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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
GENERAL FUND (3)					
Unassigned	\$ 141,042,289	\$ 269,027,797	\$ 227,702,762	\$ (14,051,008)	\$ 168,316,316
Non-Spendable (4)	7,513,544	0	0		7,513,544
Committed (5)	44,407,959	81,000	42,293,166		2,195,793
Restricted (6)	3,127,863	617,460	994,903		2,750,420
Assigned (7)	4,015,377	172,000	172,000		4,015,377
Total General Fund	\$ 200,107,032	\$ 269,898,257	\$ 271,162,831	\$ (14,051,008)	\$ 184,791,450
SPECIAL REVENUE FUNDS					
Aging	442,537	9,814,210	9,434,610		822,137
Children & Youth Serv	71,674	36,286,286	42,395,140	6,108,854	71,674
Community Development	0	9,887,458	9,887,458		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	5,218,345	7,532,646	2,314,301	596
Emergency 911 Systems - Spendable	0	12,641,449	17,334,962	4,693,513	0
Health Choices	0	159,522,952	159,522,952		0
Human Services	12,229	828,925	828,925		12,229
Job Training	1,887,768	5,839,616	5,839,616		1,887,768
Liquid Fuels	18,163,364	4,142,197	5,222,569	21,268	17,104,260
MH/DD	0	18,655,296	19,564,966	909,670	0
Special Legislation	2,064,091	4,547,802	4,784,712		1,827,181
Total Special Revenue Funds	\$ 22,642,259	\$ 303,917,750	\$ 318,885,172	\$ 14,051,008	\$ 21,725,845
ENTERPRISE FUNDS					
Berks County Residential Center					
Unrestricted Net Assets	775,833	8,442,104	8,269,038	(393,968)	554,931
Net Investment in Capital Assets	5,668,216			0	5,668,216
Berks Heim					
Unrestricted Net Assets	15,702,003	62,761,814	59,971,969	(1,638,819)	16,853,029
Net Investment in Capital Assets	9,430,615			723,927	10,154,542
Total Enterprise Funds	\$ 31,576,667	\$ 71,203,918	\$ 68,241,007	\$ (1,308,860)	\$ 33,230,718
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	\$ 254,325,958	\$ 645,019,925	\$ 658,289,010	\$ (1,308,860)	\$ 239,748,013
Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 254,325,958	\$ 645,019,925	\$ 658,289,010	\$ (1,308,860)	\$ 239,748,013

Schedule of 2023 Projected Fund Balance

County of Berks, Pennsylvania
2023 Proposed 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		2,199,401
	Act 198 - Courts		244,222
	Workers Comp		140,162
	Act 13 Marcellus Shale		<u>166,635</u>
			2,750,420
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>\$ 16,475,134</u>
Budgeted General Fund support of Special Revenue Funds:			
	CYS		6,108,854
	COCA		3,402
	Domestic Relations		2,314,301
	Emergency 911 Systems		4,693,513
	Liquid Fuels		21,268
	MH/DD		909,670
			<u>14,051,008</u>
	Total	\$	<u><u>30,526,142</u></u>

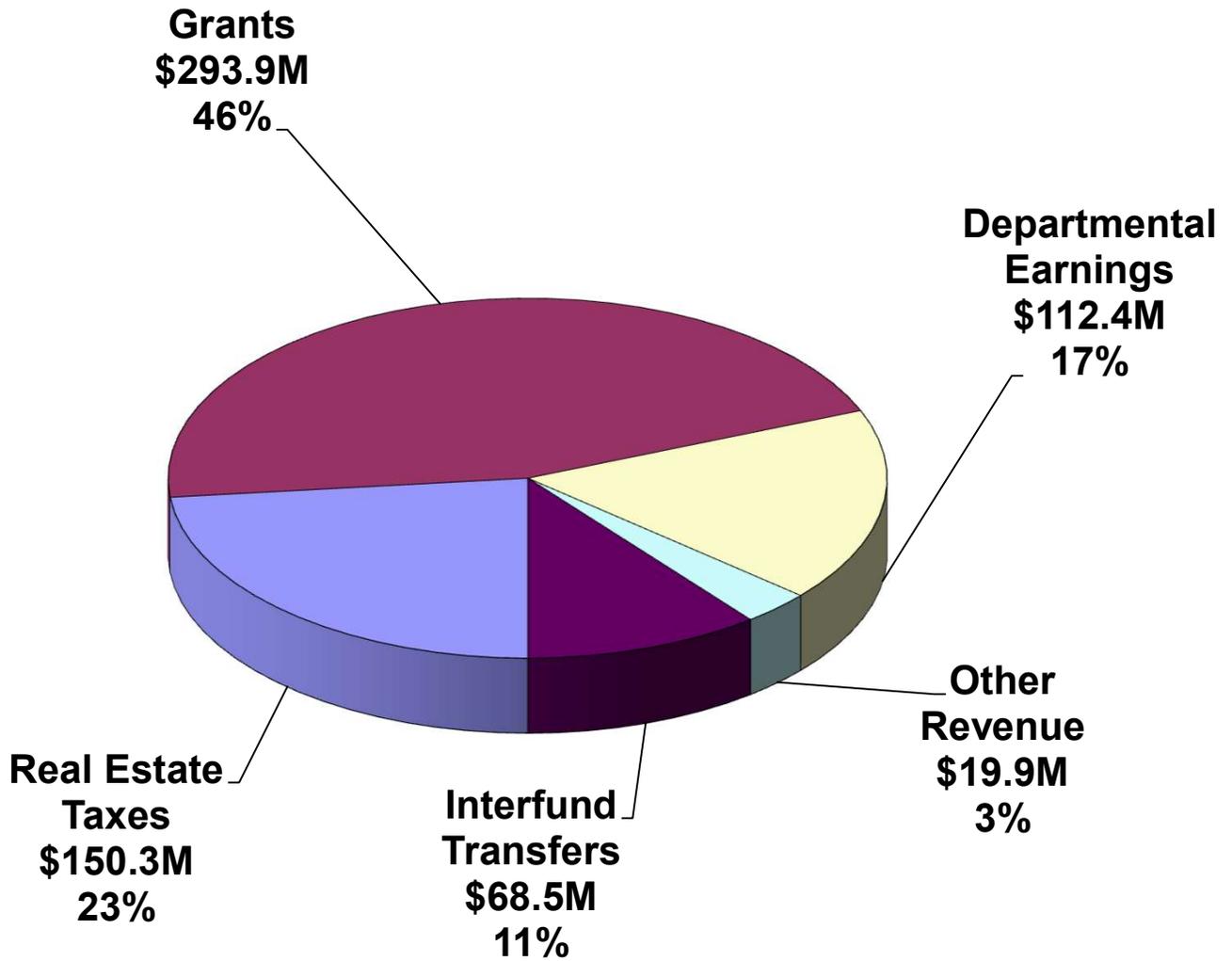
Footnotes:

- (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 Proposed Budget Revenue by Source



Schedule of 2023 Proposed Budget Revenue Sources
By Fund

County of Berks, Pennsylvania
2023 Proposed Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 150,338,905	11,964,254	22,526,705	17,971,683	67,096,710	\$ 269,898,257
Special Revenue Fund						
Aging	0	9,647,010	160,050	7,150	0	9,814,210
Children & Youth Serv	0	35,476,780	0	809,506	0	36,286,286
Community Development	0	9,199,958	687,500	0	0	9,887,458
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	5,098,428	119,917	0	0	5,218,345
Emergency 911 Systems	0	0	12,589,061	52,388	0	12,641,449
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	1,877,410	2,160,060	104,727	0	4,142,197
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
Total Special Revenue Funds	\$ 0	\$ 280,899,987	\$ 19,790,597	\$ 1,801,220	\$ 1,425,946	\$ 303,917,750
Enterprise Funds						
Berks County Residential Center	0	0	8,372,104	70,000	0	8,442,104
Berks Heim	0	1,022,107	61,698,479	41,228	0	62,761,814
Total Enterprise Funds	\$ 0	\$ 1,022,107	\$ 70,070,583	\$ 111,228	\$ 0	\$ 71,203,918
Capital Projects Fund						
Capital Projects Fund	0	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2023 Revenues	\$ 150,338,905	\$ 293,886,348	\$ 112,387,885	\$ 19,884,131	\$ 68,522,656	\$ 645,019,925

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).

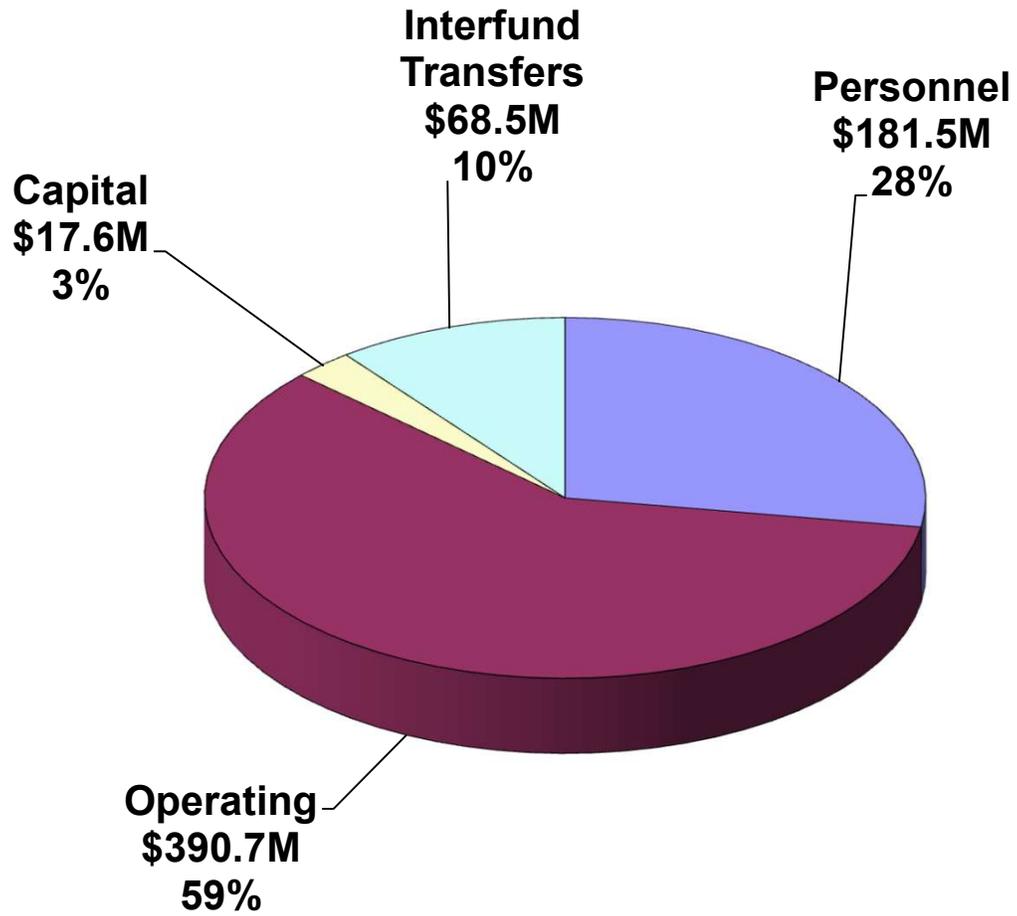
Interfund Transfers represent indirect cost allocations and operating transfers.

	2023 Budget Proposed	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
General Government				
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	4,814,864	4,307,744	6,330,645	507,120
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	2,088,961	2,164,506	1,973,122	(75,545)
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	148,304,665	146,712,733	143,699,698	1,591,932
Veterans Affairs	0	0	706	0
Total General Government	\$ 194,418,981	\$ 193,990,164	\$ 191,241,893	\$ 428,817
Judicial				
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	1,414,964	1,390,315	1,496,831	24,649
District Attorney	1,072,051	1,039,565	961,642	32,486
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)
Total Judicial	\$ 9,875,199	\$ 10,796,880	\$ 10,223,903	\$ (921,681)
Public Safety				
Adult Probation	3,176,423	3,389,276	3,516,010	(212,853)
Community Corrections	0	0	0	0
County Fire Training	28,000	39,000	21,186	(11,000)
Emergency Management	530,764	586,394	637,263	(55,630)
Jail System	30,186,367	1,718,760	19,937,373	28,467,607
Juvenile Probation	5,852,539	6,655,847	4,748,802	(803,308)
Total Public Safety	\$ 39,774,093	\$ 12,389,277	\$ 28,860,634	\$ 27,384,816

	2023 Budget Proposed	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
Human Services				
Aging	9,814,210	9,172,261	9,390,560	641,949
Children & Youth Serv	36,286,286	39,721,834	32,794,189	(3,435,548)
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	5,218,345	5,404,481	5,047,696	(186,136)
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
Total Human Services	\$ 272,698,844	\$ 245,933,309	\$ 260,406,055	\$ 26,765,535
Public Works				
Solid Waste/Recycling	4,347,000	4,754,627	4,995,274	(407,627)
Total Public Works	\$ 4,347,000	\$ 4,754,627	\$ 4,995,274	\$ (407,627)
Community/Economic Development				
Ag & Land Preservation	1,950	0	150,370	1,950
Agricultural Extension	0	0	0	0
Community Development	9,887,458	7,291,212	38,539,558	2,596,246
GRCA	0	0	0	0
Planning	860,886	892,672	839,533	(31,786)
RACC	0	0	0	0
Total Community/Economic Development	\$ 10,750,294	\$ 8,183,884	\$ 39,529,461	\$ 2,566,410
Cultural/Recreation				
County Library Systems	1,660,183	1,484,762	1,526,433	175,421
Parks System	510,891	519,647	331,646	(8,756)
Total Cultural/Recreation	\$ 2,171,074	\$ 2,004,409	\$ 1,858,079	\$ 166,665
Miscellaneous				
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	2,335,553	2,355,047	2,058,336	(19,494)
Liquid Fuels	4,142,197	3,696,095	3,743,952	446,102
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
Total Miscellaneous	\$ 27,139,073	\$ 20,514,153	\$ 21,026,178	\$ 6,624,920

	2023 Budget Proposed	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
Debt Service				
Debt Service	0	0	1,478,384	0
Total Debt Service	\$ 0	\$ 0	\$ 1,478,384	\$ 0
Berks County Residential Center				
Berks County Residential Center	8,442,104	8,772,370	7,456,553	(330,266)
Total Berks County Residential Center	\$ 8,442,104	\$ 8,772,370	\$ 7,456,553	\$ (330,266)
Berks Heim				
Berks Heim	62,761,814	51,688,553	47,775,595	11,073,261
Total Berks Heim	\$ 62,761,814	\$ 51,688,553	\$ 47,775,595	\$ 11,073,261
Emergency 911 Systems				
Emergency 911 Systems	12,641,449	11,846,273	12,803,579	795,176
Total Emergency 911 Systems	\$ 12,641,449	\$ 11,846,273	\$ 12,803,579	\$ 795,176
Capital Projects Fund				
Capital Projects Fund	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenues By Department By Function				
	\$ 645,019,925	\$ 570,873,899	\$ 627,655,588	\$ 74,146,026

2023 Proposed Budget Expenditures by Type



Schedule of 2023 Proposed Budget Expenditures by Type
By Fund

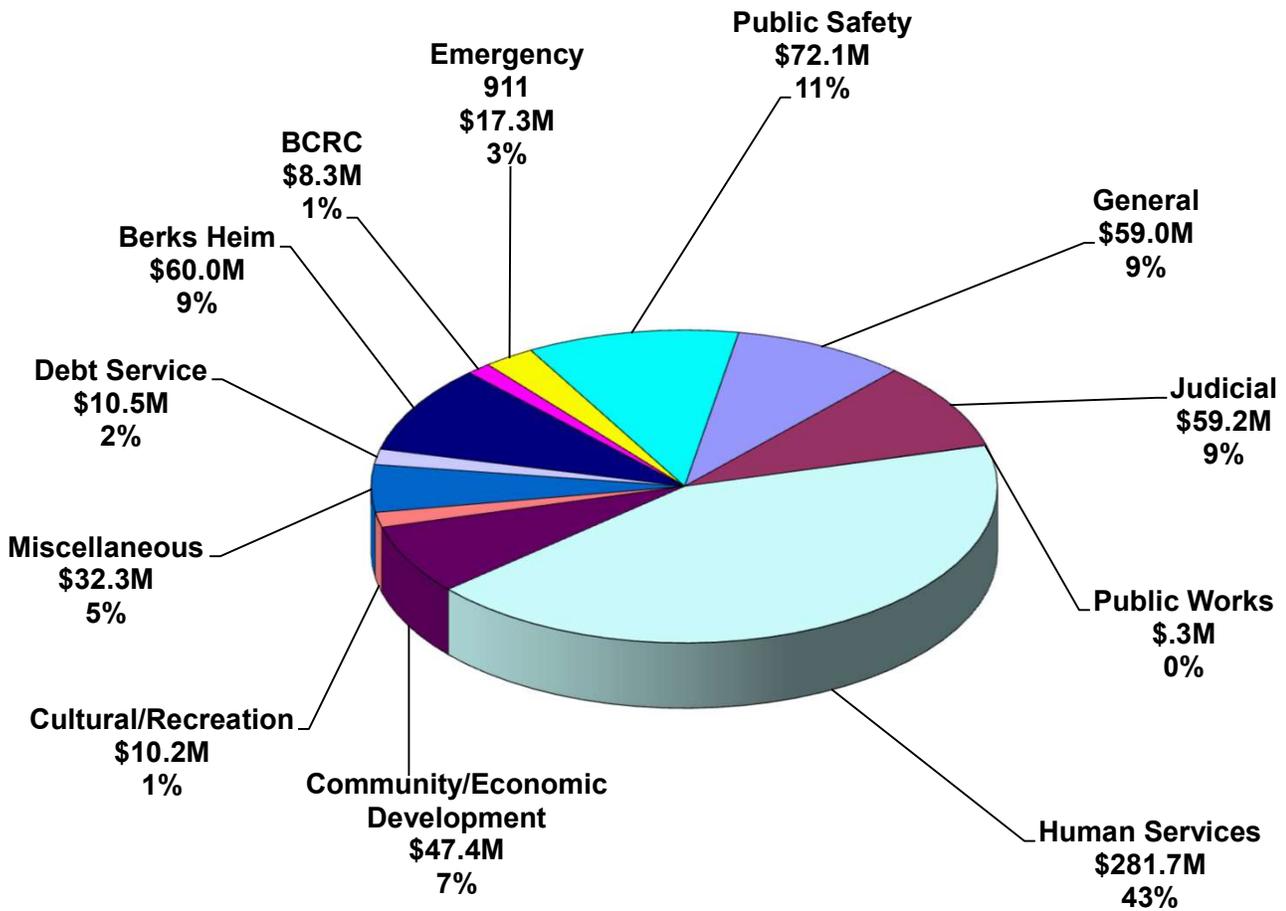
County of Berks, Pennsylvania
2023 Proposed Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 113,761,746	\$ 116,089,145	\$ 12,411,882	\$ 28,900,058	\$ 271,162,831
Special Revenue Funds					
Aging	2,976,859	5,832,698	0	625,053	9,434,610
Children & Youth Serv	12,603,547	27,702,087	10,620	2,078,886	42,395,140
Community Development	0	9,887,458	0	0	9,887,458
Council on Chemical Abuse	0	6,813,422	0	3,402	6,816,824
Cares Act / American Recovery Plan	76,883	0	0	29,642,909	29,719,792
Domestic Relations	6,361,010	296,324	0	875,312	7,532,646
Emergency 911 Systems	6,766,167	9,842,129	83,650	643,016	17,334,962
Health Choices	524,331	158,883,762	0	114,859	159,522,952
Human Services	28,561	786,934	0	13,430	828,925
Job Training	594,776	5,143,855	0	100,985	5,839,616
Liquid Fuels	162,846	594,589	4,364,119	101,015	5,222,569
MH/DD	395,087	19,042,470	0	127,409	19,564,966
Special Legislation	0	2,851,575	0	1,933,137	4,784,712
Total Special Revenue Funds	\$ 30,490,067	\$ 247,677,303	\$ 4,458,389	\$ 36,259,413	\$ 318,885,172
Enterprise Funds					
Berks County Residential Center	5,721,673	829,719	0	1,717,646	8,269,038
Berks Heim	31,555,609	26,046,894	723,927	1,645,539	59,971,969
Total Enterprise Funds	\$ 37,277,282	\$ 26,876,613	\$ 723,927	\$ 3,363,185	\$ 68,241,007
Capital Projects Fund					
Capital Projects Fund	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2023 Expenditures	\$ <u>181,529,095</u>	\$ <u>390,643,061</u>	\$ <u>17,594,198</u>	\$ <u>68,522,656</u>	\$ <u>658,289,010</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 Proposed Budget Expenditures by Function



	2023 Budget Proposed	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
General Government				
Archives	\$ 619,390	\$ 298,717	\$ 305,673	\$ 320,673
Budget	1,254,256	1,051,756	1,407,060	202,500
Commissioners	2,841,060	2,900,195	2,532,396	(59,135)
Controller	2,280,347	2,263,372	2,196,742	16,975
Election Services	4,072,468	3,325,306	3,348,585	747,162
Facilities	19,683,587	13,339,675	11,383,009	6,343,912
Fleet Management	102,808	117,842	2,369	(15,034)
Human Resources	6,818,524	4,798,082	5,650,199	2,020,442
Information Systems	9,391,356	9,961,305	5,256,143	(569,949)
Mailroom/Printing	507,778	554,007	508,361	(46,229)
Purchasing	1,053,854	1,029,517	921,701	24,337
Real Estate	3,631,255	3,785,656	3,294,709	(154,401)
Recorder of Deeds	1,170,419	1,250,364	1,133,371	(79,945)
Solicitor	2,423,263	2,326,332	1,916,719	96,931
Tax Claim	1,065,397	989,825	844,633	75,572
Tax Collectors	362,174	530,511	465,689	(168,337)
Telecommunications	78,866	228,478	166,666	(149,612)
Treasurer	950,705	1,043,246	986,844	(92,541)
Veterans Affairs	680,379	657,765	647,137	22,614
Total General Government	<u>\$ 58,987,886</u>	<u>\$ 50,451,951</u>	<u>\$ 43,073,859</u>	<u>\$ 8,535,935</u>
Judicial				
Clerk of Courts	2,935,057	2,979,635	2,929,739	(44,578)
(4) BCPS Pretrial Services	919,160	1,036,831	1,030,165	(117,671)
Coroner	1,933,031	1,775,684	1,911,892	157,347
Court Reporters	2,591,973	2,668,006	2,646,016	(76,033)
Courts	10,404,520	10,953,818	10,712,717	(549,298)
District Attorney	13,261,080	12,859,213	13,176,728	401,867
District Justices	8,049,614	8,382,434	7,960,789	(332,820)
Law Library	649,994	785,951	785,008	(135,957)
Prothonotary	2,016,485	2,166,593	2,196,398	(150,108)
Public Defender	4,282,497	4,002,851	3,827,746	279,646
Register of Wills	1,215,420	1,185,557	1,103,353	29,863
Sheriff	10,919,253	11,069,113	11,131,924	(149,860)
Total Judicial	<u>\$ 59,178,084</u>	<u>\$ 59,865,686</u>	<u>\$ 59,412,475</u>	<u>\$ (687,602)</u>
Public Safety				
Adult Probation	10,826,461	10,331,226	9,831,189	495,235
Community Corrections	300,568	177,548	188,668	123,020
County Fire Training	560,595	339,230	307,628	221,365
Emergency Management	1,684,012	1,742,281	1,991,108	(58,269)
Jail System	45,786,748	46,722,757	46,063,486	(936,009)
Juvenile Probation	12,933,801	14,950,263	12,252,065	(2,016,462)
Total Public Safety	<u>\$ 72,092,185</u>	<u>\$ 74,263,305</u>	<u>\$ 70,634,144</u>	<u>\$ (2,171,120)</u>

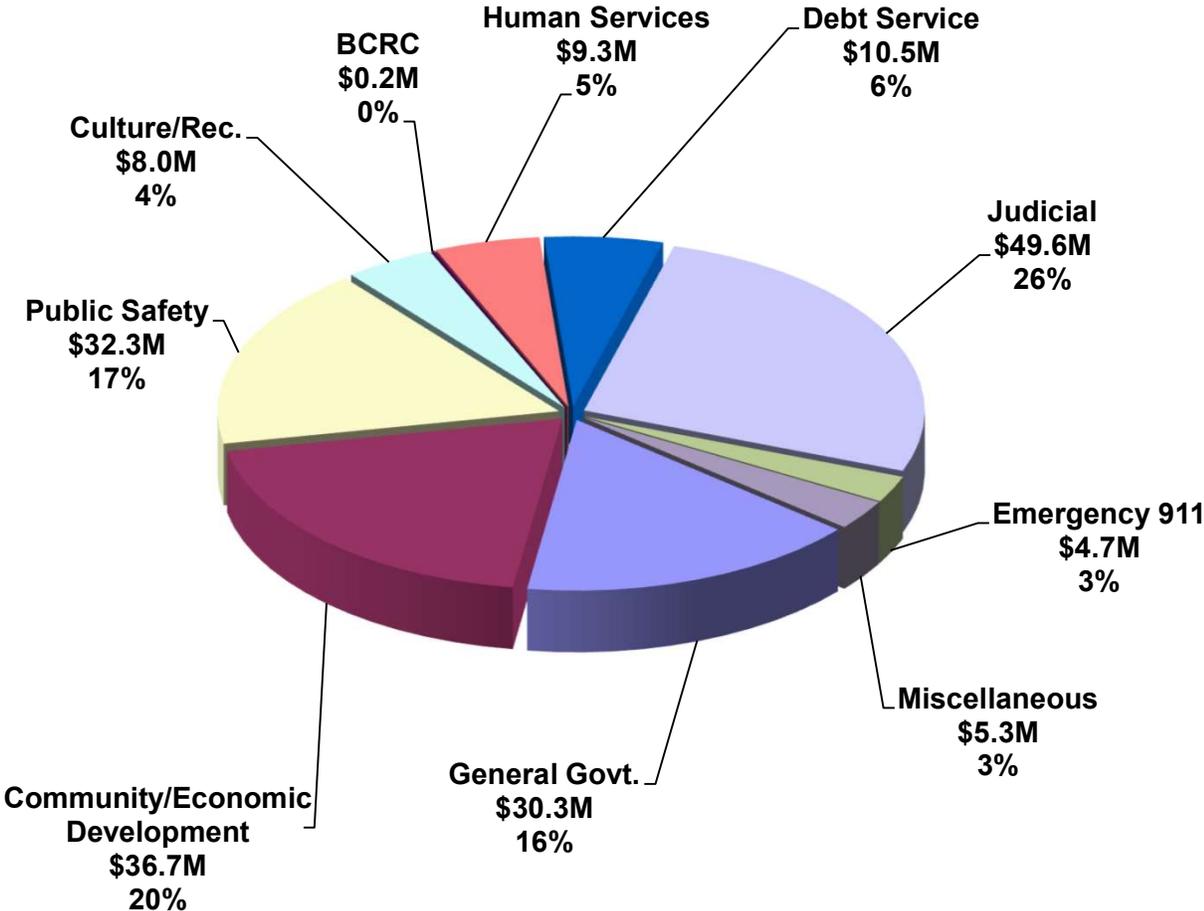
	2023 Budget Proposed	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
Human Services				
Aging	9,434,610	9,172,261	9,236,781	262,349
Children & Youth Serv	42,395,140	46,314,362	38,049,480	(3,919,222)
Council on Chemical Abuse	6,816,824	6,486,540	6,109,141	330,284
(5) Cares Act/ American Recovery Plan	29,719,792	329,476	22,672,906	29,390,316
Domestic Relations	7,532,646	7,692,215	7,176,250	(159,569)
Health Choices	159,522,952	159,521,951	161,019,236	1,001
Human Services	828,925	818,500	891,289	10,425
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	\$ 281,655,471	\$ 255,736,296	\$ 268,420,450	\$ 25,919,175
Public Works				
Solid Waste/Recycling	358,829	363,882	374,122	(5,053)
Total Public Works	\$ 358,829	\$ 363,882	\$ 374,122	\$ (5,053)
Community/Economic Development				
Ag & Land Preservation	1,603,117	1,551,942	1,308,974	51,175
Agricultural Extension	709,448	654,286	657,540	55,162
BARTA	474,828	441,188	640,772	33,640
(6) Tri-County Rail Authority	0	250,000	0	(250,000)
Community Development	9,887,458	7,291,212	38,504,073	2,596,246
Community-Economic Development	27,481,202	0	6,000,000	27,481,202
(1) GRCA	500,000	500,000	587,839	0
Planning	2,101,411	2,109,929	2,032,985	(8,518)
(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	\$ 47,433,410	\$ 17,474,503	\$ 53,929,765	\$ 29,958,907
Cultural/Recreation				
County Library Systems	5,374,173	5,099,111	4,972,048	275,062
Parks System	4,820,972	4,070,332	3,716,645	750,640
Total Cultural/Recreation	\$ 10,195,145	\$ 9,169,443	\$ 8,688,693	\$ 1,025,702
Miscellaneous				
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	2,237,256	2,287,008	1,766,043	(49,752)
Liquid Fuels	5,222,569	3,254,830	1,460,082	1,967,739
Public Health Response - COVID	20,000	0	1,418,924	20,000
Security	1,297,674	1,180,870	1,035,324	116,804
Special Legislation	4,784,712	4,090,047	5,210,176	694,665
Total Miscellaneous	\$ 32,299,486	\$ 23,978,853	\$ 20,151,434	\$ 8,320,633
Debt Service				
Debt Service	10,512,545	11,658,811	12,467,876	(1,146,266)
Total Debt Service	\$ 10,512,545	\$ 11,658,811	\$ 12,467,876	\$ (1,146,266)

	2023 Budget Proposed	2022 Budget Adopted	2021 Actual	2023 vs 2022 Budget
Berks County Residential Center				
Berks County Residential Center	8,269,038	8,572,899	7,516,537	(303,861)
Total Berks County Residential Center	<u>\$ 8,269,038</u>	<u>\$ 8,572,899</u>	<u>\$ 7,516,537</u>	<u>\$ (303,861)</u>
Berks Heim				
Berks Heim	59,971,969	49,637,881	44,212,317	10,334,088
Total Berks Heim	<u>\$ 59,971,969</u>	<u>\$ 49,637,881</u>	<u>\$ 44,212,317</u>	<u>\$ 10,334,088</u>
Emergency 911 System				
Emergency 911 Systems	17,334,962	15,379,335	14,726,391	1,955,627
Total Emergency 911 System	<u>\$ 17,334,962</u>	<u>\$ 15,379,335</u>	<u>\$ 14,726,391</u>	<u>\$ 1,955,627</u>
Capital Projects Fund				
Capital Projects Fund	0	0	0	0
Total Capital Projects	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Expenses By Department By Function	<u>\$ 658,289,010</u>	<u>\$ 576,552,845</u>	<u>\$ 603,608,063</u>	<u>\$ 81,736,165</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 Proposed Budget Consumption of Taxes and Fund Balance By Function



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

County of Berks, Pennsylvania
2023 Proposed 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
<u>General Government</u>	<u>Amt.</u>	<u>Amt.</u>		<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>
Archives	322,763	619,390		0	(296,627)	
Budget	934,678	1,254,256		0	(319,578)	
Commissioners	510,289	2,841,060		0	(2,330,771)	
Controller	2,084,894	2,280,347		0	(195,453)	
Election Services	795,803	4,072,468		0	(3,276,665)	
Facilities	4,814,864	19,683,587		0	(14,868,723)	
Fleet Management	0	102,808		0	(102,808)	
Human Resources	5,162,598	6,818,524		0	(1,655,926)	
Information Systems	7,242,301	9,391,356		0	(2,149,055)	
Mailroom	485,963	507,778		0	(21,815)	
² Non-Departmental	-	-		-	-	
Purchasing	938,968	1,053,854		0	(114,886)	
Real Estate	85,397	3,631,255		0	(3,545,858)	
¹ Recorder of Deeds	-	-		-	-	
Solicitor	2,088,961	2,423,263		0	(334,302)	
¹ Tax Claim	-	-		-	-	4,192,320
Tax Collectors	39,000	362,174		0	(323,174)	
Telecommunications	0	78,866		0	(78,866)	
¹ Treasurer	-	-		-	-	146,146,585
Veterans Affairs	0	680,379		0	(680,379)	
Total General Government Function	25,506,479	55,801,365		0	(30,294,886)	150,338,905
<u>Judicial</u>						
Clerk of Courts	1,124,572	2,935,057		0	(1,810,485)	
Community Bail Program (BCPS)	15,800	919,160		0	(903,360)	
Coroner	155,900	1,933,031		0	(1,777,131)	
Court Reporters	0	2,591,973		0	(2,591,973)	
Courts	1,414,964	10,404,520		0	(8,989,556)	
District Attorney	1,072,051	13,261,080		0	(12,189,029)	
District Justices	1,827,035	8,049,614		0	(6,222,579)	
Law Library	2,425	649,994		0	(647,569)	
Prothonotary	1,580,190	2,016,485		0	(436,295)	
Public Defender	16,000	4,282,497		0	(4,266,497)	
¹ Register of Wills	-	-		-	-	
Sheriff	1,202,812	10,919,253		0	(9,716,441)	
Total Judicial Function	8,411,749	57,962,664		0	(49,550,915)	
<u>Public Safety</u>						
Adult Probation	3,176,423	10,826,461		0	(7,650,038)	
Community Corrections	0	300,568		0	(300,568)	
County Fire Training	28,000	560,595		0	(532,595)	
Emergency Management	530,764	1,684,012		0	(1,153,248)	
Jail System	30,186,367	45,786,748		0	(15,600,381)	
Juvenile Probation	5,852,539	12,933,801		0	(7,081,262)	
Total Public Safety Function	39,774,093	72,092,185		0	(32,318,092)	
<u>Human Services</u>						
¹ Aging	-	-		-	-	
Children & Youth Serv	36,286,286	42,395,140		0	(6,108,854)	
Council on Chemical Abuse	6,813,422	6,816,824		0	(3,402)	
Domestic Relations	5,218,345	7,532,646		0	(2,314,301)	
¹ Health Choices	-	-		-	-	
¹ Human Services	-	-		-	-	
¹ Job Training	-	-		-	-	
MH/DD	18,655,296	19,564,966		0	(909,670)	
Total Human Services Function	66,973,349	76,309,576		0	(9,336,227)	

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

County of Berks, Pennsylvania
2023 Proposed 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
Public Works						
¹ Solid Waste/Recycling	-	-		-	-	
Total Public Works Function	0	0		0	0	0
Community/Economic Development						
Ag & Land Preservation	1,950	1,603,117		0	(1,601,167)	
Agricultural Extension	0	709,448		0	(709,448)	
BARTA	0	474,828		0	(474,828)	
Tri-County Rail Support	0	0		0	0	
¹ Community Development	-	-		-	-	
Community-Economic Development	0	27,481,202		0	(27,481,202)	
GRCA	0	500,000		0	(500,000)	
Planning	860,886	2,101,411		0	(1,240,525)	
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	37,545,952		0	(36,683,116)	
Cultural/Recreation						
County Library Systems	1,660,183	5,374,173		0	(3,713,990)	
Parks System	510,891	4,820,972		0	(4,310,081)	
Total Cultural/Recreation Function	2,171,074	10,195,145		0	(8,024,071)	
Miscellaneous						
Contingency General	0	3,800,000		0	(3,800,000)	
Liquid Fuels	4,142,197	5,222,569		(1,080,372)	0	
Public Health Response - COVID	0	20,000		0	(20,000)	
Security	1,140,457	1,297,674		0	(157,217)	
Special Legislation	4,547,802	4,784,712		(236,910)	-	
Total Miscellaneous Function	9,830,456	15,124,955		(1,317,282)	(3,977,217)	
Debt Service						
Debt Service	0	10,512,545		0	(10,512,545)	
Total Debt Service Function	0	10,512,545		0	(10,512,545)	0
Berks County Residential Center						
Berks County Residential Center	8,442,104	8,269,038	393,968	(220,902)	-	
Total Berks County Residential Center	8,442,104	8,269,038	393,968	(220,902)	0	0
Berks Heim						
¹ Berks Heim	-	-		-	-	
Total Berks Heim Function	0	0	0	0	0	0
Emergency 911 System						
Emergency 911 Systems	12,641,449	17,334,962		0	(4,693,513)	
Total Emergency 911 Function	12,641,449	17,334,962		0	(4,693,513)	0
Total Functions w/out Capital Projects	174,613,589	361,148,387	393,968	(1,538,184)	(185,390,582)	150,338,905
Total Tax and General Fund Balance Consumed	(185,390,582)					
Total Special Revenue/Enterprise Fund Balance Consumed	(1,538,184)					
Total Tax and Fund Balance Consumed	(186,928,766)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	22,011,916					
Total Tax Revenue Consumed	150,338,905					
Budget Surplus/(Deficit)	(14,577,945)					

Notes:

¹ In 2023 these operations do not consume taxes or fund balance.

² 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 Proposed Budget Consumption of Taxes and Fund Balance Comparison by Function

