

County of Berks

Adopted 2026 Budget

December 18th, 2025



*Prepared by the Office of Budget & Finance
Laura Jones, Interim CFO*

TABLE OF CONTENTS

Schedule of 2026 Projected Fund Balance	1 - 2
Chart of 2026 Adopted Budget Revenue by Source	3
Schedule of 2026 Adopted Budget Revenue Sources by Fund	4
Schedule of 2026 Adopted, 2025 Adopted and 2024 Actual Revenues by Function	5 - 7
Chart of 2026 Adopted Budget Expenditures by Type	8
Schedule of 2026 Adopted Budget Expenditures by Type by Fund	9
Chart of 2026 Adopted Budget Expenditures by Function	10
Schedule of 2026 Adopted, 2025 Adopted and 2024 Actual Expenditures by Function	11 - 13
Chart of 2026 Adopted Budget Consumption of Taxes and Fund Balance by Function	14
Schedule of 2026 Adopted Budget Consumption of Taxes and Fund Balance by Function	15 - 16
Chart of 2026 Adopted Budget Consumption of Taxes and Fund Balance by Function Bar Chart	17

	2026 Beginning Fund Balance (1)	2026 Budget Revenue (2)	2026 Budget Expenditures (2)	2026 Budget Adjustments (3)	Adopted 2026 Ending Fund Balance
GENERAL FUND (3)					
Unassigned	\$ 154,407,832	\$ 289,623,057	\$ 275,958,448	\$ (13,688,512)	\$ 154,383,929
Non-Spendable (4)	9,346,865	0	0		9,346,865
Committed (5)	30,308,523	1,144,103	19,453,297		11,999,329
Restricted (6)	3,854,590	684,309	859,483		3,679,416
Assigned (7)	10,897	180,000	180,000		10,897
Total General Fund	\$ 197,928,707	\$ 291,631,469	\$ 296,451,228	\$ (13,688,512)	\$ 179,420,436
SPECIAL REVENUE FUNDS					
Aging	6,116,819	10,507,663	10,507,663		6,116,819
Children & Youth Serv	24,923	40,915,955	48,358,287	7,442,332	24,923
Berks County Youth Shelter	0	5,962,639	5,962,639	0	0
Community Development	0	2,688,750	2,688,750		0
Council on Chemical Abuse	4,432,422	7,653,822	7,661,387	7,565	4,432,422
Domestic Relations	0	5,974,356	8,680,564	2,706,208	0
Emergency 911 Systems - Spendable	0	14,084,719	16,618,339	2,533,620	0
Health Choices	0	169,318,276	169,318,276		0
Human Services	12,229	1,031,961	1,031,961		12,229
Job Training	1,772,716	6,620,017	6,620,017		1,772,716
Liquid Fuels	23,706,744	4,396,000	7,822,796	0	20,279,948
MH/DD	0	21,643,100	22,641,887	998,787	0
Special Legislation	2,926,691	5,399,838	5,235,035		3,091,494
Total Special Revenue Funds	\$ 38,992,543	\$ 296,197,096	\$ 313,147,601	\$ 13,688,512	\$ 35,730,550
ENTERPRISE FUNDS					
Berks Heim					
Unrestricted Net Assets	14,950,234	64,361,168	66,618,375	(1,868,006)	10,825,021
Net Investment in Capital Assets	13,836,579			1,186,973	15,023,552
Total Enterprise Funds	\$ 28,786,813	\$ 64,361,168	\$ 66,618,375	\$ (681,033)	\$ 25,848,573
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	\$ 265,708,063	\$ 652,189,733	\$ 676,217,204	\$ (681,033)	\$ 240,999,559
Capital Projects Fund	\$ (11,364,555)	\$ 25,000,000	13,824,563	\$ 0	\$ (189,118)
TOTAL ALL FUNDS	\$ 254,343,508	\$ 677,189,733	\$ 690,041,767	\$ (681,033)	\$ 240,810,441

Schedule of 2026 Projected Fund Balance

County of Berks, Pennsylvania
2026 Adopted Annual Budget

Non-Spendable General Fund Balance: (4)		Conversion Pay	\$	21,082	
		Inventories & Pre-Paids		<u>9,325,783</u>	9,346,865
Committed General Fund Balance: (5)		Farmland Preservation		3,476,699	
		COVID Community Support		4,000,000	
		Infrastructure Bank		4,000,000	(18.5)
		Services Ctr Parking Garage		<u>522,630</u>	11,999,329
Restricted General Fund Balance: (6)		Hazmat response		2,899,564	
		Act 198 - Courts		140,313	
		Workers Comp		239,566	
		Act 13 Marcellus Shale		<u>399,973</u>	3,679,416
Assigned General Fund Balance: (7)		Divorce Masters		<u>10,897</u>	10,897
Total Non-Spendable, Committed, Restricted and Assigned Fund Balance at 12/31/25				\$	<u>25,036,507</u>
Budgeted General Fund support of Special Revenue Funds:		CYS		7,442,332	
		COCA		7,565	
		Domestic Relations		2,706,208	
		Emergency 911 Systems		2,533,620	
		Liquid Fuels		0	
		MH/DD		998,787	
				<u>13,688,512</u>	
		Total	\$	<u>38,725,019</u>	

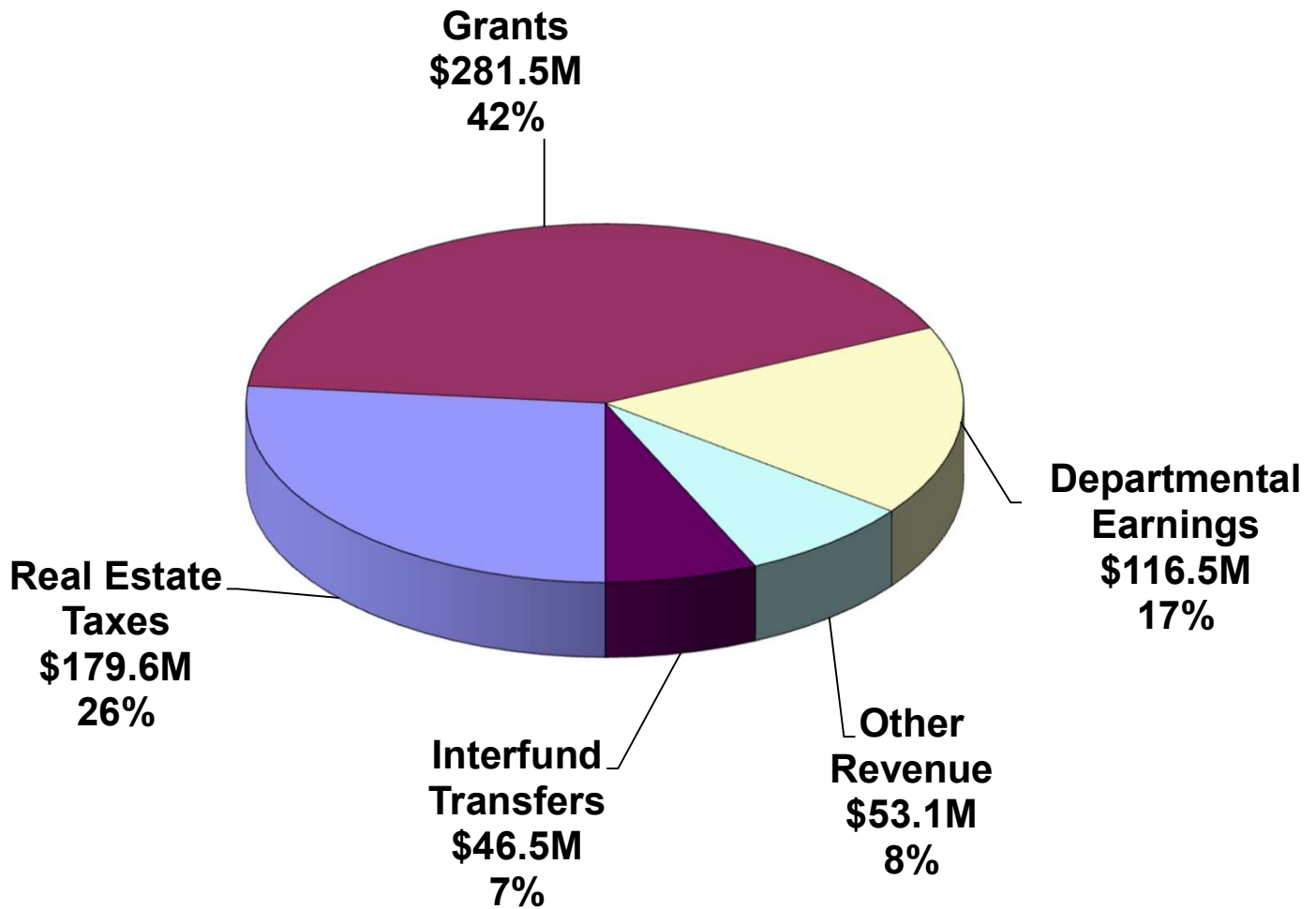
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/25 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.

Notes:

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

2026 Adopted Budget Revenue by Source



Schedule of 2026 Adopted Budget Revenue Sources by Fund
By Fund

County of Berks, Pennsylvania
2026 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 179,589,112	19,239,947	23,765,458	23,744,768	45,292,184	\$ 291,631,469
Special Revenue Fund						
Aging	0	10,111,263	176,300	220,100	0	10,507,663
Children & Youth Serv	0	40,461,848	0	454,107	0	40,915,955
Berks County Youth Shelter	0	0	5,962,639	0	0	5,962,639
Community Development	0	2,180,000	508,750	0	0	2,688,750
Council on Chemical Abuse	0	4,688,453	0	1,734,423	1,230,946	7,653,822
Cares Act/ American Recovery Plan	0	0	0	0	0	0
Domestic Relations	0	5,906,828	67,528	0	0	5,974,356
Emergency 911 Systems	0	121,536	13,875,964	87,219	0	14,084,719
Health Choices	0	168,416,774	1,502	900,000	0	169,318,276
Human Services	0	1,027,461	0	4,500	0	1,031,961
Job Training	0	6,276,419	343,598	0	0	6,620,017
Liquid Fuels	0	1,613,630	2,120,425	661,945	0	4,396,000
MH/DD	0	21,478,100	0	165,000	0	21,643,100
Special Legislation	0	0	5,340,186	59,652	0	5,399,838
Total Special Revenue Funds	\$ 0	\$ 262,282,312	\$ 28,396,892	\$ 4,286,946	\$ 1,230,946	\$ 296,197,096
Enterprise Funds						
Berks County Residential Center	0	0	0	0	0	0
Berks Heim	0	5,000	64,291,618	64,550	0	64,361,168
Total Enterprise Funds	\$ 0	\$ 5,000	\$ 64,291,618	\$ 64,550	\$ 0	\$ 64,361,168
Capital Projects Fund						
Capital Projects Fund	0	0	0	25,000,000	0	25,000,000
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 25,000,000	\$ 0	\$ 25,000,000
Total 2026 Revenues	\$ <u>179,589,112</u>	\$ <u>281,527,259</u>	\$ <u>116,453,968</u>	\$ <u>53,096,264</u>	\$ <u>46,523,130</u>	\$ <u>677,189,733</u>

Notes:

Grants represent federal and state funding sources.

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

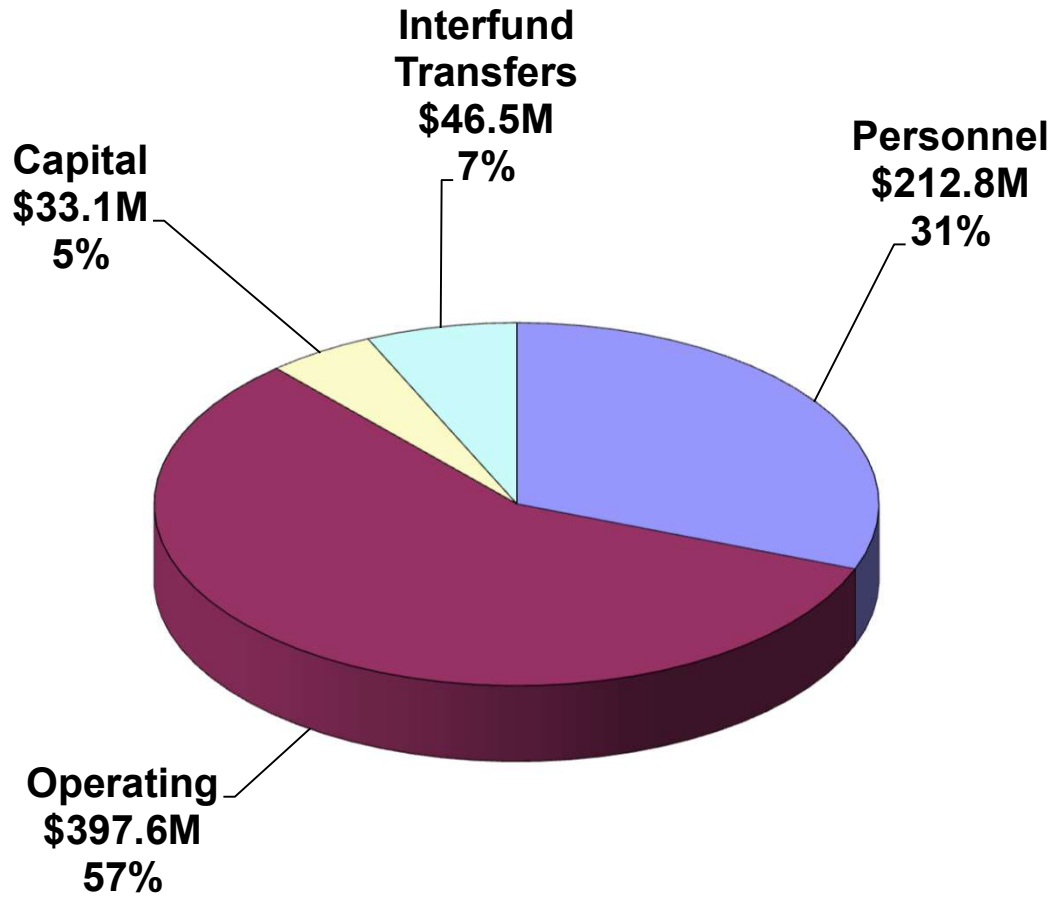
Other Revenue includes items such as bond proceeds, interest income, UPI fees, IGT contribution, rental income and mandated client contributions (i.e. social security).

	2026 Budget Adopted	2025 Budget Adopted	2024 Actual	2026 vs 2025 Budget
General Government				
Archives	\$ 566,471	\$ 516,662	\$ 434,233	\$ 49,809
Budget	1,488,362	1,319,091	909,075	169,271
Commissioners	1,126,077	1,274,061	672,157	(147,984)
Controller	2,424,590	2,390,578	2,055,729	34,012
Election Services	1,301,415	1,303,971	1,531,382	(2,556)
Facilities	18,322,229	16,270,966	16,828,110	2,051,263
Human Resources	5,673,677	5,675,409	5,216,028	(1,732)
Information Systems	7,814,073	8,129,740	8,050,873	(315,667)
Mailroom/Printing	666,532	542,799	518,091	123,733
Purchasing	1,150,908	1,145,851	1,236,000	5,057
Real Estate	110,000	47,700	41,026	62,300
Recorder of Deeds	3,026,192	2,813,667	2,791,958	212,525
Solicitor	2,684,429	2,594,597	2,267,008	89,832
Tax Claim	6,620,217	6,790,217	5,077,400	(170,000)
Tax Collectors	65,000	65,000	53,083	0
Telecommunications	0	0	0	0
Treasurer	182,931,172	183,687,685	176,745,018	(756,513)
Veterans Affairs	0	0	240	0
Total General Government	\$ 235,971,344	\$ 234,567,994	\$ 224,427,411	\$ 1,403,350
Judicial				
Clerk of Courts	1,001,035	1,211,471	1,201,563	(210,436)
Connecions Work	11,662	15,800	11,226	(4,138)
Coroner	146,470	154,125	142,683	(7,655)
Court Reporters	135	144	209	(9)
Courts	1,534,900	1,513,019	1,498,209	21,881
District Attorney	1,424,478	1,454,878	1,223,927	(30,400)
District Justices	2,333,954	2,187,378	2,208,372	146,576
Law Library	2,350	2,350	2,170	0
Prothonotary	1,509,504	1,466,481	1,450,097	43,023
Public Defender	71,204	73,980	26,417	(2,776)
Register of Wills	1,660,368	1,669,409	1,680,254	(9,041)
Sheriff	1,628,098	1,319,401	1,361,635	308,697
Total Judicial	\$ 11,324,158	\$ 11,068,436	\$ 10,806,762	\$ 255,722
Public Safety				
Adult Probation	2,678,648	2,663,122	2,302,688	15,526
Community Corrections	0	0	1,364,429	0
County Fire Training	28,000	28,000	22,113	0
Emergency Management	670,346	619,910	688,596	50,436
Jail System	1,065,299	874,261	865,149	191,038
Juvenile Probation	11,353,715	7,307,342	7,741,606	4,046,373
Total Public Safety	\$ 15,796,008	\$ 11,492,635	\$ 12,984,581	\$ 4,303,373

	2026 Budget Adopted	2025 Budget Adopted	2024 Actual	2026 vs 2025 Budget
Human Services				
Aging	10,507,663	10,448,332	10,356,890	59,331
Children & Youth Serv	40,915,955	38,178,780	35,800,314	2,737,175
Berks County Youth Shelter	5,962,639	5,589,764	2,961,366	372,875
Council on Chemical Abuse	7,653,822	7,100,372	13,598,336	553,450
Cares Act/ American Recovery Plan	0	0	525,034	0
Domestic Relations	5,974,356	5,847,603	5,610,064	126,753
Health Choices	169,318,276	169,567,690	147,026,930	(249,414)
Human Services	1,031,961	949,095	939,036	82,866
Job Training	6,620,017	6,716,414	6,594,461	(96,397)
MH/DD	21,643,100	22,278,847	18,976,340	(635,747)
Total Human Services	\$ 269,627,789	\$ 266,676,897	\$ 242,388,771	\$ 2,950,892
Public Works				
Solid Waste/Recycling	4,255,362	4,400,540	4,391,349	(145,178)
Total Public Works	\$ 4,255,362	\$ 4,400,540	\$ 4,391,349	\$ (145,178)
Community/Economic Development				
Ag & Land Preservation	1,001,700	1,025,098	1,026,949	(23,398)
Agricultural Extension	0	0	0	0
Community Development	2,688,750	3,792,741	4,091,384	(1,103,991)
GRCA	0	0	0	0
Planning	942,429	1,018,585	897,696	(76,156)
RACC	0	0	0	0
Total Community/Economic Development	\$ 4,632,879	\$ 5,836,424	\$ 6,016,029	\$ (1,203,545)
Cultural/Recreation				
County Library Systems	1,882,891	1,758,168	1,742,325	124,723
Parks System	472,526	514,897	506,849	(42,371)
Total Cultural/Recreation	\$ 2,355,417	\$ 2,273,065	\$ 2,249,174	\$ 82,352
Miscellaneous				
County Farm	35,216	35,064	32,344	152
BH Contribution to GF	14,324,445	14,644,677	17,064,589	(320,232)
Berks Heim Net Asset Transfer	1,500,000	1,500,000	0	0
Insurance & Unallocated Benefits	2,557,037	1,757,219	1,948,525	799,818
Liquid Fuels	4,396,000	4,484,174	4,523,441	(88,174)
Security	1,568,353	1,570,929	1,292,585	(2,576)
Public Health Response - COVID	0	0	470,979	0
Special Legislation	5,399,838	5,144,328	6,499,760	255,510
Total Miscellaneous	\$ 29,780,889	\$ 29,136,391	\$ 31,832,223	\$ 644,498

	2026 Budget Adopted	2025 Budget Adopted	2024 Actual	2026 vs 2025 Budget
Berks County Residential Center				
Berks County Residential Center	0	0	0	0
Total Berks County Residential Center	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Berks Heim				
Berks Heim	64,361,168	66,590,420	61,296,186	(2,229,252)
Total Berks Heim	<u>\$ 64,361,168</u>	<u>\$ 66,590,420</u>	<u>\$ 61,296,186</u>	<u>\$ (2,229,252)</u>
Emergency 911 Systems				
Emergency 911 Systems	14,084,719	14,034,211	13,695,859	50,508
Total Emergency 911 Systems	<u>\$ 14,084,719</u>	<u>\$ 14,034,211</u>	<u>\$ 13,695,859</u>	<u>\$ 50,508</u>
Capital Projects Fund				
Capital Projects Fund	25,000,000	35,000,000	0	(10,000,000)
Total Capital Projects Fund	<u>\$ 25,000,000</u>	<u>\$ 35,000,000</u>	<u>\$ 0</u>	<u>\$ (10,000,000)</u>
Total Revenues By Department By Function				
	<u>\$ 677,189,733</u>	<u>\$ 681,077,013</u>	<u>\$ 610,090,071</u>	<u>\$ (3,887,280)</u>

2026 Adopted Budget Expenditures by Type



Schedule of 2026 Adopted Budget Expenditures by Type
By Fund

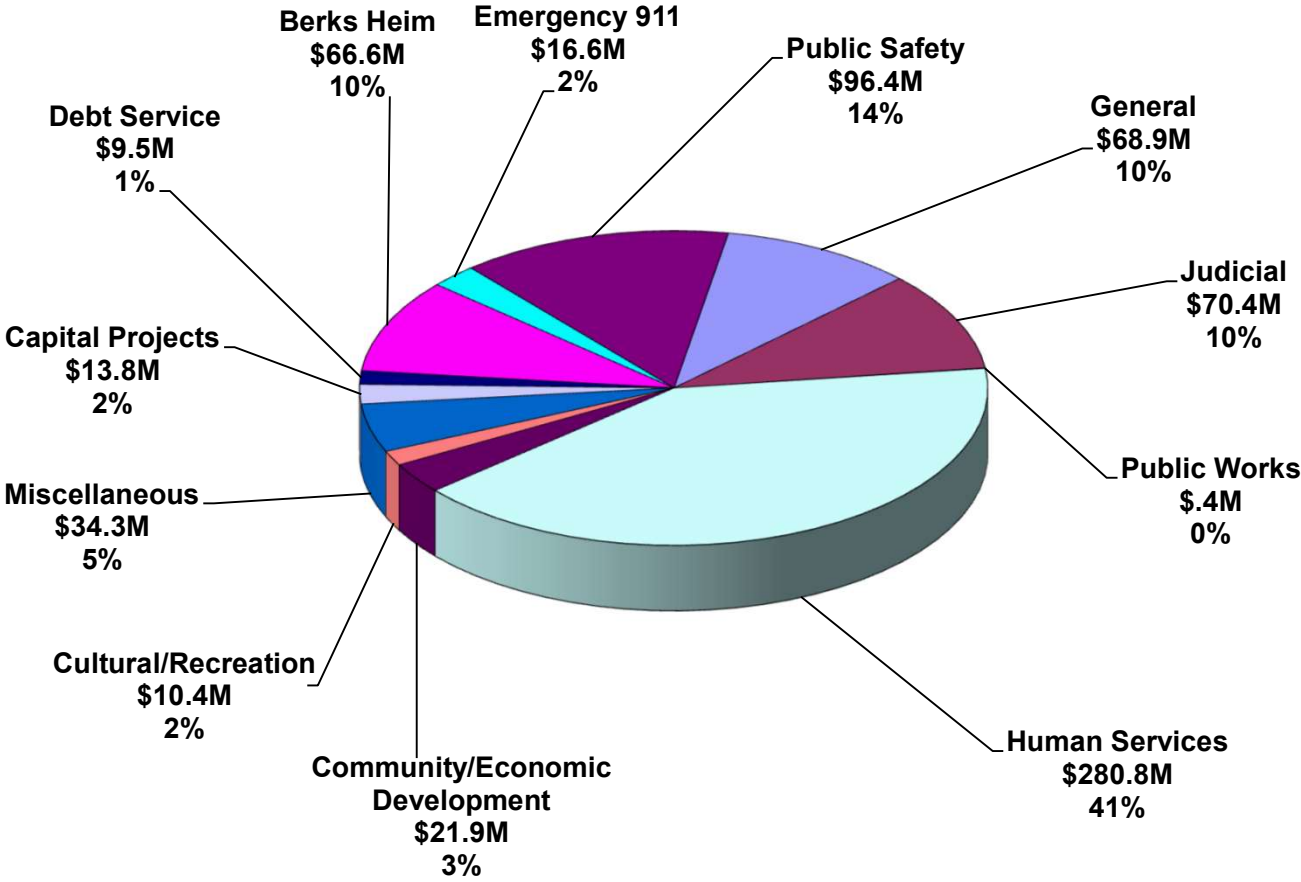
County of Berks, Pennsylvania
2026 Adopted Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 135,556,649	\$ 113,696,639	\$ 12,153,612	\$ 35,044,328	\$ 296,451,228
Special Revenue Funds					
Aging	4,449,715	5,325,682	6,765	725,501	10,507,663
Children & Youth Serv	14,605,272	31,629,940	0	2,123,075	48,358,287
Berks County Youth Shelter	3,934,708	1,196,493	0	831,438	5,962,639
Community Development	0	2,688,750	0	0	2,688,750
Council on Chemical Abuse	0	7,653,822	0	7,565	7,661,387
Cares Act/ American Recovery Plan	0	0	0	0	0
Domestic Relations	7,394,837	287,256	0	998,471	8,680,564
Emergency 911 Systems	8,788,272	7,134,786	17,250	678,031	16,618,339
Health Choices	630,851	168,558,428	0	128,997	169,318,276
Human Services	37,037	978,282	0	16,642	1,031,961
Job Training	582,533	5,925,185	0	112,299	6,620,017
Liquid Fuels	151,494	663,835	6,965,360	42,107	7,822,796
MH/DD	495,671	22,017,539	0	128,677	22,641,887
Special Legislation	0	4,163,126	0	1,071,909	5,235,035
Total Special Revenue Funds	\$ 41,070,390	\$ 258,223,124	\$ 6,989,375	\$ 6,864,712	\$ 313,147,601
Enterprise Funds					
Berks County Residential Center	0	0	0	0	0
Berks Heim	36,144,110	25,673,202	1,186,973	3,614,090	66,618,375
Total Enterprise Funds	\$ 36,144,110	\$ 25,673,202	\$ 1,186,973	\$ 3,614,090	\$ 66,618,375
Capital Projects Fund					
Capital Projects Fund	0	0	12,824,563	1,000,000	13,824,563
Total Capital Projects Fund	\$ 0	\$ 0	\$ 12,824,563	\$ 1,000,000	\$ 13,824,563
Total 2026 Expenditures	\$ <u>212,771,149</u>	\$ <u>397,592,965</u>	\$ <u>33,154,523</u>	\$ <u>46,523,130</u>	\$ <u>690,041,767</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.

2026 Adopted Budget Expenditures by Function



	2026 Budget Adopted	2025 Budget Adopted	2024 Actual	2026 vs 2025 Budget
General Government				
Archives	\$ 482,878	\$ 544,612	\$ 587,821	\$ (61,734)
Budget	1,604,519	1,949,035	1,427,929	(344,516)
Commissioners	3,286,122	3,266,909	2,942,038	19,213
Controller	2,847,293	2,767,214	2,521,101	80,079
Election Services	4,946,646	5,075,122	5,487,498	(128,476)
Facilities	23,462,086	25,498,917	27,113,229	(2,036,831)
Fleet Management	133,085	126,796	127,077	6,289
Human Resources	6,342,915	7,436,182	6,898,845	(1,093,267)
Information Systems	10,869,352	10,323,225	7,383,327	546,127
Mailroom/Printing	684,162	634,957	682,713	49,205
Purchasing	1,501,860	1,482,537	1,118,482	19,323
Real Estate	4,330,759	4,184,280	3,237,069	146,479
Recorder of Deeds	1,387,646	1,318,515	1,143,664	69,131
Solicitor	3,171,493	3,140,301	2,340,967	31,192
Tax Claim	1,126,552	1,138,764	986,891	(12,212)
Tax Collectors	551,229	450,082	466,185	101,147
Telecommunications	74,498	81,684	18,315	(7,186)
Treasurer	1,136,706	1,045,731	1,094,056	90,975
Veterans Affairs	953,299	891,597	886,885	61,702
Total General Government	<u>\$ 68,893,100</u>	<u>\$ 71,356,460</u>	<u>\$ 66,464,091</u>	<u>\$ (2,463,360)</u>
Judicial				
Clerk of Courts	3,450,046	3,261,543	3,029,889	188,503
(4) Connecions Work	1,235,790	1,236,733	922,740	(943)
Coroner	2,370,890	2,330,087	2,219,148	40,803
Court Reporters	3,095,580	2,840,335	2,799,083	255,245
Courts	12,412,588	11,629,859	11,243,723	782,729
District Attorney	16,588,790	16,180,424	14,743,061	408,366
District Justices	9,432,631	9,181,841	8,623,135	250,790
Law Library	419,775	700,892	688,227	(281,117)
Prothonotary	2,534,520	2,642,724	3,251,676	(108,204)
Public Defender	5,168,086	5,095,605	4,290,748	72,481
Register of Wills	1,400,314	1,285,116	1,230,051	115,198
Sheriff	12,275,707	12,001,879	12,346,884	273,828
Total Judicial	<u>\$ 70,384,717</u>	<u>\$ 68,387,038</u>	<u>\$ 65,388,365</u>	<u>\$ 1,997,679</u>
Public Safety				
Adult Probation	11,763,191	11,169,630	10,925,622	593,561
Community Corrections	1,484,662	373,893	2,167,335	1,110,769
County Fire Training	726,268	605,326	590,037	120,942
Emergency Management	2,183,917	1,940,868	2,051,347	243,049
Jail System	55,569,422	54,289,483	50,436,122	1,279,939
Juvenile Probation	24,652,344	15,623,387	15,741,249	9,028,957
Total Public Safety	<u>\$ 96,379,804</u>	<u>\$ 84,002,587</u>	<u>\$ 81,911,712</u>	<u>\$ 12,377,217</u>

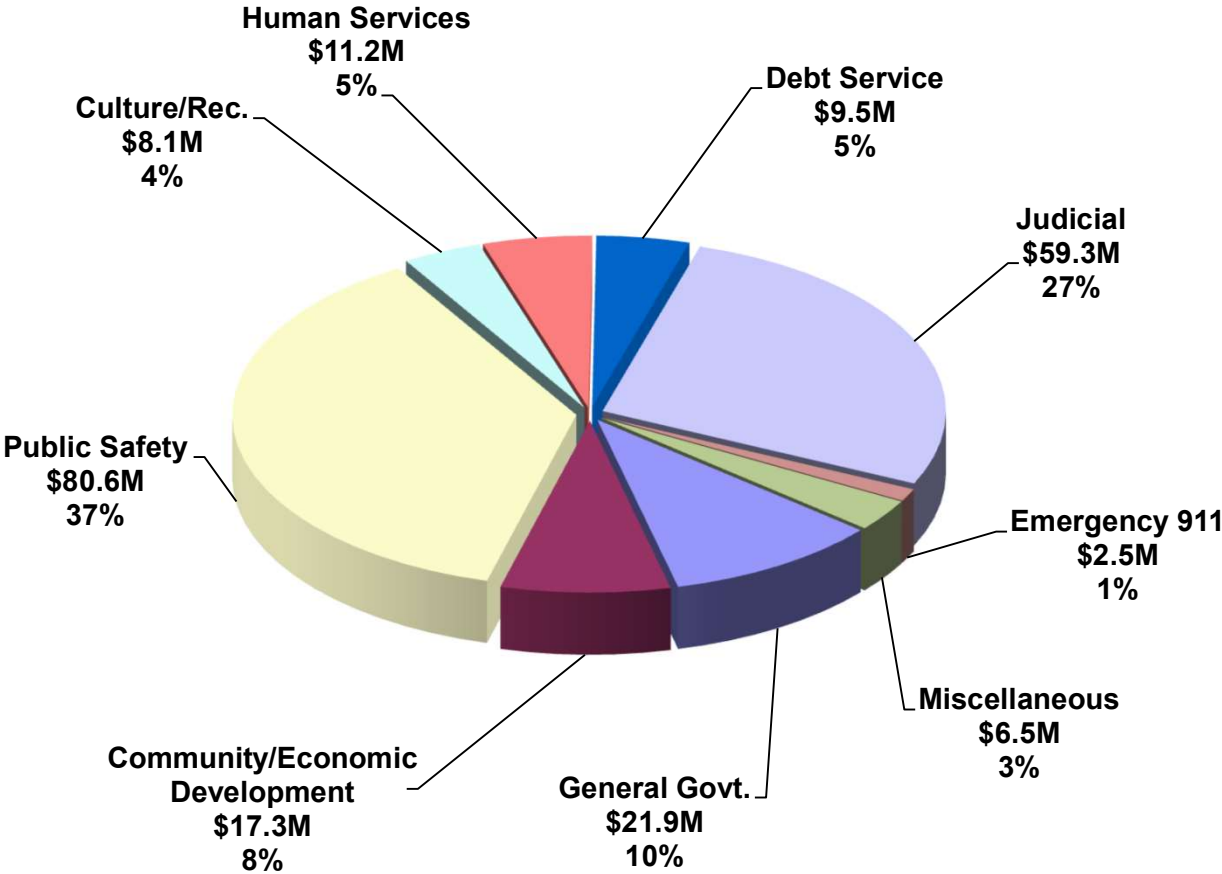
	2026 Budget Adopted	2025 Budget Adopted	2024 Actual	2026 vs 2025 Budget
Human Services				
Aging	10,507,663	9,981,744	10,290,700	525,919
Children & Youth Serv	48,358,287	45,424,687	42,565,903	2,933,600
Berks Count Youth Shelter	5,962,639	5,589,764	2,961,917	372,875
Council on Chemical Abuse	7,661,387	7,106,788	9,170,392	554,599
(5) Cares Act/ American Recovery Plan	0	0	3,040,529	0
Domestic Relations	8,680,564	8,510,571	8,041,610	169,993
Health Choices	169,318,276	169,567,690	147,026,930	(249,414)
Human Services	1,031,961	949,095	939,032	82,866
Job Training	6,620,017	6,716,414	6,571,542	(96,397)
MH/DD	22,641,887	23,292,668	19,854,139	(650,781)
Total Human Services	\$ 280,782,681	\$ 277,139,421	\$ 250,462,694	\$ 3,643,260
Public Works				
Solid Waste/Recycling	373,092	365,178	365,376	7,914
Total Public Works	\$ 373,092	\$ 365,178	\$ 365,376	\$ 7,914
Community/Economic Development				
Ag & Land Preservation	1,991,875	2,007,810	2,620,666	(15,935)
Agricultural Extension	701,076	716,527	666,530	(15,451)
BARTA/SCTA	533,147	523,498	490,469	9,649
(6) Tri-County Rail Authority	100,000	75,000	0	25,000
Community Development	2,688,750	3,792,741	4,055,801	(1,103,991)
Community-Economic Development	8,473,086	26,496,153	9,035,998	(18,023,067)
(1) GRCA	500,000	500,000	500,000	0
Planning	2,422,460	2,335,809	2,241,813	86,651
(2) RACC	3,250,000	3,250,000	3,250,000	0
(3) Miscellaneous	1,230,946	1,425,946	925,946	(195,000)
Total Community/Economic Development	\$ 21,891,340	\$ 41,123,484	\$ 23,787,223	\$ (19,232,144)
Cultural/Recreation				
County Library Systems	5,800,589	5,854,023	5,708,056	(53,434)
Parks System	4,642,086	4,876,458	4,671,871	(234,372)
Total Cultural/Recreation	\$ 10,442,675	\$ 10,730,481	\$ 10,379,927	\$ (287,806)
Miscellaneous				
Contingency General	2,937,417	9,676,406	0	(6,738,989)
IGT Contribution	14,324,066	14,644,192	17,064,209	(320,126)
(7) Prior Period Adjustments	0	0	1,449,592	0
Insurance	2,735,785	2,851,032	2,548,883	(115,247)
Liquid Fuels	7,822,796	5,134,408	4,780,069	2,688,388
Public Health Response - COVID	0	0	0	0
Security	1,273,551	1,358,128	1,382,277	(84,577)
Special Legislation	5,235,035	5,109,963	4,788,306	125,072
Total Miscellaneous	\$ 34,328,650	\$ 38,774,129	\$ 32,013,336	\$ (4,445,479)
Debt Service				
Debt Service	9,504,431	11,611,365	10,479,428	(2,106,934)
Total Debt Service	\$ 9,504,431	\$ 11,611,365	\$ 10,479,428	\$ (2,106,934)

	2026 Budget Adopted	2025 Budget Adopted	2024 Actual	2026 vs 2025 Budget
Berks County Residential Center				
Berks County Residential Center	0	0	0	0
Total Berks County Residential Center	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Berks Heim				
Berks Heim	66,618,375	63,775,839	63,173,090	2,842,536
Total Berks Heim	<u>\$ 66,618,375</u>	<u>\$ 63,775,839</u>	<u>\$ 63,173,090</u>	<u>\$ 2,842,536</u>
Emergency 911 System				
Emergency 911 Systems	16,618,339	20,383,192	16,311,647	(3,764,853)
Total Emergency 911 System	<u>\$ 16,618,339</u>	<u>\$ 20,383,192</u>	<u>\$ 16,311,647</u>	<u>\$ (3,764,853)</u>
Capital Projects Fund				
Capital Projects Fund	13,824,563	18,100,045	0	(4,275,482)
Total Capital Projects	<u>\$ 13,824,563</u>	<u>\$ 18,100,045</u>	<u>\$ 0</u>	<u>\$ (4,275,482)</u>
Total Expenses By Department By Function	<u>\$ 690,041,767</u>	<u>\$ 705,749,219</u>	<u>\$ 620,736,889</u>	<u>\$ (15,707,452)</u>

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 2026 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.

2026 Adopted Budget Consumption of Taxes and Fund Balance By Function



Schedule of 2026 Adopted Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2026 Adopted Annual Budget

<u>Function</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Total Adjustments</u>	<u>Special Revenue/Enterprise/Capital Project Fund Balance Used</u>	<u>General Fund Reserve/Taxes/Net Dept. Earnings used per Dept.</u>	<u>Taxes Budgeted</u>
<u>General Government</u>	<u>Amt.</u>	<u>Amt.</u>		<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>
¹ Archives	-	-		0	-	
Budget	1,488,362	1,604,519		0	(116,157)	
Commissioners	1,126,077	3,286,122		0	(2,160,045)	
Controller	2,424,590	2,847,293		0	(422,703)	
Election Services	1,301,415	4,946,646		0	(3,645,231)	
Facilities	18,322,229	23,462,086		0	(5,139,857)	
Fleet Management	0	133,085		0	(133,085)	
Human Resources	5,673,677	6,342,915		0	(669,238)	
Information Systems	7,814,073	10,869,352		0	(3,055,279)	
Mailroom	666,532	684,162		0	(17,630)	
² Non-Departmental	-	-		-	-	
Purchasing	1,150,908	1,501,860		0	(350,952)	
Real Estate	110,000	4,330,759		0	(4,220,759)	
¹ Recorder of Deeds	-	-		-	-	
Solicitor	2,684,429	3,171,493		0	(487,064)	
¹ Tax Claim	-	-		-	-	4,606,217
Tax Collectors	65,000	551,229		0	(486,229)	
Telecommunications	0	74,498		0	(74,498)	
¹ Treasurer	-	-		-	-	179,982,895
Veterans Affairs	0	953,299		0	(953,299)	
Total General Government Function	42,827,292	64,759,318		0	(21,932,026)	179,589,112
Judicial						
Clerk of Courts	1,001,035	3,450,046		0	(2,449,011)	
Connections Work	11,662	1,235,790		0	(1,224,128)	
Coroner	146,470	2,370,890		0	(2,224,420)	
Court Reporters	135	3,095,580		0	(3,095,445)	
Courts	1,534,900	12,412,588		0	(10,877,688)	
District Attorney	1,424,478	16,588,790		0	(15,164,312)	
District Justices	2,333,954	9,432,631		0	(7,098,677)	
Law Library	2,350	419,775		0	(417,425)	
Prothonotary	1,509,504	2,534,520		0	(1,025,016)	
Public Defender	71,204	5,168,086		0	(5,096,882)	
¹ Register of Wills	-	-		-	-	
Sheriff	1,628,098	12,275,707		0	(10,647,609)	
Total Judicial Function	9,663,790	68,984,403		0	(59,320,613)	
Public Safety						
Adult Probation	2,678,648	11,763,191		0	(9,084,543)	
Community Corrections	0	1,484,662		0	(1,484,662)	
County Fire Training	28,000	726,268		0	(698,268)	
Emergency Management	670,346	2,183,917		0	(1,513,571)	
Jail System	1,065,299	55,569,422		0	(54,504,123)	
Juvenile Probation	11,353,715	24,652,344		0	(13,298,629)	
Total Public Safety Function	15,796,008	96,379,804		0	(80,583,796)	
Human Services						
¹ Aging	-	-		-	-	
Children & Youth Serv	40,915,955	48,358,287		0	(7,442,332)	
¹ Berks County Youth Shelter	-	-		-	-	
Council on Chemical Abuse	7,653,822	7,661,387		0	(7,565)	
Domestic Relations	5,974,356	8,680,564		0	(2,706,208)	
¹ Health Choices	-	-		-	-	
¹ Human Services	-	-		0	-	
¹ Job Training	-	-		-	-	
MH/DD	21,643,100	22,641,887		0	(998,787)	
Total Human Services Function	76,187,233	87,342,125		0	(11,154,892)	

Schedule of 2026 Adopted Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2026 Adopted Annual Budget

Function	Total Revenues	Total Expenditures	Total Adjustments	Special Revenue/Enterprise/Capital Project Fund Balance Used	General Fund Reserve/Taxes/Net Dept. Earnings used per Dept.	Taxes Budgeted
<u>Public Works</u>						
¹ Solid Waste/Recycling	-	-		-	-	
Total Public Works Function	0	0		0	0	0
<u>Community/Economic Development</u>						
Ag & Land Preservation	1,001,700	1,991,875		0	(990,175)	
Agricultural Extension	0	701,076		0	(701,076)	
BARTA	0	533,147		0	(533,147)	
Tri-County Rail Support	0	100,000		0	(100,000)	
¹ Community Development	-	-		-	-	
Community-Economic Development	0	8,473,086		0	(8,473,086)	
GRCA	0	500,000		0	(500,000)	
Planning	942,429	2,422,460		0	(1,480,031)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,230,946		0	(1,230,946)	
Total Community/Economic Development Function	1,944,129	19,202,590		0	(17,258,461)	
<u>Cultural/Recreation</u>						
County Library Systems	1,882,891	5,800,589		0	(3,917,698)	
Parks System	472,526	4,642,086		0	(4,169,560)	
Total Cultural/Recreation Function	2,355,417	10,442,675		0	(8,087,258)	
<u>Miscellaneous</u>						
Contingency General	0	2,937,417		0	(2,937,417)	
Insurance & Unallocated Benefits	2,557,037	2,735,785			(178,748)	
Liquid Fuels	4,396,000	7,822,796		(3,426,796)	-	
¹ Security	-	-		-	-	
Special Legislation	-	-		-	-	
Total Miscellaneous Function	6,953,037	13,495,998		(3,426,796)	(3,116,165)	
<u>Debt Service</u>						
Debt Service	0	9,504,431		0	(9,504,431)	
Total Debt Service Function	0	9,504,431		0	(9,504,431)	0
<u>Berks County Residential Center</u>						
Berks County Residential Center	0	0	0	0	-	
Total Berks County Residential Center	0	0	0	0	0	0
<u>Berks Heim</u>						
¹ Berks Heim	-	-		-	-	
Total Berks Heim Function	0	0	0	0	0	0
<u>Emergency 911 System</u>						
Emergency 911 Systems	14,084,719	16,618,339		0	(2,533,620)	
Total Emergency 911 Function	14,084,719	16,618,339		0	(2,533,620)	0
Total Functions w/out Capital Projects	169,811,625	386,729,683	0	(3,426,796)	(213,491,262)	179,589,112
Total Tax and General Fund Balance Consumed	(213,491,262)					
Total Special Revenue/Enterprise Fund Balance Consumed	(3,426,796)					
Total Tax and Fund Balance Consumed	(216,918,058)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	12,620,442					
Less: Net Capital Projects Fund	11,175,437					
Total Tax Revenue Consumed	179,589,112					
Budget Surplus/ (Deficit)	(13,533,067)					

Notes:

¹ In 2026 these operations do not consume taxes or fund balance.

² In 2026 these operations do not consume taxes or fund balance due to being an internal service department. These costs are allocated to user departments.

2026 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

