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	2023 Beginning Fund Balance (1)	2023 Budget Revenue (2)	2023 Budget Expenditures (2)	2023 Budget Adjustments (3)	Proposed 2023 Ending Fund Balance
<b>GENERAL FUND (3)</b>					
Unassigned	\$ 134,271,071	\$ 270,583,839	\$ 229,315,019	\$ (13,994,794)	\$ 161,545,097
Non-Spendable (4)	7,513,544	0	0		7,513,544
Committed (5)	51,179,177	81,000	49,064,384		2,195,793
Restricted (6)	3,127,863	617,460	987,312		2,758,011
Assigned (7)	4,015,377	172,000	172,000		4,015,377
<b>Total General Fund</b>	<b>\$ 200,107,032</b>	<b>\$ 271,454,299</b>	<b>\$ 279,538,715</b>	<b>\$ (13,994,794)</b>	<b>\$ 178,027,822</b>
<b>SPECIAL REVENUE FUNDS</b>					
Aging	442,537	9,814,210	9,430,692		826,055
Children & Youth Serv	71,674	36,625,847	42,768,487	6,142,640	71,674
Community Development	0	10,707,458	10,707,458		0
Council on Chemical Abuse	0	6,813,422	6,816,824	3,402	0
Cares Act / American Recovery Plan	0	29,719,792	29,719,792		0
Domestic Relations	596	5,227,203	7,545,829	2,318,626	596
Emergency 911 Systems - Spendable	0	12,697,060	17,299,837	4,602,777	0
Health Choices	0	159,522,952	159,522,952		0
Human Services	12,229	828,925	829,583		11,571
Job Training	1,887,768	5,839,616	5,839,616		1,887,768
Liquid Fuels	18,163,364	4,040,968	5,222,666	17,679	16,999,345
MH/DD	0	18,655,296	19,564,966	909,670	0
Special Legislation	2,064,091	4,547,802	4,786,254		1,825,639
<b>Total Special Revenue Funds</b>	<b>\$ 22,642,259</b>	<b>\$ 305,040,551</b>	<b>\$ 320,054,956</b>	<b>\$ 13,994,794</b>	<b>\$ 21,622,648</b>
<b>ENTERPRISE FUNDS</b>					
<b>Berks County Residential Center</b>					
Unrestricted Net Assets	775,833	7,400,677	7,227,611	(393,968)	554,931
Net Investment in Capital Assets	5,668,216			0	5,668,216
<b>Berks Heim</b>					
Unrestricted Net Assets	15,702,003	62,761,814	59,722,971	(1,638,819)	17,102,027
Net Investment in Capital Assets	9,430,615			723,927	10,154,542
<b>Total Enterprise Funds</b>	<b>\$ 31,576,667</b>	<b>\$ 70,162,491</b>	<b>\$ 66,950,582</b>	<b>\$ (1,308,860)</b>	<b>\$ 33,479,716</b>
<b>Total Designated/Undesignated Fund Balance Without Capital Projects Fund</b>	<b>\$ 254,325,958</b>	<b>\$ 646,657,341</b>	<b>\$ 666,544,253</b>	<b>\$ (1,308,860)</b>	<b>\$ 233,130,186</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>\$ 254,325,958</b>	<b>\$ 646,657,341</b>	<b>\$ 666,544,253</b>	<b>\$ (1,308,860)</b>	<b>\$ 233,130,186</b>

Schedule of 2023 Projected Fund Balance

County of Berks, Pennsylvania  
2023 Adopted Annual Budget

Non-Spendable General Fund Balance: (4)			
	Conversion Pay	\$	29,654
	Inventories & Pre-Paid		<u>7,483,890</u>
			7,513,544
Committed General Fund Balance: (5)			
	Farmland Preservation		1,867,405
	Services Ctr Parking Garage		<u>328,388</u>
			2,195,793
Restricted General Fund Balance: (6)			
	Hazmat response		2,189,992
	Act 198 - Courts		244,222
	Workers Comp		140,162
	Act 13 Marcellus Shale		<u>183,635</u>
			2,758,011
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 12/31/23			<u>\$ 16,482,725</u>
Budgeted General Fund support of Special Revenue Funds:			
	CYS		6,142,640
	COCA		3,402
	Domestic Relations		2,318,626
	Emergency 911 Systems		4,602,777
	Liquid Fuels		17,679
	MH/DD		909,670
			<u>13,994,794</u>
	Total	\$	<u><u>30,477,519</u></u>

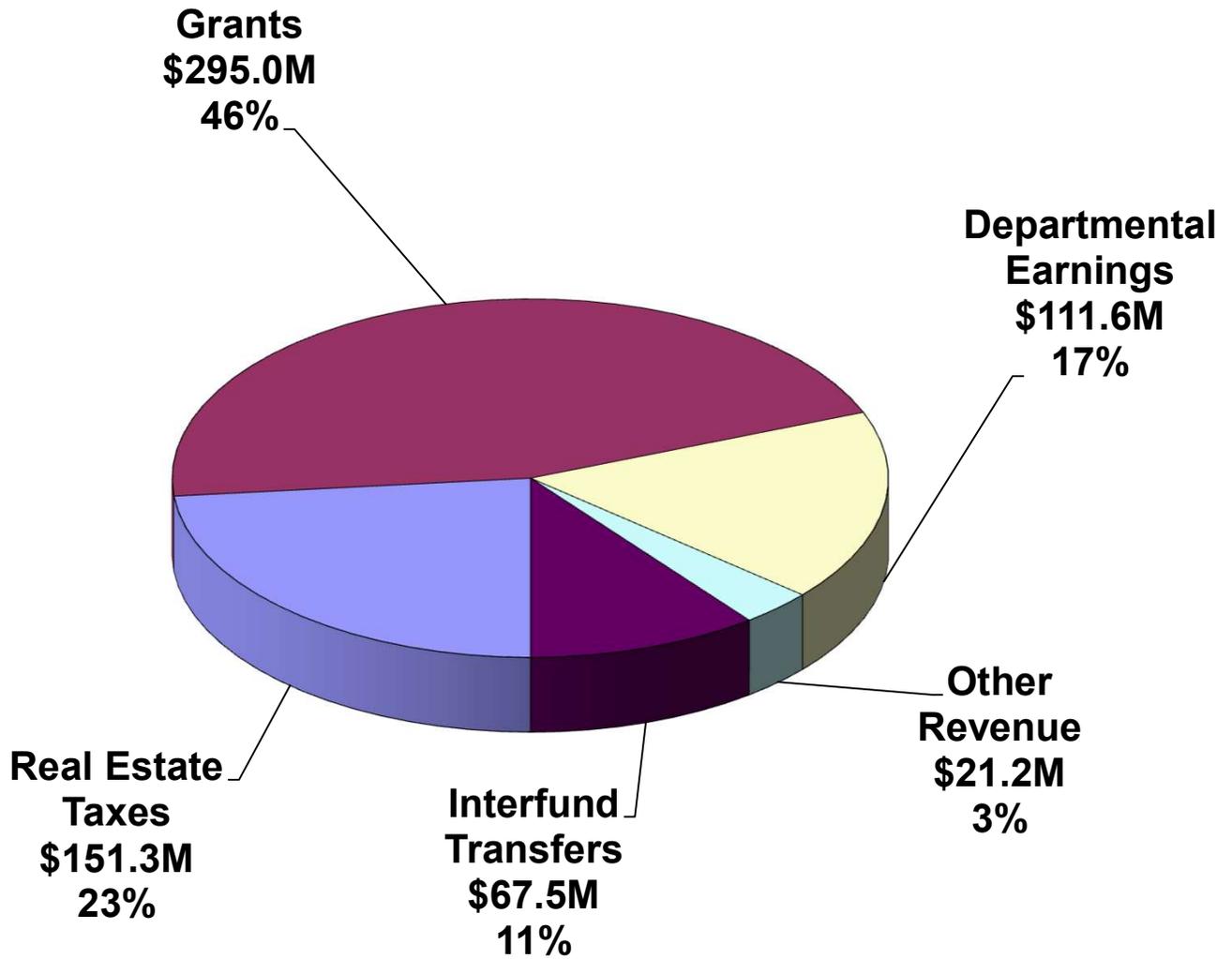
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/22 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.

# 2023 Adopted Budget Revenue by Source



Schedule of 2023 Adopted Budget Revenue Sources  
By Fund

County of Berks, Pennsylvania  
2023 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
<b>General Fund</b>	\$ 151,292,964	11,936,318	22,826,441	19,280,275	66,118,301	\$ 271,454,299
<b>Special Revenue Fund</b>						
Aging	0	9,647,010	160,050	7,150	0	9,814,210
Children & Youth Serv	0	35,816,341	0	809,506	0	36,625,847
Community Development	0	10,019,958	687,500	0	0	10,707,458
Council on Chemical Abuse	0	4,635,438	0	752,038	1,425,946	6,813,422
Cares Act/ American Recovery Plan	0	29,719,792	0	0	0	29,719,792
Domestic Relations	0	5,107,286	119,917	0	0	5,227,203
Emergency 911 Systems	0	0	12,644,672	52,388	0	12,697,060
Health Choices	0	159,459,951	0	63,001	0	159,522,952
Human Services	0	828,225	0	700	0	828,925
Job Training	0	5,484,661	354,955	0	0	5,839,616
Liquid Fuels	0	1,867,561	2,068,680	104,727	0	4,040,968
MH/DD	0	18,650,796	0	4,500	0	18,655,296
Special Legislation	0	821,538	3,719,054	7,210	0	4,547,802
<b>Total Special Revenue Funds</b>	\$ 0	\$ 282,058,557	\$ 19,754,828	\$ 1,801,220	\$ 1,425,946	\$ 305,040,551
<b>Enterprise Funds</b>						
Berks County Residential Center	0	0	7,330,677	70,000	0	7,400,677
Berks Heim	0	1,022,107	61,698,479	41,228	0	62,761,814
<b>Total Enterprise Funds</b>	\$ 0	\$ 1,022,107	\$ 69,029,156	\$ 111,228	\$ 0	\$ 70,162,491
<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 2023 Revenues</b>	\$ 151,292,964	\$ 295,016,982	\$ 111,610,425	\$ 21,192,723	\$ 67,544,247	\$ 646,657,341

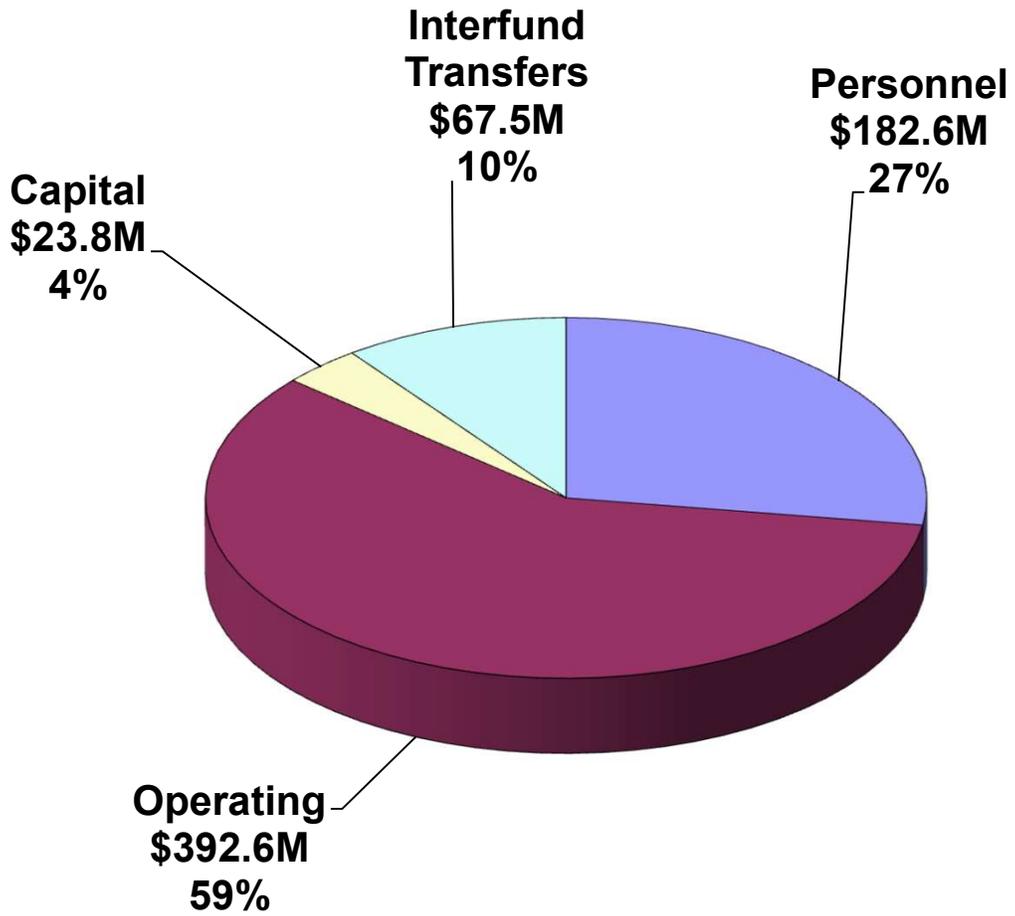
Notes:  
 Grants represent federal and state funding sources.  
 Dept'l Earnings represent fees for service and program service cost reimbursements.  
 Other Revenue includes items such as interest income, UPI fees, IGT net asset transfer, rental income and mandated client contributions (i.e. social security).  
 Interfund Transfers represent indirect cost allocations and operating transfers.

	2023 Budget Adopted	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
<b>General Government</b>				
Archives	\$ 322,763	\$ 278,378	\$ 283,787	\$ 44,385
Budget	934,678	1,149,572	1,607,705	(214,894)
Commissioners	510,289	489,165	575,389	21,124
Controller	2,084,894	2,164,438	2,195,946	(79,544)
Election Services	795,803	2,800	12,315	793,003
Facilities	3,867,948	4,307,744	6,330,645	(439,796)
Human Resources	5,162,598	3,951,431	3,087,053	1,211,167
Information Systems	7,242,301	5,762,330	5,616,943	1,479,971
Mailroom/Printing	485,963	497,661	509,706	(11,698)
Non-Departmental	10,880,057	16,090,345	13,396,706	(5,210,288)
Purchasing	938,968	870,962	894,538	68,006
Real Estate	85,397	44,700	32,323	40,697
Recorder of Deeds	3,389,784	3,001,000	4,121,208	388,784
Solicitor	2,366,737	2,164,506	1,973,122	202,231
Tax Claim	6,337,996	6,282,402	6,708,808	55,594
Tax Collectors	39,000	46,000	35,516	(7,000)
Telecommunications	0	173,997	159,779	(173,997)
Treasurer	150,567,316	146,712,733	143,699,698	3,854,583
Veterans Affairs	0	0	706	0
<b>Total General Government</b>	<b>\$ 196,012,492</b>	<b>\$ 193,990,164</b>	<b>\$ 191,241,893</b>	<b>\$ 2,022,328</b>
<b>Judicial</b>				
Clerk of Courts	1,124,572	1,507,759	1,393,038	(383,187)
BCPS Pretrial Services	15,800	15,800	13,500	0
Coroner	155,900	155,900	174,015	0
Court Reporters	0	0	0	0
Courts	1,432,924	1,390,315	1,496,831	42,609
District Attorney	1,071,592	1,039,565	961,642	32,027
District Justices	1,827,035	1,824,530	1,748,646	2,505
Law Library	2,425	2,080	2,330	345
Prothonotary	1,580,190	1,972,127	1,591,867	(391,937)
Public Defender	16,000	15,000	19,300	1,000
Register of Wills	1,463,450	1,255,126	1,606,719	208,324
Sheriff	1,202,812	1,618,678	1,216,015	(415,866)
<b>Total Judicial</b>	<b>\$ 9,892,700</b>	<b>\$ 10,796,880</b>	<b>\$ 10,223,903</b>	<b>\$ (904,180)</b>
<b>Public Safety</b>				
Adult Probation	3,177,965	3,389,276	3,516,010	(211,311)
Community Corrections	0	0	0	0
County Fire Training	32,000	39,000	21,186	(7,000)
Emergency Management	530,773	586,394	637,263	(55,621)
Jail System	30,186,311	1,718,760	19,937,373	28,467,551
Juvenile Probation	5,825,053	6,655,847	4,748,802	(830,794)
<b>Total Public Safety</b>	<b>\$ 39,752,102</b>	<b>\$ 12,389,277</b>	<b>\$ 28,860,634</b>	<b>\$ 27,362,825</b>

	2023 Budget Adopted	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
<b>Human Services</b>				
Aging	9,814,210	9,172,261	9,390,560	641,949
Children & Youth Serv	36,625,847	39,721,834	32,794,189	(3,095,987)
Council on Chemical Abuse	6,813,422	6,482,674	6,104,718	330,748
Cares Act/ American Recovery Plan	29,719,792	329,476	22,672,906	29,390,316
Domestic Relations	5,227,203	5,404,481	5,047,696	(177,278)
Health Choices	159,522,952	159,521,951	161,018,603	1,001
Human Services	828,925	818,500	889,722	10,425
Job Training	5,839,616	6,387,215	5,899,135	(547,599)
MH/DD	18,655,296	18,094,917	16,588,526	560,379
<b>Total Human Services</b>	<b>\$ 273,047,263</b>	<b>\$ 245,933,309</b>	<b>\$ 260,406,055</b>	<b>\$ 27,113,954</b>
<b>Public Works</b>				
Solid Waste/Recycling	4,347,000	4,754,627	4,995,274	(407,627)
<b>Total Public Works</b>	<b>\$ 4,347,000</b>	<b>\$ 4,754,627</b>	<b>\$ 4,995,274</b>	<b>\$ (407,627)</b>
<b>Community/Economic Development</b>				
Ag & Land Preservation	1,950	0	150,370	1,950
Agricultural Extension	0	0	0	0
Community Development	10,707,458	7,291,212	38,539,558	3,416,246
GRCA	0	0	0	0
Planning	860,886	892,672	839,533	(31,786)
RACC	0	0	0	0
<b>Total Community/Economic Development</b>	<b>\$ 11,570,294</b>	<b>\$ 8,183,884</b>	<b>\$ 39,529,461</b>	<b>\$ 3,386,410</b>
<b>Cultural/Recreation</b>				
County Library Systems	1,660,183	1,484,762	1,526,433	175,421
Parks System	510,891	519,647	331,646	(8,756)
<b>Total Cultural/Recreation</b>	<b>\$ 2,171,074</b>	<b>\$ 2,004,409</b>	<b>\$ 1,858,079</b>	<b>\$ 166,665</b>
<b>Miscellaneous</b>				
County Farm	35,064	35,064	35,064	0
BH Contribution to GF	14,938,000	9,366,250	9,261,000	5,571,750
Insurance & Unallocated Benefits	2,302,574	2,355,047	2,058,336	(52,473)
Liquid Fuels	4,040,968	3,696,095	3,743,952	344,873
Security	1,140,457	1,015,525	1,053,073	124,932
Special Legislation	4,547,802	4,046,172	4,874,753	501,630
<b>Total Miscellaneous</b>	<b>\$ 27,004,865</b>	<b>\$ 20,514,153</b>	<b>\$ 21,026,178</b>	<b>\$ 6,490,712</b>

	2023 Budget Adopted	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
<b>Debt Service</b>				
Debt Service	0	0	1,478,384	0
Total Debt Service	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,478,384</u>	\$ <u>0</u>
<b>Berks County Residential Center</b>				
Berks County Residential Center	7,400,677	8,772,370	7,456,553	(1,371,693)
Total Berks County Residential Center	\$ <u>7,400,677</u>	\$ <u>8,772,370</u>	\$ <u>7,456,553</u>	\$ <u>(1,371,693)</u>
<b>Berks Heim</b>				
Berks Heim	62,761,814	51,688,553	47,775,595	11,073,261
Total Berks Heim	\$ <u>62,761,814</u>	\$ <u>51,688,553</u>	\$ <u>47,775,595</u>	\$ <u>11,073,261</u>
<b>Emergency 911 Systems</b>				
Emergency 911 Systems	12,697,060	11,846,273	12,803,579	850,787
Total Emergency 911 Systems	\$ <u>12,697,060</u>	\$ <u>11,846,273</u>	\$ <u>12,803,579</u>	\$ <u>850,787</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	0	0	0	0
Total Capital Projects Fund	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Total Revenues By Department By Function</b>				
	\$ <u>646,657,341</u>	\$ <u>570,873,899</u>	\$ <u>627,655,588</u>	\$ <u>75,783,442</u>

# 2023 Adopted Budget Expenditures by Type



Schedule of 2023 Adopted Budget Expenditures by Type  
By Fund

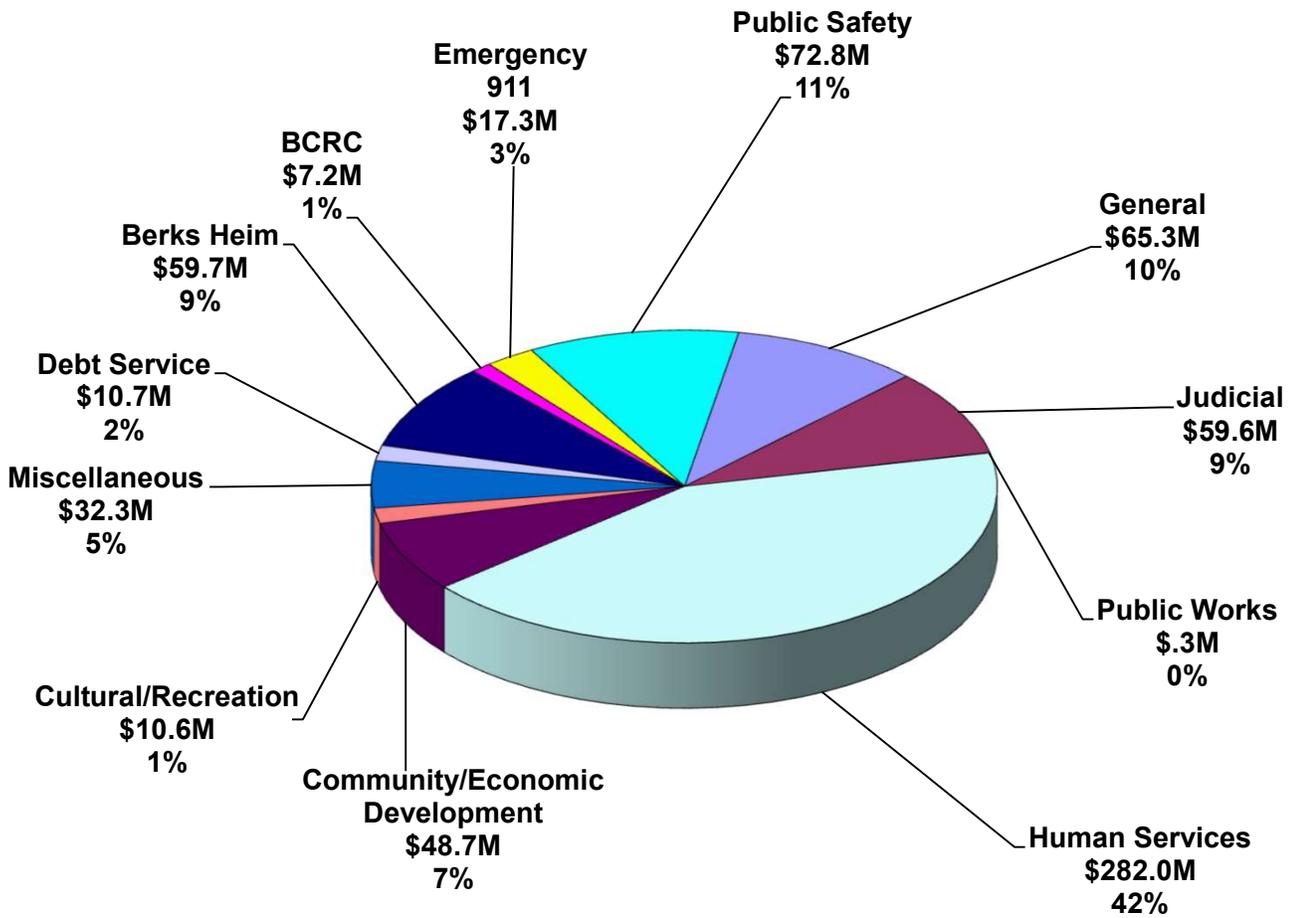
County of Berks, Pennsylvania  
2023 Adopted Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
<b>General Fund</b>	\$ 115,199,210	\$ 116,841,129	\$ 18,598,318	\$ 28,900,058	\$ 279,538,715
<b>Special Revenue Funds</b>					
Aging	2,993,253	5,814,312	0	623,127	9,430,692
Children & Youth Serv	12,545,900	28,138,172	10,620	2,073,795	42,768,487
Community Development	0	10,707,458	0	0	10,707,458
Council on Chemical Abuse	0	6,813,422	0	3,402	6,816,824
Cares Act / American Recovery Plan	76,939	0	0	29,642,853	29,719,792
Domestic Relations	6,372,778	296,469	0	876,582	7,545,829
Emergency 911 Systems	6,755,307	9,845,007	83,650	615,873	17,299,837
Health Choices	504,569	158,904,051	0	114,332	159,522,952
Human Services	30,059	786,061	0	13,463	829,583
Job Training	621,251	5,116,822	0	101,543	5,839,616
Liquid Fuels	162,964	594,589	4,364,119	100,994	5,222,666
MH/DD	389,149	19,048,540	0	127,277	19,564,966
Special Legislation	0	2,851,575	0	1,934,679	4,786,254
<b>Total Special Revenue Funds</b>	\$ 30,452,169	\$ 248,916,478	\$ 4,458,389	\$ 36,227,920	\$ 320,054,956
<b>Enterprise Funds</b>					
Berks County Residential Center	5,677,590	779,291	0	770,730	7,227,611
Berks Heim	31,297,676	26,055,829	723,927	1,645,539	59,722,971
<b>Total Enterprise Funds</b>	\$ 36,975,266	\$ 26,835,120	\$ 723,927	\$ 2,416,269	\$ 66,950,582
<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 2023 Expenditures</b>	\$ <u>182,626,645</u>	\$ <u>392,592,727</u>	\$ <u>23,780,634</u>	\$ <u>67,544,247</u>	\$ <u>666,544,253</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.

# 2023 Adopted Budget Expenditures by Function



	2023 Budget Adopted	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
<b>General Government</b>				
Archives	\$ 618,347	\$ 298,717	\$ 305,673	\$ 319,630
Budget	1,249,844	1,051,756	1,407,060	198,088
Commissioners	2,664,964	2,900,195	2,532,396	(235,231)
Controller	2,310,351	2,263,372	2,196,742	46,979
Election Services	4,099,432	3,325,306	3,348,585	774,126
Facilities	25,729,371	13,339,675	11,383,009	12,389,696
Fleet Management	22,808	117,842	2,369	(95,034)
Human Resources	7,124,987	4,798,082	5,650,199	2,326,905
Information Systems	9,389,924	9,961,305	5,256,143	(571,381)
Mailroom/Printing	507,971	554,007	508,361	(46,036)
Purchasing	1,054,311	1,029,517	921,701	24,794
Real Estate	3,632,437	3,785,656	3,294,709	(153,219)
Recorder of Deeds	1,170,430	1,250,364	1,133,371	(79,934)
Solicitor	2,546,915	2,326,332	1,916,719	220,583
Tax Claim	1,065,451	989,825	844,633	75,626
Tax Collectors	383,470	530,511	465,689	(147,041)
Telecommunications	78,866	228,478	166,666	(149,612)
Treasurer	950,734	1,043,246	986,844	(92,512)
Veterans Affairs	683,348	657,765	647,137	25,583
<b>Total General Government</b>	<b>\$ 65,283,961</b>	<b>\$ 50,451,951</b>	<b>\$ 43,073,859</b>	<b>\$ 14,832,010</b>
<b>Judicial</b>				
Clerk of Courts	2,926,422	2,979,635	2,929,739	(53,213)
(4) BCPS Pretrial Services	919,160	1,036,831	1,030,165	(117,671)
Coroner	2,026,415	1,775,684	1,911,892	250,731
Court Reporters	2,566,589	2,668,006	2,646,016	(101,417)
Courts	10,435,430	10,953,818	10,712,717	(518,388)
District Attorney	13,329,437	12,859,213	13,176,728	470,224
District Justices	8,036,401	8,382,434	7,960,789	(346,033)
Law Library	650,092	785,951	785,008	(135,859)
Prothonotary	2,016,646	2,166,593	2,196,398	(149,947)
Public Defender	4,281,905	4,002,851	3,827,746	279,054
Register of Wills	1,214,813	1,185,557	1,103,353	29,256
Sheriff	11,210,676	11,069,113	11,131,924	141,563
<b>Total Judicial</b>	<b>\$ 59,613,986</b>	<b>\$ 59,865,686</b>	<b>\$ 59,412,475</b>	<b>\$ (251,700)</b>
<b>Public Safety</b>				
Adult Probation	10,861,933	10,331,226	9,831,189	530,707
Community Corrections	300,586	177,548	188,668	123,038
County Fire Training	595,489	339,230	307,628	256,259
Emergency Management	1,734,416	1,742,281	1,991,108	(7,865)
Jail System	46,460,824	46,722,757	46,063,486	(261,933)
Juvenile Probation	12,818,632	14,950,263	12,252,065	(2,131,631)
<b>Total Public Safety</b>	<b>\$ 72,771,880</b>	<b>\$ 74,263,305</b>	<b>\$ 70,634,144</b>	<b>\$ (1,491,425)</b>

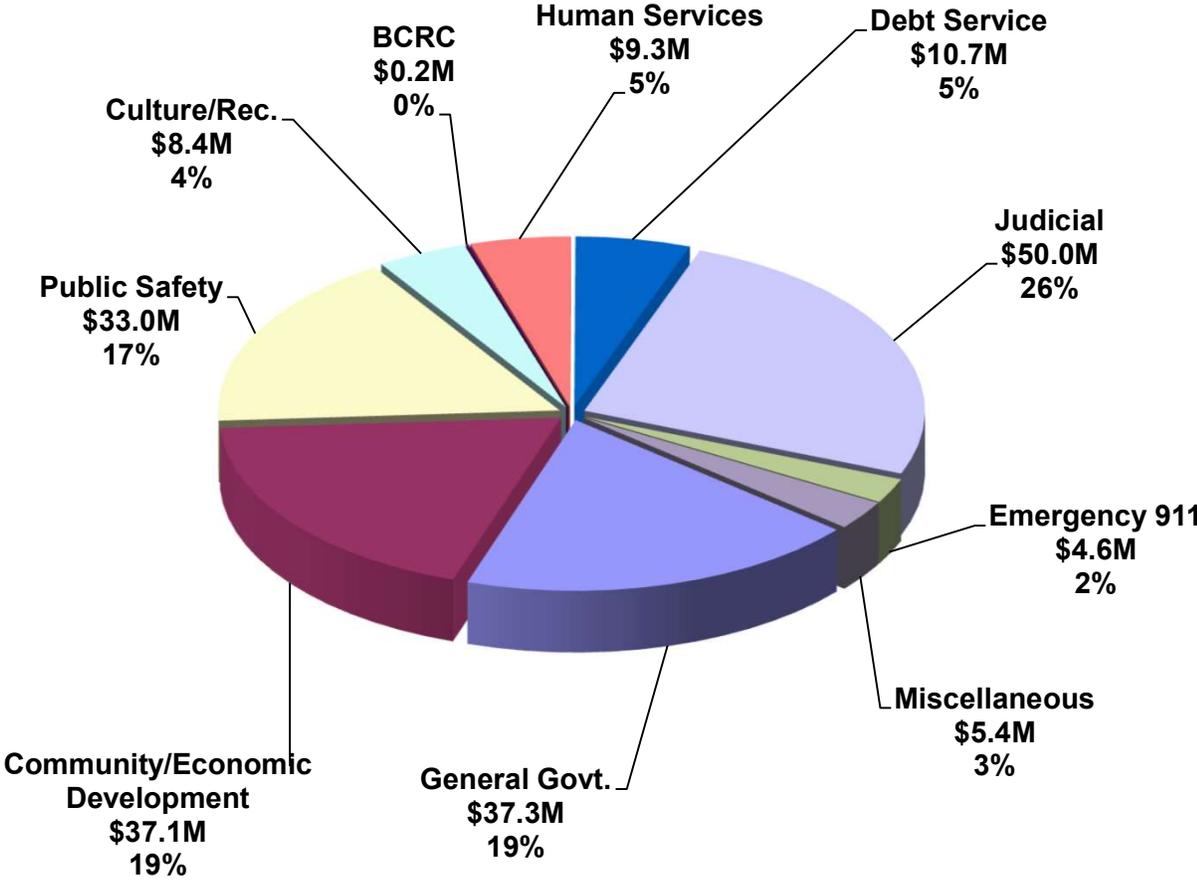
	2023 Budget Adopted	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
<b>Human Services</b>				
Aging	9,430,692	9,172,261	9,236,781	258,431
Children & Youth Serv	42,768,487	46,314,362	38,049,480	(3,545,875)
Council on Chemical Abuse	6,816,824	6,486,540	6,109,141	330,284
(5) Cares Act/ American Recovery Plan	29,719,792	329,476	22,672,906	29,390,316
Domestic Relations	7,545,829	7,692,215	7,176,250	(146,386)
Health Choices	159,522,952	159,521,951	161,019,236	1,001
Human Services	829,583	818,500	891,289	11,083
Job Training	5,839,616	6,387,215	5,892,665	(547,599)
MH/DD	19,564,966	19,013,776	17,372,702	551,190
Total Human Services	\$ 282,038,741	\$ 255,736,296	\$ 268,420,450	\$ 26,302,445
<b>Public Works</b>				
Solid Waste/Recycling	358,829	363,882	374,122	(5,053)
Total Public Works	\$ 358,829	\$ 363,882	\$ 374,122	\$ (5,053)
<b>Community/Economic Development</b>				
Ag & Land Preservation	1,829,747	1,551,942	1,308,974	277,805
Agricultural Extension	630,500	654,286	657,540	(23,786)
BARTA	474,828	441,188	640,772	33,640
(6) Tri-County Rail Authority	0	250,000	0	(250,000)
Community Development	10,707,458	7,291,212	38,504,073	3,416,246
Community-Economic Development	27,729,796	0	6,000,000	27,729,796
(1) GRCA	500,000	500,000	587,839	0
Planning	2,108,420	2,109,929	2,032,985	(1,509)
(2) RACC	3,250,000	3,250,000	3,250,000	0
(3) Miscellaneous	1,425,946	1,425,946	947,582	0
Total Community/Economic Development	\$ 48,656,695	\$ 17,474,503	\$ 53,929,765	\$ 31,182,192
<b>Cultural/Recreation</b>				
County Library Systems	5,374,725	5,099,111	4,972,048	275,614
Parks System	5,195,194	4,070,332	3,716,645	1,124,862
Total Cultural/Recreation	\$ 10,569,919	\$ 9,169,443	\$ 8,688,693	\$ 1,400,476
<b>Miscellaneous</b>				
Contingency General	3,800,000	3,800,000	0	0
IGT Contribution	14,937,275	9,366,098	9,260,885	5,571,177
Insurance	2,237,357	2,287,008	1,766,043	(49,651)
Liquid Fuels	5,222,666	3,254,830	1,460,082	1,967,836
Public Health Response - COVID	20,000	0	1,418,924	20,000
Security	1,300,195	1,180,870	1,035,324	119,325
Special Legislation	4,786,254	4,090,047	5,210,176	696,207
Total Miscellaneous	\$ 32,303,747	\$ 23,978,853	\$ 20,151,434	\$ 8,324,894
<b>Debt Service</b>				
Debt Service	10,696,076	11,658,811	12,467,876	(962,735)
Total Debt Service	\$ 10,696,076	\$ 11,658,811	\$ 12,467,876	\$ (962,735)

	2023 Budget Adopted	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
<b>Berks County Residential Center</b>				
Berks County Residential Center	7,227,611	8,572,899	7,516,537	(1,345,288)
Total Berks County Residential Center	<u>\$ 7,227,611</u>	<u>\$ 8,572,899</u>	<u>\$ 7,516,537</u>	<u>\$ (1,345,288)</u>
<b>Berks Heim</b>				
Berks Heim	59,722,971	49,637,881	44,212,317	10,085,090
Total Berks Heim	<u>\$ 59,722,971</u>	<u>\$ 49,637,881</u>	<u>\$ 44,212,317</u>	<u>\$ 10,085,090</u>
<b>Emergency 911 System</b>				
Emergency 911 Systems	17,299,837	15,379,335	14,726,391	1,920,502
Total Emergency 911 System	<u>\$ 17,299,837</u>	<u>\$ 15,379,335</u>	<u>\$ 14,726,391</u>	<u>\$ 1,920,502</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	0	0	0	0
Total Capital Projects	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Total Expenses By Department By Function</b>	<u>\$ 666,544,253</u>	<u>\$ 576,552,845</u>	<u>\$ 603,608,063</u>	<u>\$ 89,991,408</u>

**Footnotes:**

- (1) The County continues to support economic development with: \$970K for personnel and business outreach, includes \$500K contribution to GRCA.
- (2) The County is a sponsor of RACC. The 2023 funding is \$3.25M for Operations and \$1M 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 2022, COCA will receive \$300K from the Berks County Redevelopment Authority via the Community Development Block Grant.
- (4) This includes a funding commitment of \$236,265 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.

# 2023 Adopted Budget Consumption of Taxes and Fund Balance By Function



Schedule of 2023 Adpoted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2023 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><u>General Government</u></b>						
Archives	322,763	618,347		0	(295,584)	
Budget	934,678	1,249,844		0	(315,166)	
Commissioners	510,289	2,664,964		0	(2,154,675)	
Controller	2,084,894	2,310,351		0	(225,457)	
Election Services	795,803	4,099,432		0	(3,303,629)	
Facilities	3,867,948	25,729,371		0	(21,861,423)	
Fleet Management	0	22,808		0	(22,808)	
Human Resources	5,162,598	7,124,987		0	(1,962,389)	
Information Systems	7,242,301	9,389,924		0	(2,147,623)	
Mailroom	485,963	507,971		0	(22,008)	
<sup>2</sup> Non-Departmental	-	-		-	-	
Purchasing	938,968	1,054,311		0	(115,343)	
Real Estate	85,397	3,632,437		0	(3,547,040)	
<sup>1</sup> Recorder of Deeds	-	-		-	-	
Solicitor	2,366,737	2,546,915		0	(180,178)	
<sup>1</sup> Tax Claim	-	-		-	-	4,192,320
Tax Collectors	39,000	383,470		0	(344,470)	
Telecommunications	0	78,866		0	(78,866)	
<sup>1</sup> Treasurer	-	-		-	-	147,100,644
Veterans Affairs	0	683,348		0	(683,348)	
Total General Government Function	24,837,339	62,097,346		0	(37,260,007)	151,292,964
<b><u>Judicial</u></b>						
Clerk of Courts	1,124,572	2,926,422		0	(1,801,850)	
Community Bail Program (BCPS)	15,800	919,160		0	(903,360)	
Coroner	155,900	2,026,415		0	(1,870,515)	
Court Reporters	0	2,566,589		0	(2,566,589)	
Courts	1,432,924	10,435,430		0	(9,002,506)	
District Attorney	1,071,592	13,329,437		0	(12,257,845)	
District Justices	1,827,035	8,036,401		0	(6,209,366)	
Law Library	2,425	650,092		0	(647,667)	
Prothonotary	1,580,190	2,016,646		0	(436,456)	
Public Defender	16,000	4,281,905		0	(4,265,905)	
<sup>1</sup> Register of Wills	-	-		-	-	
Sheriff	1,202,812	11,210,676		0	(10,007,864)	
Total Judicial Function	8,429,250	58,399,173		0	(49,969,923)	
<b><u>Public Safety</u></b>						
Adult Probation	3,177,965	10,861,933		0	(7,683,968)	
Community Corrections	0	300,586		0	(300,586)	
County Fire Training	32,000	595,489		0	(563,489)	
Emergency Management	530,773	1,734,416		0	(1,203,643)	
Jail System	30,186,311	46,460,824		0	(16,274,513)	
Juvenile Probation	5,825,053	12,818,632		0	(6,993,579)	
Total Public Safety Function	39,752,102	72,771,880		0	(33,019,778)	
<b><u>Human Services</u></b>						
<sup>1</sup> Aging	-	-		-	-	
Children & Youth Serv	36,625,847	42,768,487		0	(6,142,640)	
Council on Chemical Abuse	6,813,422	6,816,824		0	(3,402)	
Domestic Relations	5,227,203	7,545,829		0	(2,318,626)	
<sup>1</sup> Health Choices	-	-		-	-	
Human Services	828,925	829,583		(658)	-	
<sup>1</sup> Job Training	-	-		-	-	
MH/DD	18,655,296	19,564,966		0	(909,670)	
Total Human Services Function	68,150,693	77,525,689		(658)	(9,374,338)	

Schedule of 2023 Adpoted Budget Consumption of Taxes and Fund Balance  
By Function

County of Berks, Pennsylvania  
2023 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>Public Works</b>						
<sup>1</sup> Solid Waste/Recycling	-	-		-	-	
Total Public Works Function	0	0		0	0	0
<b>Community/Economic Development</b>						
Ag & Land Preservation	1,950	1,829,747		0	(1,827,797)	
Agricultural Extension	0	630,500		0	(630,500)	
BARTA	0	474,828		0	(474,828)	
Tri-County Rail Support	0	0		0	0	
<sup>1</sup> Community Development	-	-		-	-	
Community-Economic Development	0	27,729,796		0	(27,729,796)	
GRCA	0	500,000		0	(500,000)	
Planning	860,886	2,108,420		0	(1,247,534)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,425,946		0	(1,425,946)	
Total Community/Economic Development Function	862,836	37,949,237		0	(37,086,401)	
<b>Cultural/Recreation</b>						
County Library Systems	1,660,183	5,374,725		0	(3,714,542)	
Parks System	510,891	5,195,194		0	(4,684,303)	
Total Cultural/Recreation Function	2,171,074	10,569,919		0	(8,398,845)	
<b>Miscellaneous</b>						
Contingency General	0	3,800,000		0	(3,800,000)	
Liquid Fuels	4,040,968	5,222,666		(1,181,698)	0	
Public Health Response - COVID	0	20,000		0	(20,000)	
Security	1,140,457	1,300,195		0	(159,738)	
Special Legislation	4,547,802	4,786,254		(238,452)	-	
Total Miscellaneous Function	9,729,227	15,129,115		(1,420,150)	(3,979,738)	
<b>Debt Service</b>						
Debt Service	0	10,696,076		0	(10,696,076)	
Total Debt Service Function	0	10,696,076		0	(10,696,076)	0
<b>Berks County Residential Center</b>						
Berks County Residential Center	7,400,677	7,227,611	393,968	(220,902)	-	
Total Berks County Residential Center	7,400,677	7,227,611	393,968	(220,902)	0	0
<b>Berks Heim</b>						
<sup>1</sup> Berks Heim	-	-		-	-	
Total Berks Heim Function	0	0	0	0	0	0
<b>Emergency 911 System</b>						
Emergency 911 Systems	12,697,060	17,299,837		0	(4,602,777)	
Total Emergency 911 Function	12,697,060	17,299,837		0	(4,602,777)	0
Total Functions w/out Capital Projects	174,030,258	369,665,883	393,968	(1,641,710)	(194,387,883)	151,292,964
Total Tax and General Fund Balance Consumed	(194,387,883)					
Total Special Revenue/Enterprise Fund Balance Consumed	(1,641,710)					
Total Tax and Fund Balance Consumed	(196,029,593)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	23,540,857					
Total Tax Revenue Consumed	151,292,964					
Budget Surplus/(Deficit)	(21,195,772)					

Notes:

<sup>1</sup> In 2023 these operations do not consume taxes or fund balance.

<sup>2</sup> In 2023 these operations do not consume taxes or fund balance due to being an internal service department. These costs are allocated to user departments.

## 2023 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

