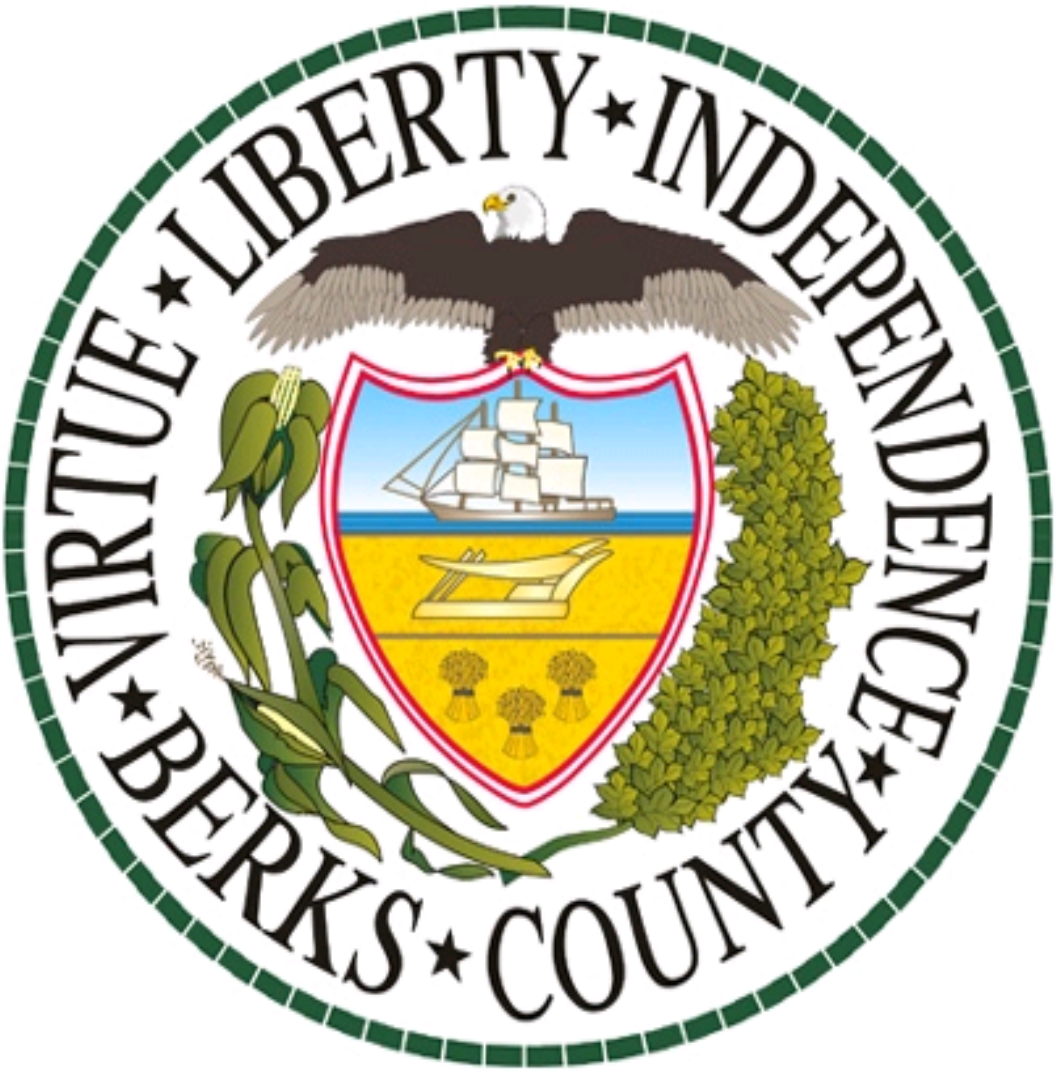
County of Berks

Proposed 2027 Budget

November 19th, 2026



Prepared by the Office of Budget & Finance

Laura Jones, Chief Financial Officer

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Schedule of 2027 Projected Fund Balance

County of Berks, Pennsylvania

2027 Proposed Annual Budget

	2027 Beginning Fund Balance (1)	2027 Budget Revenue (2)	2027 Budget Expenditures (2)	2027 Budget Adjustments (3)	Proposed 2027 Ending Fund Balance
GENERAL FUND (3)					
Unassigned	$ 136,371,176	$ 301,348,678	$ 282,983,911	$ (18,364,767)	$ 136,371,176
Non-Spendable (4)	9,051,574	0	0		9,051,574
Committed (5)	24,811,145	1,141,200	19,634,309		6,318,036
Restricted (6)	4,044,036	647,656	530,516		4,161,176
Assigned (7)	14,166	180,000	180,000		14,166
Total General Fund	$ 174,292,097	$ 303,317,534	$ 303,328,736	$ (18,364,767)	$ 155,916,128
SPECIAL REVENUE FUNDS					
Aging	6,964,628	10,207,669	9,453,486	0	7,718,811
Children & Youth Serv	24,322	48,633,848	58,222,619	9,588,771	24,322
Berks County Youth Shelter	0	6,236,807	6,236,807	0	0
Community Development	0	2,790,500	2,790,500	0	0
Council on Chemical Abuse	2,621,488	9,983,213	10,001,458	18,245	2,621,488
Domestic Relations	0	6,062,376	8,827,455	2,765,079	0
Emergency 911 Systems	0	14,251,037	19,201,882	4,950,845	0
Health Choices	0	161,570,620	161,570,620	0	0
Human Services	7,988	1,780,961	1,780,961	0	7,988
Job Training	1,775,455	6,072,387	6,072,387	0	1,775,455
Liquid Fuels	20,870,507	4,561,712	10,825,161	0	14,607,058
MH/DD	0	24,527,776	25,569,603	1,041,827	0
Special Legislation	3,490,542	5,514,329	5,132,696	0	3,872,175
Total Special Revenue Funds	$ 35,754,930	$ 302,193,235	$ 325,685,635	$ 18,364,767	$ 30,627,297
ENTERPRISE FUNDS					
Berks Heim					
Unrestricted Net Assets	10,825,021	67,543,792	64,548,539	(1,934,551)	11,885,723
Net Investment in Capital Assets	15,023,552			2,573,937	17,597,489
Total Enterprise Funds	$ 25,848,573	$ 67,543,792	$ 64,548,539	$ 639,386	$ 29,483,212
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	$ 235,895,600	$ 673,054,561	$ 693,562,910	$ 639,386	$ 216,026,637
Capital Projects Fund (8)	$ 2,232,756	$ 0	20,141,414	$ 0	$ (17,908,658)
TOTAL ALL FUNDS	$ 238,128,356	$ 673,054,561	$ 713,704,324	$ 639,386	$ 198,117,979

Non-Spendable General Fund Balance: (4)				
	Conversion Pay	$ 21,082		
	Inventories & Pre-Paids	9,030,492		
				9,051,574
Committed General Fund Balance: (5)	Farmland Preservation	3,681,652		
	COVID Community Support	0		
	Infrastructure Bank	2,000,000		
	Services Ctr Parking Garage	576,184		
				6,257,836
Restricted General Fund Balance: (6)				
	Hazmat response	3,203,186		
	Act 198 - Courts	119,647		
	Workers Comp	241,400		
	Act 13 Marcellus Shale	596,943		
				4,161,176
Assigned General Fund Balance: (7)				
	Divorce Masters	14,166		
				14,166
Total Non-Spendable, Committed, Restricted and Assigned Fund Balance at 12/31/26			$	19,484,752
Budgeted General Fund support of Special Revenue Funds:				
	CYS	9,588,771		
	COCA	18,245		
	Domestic Relations	2,765,079		
	Emergency 911 Systems	4,950,845		
	Liquid Fuels	0		
	MH/DD	1,041,827		
				18,364,767
		Total	$	37,849,519

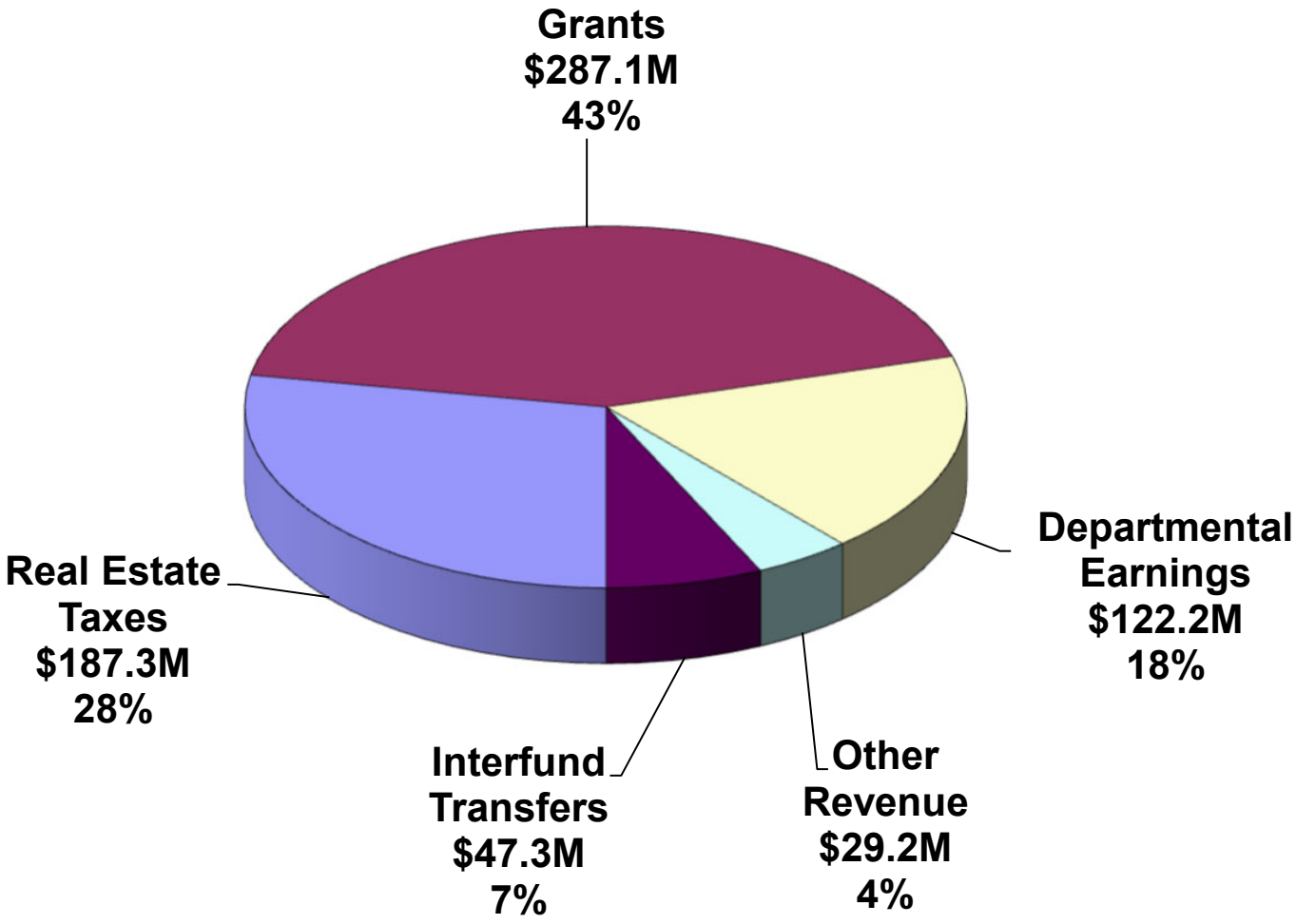
Footnotes:

(1) Beginning Fund Balance is based upon 12/31/26 projection of revenues and expenditures by the Budget Office.
(2) Revenue and Expenditure numbers include indirect cost allocations 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.
(8) Ending Fund Balance for Capital Projects Fund reflects reimbursement resolution for bond issuance anticipated in 2028.

Notes:

All Special Revenue Fund Balances are Restricted.
Capital Projects Fund Balance is Restricted.

2027 Proposed Budget
Revenue by Source



	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	$ 187,293,788	19,517,365	25,657,665	24,763,505	46,085,211	$ 303,317,534
Special Revenue Fund						
Aging	0	9,752,269	184,900	270,500	0	10,207,669
Children & Youth Serv	0	48,172,999	0	460,849	0	48,633,848
Berks County Youth Shelter	0	0	6,236,807	0	0	6,236,807
Community Development	0	2,180,000	610,500	0	0	2,790,500
Council on Chemical Abuse	0	6,884,557	0	1,867,710	1,230,946	9,983,213
Cares Act / American Recovery Plan	0	0	0	0	0	0
Domestic Relations	0	5,998,848	63,528	0	0	6,062,376
Emergency 911 Systems	0	120,039	14,045,847	85,151	0	14,251,037
Health Choices	0	160,785,620	0	785,000	0	161,570,620
Human Services	0	1,776,461	0	4,500	0	1,780,961
Job Training	0	5,748,442	323,945	0	0	6,072,387
Liquid Fuels	0	1,807,603	2,125,840	628,269	0	4,561,712
MH/DD	0	24,337,776	0	190,000	0	24,527,776
Special Legislation	0	0	5,455,884	58,445	0	5,514,329
Total Special Revenue Funds	$ 0	$ 267,564,614	$ 29,047,251	$ 4,350,424	$ 1,230,946	$ 302,193,235
Enterprise Funds						
Berks County Residential Center	0	0	0	0	0	0
Berks Heim	0	5,000	67,478,639	60,153	0	67,543,792
Total Enterprise Funds	$ 0	$ 5,000	$ 67,478,639	$ 60,153	$ 0	$ 67,543,792
Capital Projects Fund						
Capital Projects Fund	0	0	0	0	0	0
Total Capital Projects Fund	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total 2027 Revenues	$ 187,293,788	$ 287,086,979	$ 122,183,555	$ 29,174,082	$ 47,316,157	$ 673,054,561

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 bond proceeds, interest income, UPI fees, IGT contribution, rental income and mandated client contributions (i.e. social security).

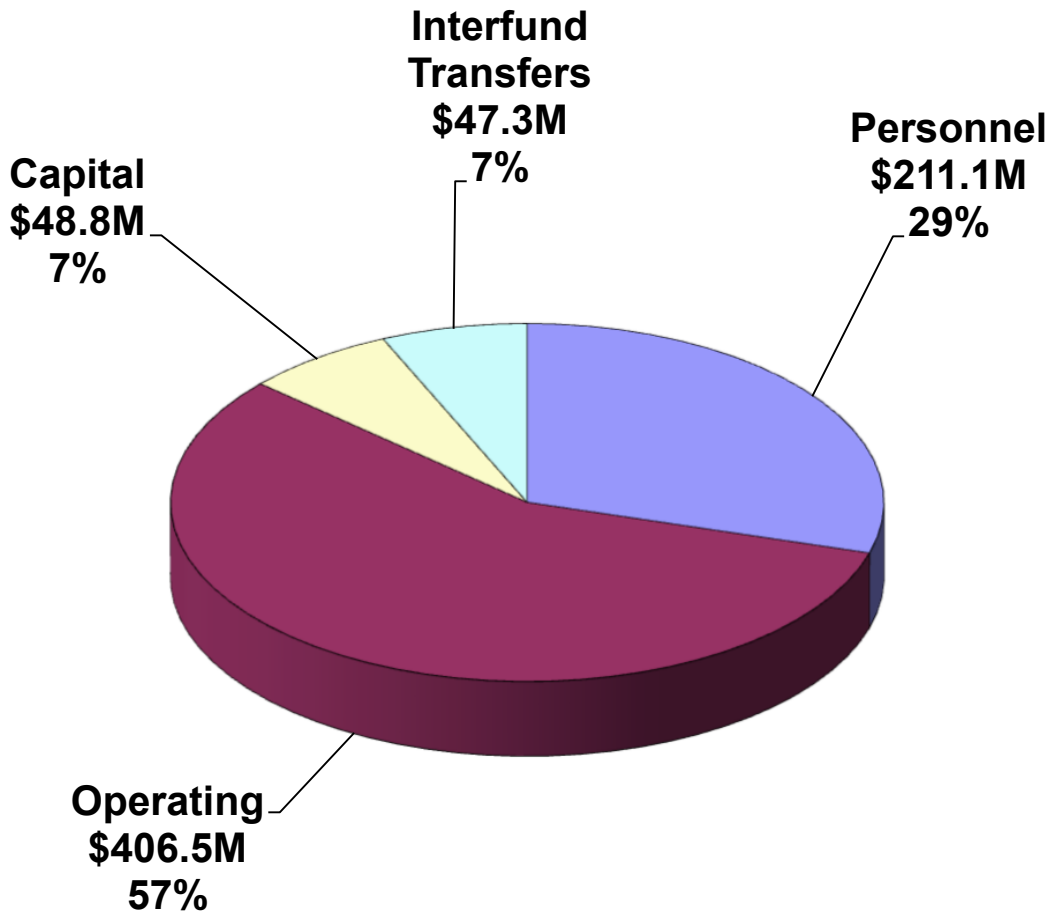
Interfund Transfers represent indirect cost allocations and operating transfers.

	2027 Budget Proposed	2026 Budget Adopted	2025 Actual	2027 vs 2026 Budget
General Government				
Archives	$ 469,726	$ 566,471	$ 516,662	$ (96,745)
Budget	1,530,770	1,488,362	1,319,096	42,408
Commissioners	1,084,965	1,126,077	1,279,842	(41,112)
Controller	2,513,667	2,424,590	2,360,797	89,077
Election Services	1,600,148	1,301,415	1,667,035	298,733
Facilities	18,027,646	18,322,229	16,439,691	(294,583)
Human Resources	6,347,977	5,673,677	5,602,353	674,300
Information Systems	8,110,752	7,814,073	7,910,858	296,679
Mailroom/Printing	639,119	666,532	542,799	(27,413)
Purchasing	1,360,832	1,150,908	1,230,244	209,924
Real Estate	122,000	110,000	39,989	12,000
Recorder of Deeds	3,242,978	3,026,192	3,245,010	216,786
Solicitor	2,564,926	2,684,429	2,423,594	(119,503)
Tax Claim	6,698,717	6,620,217	5,797,148	78,500
Tax Collectors	67,000	65,000	64,158	2,000
Telecommunications	0	0	0	0
Treasurer	190,713,510	182,991,172	187,036,940	7,722,338
Veterans Affairs	0	0	6,303	0
Total General Government	$ 245,094,733	$ 236,031,344	$ 237,482,519	$ 9,063,389
Judicial				
Clerk of Courts	1,204,111	1,001,035	1,005,292	203,076
Connecions Work	11,662	11,662	500	0
Coroner	175,961	146,470	130,934	29,491
Court Reporters	140	135	114	5
Courts	1,638,873	1,534,900	1,502,373	103,973
District Attorney	1,373,415	1,424,478	1,613,561	(51,063)
District Justices	3,345,180	2,333,954	3,338,533	1,011,226
Law Library	2,610	2,350	2,786	260
Prothonotary	1,559,828	1,509,504	1,423,007	50,324
Public Defender	27,900	71,204	73,931	(43,304)
Register of Wills	1,688,098	1,660,368	1,482,512	27,730
Sheriff	1,608,636	1,628,098	1,505,892	(19,462)
Total Judicial	$ 12,636,414	$ 11,324,158	$ 12,079,435	$ 1,312,256
Public Safety				
Adult Probation	2,534,810	2,678,648	2,583,403	(143,838)
Community Corrections	0	0	0	0
County Fire Training	24,500	28,000	20,061	(3,500)
Emergency Management	635,401	670,346	590,783	(34,945)
Jail System	1,089,494	1,065,299	1,135,993	24,195
Juvenile Probation	12,059,044	11,353,715	11,284,951	705,329
Total Public Safety	$ 16,343,249	$ 15,796,008	$ 15,615,191	$ 547,241

	2027 Budget Proposed	2026 Budget Adopted	2025 Actual	2027 vs 2026 Budget
Human Services				
Aging	10,207,669	10,507,663	9,720,961	(299,994)
Children & Youth Serv	48,633,848	40,915,955	33,946,755	7,717,893
Berks County Youth Shelter	6,236,807	5,962,639	5,406,353	274,168
Council on Chemical Abuse	9,983,213	7,653,822	10,095,890	2,329,391
Cares Act / American Recovery Plan	0	0	0	0
Domestic Relations	6,062,376	5,974,356	5,771,879	88,020
Health Choices	161,570,620	169,318,276	162,019,947	(7,747,656)
Human Services	1,780,961	1,031,961	1,072,627	749,000
Job Training	6,072,387	6,620,017	6,702,421	(547,630)
MH/DD	24,527,776	21,643,100	20,585,482	2,884,676
Total Human Services	$ 275,075,657	$ 269,627,789	$ 255,322,315	$ 5,447,868
Public Works				
Solid Waste/Recycling	4,768,309	4,255,362	3,427,361	512,947
Total Public Works	$ 4,768,309	$ 4,255,362	$ 3,427,361	$ 512,947
Community/Economic Development				
Ag & Land Preservation	1,001,700	1,001,700	1,003,075	0
Agricultural Extension	0	0	0	0
Community Development	2,790,500	2,688,750	11,569,168	101,750
GRCA	0	0	0	0
Planning	943,200	942,429	993,044	771
RACC	0	0	0	0
Total Community/Economic Development	$ 4,735,400	$ 4,632,879	$ 13,565,287	$ 102,521
Cultural/Recreation				
County Library Systems	1,882,591	1,882,891	1,802,524	(300)
Parks System	436,648	472,526	567,053	(35,878)
Total Cultural/Recreation	$ 2,319,239	$ 2,355,417	$ 2,369,577	$ (36,178)
Miscellaneous				
County Farm	36,353	35,216	35,216	1,137
BH Contribution to GF	15,199,225	14,324,445	14,644,679	874,780
Berks Heim Net Asset Transfer	1,500,000	1,500,000	1,500,000	0
Insurance & Unallocated Benefits	2,205,111	2,557,037	1,764,313	(351,926)
Liquid Fuels	4,561,712	4,396,000	4,472,707	165,712
Security	1,270,001	1,568,353	1,597,325	(298,352)
Public Health Response - COVID	0	0	0	0
Special Legislation	5,514,329	5,339,838	5,400,641	174,491
Total Miscellaneous	$ 30,286,731	$ 29,720,889	$ 29,414,881	$ 565,842

	2027 Budget Proposed	2026 Budget Adopted	2025 Actual	2027 vs 2026 Budget
Berks Heim				
Berks Heim	67,543,792	64,361,168	63,958,096	3,182,624
Total Berks Heim	$ 67,543,792	$ 64,361,168	$ 63,958,096	$ 3,182,624
Emergency 911 Systems				
Emergency 911 Systems	14,251,037	14,084,719	13,919,492	166,318
Total Emergency 911 Systems	$ 14,251,037	$ 14,084,719	$ 13,919,492	$ 166,318
Capital Projects Fund				
Capital Projects Fund	0	25,000,000	0	(25,000,000)
Total Capital Projects Fund	$ 0	$ 25,000,000	$ 0	$ (25,000,000)
Total Revenues By Department By Function	$ 673,054,561	$ 677,189,733	$ 647,154,154	$ (4,135,172)

2027 Proposed Budget
Expenditures by Type



	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	$ 137,753,503	$ 113,643,826	$ 16,605,323	$ 35,326,084	$ 303,328,736
Special Revenue Funds					
Aging	4,530,760	4,380,008	0	542,718	9,453,486
Children & Youth Serv	14,988,601	40,805,586	24,207	2,404,225	58,222,619
Berks County Youth Shelter	4,059,478	1,226,276	0	951,053	6,236,807
Community Development	0	2,790,500	0	0	2,790,500
Council on Chemical Abuse	0	9,983,213	0	18,245	10,001,458
Cares Act / American Recovery Plan	0	0	0	0	0
Domestic Relations	7,526,870	313,148	7,067	980,370	8,827,455
Emergency 911 Systems	9,092,189	8,877,862	500,000	731,831	19,201,882
Health Choices	662,713	160,781,534	0	126,373	161,570,620
Human Services	26,197	1,736,744	0	18,020	1,780,961
Job Training	654,447	5,324,331	0	93,609	6,072,387
Liquid Fuels	171,430	728,335	9,881,639	43,757	10,825,161
MH/DD	600,606	24,831,407	0	137,590	25,569,603
Special Legislation	0	3,982,218	53,696	1,096,782	5,132,696
Total Special Revenue Funds	$ 42,313,291	$ 265,761,162	$ 10,466,609	$ 7,144,573	$ 325,685,635
Enterprise Funds					
Berks County Residential Center	0	0	0	0	0
Berks Heim	31,014,321	27,114,781	2,573,937	3,845,500	64,548,539
Total Enterprise Funds	$ 31,014,321	$ 27,114,781	$ 2,573,937	$ 3,845,500	$ 64,548,539
Capital Projects Fund					
Capital Projects Fund	0	0	19,141,414	1,000,000	20,141,414
Total Capital Projects Fund	$ 0	$ 0	$ 19,141,414	$ 1,000,000	$ 20,141,414
Total 2027 Expenditures	$ 211,081,115	$ 406,519,769	$ 48,787,283	$ 47,316,157	$ 713,704,324

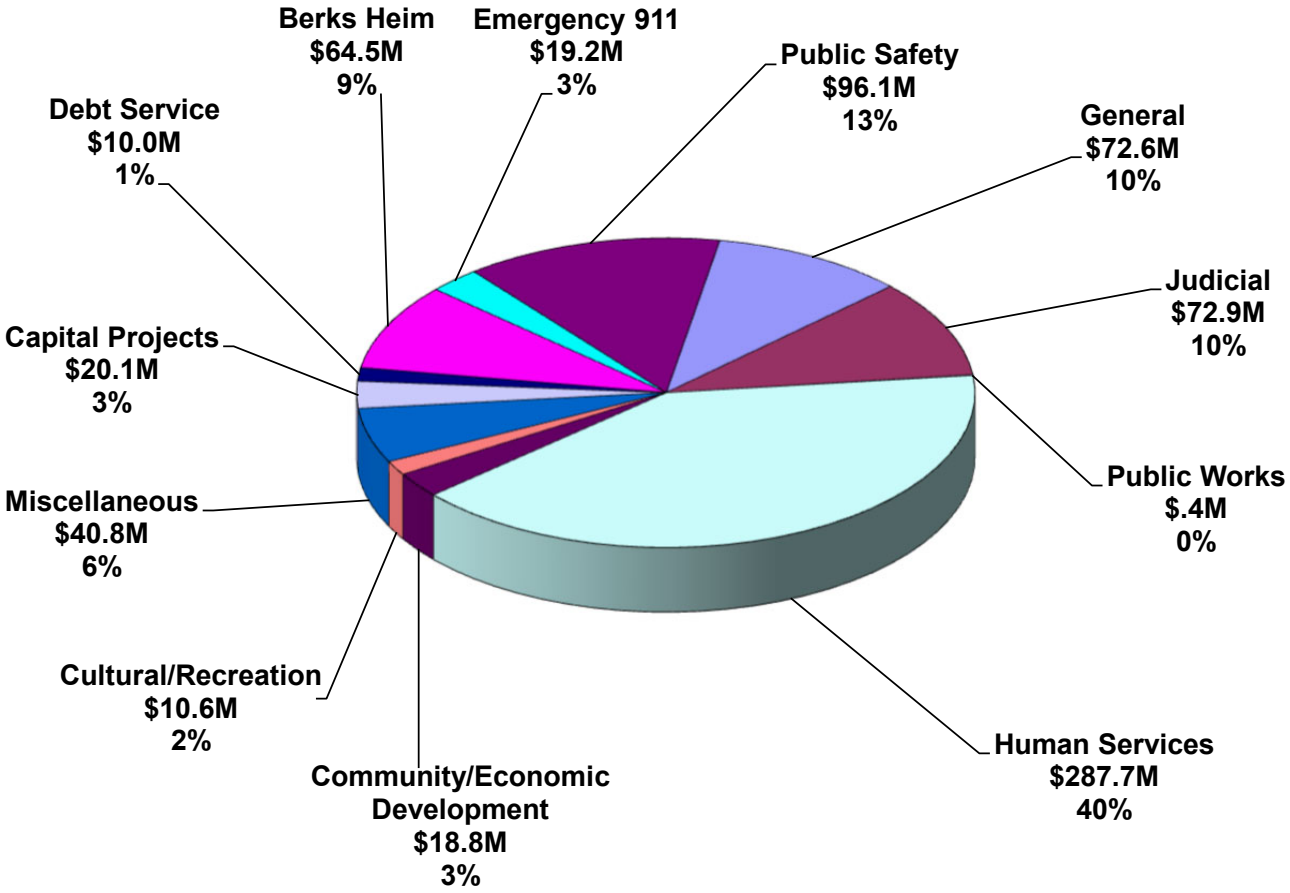
Notes:

Personnel represents wages, fringe, FICA, and workers compensation, net of employee contributions to healthcare.

Interfund Transfers represent indirect cost allocations and operating transfers.

General Fund Capital includes $1,166,948 of capital expense from Capital Outlay for leases per GASB 87 accounting standards.

2027 Proposed Budget
Expenditures by Function



	2027 Budget Proposed	2026 Budget Adopted	2025 Actual	2027 vs 2026 Budget
General Government				
Archives	$ 520,683	$ 482,878	$ 532,444	$ 37,805
Budget	1,556,911	1,604,519	1,609,737	(47,608)
Commissioners	3,166,588	3,286,122	3,227,613	(119,534)
Controller	2,867,282	2,847,293	2,640,890	19,989
Election Services	5,398,250	4,946,646	5,470,543	451,604
Facilities	24,940,880	23,462,086	17,967,760	1,478,794
Fleet Management	126,304	133,085	135,629	(6,781)
Human Resources	6,813,524	6,342,915	7,250,940	470,609
Information Systems	12,192,935	10,869,352	6,992,139	1,323,583
Mailroom/Printing	743,630	684,162	658,418	59,468
Purchasing	1,464,100	1,501,860	1,285,327	(37,760)
Real Estate	4,289,081	4,330,759	4,514,125	(41,678)
Recorder of Deeds	1,398,497	1,387,646	1,274,567	10,851
Solicitor	3,283,533	3,171,493	2,599,569	112,040
Tax Claim	1,136,197	1,126,552	1,047,964	9,645
Tax Collectors	483,139	551,229	445,475	(68,090)
Telecommunications	75,367	74,498	31,695	869
Treasurer	1,203,879	1,196,706	1,123,082	7,173
Veterans Affairs	982,856	953,299	931,680	29,557
Total General Government	$ 72,643,636	$ 68,953,100	$ 59,739,597	$ 3,690,536
Judicial				
Clerk of Courts	3,462,944	3,450,046	3,289,036	12,898
(4) Connecions Work	1,233,957	1,235,790	1,203,862	(1,833)
Coroner	2,611,805	2,370,890	2,444,309	240,915
Court Reporters	2,994,581	3,095,580	2,931,157	(100,999)
Courts	12,533,447	12,412,588	12,183,882	120,859
District Attorney	16,644,885	16,588,790	16,329,370	56,095
District Justices	10,687,098	9,432,631	10,106,863	1,254,467
Law Library	437,581	419,775	549,296	17,806
Prothonotary	2,252,542	2,534,520	2,532,242	(281,978)
Public Defender	5,315,557	5,168,086	4,755,299	147,471
Register of Wills	1,390,453	1,400,314	1,334,555	(9,861)
Sheriff	13,301,786	12,275,707	11,624,806	1,026,079
Total Judicial	$ 72,866,636	$ 70,384,717	$ 69,284,677	$ 2,481,919
Public Safety				
Adult Probation	11,948,716	11,763,191	11,796,329	185,525
Community Corrections	489,355	1,484,662	422,577	(995,307)
County Fire Training	596,902	726,268	929,958	(129,366)
Emergency Management	1,953,820	2,183,917	1,931,435	(230,097)
Jail System	58,605,082	55,569,422	53,021,365	3,035,660
Juvenile Probation	22,494,913	24,652,344	21,005,339	(2,157,431)
Total Public Safety	$ 96,088,788	$ 96,379,804	$ 89,107,003	$ (291,016)

	2027 Budget Proposed	2026 Budget Adopted	2025 Actual	2027 vs 2026 Budget
Human Services				
Aging	9,453,486	10,507,663	9,699,798	(1,054,177)
Children & Youth Serv	58,222,619	48,358,287	41,463,891	9,864,332
Berks Count Youth Shelter	6,236,807	5,962,639	5,406,353	274,168
Council on Chemical Abuse	10,001,458	7,661,387	11,913,240	2,340,071
Domestic Relations	8,827,455	8,680,564	8,251,475	146,891
Health Choices	161,570,620	169,318,276	162,019,947	(7,747,656)
Human Services	1,780,961	1,031,961	1,076,869	749,000
Job Training	6,072,387	6,620,017	6,719,689	(547,630)
MH/DD	25,569,603	22,641,887	21,477,560	2,927,716
Total Human Services	$ 287,735,396	$ 280,782,681	$ 268,028,822	$ 6,952,715
Public Works				
Solid Waste/Recycling	371,534	373,092	365,203	(1,558)
Total Public Works	$ 371,534	$ 373,092	$ 365,203	$ (1,558)
Community/Economic Development				
Ag & Land Preservation	2,097,208	1,991,875	1,737,218	105,333
Agricultural Extension	723,838	701,076	723,028	22,762
BARTA/SCTA	554,660	533,147	500,023	21,513
(6) Tri-County Rail Authority	100,000	100,000	75,000	0
Community Development	2,790,500	2,688,750	6,495,793	101,750
Community-Economic Development	5,169,074	8,473,086	8,016,198	(3,304,012)
(1) GRCA	500,000	500,000	500,000	0
Planning	2,343,226	2,422,460	2,294,799	(79,234)
(2) RACC	3,250,000	3,250,000	3,250,000	0
(3) Miscellaneous	1,230,946	1,230,946	1,230,946	0
Total Community/Economic Development	$ 18,759,452	$ 21,891,340	$ 24,823,005	$ (3,131,888)
Cultural/Recreation				
County Library Systems	5,877,436	5,800,589	5,903,609	76,847
Parks System	4,764,941	4,642,086	4,075,451	122,855
Total Cultural/Recreation	$ 10,642,377	$ 10,442,675	$ 9,979,060	$ 199,702
Miscellaneous				
Contingency General	5,513,734	2,937,417	0	2,576,317
IGT Contribution	15,198,845	14,324,066	14,644,192	874,779
(7) Prior Period Adjustments	0	0	-4,721,236	0
Insurance	2,661,163	2,735,785	2,226,843	(74,622)
Liquid Fuels	10,825,161	7,822,796	1,208,592	3,002,365
(5) Public Health Response - COVID	0	0	913	0
Security	1,367,633	1,273,551	1,275,048	94,082
Special Legislation	5,132,696	5,175,035	5,594,969	(42,339)
Total Miscellaneous	$ 40,699,232	$ 34,268,650	$ 20,229,321	$ 6,430,582
Debt Service				
Debt Service	10,005,438	9,504,431	9,110,610	501,007
Total Debt Service	$ 10,005,438	$ 9,504,431	$ 9,110,610	$ 501,007

	2027 Budget Proposed	2026 Budget Adopted	2025 Actual	2027 vs 2026 Budget
Berks Heim				
Berks Heim	64,548,539	66,618,375	62,066,168	(2,069,836)
Total Berks Heim	$ 64,548,539	$ 66,618,375	$ 62,066,168	$ (2,069,836)
Emergency 911 System				
Emergency 911 Systems	19,201,882	16,618,339	15,767,818	2,583,543
Total Emergency 911 System	$ 19,201,882	$ 16,618,339	$ 15,767,818	$ 2,583,543
Capital Projects Fund				
Capital Projects Fund	20,141,414	13,824,563	3,227,838	6,316,851
Total Capital Projects	$ 20,141,414	$ 13,824,563	$ 3,227,838	$ 6,316,851
Total Expenses By Department By Function	$ 713,704,324	$ 690,041,767	$ 631,729,122	$ 23,662,557

Footnotes:

(1) The County utilizes Greater Reading Chamber Alliance (GRCA) to provide community-economic development services.

(2) The County is a sponsor of RACC. The 2027 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 $1,230,946 of General Fund contributions to Drug and Alcohol Programs (COCA). COCA will receive $300K from the Berks County Redevelopment Authority via the Community Development Block Grant and $195K from Opioid Settlement Funds.

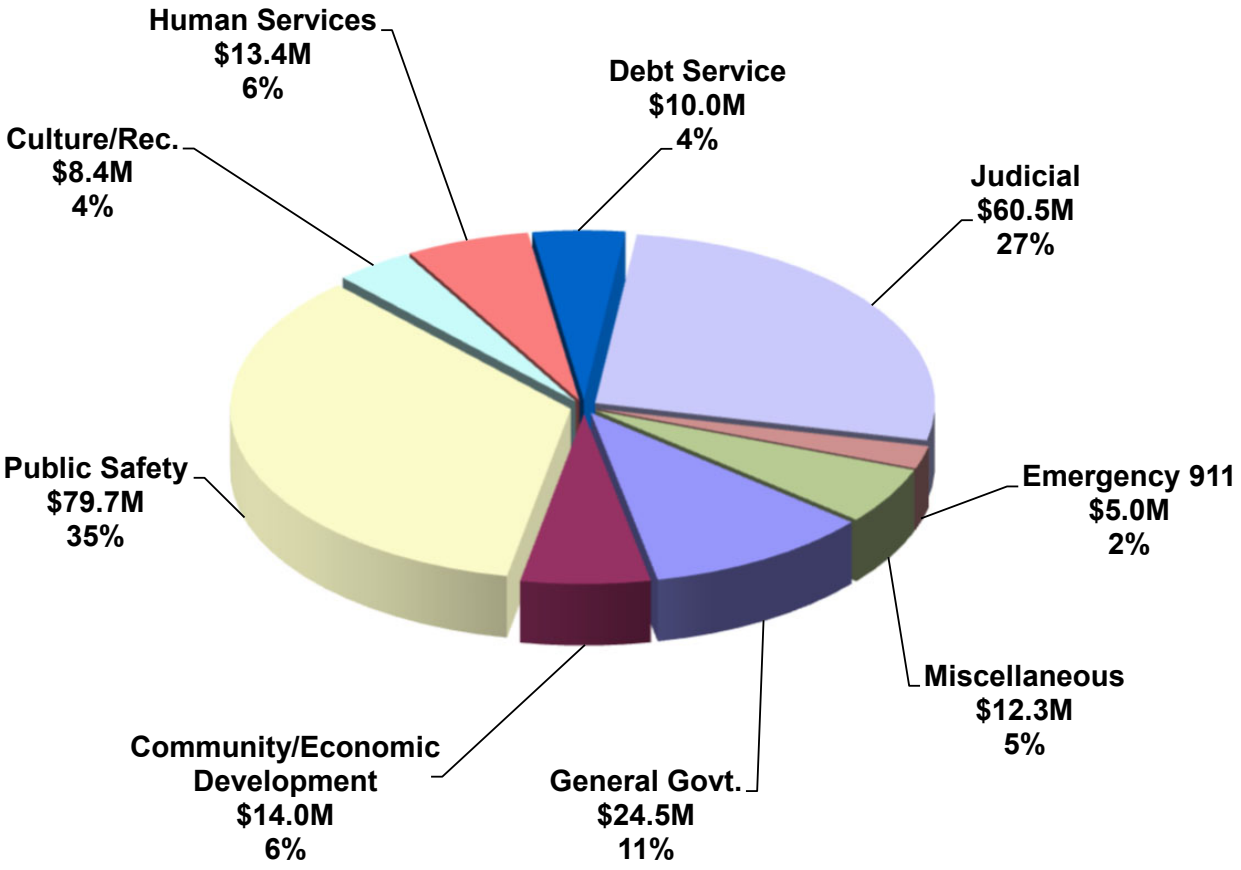
(4) This includes a funding commitment of $252,804 to support the Connections Work Pre-Apprentice (R3) Program with an additional commitment of $100,000 funded by the Berks County Redevelopment Authority.

(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.

(7) This includes adjustments made to revenues and expenditures to record updated information to prior reported values.

2027 Proposed Budget
Consumption of Taxes and Fund Balance
By Function



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
General Government	Amt.	Amt.		Amt.	Amt.	Amt.
[1] Archives	469,726	520,683		0	(50,957)	
Budget	1,530,770	1,556,911		0	(26,141)	
Commissioners	1,084,965	3,166,588		0	(2,081,623)	
Controller	2,513,667	2,867,282		0	(353,615)	
Election Services	1,600,148	5,398,250		0	(3,798,102)	
Facilities	18,027,646	24,940,880		0	(6,913,234)	
Fleet Management	0	126,304		0	(126,304)	
Human Resources	6,347,977	6,813,524		0	(465,547)	
Information Systems	8,110,752	12,192,935		0	(4,082,183)	
Mailroom	639,119	743,630		0	(104,511)	
[2] Non-Departmental	–	–		–	–	
Purchasing	1,360,832	1,464,100		0	(103,268)	
Real Estate	122,000	4,289,081		0	(4,167,081)	
[1] Recorder of Deeds	–	–		–	–	
Solicitor	2,564,926	3,283,533		0	(718,607)	
[1] Tax Claim	–	–		–	–	4,606,217
Tax Collectors	67,000	483,139		0	(416,139)	
Telecommunications	0	75,367		0	(75,367)	
[1] Treasurer	–	–		–	–	182,687,571
Veterans Affairs	0	982,856		0	(982,856)	
Total General Government Function	44,439,528	68,905,063		0	(24,465,535)	187,293,788
Judicial						
Clerk of Courts	1,204,111	3,462,944		0	(2,258,833)	
Connections Work	11,662	1,233,957		0	(1,222,295)	
Coroner	175,961	2,611,805		0	(2,435,844)	
Court Reporters	140	2,994,581		0	(2,994,441)	
Courts	1,638,873	12,533,447		0	(10,894,574)	
District Attorney	1,373,415	16,644,885		0	(15,271,470)	
District Justices	3,345,180	10,687,098		0	(7,341,918)	
Law Library	2,610	437,581		0	(434,971)	
Prothonotary	1,559,828	2,252,542		0	(692,714)	
Public Defender	27,900	5,315,557		0	(5,287,657)	
[1] Register of Wills	–	–		–	–	
Sheriff	1,608,636	13,301,786		0	(11,693,150)	
Total Judicial Function	10,948,316	71,476,183		0	(60,527,867)	
Public Safety						
Adult Probation	2,534,810	11,948,716		0	(9,413,906)	
Community Corrections	0	489,355		0	(489,355)	
County Fire Training	24,500	596,902		0	(572,402)	
Emergency Management	635,401	1,953,820		0	(1,318,419)	
Jail System	1,089,494	58,605,082		0	(57,515,588)	
Juvenile Probation	12,059,044	22,494,913		0	(10,435,869)	
Total Public Safety Function	16,343,249	96,088,788		0	(79,745,539)	
Human Services						
[1] Aging	–	–		–	–	
Children & Youth Serv	48,633,848	58,222,619		0	(9,588,771)	
[1] Berks County Youth Shelter	–	–		–	–	
Council on Chemical Abuse	9,983,213	10,001,458		0	(18,245)	
Domestic Relations	6,062,376	8,827,455		0	(2,765,079)	
[1] Health Choices	–	–		–	–	
[1] Human Services	–	–		0	–	
[1] Job Training	–	–		–	–	
MH/DD	24,527,776	25,569,603		0	(1,041,827)	
Total Human Services Function	89,207,213	102,621,135		0	(13,413,922)	

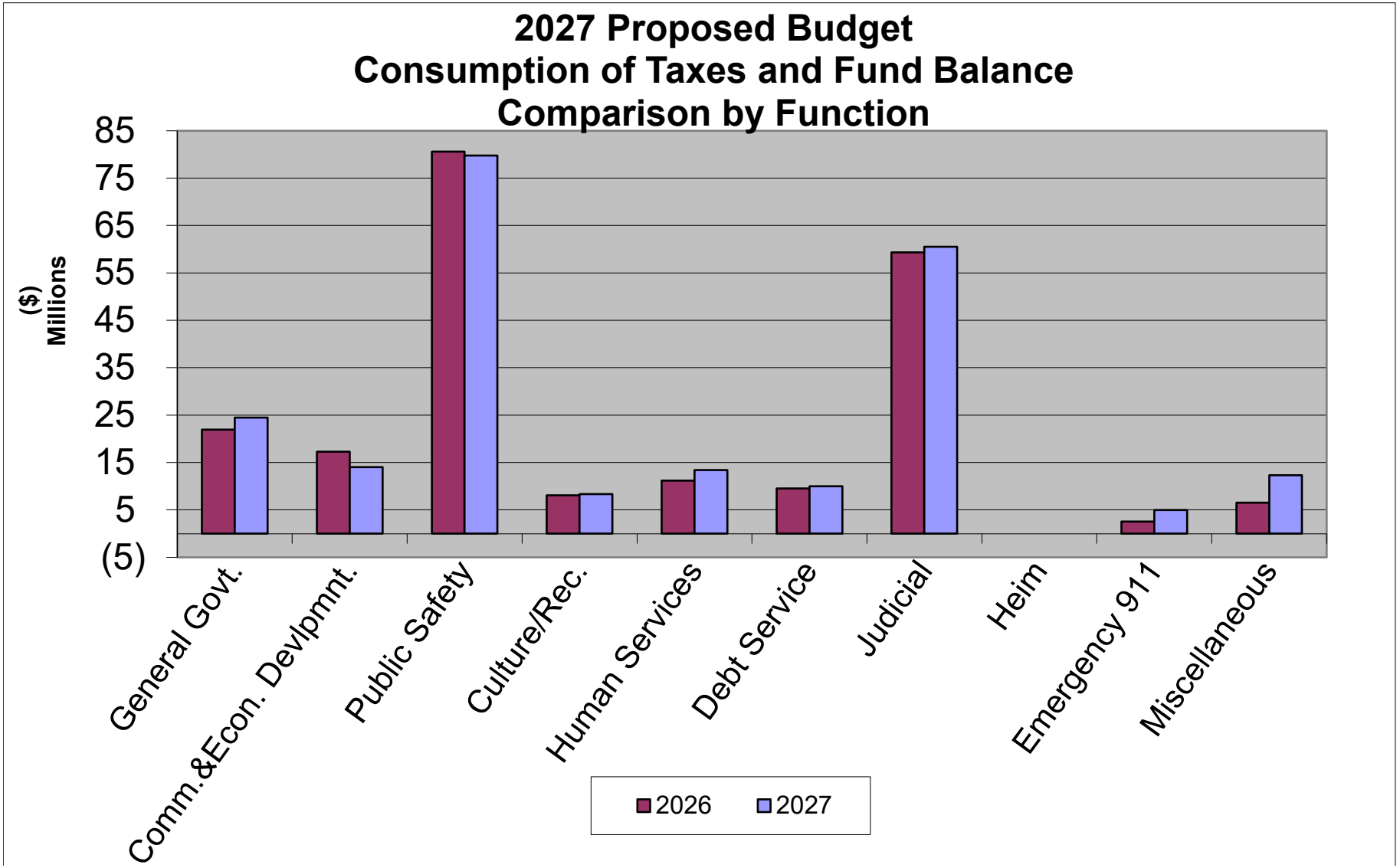
Function	Total Revenues	Total Expenditures	Total Adjustments	Special Revenue/Enterprise/ Capital Project Fund Balance Used	General Fund Reserve/Taxes/Net Dept. Earnings used per Dept.	Taxes Budgeted
Public Works						
[1] Solid Waste/Recycling	–	–		–	–	
Total Public Works Function	0	0		0	0	0
Community/Economic Development						
Ag & Land Preservation	1,001,700	2,097,208		0	(1,095,508)	
Agricultural Extension	0	723,838		0	(723,838)	
BARTA	0	554,660		0	(554,660)	
Tri-County Rail Support	0	100,000		0	(100,000)	
[1] Community Development	–	–		–	–	
Community-Economic Development	0	5,169,074		0	(5,169,074)	
GRCA	0	500,000		0	(500,000)	
Planning	943,200	2,343,226		0	(1,400,026)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,230,946		0	(1,230,946)	
Total Community/Economic Development Function	1,944,900	15,968,952		0	(14,024,052)	
Cultural/Recreation						
County Library Systems	1,882,591	5,877,436		0	(3,994,845)	
Parks System	436,648	4,764,941		0	(4,328,293)	
Total Cultural/Recreation Function	2,319,239	10,642,377		0	(8,323,138)	
Miscellaneous						
Contingency General	0	5,513,734		0	(5,513,734)	
Insurance & Unallocated Benefits	2,205,111	2,661,163			(456,052)	
Liquid Fuels	4,561,712	10,825,161		(6,263,449)	–	
[1] Security	1,270,001	1,367,633		0	(97,632)	
Special Legislation	–	–		–	–	
Total Miscellaneous Function	8,036,824	20,367,691		(6,263,449)	(6,067,418)	
Debt Service						
Debt Service	0	10,005,438		0	(10,005,438)	
Total Debt Service Function	0	10,005,438		0	(10,005,438)	0
Berks County Residential Center						
Berks County Residential Center	0	0	0	0	–	
Total Berks County Residential Center	0	0	0	0	0	0
Berks Heim						
[1] Berks Heim	–	–		–	–	
Total Berks Heim Function	0	0	0	0	0	0
Emergency 911 System						
Emergency 911 Systems	14,251,037	19,201,882		0	(4,950,845)	
Total Emergency 911 Function	14,251,037	19,201,882		0	(4,950,845)	0
Total Functions w/out Capital Projects	187,490,306	415,277,509	0	(6,263,449)	(221,523,754)	187,293,788

Total Tax and General Fund Balance Consumed	(221,523,754)
Total Special Revenue/Enterprise Fund Balance Consumed	(6,263,449)
Total Tax and Fund Balance Comsumed	(227,787,203)
Deficit from Remaining Other Adjustments	
Less: Net Dept. Contributions	20,624,452
Less: Net Capital Projects Fund	(20,141,414)
Total Tax Revenue Consumed	187,293,788
Budget Surplus/(Deficit)	(40,010,377)

Notes:

[1] *In 2027 these operations do not consume taxes or fund balance.*

[2] *In 2027 these operations do not consume taxes or fund balance due to being an internal service department. These costs are allocated to user departments.*


2027 Proposed Budget
Consumption of Taxes and Fund Balance
Comparison by Function
($) Millions
85
75
65
55
45
35
25
15
5
(5)
General Govt.
Comm.&Econ. Devlpmnt.
Public Safety
Culture/Rec.
Human Services
Debt Service
Judicial
Heim
Emergency 911
Miscellaneous
2026
2027