District Attorney	1,039,565	12,859,213		0	(11,819,648)	
District Justices	1,824,530	8,382,434		0	(6,557,904)	
Law Library	2,080	785,951		0	(783,871)	
Prothonotary	1,972,127	2,166,593		0	(194,466)	
Public Defender	15,000	4,002,851		0	(3,987,851)	
<sup>1</sup> Register of Wills	-	-		-	-	
Sheriff	1,618,678	11,069,113		0	(9,450,435)	
Total Judicial Function	9,541,754	58,680,129		0	(49,138,375)	
<b>Public Safety</b>						
Adult Probation	3,389,276	10,331,226		0	(6,941,950)	
Community Corrections	0	177,548		0	(177,548)	
County Fire Training	39,000	339,230		0	(300,230)	
Emergency Management	586,394	1,742,281		0	(1,155,887)	
Jail System	1,718,760	46,722,757		0	(45,003,997)	
Juvenile Probation	6,655,847	14,950,263		0	(8,294,416)	
Total Public Safety Function	12,389,277	74,263,305		0	(61,874,028)	
<b>Human Services</b>						
Aging	9,172,261	9,172,261		0	-	
Children & Youth Serv	39,721,834	46,314,362		0	(6,592,528)	
Council on Chemical Abuse	6,482,674	6,486,540		0	(3,866)	
Domestic Relations	5,404,481	7,692,215		0	(2,287,734)	
<sup>1</sup> Health Choices	-	-		-	-	
<sup>1</sup> Human Services	-	-		-	-	
<sup>1</sup> Job Training	-	-		-	-	
MH/DD	18,094,917	19,013,776		0	(918,859)	
Total Human Services Function	78,876,167	88,679,154		0	(9,802,987)	
<b>Public Works</b>						
<sup>1</sup> Solid Waste/Recycling	-	-		-	-	

Schedule of 2022 Adopted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2022 Adopted Annual Budget

<u>Function</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Total Adjustments</u>	<u>Special Revenue/Enterprise/ Capital Project Fund Balance Used</u>	<u>General Fund Reserve/Taxes/Net Dept. Earnings used per Dept.</u>	<u>Taxes Budgeted</u>
Total Public Works Function	0	0		0	0	0
<b><u>Community/Economic Development</u></b>						
Ag & Land Preservation	0	1,551,942		0	(1,551,942)	
Agricultural Extension	0	654,286		0	(654,286)	
BARTA	0	441,188		0	(441,188)	
Tri-County Rail Support	0	250,000		0	(250,000)	
<sup>1</sup> Community Development	-	-		-	-	
GRCA	0	500,000		0	(500,000)	
Planning	892,672	2,109,929		0	(1,217,257)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,425,946		0	(1,425,946)	
Total Community/Economic Development Function	892,672	10,183,291		0	(9,290,619)	
<b><u>Cultural/Recreation</u></b>						
County Library Systems	1,484,762	5,099,111		0	(3,614,349)	
Parks System	519,647	4,070,332		0	(3,550,685)	
Total Cultural/Recreation Function	2,004,409	9,169,443		0	(7,165,034)	
<b><u>Miscellaneous</u></b>						
Contingency General	0	3,800,000		0	(3,800,000)	
<sup>1</sup> County Farm	-	-		-	-	
Security	1,015,525	1,180,870		0	(165,345)	
Special Legislation	4,046,172	4,090,047		(43,875)	-	
Total Miscellaneous Function	5,061,697	9,070,917		(43,875)	(3,965,345)	
<b><u>Debt Service</u></b>						
Debt Service	0	11,658,811		0	(11,658,811)	
Total Debt Service Function	0	11,658,811		0	(11,658,811)	0
<b><u>Berks County Residential Center</u></b>						
Berks County Residential Center	8,772,370	8,572,899	268,810	(69,339)	-	
Total Berks County Residential Center	8,772,370	8,572,899	268,810	(69,339)	0	0
<b><u>Berks Heim</u></b>						
Berks Heim	-	-		-	-	
Total Berks Heim Function	0	0	0	0	0	0
<b><u>Emergency 911 System</u></b>						
Emergency 911 Systems	11,846,273	15,379,335		0	(3,533,062)	
Total Emergency 911 Function	11,846,273	15,379,335		0	(3,533,062)	0
Total Functions w/out Capital Projects	150,138,731	331,774,044	268,810	(113,214)	(181,790,909)	148,652,902
Total Tax and General Fund Balance Consumed	(181,790,909)					
Total Special Revenue/Enterprise Fund Balance Consumed	(113,214)					
Total Tax and Fund Balance Consumed	(181,904,123)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	26,445,487					
Total Tax Revenue Consumed	148,652,902					
Budget Surplus/(Deficit)	(6,805,734)					

Notes:

<sup>1</sup> In 2022 these operations do not consume taxes or fund balance.

<sup>2</sup> In 2022 these operations do not consume taxes or fund balance due to being an internal service department. These costs are allocated to user departments.

## 2022 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

