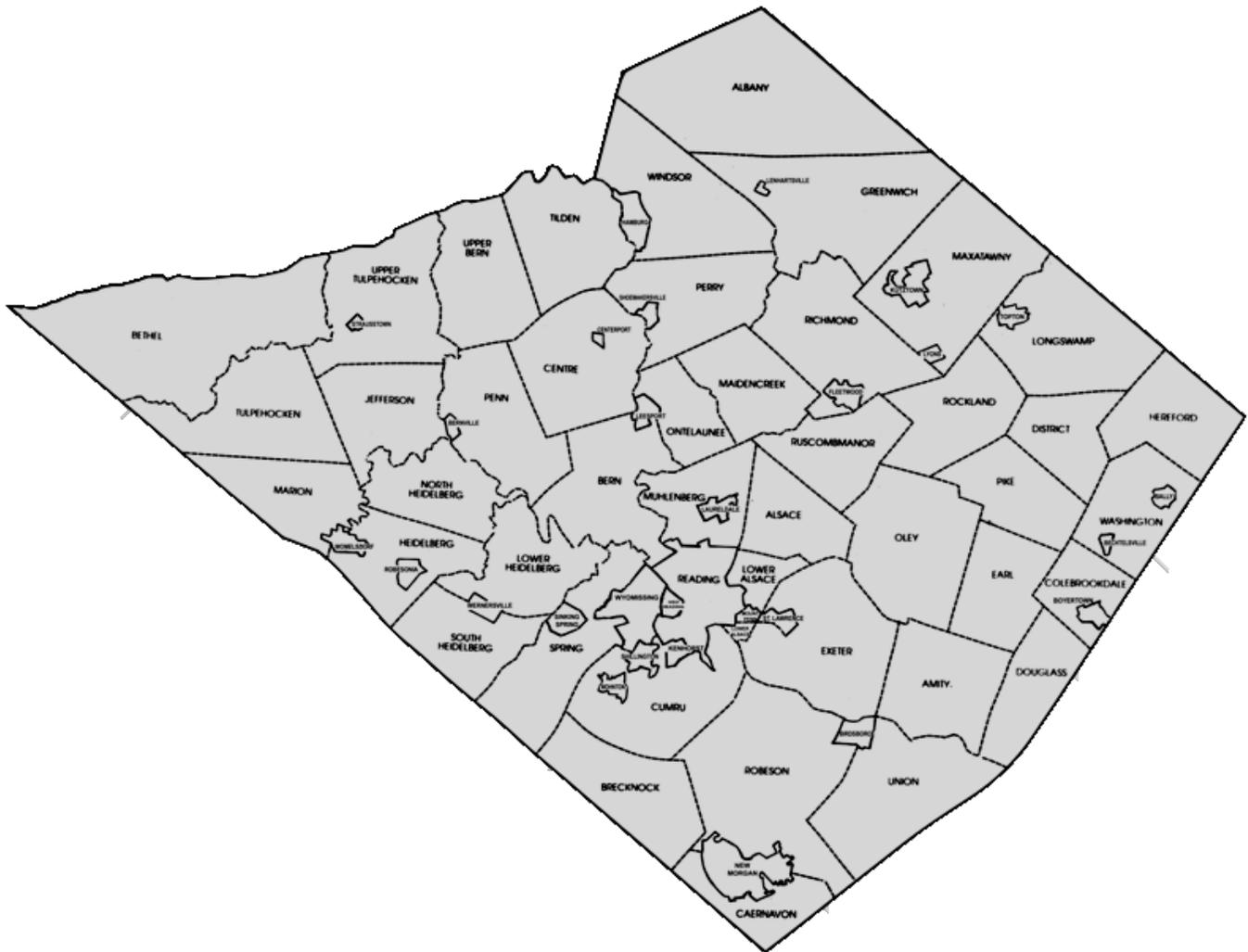


# County of Berks

## Proposed 2022 Budget

November 18<sup>th</sup>, 2021



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



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|   | 2022 Beginning<br>Fund Balance (1) | 2022 Budget<br>Revenue (2) | 2022 Budget<br>Expenditures (2) | 2022 Budget<br>Adjustments (3) | Proposed<br>2022 Ending<br>Fund Balance |
|---|------------------------------------|----------------------------|---------------------------------|--------------------------------|---|
| <b>GENERAL FUND (3)</b>   |                                    |                            |                                 |                                |   |
| Unassigned  | \$ 149,310,800                     | \$ 236,724,998             | \$ 224,538,807                  | \$ (13,345,376)                | \$ 148,151,615                          |
| Non-Spendable (4)   | 1,338,410                          | 0                          | 0                               |                                | 1,338,410                               |
| Committed (5)   | 8,612,438                          | 81,000                     | 7,177,300                       |                                | 1,516,138                               |
| Restricted (6)  | 2,765,135                          | 510,198                    | 707,820                         |                                | 2,567,513                               |
| Assigned (7)  | 4,005,427                          | 172,000                    | 172,000                         |                                | 4,005,427                               |
| <b>Total General Fund</b>   | <b>\$ 166,032,210</b>              | <b>\$ 237,488,196</b>      | <b>\$ 232,595,927</b>           | <b>\$ (13,345,376)</b>         | <b>\$ 157,579,103</b>                   |
| <b>SPECIAL REVENUE FUNDS</b>  |                                    |                            |                                 |                                |   |
| Aging   | 289,621                            | 8,691,916                  | 8,700,616                       |                                | 280,921                                 |
| Children & Youth Serv   | 71,008                             | 39,717,634                 | 46,308,851                      | 6,591,217                      | 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                                       |
| Domestic Relations  | 1,193                              | 5,415,615                  | 7,705,330                       | 2,289,715                      | 1,193                                   |
| Emergency 911 Systems - Spendable   | 14,837                             | 11,846,273                 | 15,363,963                      | 3,517,690                      | 14,837                                  |
| Emergency 911 Systems - Non spendable   | 0                                  | 0                          | 0                               |                                | 0                                       |
| 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                  | 3,255,171                       | 24,029                         | 16,622,268                              |
| MH/DD   | 0                                  | 18,094,917                 | 19,013,776                      | 918,859                        | 0                                       |
| Special Legislation   | 3,446,184                          | 4,046,172                  | 4,092,234                       |                                | 3,400,122                               |
| <b>Total Special Revenue Funds</b>  | <b>\$ 21,812,768</b>               | <b>\$ 272,010,174</b>      | <b>\$ 284,945,359</b>           | <b>\$ 13,345,376</b>           | <b>\$ 22,222,959</b>                    |
| <b>ENTERPRISE FUNDS</b>   |                                    |                            |                                 |                                |   |
| <b>Berks County Residential Center</b>  |                                    |                            |                                 |                                |   |
| Unrestricted Net Assets   | 521,680                            | 8,826,374                  | 8,569,196                       | (326,517)                      | 452,341                                 |
| 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                 | 49,668,235                      | (1,428,748)                    | 16,099,352                              |
| Net Investment in Capital Assets  | 11,567,724                         |                            |                                 | 632,822                        | 12,200,546                              |
| <b>Total Enterprise Funds</b>   | <b>\$ 33,374,621</b>               | <b>\$ 60,514,927</b>       | <b>\$ 58,237,431</b>            | <b>\$ (1,060,828)</b>          | <b>\$ 34,591,289</b>                    |
| <b>Total Designated/Undesignated Fund Balance<br/>Without Capital Projects Fund</b> | <b>\$ 221,219,599</b>              | <b>\$ 570,013,297</b>      | <b>\$ 575,778,717</b>           | <b>\$ (1,060,828)</b>          | <b>\$ 214,393,351</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>\$ 221,219,599</b>              | <b>\$ 570,013,297</b>      | <b>\$ 575,778,717</b>           | <b>\$ (1,060,828)</b>          | <b>\$ 214,393,351</b>                   |

Schedule of 2022 Projected Fund Balance

County of Berks, Pennsylvania  
2022 Proposed Annual Budget

|  |                             |                  |                          |
|--|-----------------------------|------------------|--------------------------|
| Non-Spendable General Fund Balance: (4)  |                             |                  |                          |
|  | Conversion Pay              | \$ 36,958        |                          |
|  | Inventories & Pre-Paid      | <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                | 203,897          |                          |
|  | Act 13 Marcellus Shale      | <u>0</u>         | 2,567,513                |
| 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>\$ 9,427,488</u>      |
| Budgeted General Fund support of Special Revenue Funds:                          |                             |                  |                          |
|  | CYS                         | 6,591,217        |                          |
|  | COCA                        | 3,866            |                          |
|  | Domestic Relations          | 2,289,715        |                          |
|  | Emergency 911 Systems       | 3,517,690        |                          |
|  | Liquid Fuels                | 24,029           |                          |
|  | MH/DD                       | 918,859          |                          |
|  |                             |                  | <u>13,345,376</u>        |
|  | Total                       | \$               | <u><u>22,772,864</u></u> |

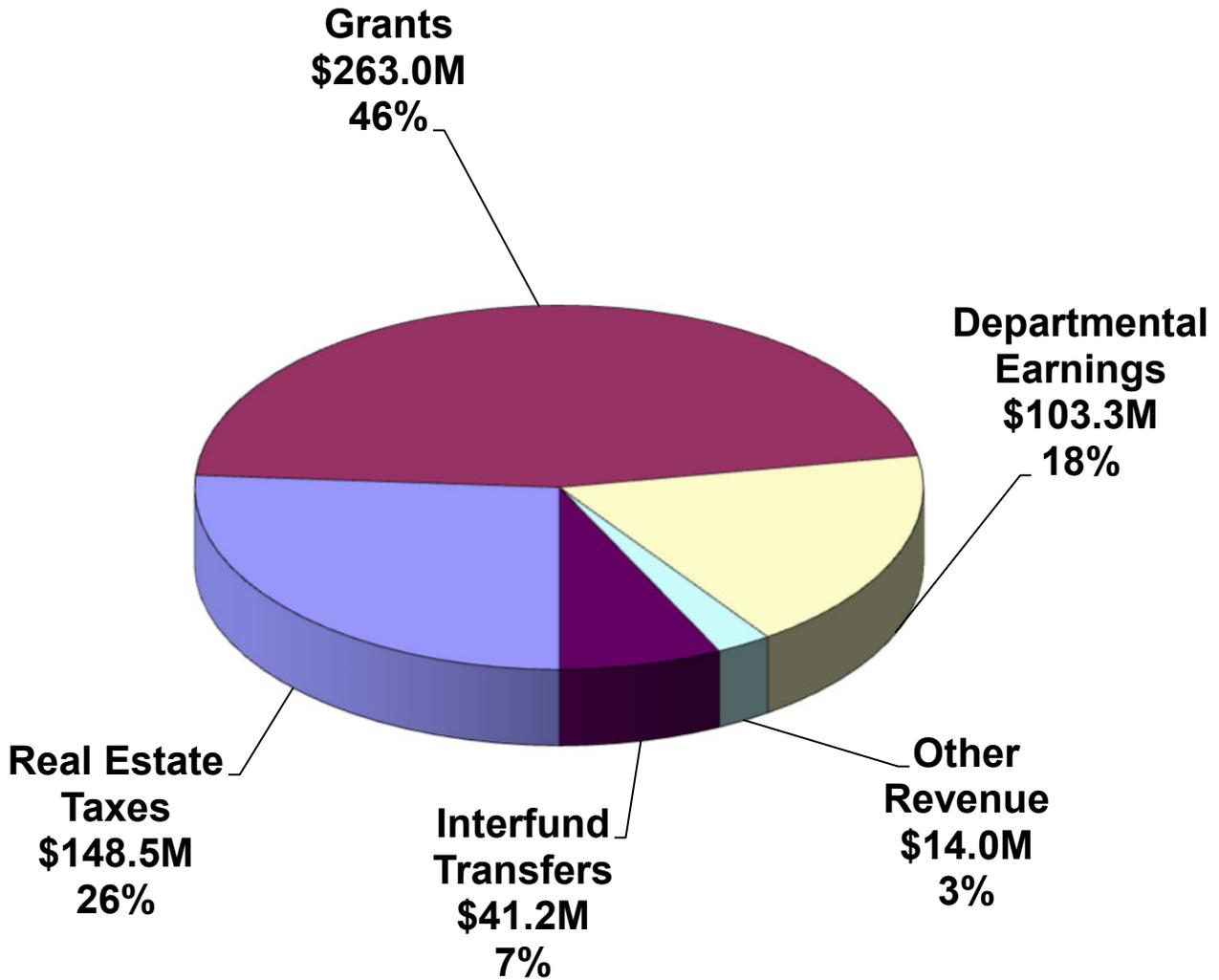
Footnotes:

- (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 Proposed Budget Revenue by Source



Schedule of 2021 Proposed Budget Revenue Sources  
By Fund

County of Berks, Pennsylvania  
2022 Proposed Annual Budget

|                                    | Real Estate<br>Taxes | Grants         | Dept'l<br>Earnings | Other<br>Revenue | Interfund<br>Transfers | Totals         |
|------------------------------------|----------------------|----------------|--------------------|------------------|------------------------|----------------|
| <b>General Fund</b>                | \$ 148,497,105       | 11,989,599     | 24,753,318         | 12,479,048       | 39,769,126             | \$ 237,488,196 |
| <b>Special Revenue Fund</b>        |                      |                |                    |                  |                        |                |
| Aging                              | 0                    | 8,525,616      | 166,000            | 300              | 0                      | 8,691,916      |
| Children & Youth Serv              | 0                    | 38,929,354     | 0                  | 788,280          | 0                      | 39,717,634     |
| 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      |
| Domestic Relations                 | 0                    | 5,248,115      | 167,500            | 0                | 0                      | 5,415,615      |
| 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                 | \$ 251,072,442 | \$ 18,544,055      | \$ 967,731       | \$ 1,425,946           | \$ 272,010,174 |
| <b>Enterprise Funds</b>            |                      |                |                    |                  |                        |                |
| Berks County Residential Center    | 0                    | 0              | 8,326,374          | 500,000          | 0                      | 8,826,374      |
| Berks Heim                         | 0                    | 16,191         | 51,627,448         | 44,914           | 0                      | 51,688,553     |
| <b>Total Enterprise Funds</b>      | \$ 0                 | \$ 16,191      | \$ 59,953,822      | \$ 544,914       | \$ 0                   | \$ 60,514,927  |
| <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>         | \$ 148,497,105       | \$ 263,078,232 | \$ 103,251,195     | \$ 13,991,693    | \$ 41,195,072          | \$ 570,013,297 |

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).

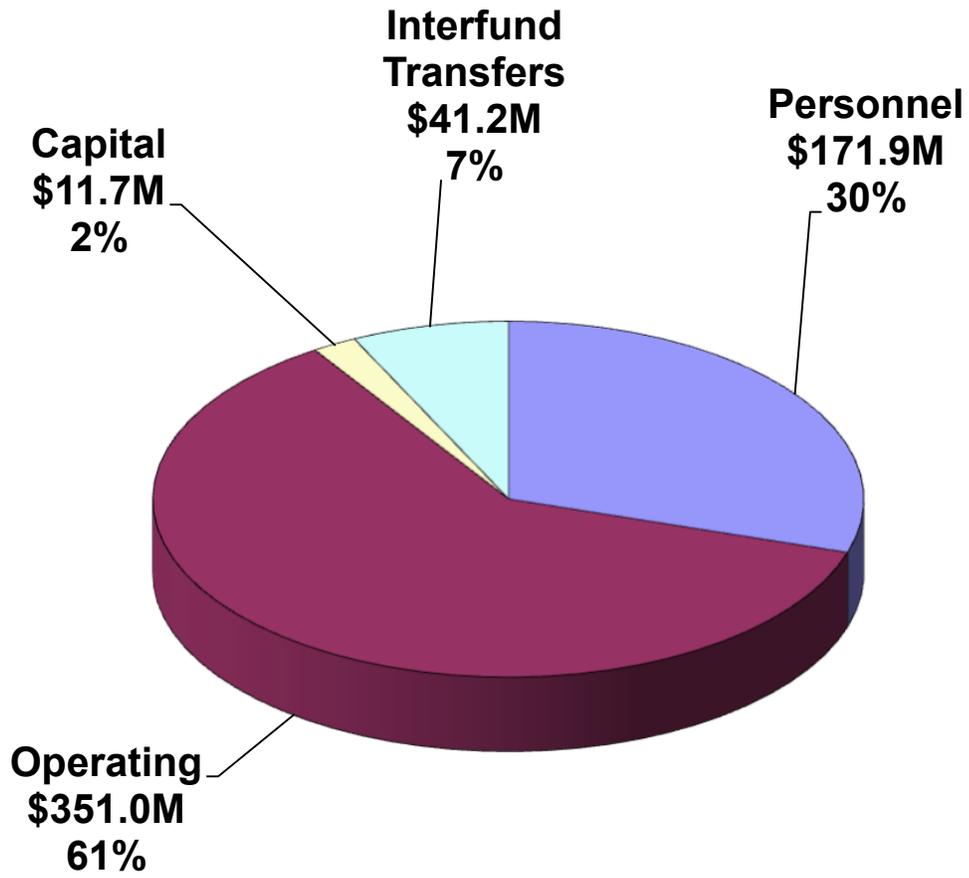
Interfund Transfers represent indirect cost allocations and operating transfers.

|                                 | 2022 Budget<br>Proposed | 2021 Budget<br>Adopted | 2020<br>Actual        | 2022 vs<br>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                   | 595,641                 | 543,391                | 602,525               | 52,250                 |
| Controller                      | 2,164,438               | 2,130,860              | 2,396,176             | 33,578                 |
| Election Services               | 2,800                   | 10,000                 | 1,355,647             | (7,200)                |
| Facilities                      | 4,363,277               | 6,320,986              | 6,621,160             | (1,957,709)            |
| 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                       | 6,277,402               | 7,915,608              | 4,902,299             | (1,638,206)            |
| Tax Collectors                  | 46,000                  | 45,535                 | 39,096                | 465                    |
| Telecommunications              | 173,997                 | 159,779                | 144,115               | 14,218                 |
| Treasurer                       | 146,556,936             | 145,595,162            | 147,699,665           | 961,774                |
| Veterans Affairs                | 0                       | 0                      | 100                   | 0                      |
| <b>Total General Government</b> | <b>\$ 193,991,376</b>   | <b>\$ 193,003,713</b>  | <b>\$ 195,589,058</b> | <b>\$ 987,663</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               | 1,039,176               | 1,040,311              | 783,177               | (1,135)                |
| 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                         | 1,614,178               | 1,957,595              | 4,733,141             | (343,417)              |
| <b>Total Judicial</b>           | <b>\$ 10,791,991</b>    | <b>\$ 11,797,358</b>   | <b>\$ 12,804,841</b>  | <b>\$ (1,005,367)</b>  |
| <b>Public Safety</b>            |                         |                        |                       |                        |
| Adult Probation                 | 3,391,463               | 3,331,018              | 2,452,516             | 60,445                 |
| Community Corrections           | 0                       | 0                      | 3,360                 | 0                      |
| County Fire Training            | 39,000                  | 39,000                 | 11,412                | 0                      |
| Emergency Management            | 585,272                 | 577,452                | 498,262               | 7,820                  |
| 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>\$ 12,390,342</b>    | <b>\$ 13,103,475</b>   | <b>\$ 22,240,987</b>  | <b>\$ (713,133)</b>    |

|   | 2022 Budget<br>Proposed | 2021 Budget<br>Adopted | 2020<br>Actual        | 2022 vs<br>2021 Budget |
|---|-------------------------|------------------------|-----------------------|------------------------|
| <b>Human Services</b>                       |                         |                        |                       |                        |
| Aging                                       | 8,691,916               | 9,427,280              | 8,733,846             | (735,364)              |
| Children & Youth Serv                       | 39,717,634              | 40,655,100             | 34,149,865            | (937,466)              |
| Council on Chemical Abuse                   | 6,482,674               | 6,328,519              | 7,390,737             | 154,155                |
| Cares Act - DCED Impact                     | 0                       | 0                      | 38,669,279            | 0                      |
| Domestic Relations                          | 5,415,615               | 5,385,608              | 4,950,260             | 30,007                 |
| 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>                 | <b>\$ 245,130,422</b>   | <b>\$ 230,224,500</b>  | <b>\$ 262,232,375</b> | <b>\$ 14,905,922</b>   |
| <b>Public Works</b>                         |                         |                        |                       |                        |
| Solid Waste/Recycling                       | 4,754,627               | 4,408,260              | 5,748,942             | 346,367                |
| <b>Total Public Works</b>                   | <b>\$ 4,754,627</b>     | <b>\$ 4,408,260</b>    | <b>\$ 5,748,942</b>   | <b>\$ 346,367</b>      |
| <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                                    | 879,235                 | 838,685                | 1,042,269             | 40,550                 |
| RACC  | 0                       | 0                      | 0                     | 0                      |
| <b>Total Community/Economic Development</b> | <b>\$ 8,170,447</b>     | <b>\$ 7,656,587</b>    | <b>\$ 6,126,100</b>   | <b>\$ 513,860</b>      |
| <b>Cultural/Recreation</b>                  |                         |                        |                       |                        |
| County Library Systems                      | 1,484,762               | 1,491,521              | 1,416,897             | (6,759)                |
| Parks System                                | 423,844                 | 525,809                | 476,979               | (101,965)              |
| <b>Total Cultural/Recreation</b>            | <b>\$ 1,908,606</b>     | <b>\$ 2,017,330</b>    | <b>\$ 1,893,876</b>   | <b>\$ (108,724)</b>    |
| <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            | 2,355,180               | 2,176,836              | 2,283,763             | 178,344                |
| 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>                  | <b>\$ 20,514,286</b>    | <b>\$ 20,694,548</b>   | <b>\$ 21,229,748</b>  | <b>\$ (180,262)</b>    |

|  | 2022 Budget<br>Proposed | 2021 Budget<br>Adopted | 2020<br>Actual        | 2022 vs<br>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              | 8,826,374               | 9,184,326              | 8,056,510             | (357,952)              |
| <b>Total Berks County Residential Center</b> | <u>\$ 8,826,374</u>     | <u>\$ 9,184,326</u>    | <u>\$ 8,056,510</u>   | <u>\$ (357,952)</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>\$ 570,013,297</u>   | <u>\$ 555,053,421</u>  | <u>\$ 604,171,163</u> | <u>\$ 14,959,876</u>   |

# 2022 Proposed Budget Expenditures by Type



Schedule of 2022 Proposed Budget Expenditures by Type  
By Fund

County of Berks, Pennsylvania  
2022 Proposed Annual Budget

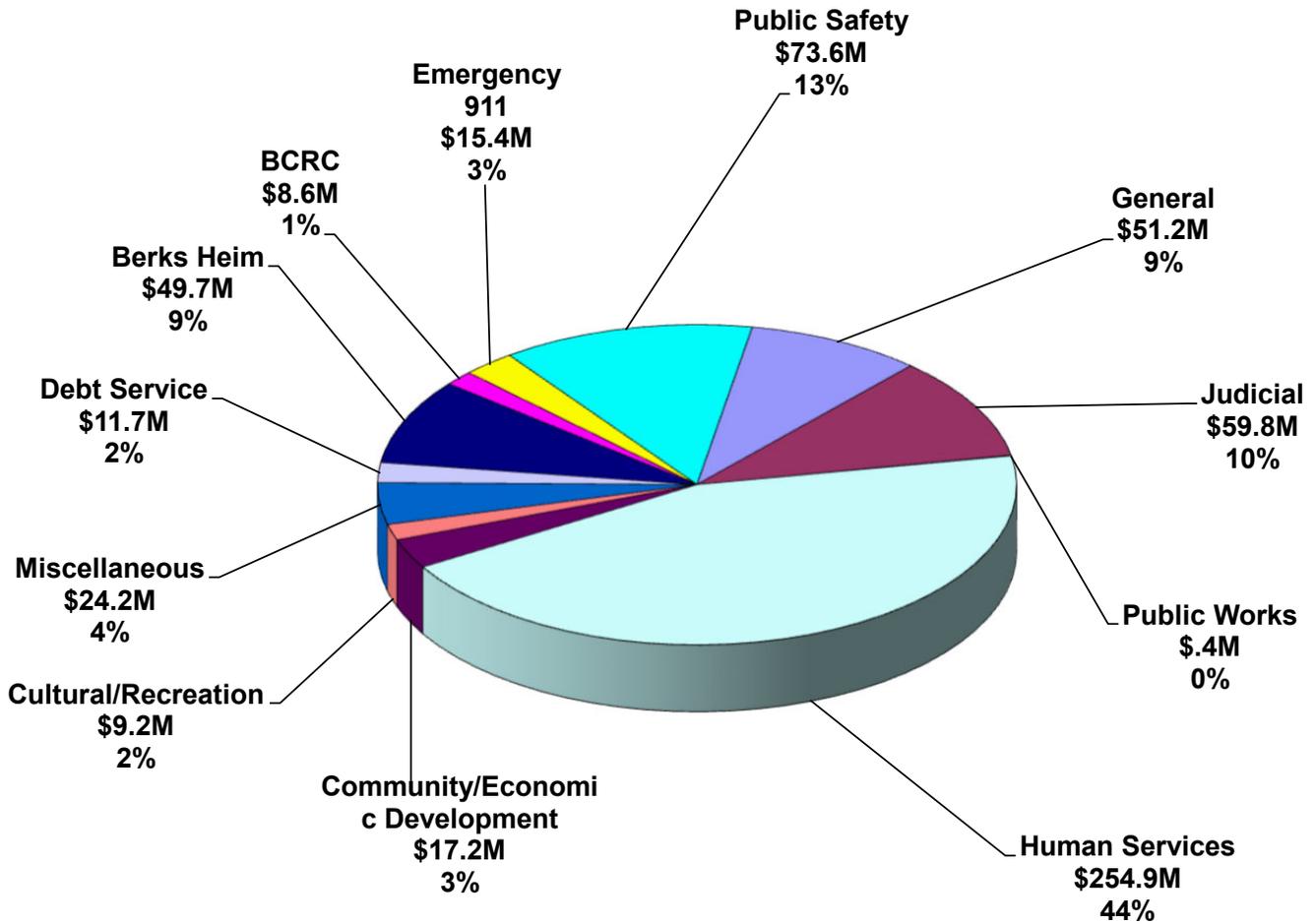
|                                    | Personnel             | Operating Expenses    | Capital              | Interfund Transfers  | Totals                |
|------------------------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|
| <b>General Fund</b>                | \$ 109,274,615        | \$ 85,032,074         | \$ 8,024,592         | \$ 30,264,646        | \$ 232,595,927        |
| <b>Special Revenue Funds</b>       |                       |                       |                      |                      |                       |
| Aging                              | 2,883,541             | 4,990,770             | 0                    | 826,305              | 8,700,616             |
| Children & Youth Serv              | 12,527,427            | 31,167,293            | 23,849               | 2,590,282            | 46,308,851            |
| 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             |
| Domestic Relations                 | 6,366,471             | 260,137               | 16,133               | 1,062,589            | 7,705,330             |
| Emergency 911 Systems              | 6,600,204             | 7,639,979             | 470,468              | 653,312              | 15,363,963            |
| Health Choices                     | 402,203               | 158,978,909           | 0                    | 140,839              | 159,521,951           |
| Human Services                     | 27,610                | 778,044               | 0                    | 12,846               | 818,500               |
| Job Training                       | 581,697               | 5,684,882             | 0                    | 120,636              | 6,387,215             |
| Liquid Fuels                       | 166,693               | 540,915               | 2,439,903            | 107,660              | 3,255,171             |
| MH/DD                              | 380,620               | 18,477,865            | 0                    | 155,291              | 19,013,776            |
| Special Legislation                | 0                     | 2,243,774             | 0                    | 1,848,460            | 4,092,234             |
| <b>Total Special Revenue Funds</b> | \$ 29,936,466         | \$ 244,536,454        | \$ 2,950,353         | \$ 7,522,086         | \$ 284,945,359        |
| <b>Enterprise Funds</b>            |                       |                       |                      |                      |                       |
| Berks County Residential Center    | 5,434,157             | 1,286,257             | 61,615               | 1,787,167            | 8,569,196             |
| Berks Heim                         | 27,272,196            | 20,142,044            | 632,822              | 1,621,173            | 49,668,235            |
| <b>Total Enterprise Funds</b>      | \$ 32,706,353         | \$ 21,428,301         | \$ 694,437           | \$ 3,408,340         | \$ 58,237,431         |
| <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>171,917,434</u> | \$ <u>350,996,829</u> | \$ <u>11,669,382</u> | \$ <u>41,195,072</u> | \$ <u>575,778,717</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 Proposed Budget Expenditures by Function



|                                   | 2022 Budget<br>Proposed | 2021 Budget<br>Adopted | 2020<br>Actual       | 2022 vs<br>2021 Budget |
|-----------------------------------|-------------------------|------------------------|----------------------|------------------------|
| <b>General Government</b>         |                         |                        |                      |                        |
| Archives                          | \$ 297,497              | \$ 295,268             | \$ 291,215           | \$ 2,229               |
| Budget                            | 1,036,016               | 1,486,551              | 2,142,473            | (450,535)              |
| Commissioners                     | 3,217,847               | 2,015,754              | 8,410,082            | 1,202,093              |
| Controller                        | 2,243,927               | 2,195,525              | 2,273,031            | 48,402                 |
| Election Services                 | 3,272,162               | 3,855,391              | 4,461,508            | (583,229)              |
| Facilities                        | 13,414,862              | 15,451,514             | 15,375,592           | (2,036,652)            |
| Fleet Management                  | 117,842                 | 92,376                 | 2,585                | 25,466                 |
| Human Resources                   | 4,788,438               | 5,559,013              | 7,185,166            | (770,575)              |
| Information Systems               | 10,456,247              | 7,948,348              | 5,573,734            | 2,507,899              |
| Mailroom/Printing                 | 553,487                 | 510,051                | 529,718              | 43,436                 |
| Purchasing                        | 1,024,852               | 945,964                | 830,698              | 78,888                 |
| Real Estate                       | 3,784,111               | 3,471,179              | 4,267,123            | 312,932                |
| Recorder of Deeds                 | 1,246,711               | 1,247,095              | 1,170,327            | (384)                  |
| Solicitor                         | 2,295,725               | 2,282,799              | 2,273,948            | 12,926                 |
| Tax Claim                         | 971,187                 | 1,004,847              | 735,300              | (33,660)               |
| Tax Collectors                    | 530,511                 | 465,674                | 424,606              | 64,837                 |
| Telecommunications                | 228,478                 | 221,359                | 169,081              | 7,119                  |
| Treasurer                         | 1,041,757               | 968,451                | 965,430              | 73,306                 |
| Veterans Affairs                  | 660,173                 | 644,614                | 586,000              | 15,559                 |
| <b>Total General Government</b>   | <b>\$ 51,181,830</b>    | <b>\$ 50,661,773</b>   | <b>\$ 57,667,617</b> | <b>\$ 520,057</b>      |
| <b>Judicial</b>                   |                         |                        |                      |                        |
| Clerk of Courts                   | 2,980,873               | 2,984,557              | 2,746,249            | (3,684)                |
| (4) Community Bail Program (BCPS) | 1,036,831               | 1,028,142              | 847,430              | 8,689                  |
| Coroner                           | 1,767,561               | 1,739,548              | 1,750,221            | 28,013                 |
| Court Reporters                   | 2,670,484               | 2,723,700              | 2,551,888            | (53,216)               |
| Courts                            | 11,008,449              | 10,872,299             | 10,515,651           | 136,150                |
| District Attorney                 | 12,836,241              | 12,657,949             | 12,166,779           | 178,292                |
| District Justices                 | 8,387,367               | 9,161,221              | 7,479,466            | (773,854)              |
| Law Library                       | 786,140                 | 777,371                | 761,024              | 8,769                  |
| Prothonotary                      | 2,163,969               | 2,369,181              | 2,287,686            | (205,212)              |
| Public Defender                   | 3,951,131               | 3,883,638              | 3,546,913            | 67,493                 |
| Register of Wills                 | 1,183,481               | 1,140,939              | 1,063,000            | 42,542                 |
| Sheriff                           | 11,026,632              | 11,012,321             | 10,490,291           | 14,311                 |
| <b>Total Judicial</b>             | <b>\$ 59,799,159</b>    | <b>\$ 60,350,866</b>   | <b>\$ 56,206,598</b> | <b>\$ (551,707)</b>    |
| <b>Public Safety</b>              |                         |                        |                      |                        |
| Adult Probation                   | 10,332,095              | 10,053,518             | 9,463,428            | 278,577                |
| Community Corrections             | 177,548                 | 130,024                | 148,486              | 47,524                 |
| County Fire Training              | 337,895                 | 364,737                | 262,453              | (26,842)               |
| Emergency Management              | 1,737,867               | 1,904,904              | 1,847,844            | (167,037)              |
| Jail System                       | 46,115,999              | 47,047,524             | 41,689,370           | (931,525)              |
| Juvenile Probation                | 14,909,197              | 15,761,796             | 13,096,599           | (852,599)              |
| <b>Total Public Safety</b>        | <b>\$ 73,610,601</b>    | <b>\$ 75,262,503</b>   | <b>\$ 66,508,180</b> | <b>\$ (1,651,902)</b>  |

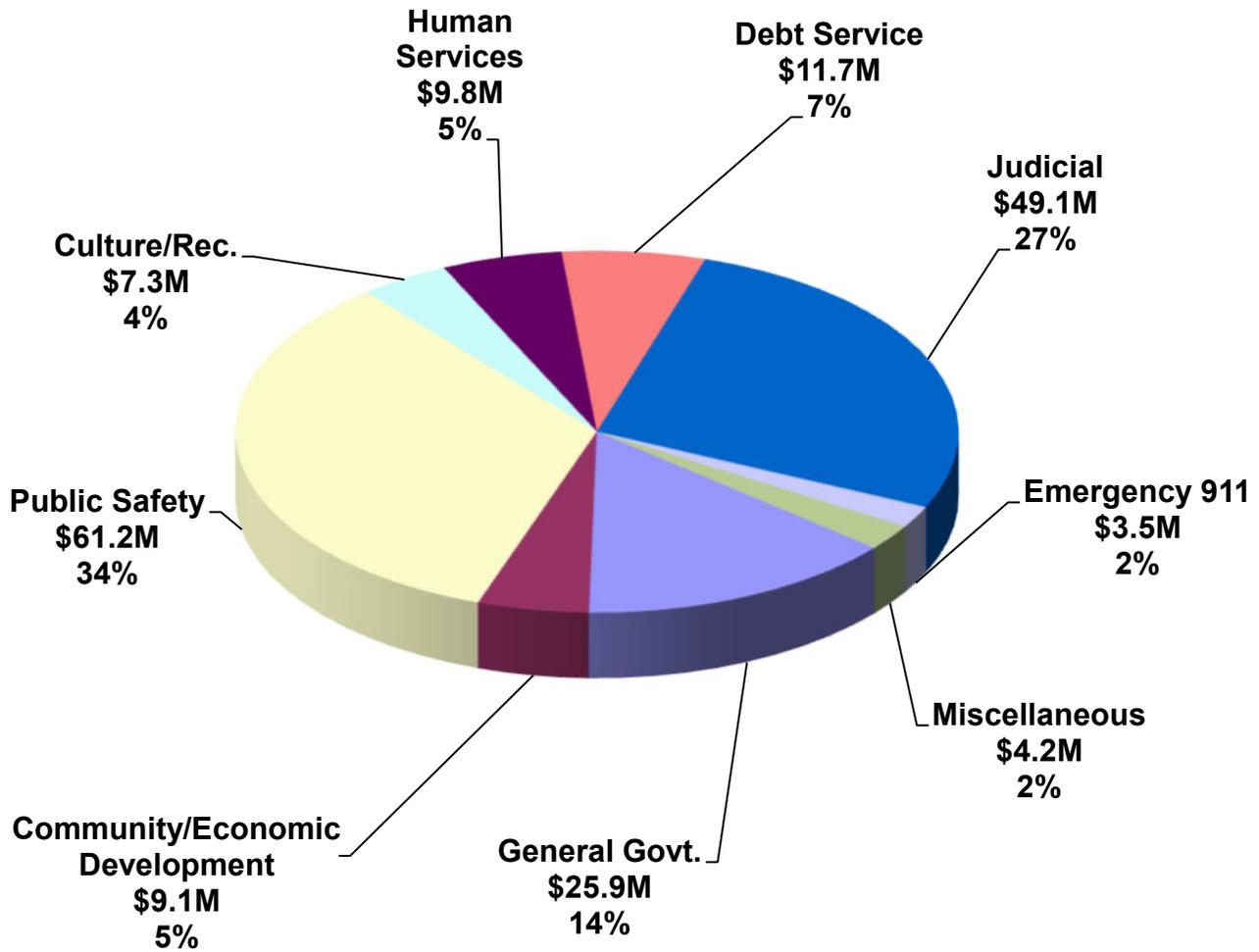
|   | 2022 Budget<br>Proposed | 2021 Budget<br>Adopted | 2020<br>Actual        | 2022 vs<br>2021 Budget |
|---|-------------------------|------------------------|-----------------------|------------------------|
| <b>Human Services</b>                       |                         |                        |                       |                        |
| Aging                                       | 8,700,616               | 9,427,280              | 8,701,112             | (726,664)              |
| Children & Youth Serv                       | 46,308,851              | 47,292,833             | 39,740,166            | (983,982)              |
| Council on Chemical Abuse                   | 6,486,540               | 6,332,942              | 7,394,794             | 153,598                |
| (5) Cares Act - DCED Impact                 | 0                       | 0                      | 38,669,279            | 0                      |
| Domestic Relations                          | 7,705,330               | 7,665,202              | 6,528,475             | 40,128                 |
| 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>\$ 254,942,779</b>   | <b>\$ 240,043,407</b>  | <b>\$ 269,719,669</b> | <b>\$ 14,899,372</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                      | 1,550,231               | 1,429,425              | 1,017,195             | 120,806                |
| Agricultural Extension                      | 654,837                 | 618,782                | 617,393               | 36,055                 |
| BARTA                                       | 441,188                 | 420,126                | 195,205               | 21,062                 |
| Community Development                       | 7,291,212               | 6,817,702              | 5,047,573             | 473,510                |
| (1) GRCA                                    | 500,000                 | 600,000                | 696,125               | (100,000)              |
| Planning                                    | 2,110,122               | 2,095,385              | 1,952,358             | 14,737                 |
| (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>\$ 17,223,536</b>    | <b>\$ 16,677,366</b>   | <b>\$ 14,141,438</b>  | <b>\$ 546,170</b>      |
| <b>Cultural/Recreation</b>                  |                         |                        |                       |                        |
| County Library Systems                      | 5,096,283               | 5,011,525              | 4,608,496             | 84,758                 |
| Parks System                                | 4,112,866               | 4,412,521              | 3,860,891             | (299,655)              |
| <b>Total Cultural/Recreation</b>            | <b>\$ 9,209,149</b>     | <b>\$ 9,424,046</b>    | <b>\$ 8,469,387</b>   | <b>\$ (214,897)</b>    |
| <b>Miscellaneous</b>                        |                         |                        |                       |                        |
| Contingency General                         | 4,000,000               | 4,500,000              | 0                     | (500,000)              |
| County Farm                                 | 0                       | 0                      | 0                     | 0                      |
| IGT Contribution                            | 9,366,098               | 9,260,885              | 8,462,092             | 105,213                |
| Insurance & Unallocated Benefits            | 2,293,203               | 2,274,728              | 1,569,455             | 18,475                 |
| Liquid Fuels                                | 3,255,171               | 4,245,194              | 4,705,174             | (990,023)              |
| Security                                    | 1,180,870               | 1,203,620              | 1,198,856             | (22,750)               |
| Special Legislation                         | 4,092,234               | 4,509,282              | 3,115,673             | (417,048)              |
| <b>Total Miscellaneous</b>                  | <b>\$ 24,187,576</b>    | <b>\$ 25,993,709</b>   | <b>\$ 19,051,250</b>  | <b>\$ (1,806,133)</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<br>Proposed | 2021 Budget<br>Adopted | 2020<br>Actual        | 2022 vs<br>2021 Budget |
|---|-------------------------|------------------------|-----------------------|------------------------|
| <b>Berks County Residential Center</b>              |                         |                        |                       |                        |
| Berks County Residential Center                     | 8,569,196               | 9,200,227              | 8,125,849             | (631,031)              |
| <b>Total Berks County Residential Center</b>        | <u>\$ 8,569,196</u>     | <u>\$ 9,200,227</u>    | <u>\$ 8,125,849</u>   | <u>\$ (631,031)</u>    |
| <b>Berks Heim</b>                                   |                         |                        |                       |                        |
| Berks Heim  | 49,668,235              | 50,751,282             | 49,088,297            | (1,083,047)            |
| <b>Total Berks Heim</b>                             | <u>\$ 49,668,235</u>    | <u>\$ 50,751,282</u>   | <u>\$ 49,088,297</u>  | <u>\$ (1,083,047)</u>  |
| <b>Emergency 911 System</b>                         |                         |                        |                       |                        |
| Emergency 911 Systems                               | 15,363,963              | 15,203,900             | 18,337,023            | 160,063                |
| <b>Total Emergency 911 System</b>                   | <u>\$ 15,363,963</u>    | <u>\$ 15,203,900</u>   | <u>\$ 18,337,023</u>  | <u>\$ 160,063</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<br/>By Function</b> | <u>\$ 575,778,717</u>   | <u>\$ 566,667,913</u>  | <u>\$ 601,064,079</u> | <u>\$ 9,110,804</u>    |

**Footnotes:**

- (1) The County continues to support economic development with: \$891K for personnel and business outreach, inc. \$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.

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



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

County of Berks, Pennsylvania  
2022 Proposed 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                           | 278,378    | 297,497      |             | 0   | (19,119)  |             |
| <sup>2</sup> Budget                | -          | -            |             | -   | -   |             |
| Commissioners                      | 595,641    | 3,217,847    |             | 0   | (2,622,206)   |             |
| Controller                         | 2,164,438  | 2,243,927    |             | 0   | (79,489)  |             |
| Election Services                  | 2,800      | 3,272,162    |             | 0   | (3,269,362)   |             |
| Facilities                         | 4,363,277  | 13,414,862   |             | 0   | (9,051,585)   |             |
| Fleet Management                   | 0          | 117,842      |             | 0   | (117,842)   |             |
| Human Resources                    | 3,951,431  | 4,788,438    |             | 0   | (837,007)   |             |
| Information Systems                | 5,762,330  | 10,456,247   |             | 0   | (4,693,917)   |             |
| Mailroom                           | 497,661    | 553,487      |             | 0   | (55,826)  |             |
| <sup>2</sup> Non-Departmental      | -          | -            |             | -   | -   |             |
| Purchasing                         | 870,962    | 1,024,852    |             | 0   | (153,890)   |             |
| Real Estate                        | 44,700     | 3,784,111    |             | 0   | (3,739,411)   |             |
| <sup>1</sup> Recorder of Deeds     | -          | -            |             | -   | -   |             |
| Solicitor                          | 2,164,506  | 2,295,725    |             | 0   | (131,219)   |             |
| <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             | -          | -            |             | -   | -   | 144,308,180 |
| Veterans Affairs                   | 0          | 660,173      |             | 0   | (660,173)   |             |
| Total General Government Function  | 20,916,121 | 46,886,159   |             | 0   | (25,970,038)  | 148,497,105 |
| <b>Judicial</b>                    |            |              |             |   |   |             |
| Clerk of Courts                    | 1,507,759  | 2,980,873    |             | 0   | (1,473,114)   |             |
| Community Bail Program (BCPS)      | 15,800     | 1,036,831    |             | 0   | (1,021,031)   |             |
| Coroner                            | 155,900    | 1,767,561    |             | 0   | (1,611,661)   |             |
| Court Reporters                    | 0          | 2,670,484    |             | 0   | (2,670,484)   |             |
| Courts                             | 1,390,315  | 11,008,449   |             | 0   | (9,618,134)   |             |
| District Attorney                  | 1,039,176  | 12,836,241   |             | 0   | (11,797,065)  |             |
| District Justices                  | 1,824,530  | 8,387,367    |             | 0   | (6,562,837)   |             |
| Law Library                        | 2,080      | 786,140      |             | 0   | (784,060)   |             |
| Prothonotary                       | 1,972,127  | 2,163,969    |             | 0   | (191,842)   |             |
| Public Defender                    | 15,000     | 3,951,131    |             | 0   | (3,936,131)   |             |
| <sup>1</sup> Register of Wills     | -          | -            |             | -   | -   |             |
| Sheriff                            | 1,614,178  | 11,026,632   |             | 0   | (9,412,454)   |             |
| Total Judicial Function            | 9,536,865  | 58,615,678   |             | 0   | (49,078,813)  |             |
| <b>Public Safety</b>               |            |              |             |   |   |             |
| Adult Probation                    | 3,391,463  | 10,332,095   |             | 0   | (6,940,632)   |             |
| Community Corrections              | 0          | 177,548      |             | 0   | (177,548)   |             |
| County Fire Training               | 39,000     | 337,895      |             | 0   | (298,895)   |             |
| Emergency Management               | 585,272    | 1,737,867    |             | 0   | (1,152,595)   |             |
| Jail System                        | 1,718,760  | 46,115,999   |             | 0   | (44,397,239)  |             |
| Juvenile Probation                 | 6,655,847  | 14,909,197   |             | 0   | (8,253,350)   |             |
| Total Public Safety Function       | 12,390,342 | 73,610,601   |             | 0   | (61,220,259)  |             |
| <b>Human Services</b>              |            |              |             |   |   |             |
| Aging                              | 8,691,916  | 8,700,616    |             | 0   | (8,700)   |             |
| Children & Youth Serv              | 39,717,634 | 46,308,851   |             | 0   | (6,591,217)   |             |
| Council on Chemical Abuse          | 6,482,674  | 6,486,540    |             | 0   | (3,866)   |             |
| Domestic Relations                 | 5,415,615  | 7,705,330    |             | 0   | (2,289,715)   |             |
| <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      | 78,402,756 | 88,215,113   |             | 0   | (9,812,357)   |             |
| <b>Public Works</b>                |            |              |             |   |   |             |
| <sup>1</sup> Solid Waste/Recycling | -          | -            |             | -   | -   |             |

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

County of Berks, Pennsylvania  
2022 Proposed Annual Budget

| <u>Function</u>  | <u>Total Revenues</u> | <u>Total Expenditures</u> | <u>Total Adjustments</u> | <u>Special Revenue/Enterprise/<br/>Capital Project Fund<br/>Balance Used</u> | <u>General Fund Reserve/Taxes/Net<br/>Dept. Earnings<br/>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                     | 1,550,231                 |                          | 0  | (1,550,231)   |                       |
| Agricultural Extension                                 | 0                     | 654,837                   |                          | 0  | (654,837)   |                       |
| BARTA  | 0                     | 441,188                   |                          | 0  | (441,188)   |                       |
| <sup>1</sup> Community Development                     | -                     | -                         |                          | -  | -   |                       |
| GRCA   | 0                     | 500,000                   |                          | 0  | (500,000)   |                       |
| Planning   | 879,235               | 2,110,122                 |                          | 0  | (1,230,887)   |                       |
| RACC   | 0                     | 3,250,000                 |                          | 0  | (3,250,000)   |                       |
| Miscellaneous  | 0                     | 1,425,946                 |                          | 0  | (1,425,946)   |                       |
| Total Community/Economic Development Function          | 879,235               | 9,932,324                 |                          | 0  | (9,053,089)   |                       |
| <b><u>Cultural/Recreation</u></b>                      |                       |                           |                          |  |   |                       |
| County Library Systems                                 | 1,484,762             | 5,096,283                 |                          | 0  | (3,611,521)   |                       |
| Parks System   | 423,844               | 4,112,866                 |                          | 0  | (3,689,022)   |                       |
| Total Cultural/Recreation Function                     | 1,908,606             | 9,209,149                 |                          | 0  | (7,300,543)   |                       |
| <b><u>Miscellaneous</u></b>                            |                       |                           |                          |  |   |                       |
| Contingency General                                    | 0                     | 4,000,000                 |                          | 0  | (4,000,000)   |                       |
| <sup>1</sup> County Farm                               | -                     | -                         |                          | -  | -   |                       |
| Security   | 1,015,525             | 1,180,870                 |                          | 0  | (165,345)   |                       |
| Special Legislation                                    | 4,046,172             | 4,092,234                 |                          | (46,062)   | -   |                       |
| Total Miscellaneous Function                           | 5,061,697             | 9,273,104                 |                          | (46,062)   | (4,165,345)   |                       |
| <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                        | 8,826,374             | 8,569,196                 | 264,902                  | (7,724)  | -   |                       |
| Total Berks County Residential Center                  | 8,826,374             | 8,569,196                 | 264,902                  | (7,724)  | 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            | 15,363,963                |                          | 0  | (3,517,690)   |                       |
| Total Emergency 911 Function                           | 11,846,273            | 15,363,963                |                          | 0  | (3,517,690)   | 0                     |
| Total Functions w/out Capital Projects                 | 149,768,269           | 331,334,098               | 264,902                  | (53,786)   | (181,776,945)   | 148,497,105           |
| Total Tax and General Fund Balance Consumed            | (181,776,945)         |                           |                          |  |   |                       |
| Total Special Revenue/Enterprise Fund Balance Consumed | (53,786)              |                           |                          |  |   |                       |
| Total Tax and Fund Balance Consumed                    | (181,830,731)         |                           |                          |  |   |                       |
| Deficit from Remaining Other Adjustments               |                       |                           |                          |  |   |                       |
| Less: Net Dept. Contributions                          | 26,507,378            |                           |                          |  |   |                       |
| Total Tax Revenue Consumed                             | 148,497,105           |                           |                          |  |   |                       |
| Budget Surplus/(Deficit)                               | (6,826,248)           |                           |                          |  |   |                       |

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 Proposed Budget Consumption of Taxes and Fund Balance Comparison by Function

