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	2025 Beginning Fund Balance (1)	2025 Budget Revenue (2)	2025 Budget Expenditures (2)	2025 Budget Adjustments (3)	Adopted 2025 Ending Fund Balance
GENERAL FUND (3)					
Unassigned	\$ 139,429,535	\$ 284,561,389	\$ 267,137,386	\$ (17,278,093)	\$ 139,575,445
Non-Spendable (4)	9,916,869	0	0		9,916,869
Committed (5)	46,910,578	0	44,008,914		2,901,664
Restricted (6)	4,295,518	612,069	986,526		3,921,061
Assigned (7)	10,785	180,784	180,784		10,785
Total General Fund	\$ 200,563,285	\$ 285,354,242	\$ 312,313,610	\$ (17,278,093)	\$ 156,325,824
SPECIAL REVENUE FUNDS					
Aging	2,618,915	10,448,332	9,981,744		3,085,503
Children & Youth Serv	77,316	38,178,780	45,424,687	7,245,907	77,316
Berks County Youth Shelter	0	5,589,764	5,589,764	0	0
Community Development	0	3,792,741	3,792,741		0
Council on Chemical Abuse	0	7,100,372	7,106,788	6,416	0
Domestic Relations	0	5,847,603	8,510,571	2,662,968	0
Emergency 911 Systems - Spendable	0	14,034,211	20,383,192	6,348,981	0
Health Choices	0	169,567,690	169,567,690		0
Human Services	12,225	949,095	949,095		12,225
Job Training	1,974,940	6,716,414	6,716,414		1,974,940
Liquid Fuels	21,104,587	4,484,174	5,134,408	0	20,454,353
MH/DD	0	22,278,847	23,292,668	1,013,821	0
Special Legislation	2,159,220	5,144,328	5,109,963		2,193,585
Total Special Revenue Funds	\$ 27,947,203	\$ 294,132,351	\$ 311,559,725	\$ 17,278,093	\$ 27,797,922
ENTERPRISE FUNDS					
Berks Heim					
Unrestricted Net Assets	20,049,493	66,590,420	63,775,839	(1,769,468)	21,094,606
Net Investment in Capital Assets	12,005,264			1,079,034	13,084,298
Total Enterprise Funds	\$ 32,054,757	\$ 66,590,420	\$ 63,775,839	\$ (690,434)	\$ 34,178,904
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	\$ 260,565,245	\$ 646,077,013	\$ 687,649,174	\$ (690,434)	\$ 218,302,650
Capital Projects Fund	\$ 0	\$ 35,000,000	18,100,045	\$ 0	\$ 16,899,955
TOTAL ALL FUNDS	\$ 260,565,245	\$ 681,077,013	\$ 705,749,219	\$ (690,434)	\$ 235,202,605

Schedule of 2025 Projected Fund Balance

County of Berks, Pennsylvania
2025 Adopted Annual Budget

Non-Spendable General Fund Balance: (4)		
	Conversion Pay	\$ 26,586
	Inventories & Pre-Paid	<u>8,785,342</u>
		8,811,928
Committed General Fund Balance: (5)		
	Farmland Preservation	2,620,600
	Services Ctr Parking Garage	<u>416,988</u>
		3,037,588
Restricted General Fund Balance: (6)		
	Hazmat response	3,020,326
	Act 198 - Courts	182,461
	Workers Comp	117,253
	Act 13 Marcellus Shale	<u>806,838</u>
		4,126,878
Assigned General Fund Balance: (7)		
	Divorce Masters	1,753
	Health Insurance Reserve	<u>0</u>
		1,753
Total Non-Spendable, Committed, Restricted and Assigned Fund Balance at 12/31/24		\$ <u><u>15,978,147</u></u>
Budgeted General Fund support of Special Revenue Funds:		
	CYS	7,245,907
	COCA	6,416
	Domestic Relations	2,662,968
	Emergency 911 Systems	6,348,981
	Liquid Fuels	0
	MH/DD	1,013,821
		<u>17,278,093</u>
	Total	\$ <u><u>33,256,240</u></u>

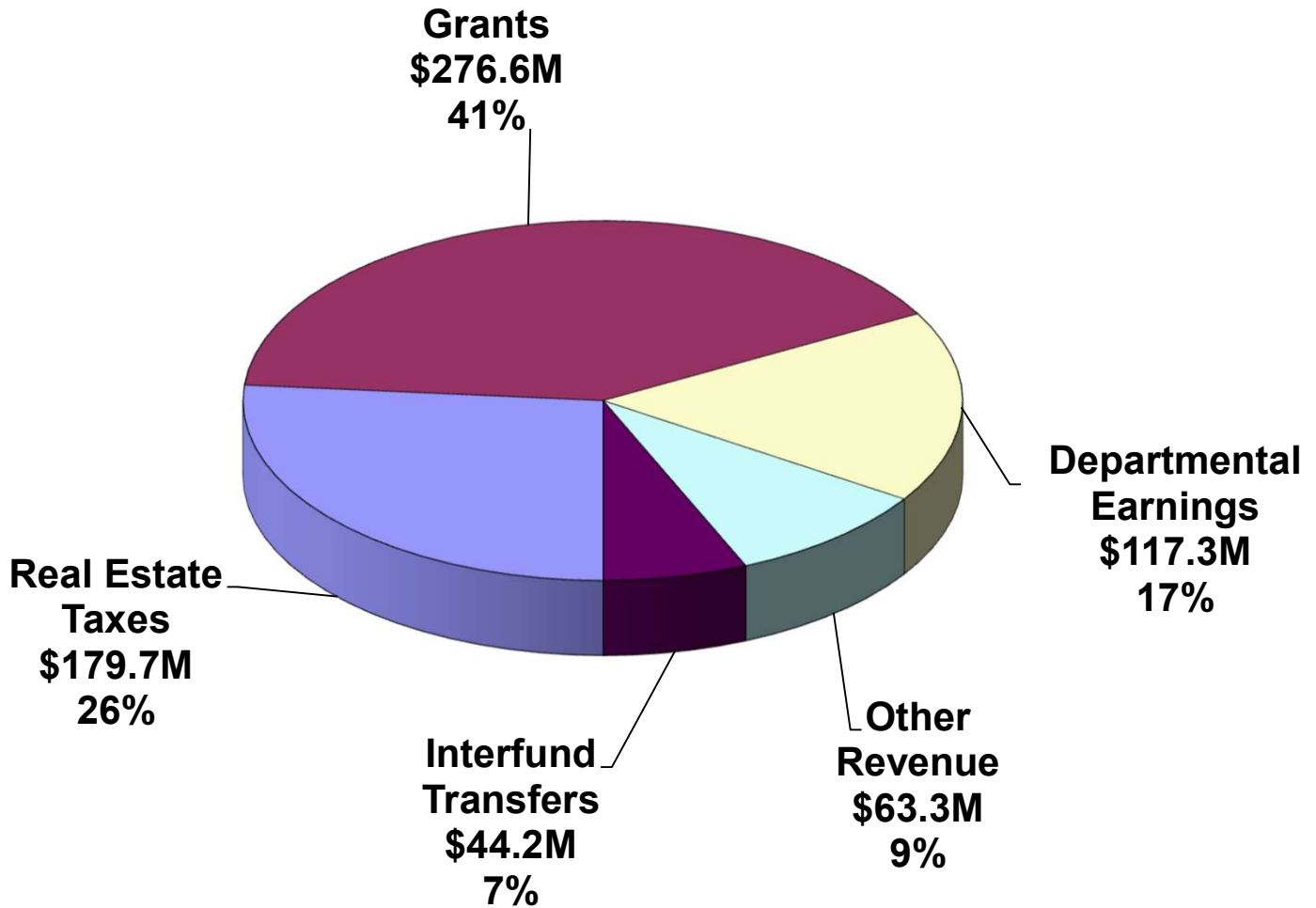
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/24 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.

2025 Adopted Budget Revenue by Source



Schedule of 2025 Adopted Budget Revenue Sources by Fund
By Fund

County of Berks, Pennsylvania
2025 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 179,670,663	15,099,338	23,028,796	24,768,574	42,786,871	\$ 285,354,242
Special Revenue Fund						
Aging	0	10,146,232	162,800	139,300	0	10,448,332
Children & Youth Serv	0	37,693,511	0	485,269	0	38,178,780
Berks County Youth Shelter	0	0	5,589,764	0	0	5,589,764
Community Development	0	3,321,700	471,041	0	0	3,792,741
Council on Chemical Abuse	0	4,655,446	0	1,018,980	1,425,946	7,100,372
Cares Act/ American Recovery Plan	0	0	0	0	0	0
Domestic Relations	0	5,784,203	63,400	0	0	5,847,603
Emergency 911 Systems	0	45,000	13,906,938	82,273	0	14,034,211
Health Choices	0	168,658,607	9,083	900,000	0	169,567,690
Human Services	0	943,895	0	5,200	0	949,095
Job Training	0	6,338,840	377,574	0	0	6,716,414
Liquid Fuels	0	1,673,164	2,075,020	735,990	0	4,484,174
MH/DD	0	22,173,847	0	105,000	0	22,278,847
Special Legislation	0	0	5,072,814	71,514	0	5,144,328
Total Special Revenue Funds	\$ 0	\$ 261,434,445	\$ 27,728,434	\$ 3,543,526	\$ 1,425,946	\$ 294,132,351
Enterprise Funds						
Berks County Residential Center	0	0	0	0	0	0
Berks Heim	0	5,000	66,577,520	7,900	0	66,590,420
Total Enterprise Funds	\$ 0	\$ 5,000	\$ 66,577,520	\$ 7,900	\$ 0	\$ 66,590,420
Capital Projects Fund						
Capital Projects Fund	0	0	0	35,000,000	0	35,000,000
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 35,000,000	\$ 0	\$ 35,000,000
Total 2025 Revenues	\$ <u>179,670,663</u>	\$ <u>276,538,783</u>	\$ <u>117,334,750</u>	\$ <u>63,320,000</u>	\$ <u>44,212,817</u>	\$ <u>681,077,013</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).

	2025 Budget Adopted	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
General Government				
Archives	\$ 516,662	\$ 434,233	\$ 322,763	\$ 82,429
Budget	1,319,091	910,381	954,381	408,710
Commissioners	1,274,061	605,541	521,724	668,520
Controller	2,390,578	2,082,901	2,034,547	307,677
Election Services	1,303,971	1,380,434	1,402,509	(76,463)
Facilities	16,270,966	16,402,932	14,833,688	(131,966)
Human Resources	5,675,409	5,373,176	4,921,796	302,233
Information Systems	8,129,740	8,074,533	7,305,626	55,207
Mailroom/Printing	542,799	518,091	485,963	24,708
Purchasing	1,145,851	1,011,676	1,125,186	134,175
Real Estate	47,700	34,200	116,302	13,500
Recorder of Deeds	2,813,667	2,509,515	2,630,752	304,152
Solicitor	2,594,597	2,126,057	2,062,086	468,540
Tax Claim	6,790,217	5,924,612	5,482,495	865,605
Tax Collectors	65,000	48,000	46,012	17,000
Telecommunications	0	0	0	0
Treasurer	183,687,685	172,021,571	159,449,529	11,666,114
Veterans Affairs	0	0	20,208	0
Total General Government	\$ 234,567,994	\$ 219,457,853	\$ 203,715,567	\$ 15,110,141
Judicial				
Clerk of Courts	1,211,471	1,096,001	1,061,848	115,470
(1) Connecions Work	15,800	15,800	20,450	0
Coroner	154,125	137,904	184,152	16,221
Court Reporters	144	0	97	144
Courts	1,513,019	1,464,362	1,465,137	48,657
District Attorney	1,454,878	1,079,454	1,703,817	375,424
District Justices	2,187,378	2,050,000	4,635,956	137,378
Law Library	2,350	2,350	7,710	0
Prothonotary	1,466,481	1,685,855	1,669,852	(219,374)
Public Defender	73,980	16,000	2,142,092	57,980
Register of Wills	1,669,409	1,552,382	1,554,389	117,027
Sheriff	1,319,401	1,210,691	7,038,021	108,710
Total Judicial	\$ 11,068,436	\$ 10,310,799	\$ 21,483,521	\$ 757,637
Public Safety				
Adult Probation	2,663,122	2,725,970	2,619,357	(62,848)
Community Corrections	0	0	450,000	0
County Fire Training	28,000	38,000	26,617	(10,000)
Emergency Management	619,910	588,708	771,268	31,202
Jail System	874,261	712,604	19,823,823	161,657
Juvenile Probation	7,307,342	5,510,368	4,823,656	1,796,974
Total Public Safety	\$ 11,492,635	\$ 9,575,650	\$ 28,514,721	\$ 1,916,985

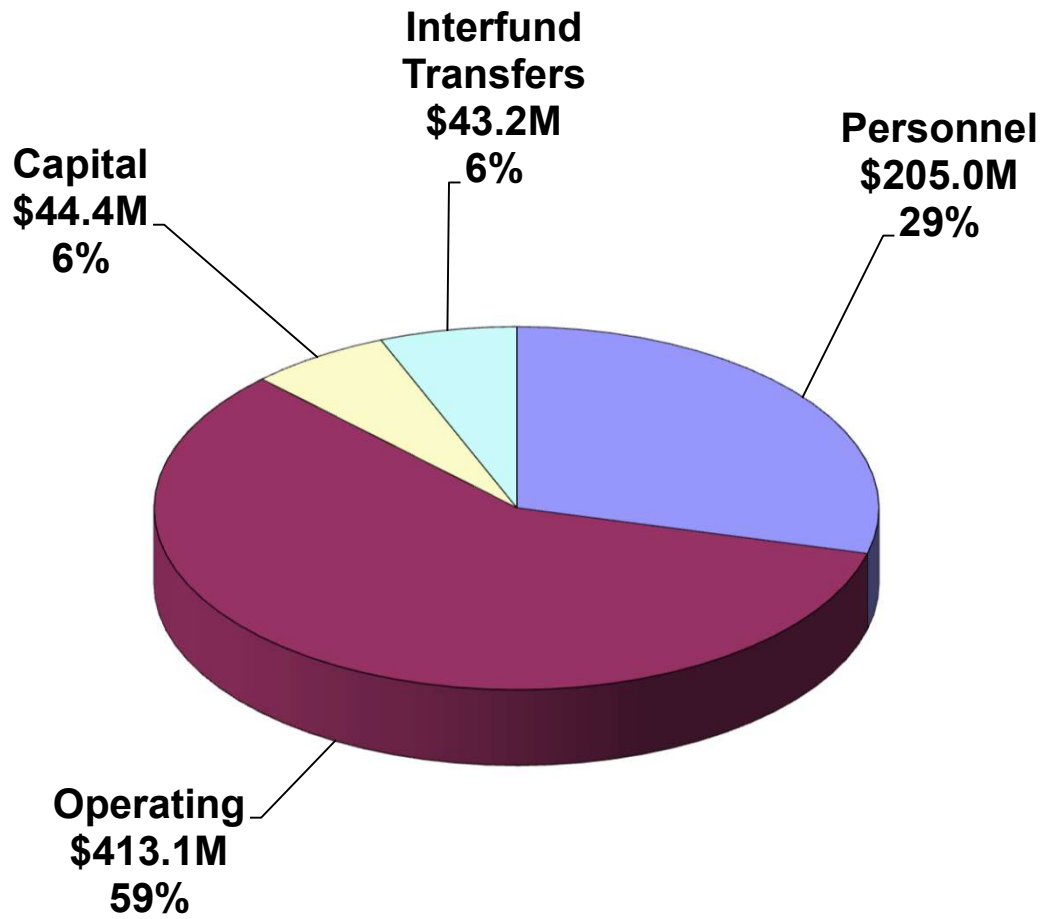
	2025 Budget Adopted	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
Human Services				
Aging	10,448,332	9,886,199	9,569,349	562,133
Children & Youth Serv	38,178,780	36,411,784	33,564,666	1,766,996
Berks County Youth Shelter	5,589,764	0	0	5,589,764
Council on Chemical Abuse	7,100,372	7,047,148	9,147,866	53,224
Cares Act/ American Recovery Plan	0	2,931,168	36,011,457	(2,931,168)
Domestic Relations	5,847,603	5,633,740	5,108,366	213,863
Health Choices	169,567,690	153,308,468	171,769,884	16,259,222
Human Services	949,095	902,375	906,795	46,720
Job Training	6,716,414	6,480,427	6,299,362	235,987
MH/DD	22,278,847	19,031,237	19,021,304	3,247,610
Total Human Services	\$ 266,676,897	\$ 241,632,546	\$ 291,399,049	\$ 25,044,351
Public Works				
Solid Waste/Recycling	4,400,540	4,551,696	4,461,964	(151,156)
Total Public Works	\$ 4,400,540	\$ 4,551,696	\$ 4,461,964	\$ (151,156)
Community/Economic Development				
Ag & Land Preservation	1,025,098	1,000,950	1,007,287	24,148
Agricultural Extension	0	0	0	0
Community Development	3,792,741	3,934,941	10,386,918	(142,200)
GRCA	0	0	0	0
Planning	1,018,585	906,493	1,000,510	112,092
RACC	0	0	0	0
Total Community/Economic Development	\$ 5,836,424	\$ 5,842,384	\$ 12,394,715	\$ (5,960)
Cultural/Recreation				
County Library Systems	1,758,168	1,740,619	1,882,073	17,549
Parks System	514,897	626,654	667,601	(111,757)
Total Cultural/Recreation	\$ 2,273,065	\$ 2,367,273	\$ 2,549,674	\$ (94,208)
Miscellaneous				
County Farm	35,064	35,064	35,190	0
BH Contribution to GF	14,644,677	17,064,589	14,938,000	(2,419,912)
Berks Heim Net Asset Transfer	1,500,000	0	0	1,500,000
Insurance & Unallocated Benefits	1,757,219	2,330,757	2,368,514	(573,538)
Liquid Fuels	4,484,174	4,820,927	4,891,429	(336,753)
Security	1,570,929	1,292,585	1,140,457	278,344
Public Health Response - COVID	0	417,811	3,760,286	(417,811)
Special Legislation	5,144,328	4,575,260	4,751,155	569,068
Total Miscellaneous	\$ 29,136,391	\$ 30,536,993	\$ 31,885,031	\$ (1,400,602)

	2025 Budget Adopted	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
Berks County Residential Center				
Berks County Residential Center	0	0	-2,827,687	0
Total Berks County Residential Center	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (2,827,687)</u>	<u>\$ 0</u>
Berks Heim				
Berks Heim	66,590,420	69,641,004	62,428,788	(3,050,584)
Total Berks Heim	<u>\$ 66,590,420</u>	<u>\$ 69,641,004</u>	<u>\$ 62,428,788</u>	<u>\$ (3,050,584)</u>
Emergency 911 Systems				
Emergency 911 Systems	14,034,211	13,077,338	13,055,669	956,873
Total Emergency 911 Systems	<u>\$ 14,034,211</u>	<u>\$ 13,077,338</u>	<u>\$ 13,055,669</u>	<u>\$ 956,873</u>
Capital Projects Fund				
Capital Projects Fund	35,000,000	0	0	35,000,000
Total Capital Projects Fund	<u>\$ 35,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 35,000,000</u>
Total Revenues By Department				
By Function	<u>\$ 681,077,013</u>	<u>\$ 606,993,536</u>	<u>\$ 669,061,012</u>	<u>\$ 74,083,477</u>

Footnotes:

(1) Previously BCPS Pretrial Services, company name was updated to Connections Work effective November 10, 2023.

2025 Adopted Budget Expenditures by Type



Schedule of 2025 Adopted Budget Expenditures by Type
By Fund

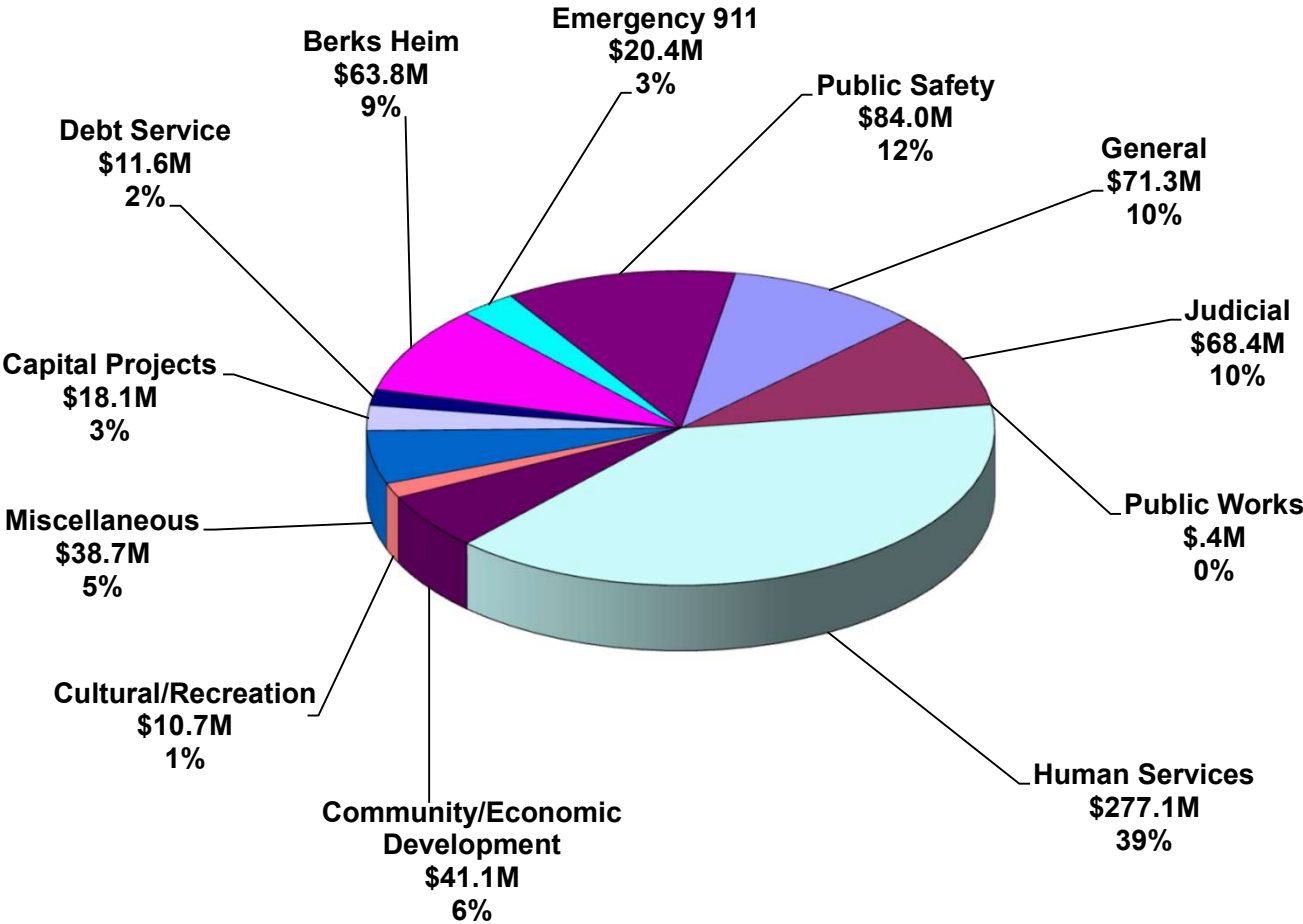
County of Berks, Pennsylvania
2025 Adopted Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 131,285,249	\$ 131,002,739	\$ 16,590,885	\$ 33,434,737	\$ 312,313,610
Special Revenue Funds					
Aging	4,447,037	5,068,485	0	466,222	9,981,744
Children & Youth Serv	14,254,805	28,869,991	13,778	2,286,113	45,424,687
Berks County Youth Shelter	3,701,633	1,254,541	0	633,590	5,589,764
Community Development	0	3,792,741	0	0	3,792,741
Council on Chemical Abuse	0	7,100,372	0	6,416	7,106,788
Cares Act/ American Recovery Plan	0	0	0	0	0
Domestic Relations	7,211,867	339,009	0	959,695	8,510,571
Emergency 911 Systems	8,489,154	7,232,868	4,070,297	590,873	20,383,192
Health Choices	610,139	168,835,119	0	122,432	169,567,690
Human Services	35,843	895,430	0	17,822	949,095
Job Training	745,527	5,864,877	0	106,010	6,716,414
Liquid Fuels	182,884	607,226	4,297,584	46,714	5,134,408
MH/DD	479,775	22,693,321	0	119,572	23,292,668
Special Legislation	0	3,807,254	215,600	1,087,109	5,109,963
Total Special Revenue Funds	\$ 40,158,664	\$ 256,361,234	\$ 8,597,259	\$ 6,442,568	\$ 311,559,725
Enterprise Funds					
Berks County Residential Center	0	0	0	0	0
Berks Heim	33,558,881	25,802,412	1,079,034	3,335,512	63,775,839
Total Enterprise Funds	\$ 33,558,881	\$ 25,802,412	\$ 1,079,034	\$ 3,335,512	\$ 63,775,839
Capital Projects Fund					
Capital Projects Fund	0	0	18,100,045	0	18,100,045
Total Capital Projects Fund	\$ 0	\$ 0	\$ 18,100,045	\$ 0	\$ 18,100,045
Total 2025 Expenditures	\$ 205,002,794	\$ 413,166,385	\$ 44,367,223	\$ 43,212,817	\$ 705,749,219

Notes:

Personnel represents wages, fringe, FICA, and workers compensation, net of employee contributions to healthcare.
Interfund Transfers represent indirect cost allocations and operating transfers.

2025 Adopted Budget Expenditures by Function



	2025 Budget Adopted	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
General Government				
Archives	\$ 544,612	\$ 610,352	\$ 652,392	\$ (65,740)
Budget	1,949,035	1,337,670	1,302,485	611,365
Commissioners	3,266,909	2,980,022	3,149,676	286,887
Controller	2,767,214	2,526,124	2,506,507	241,090
Election Services	5,075,122	5,163,014	5,253,656	(87,892)
Facilities	25,498,917	28,866,359	20,551,058	(3,367,442)
Fleet Management	126,796	118,049	70,871	8,747
Human Resources	7,436,182	6,937,475	7,470,535	498,707
Information Systems	10,323,225	10,356,794	7,798,842	(33,569)
Mailroom/Printing	634,957	577,026	528,614	57,931
Purchasing	1,482,537	1,219,919	1,005,350	262,618
Real Estate	4,184,280	3,762,352	3,632,677	421,928
Recorder of Deeds	1,318,515	1,230,892	1,119,678	87,623
Solicitor	3,140,301	2,908,261	2,180,539	232,040
Tax Claim	1,138,764	1,156,470	972,049	(17,706)
Tax Collectors	450,082	468,464	393,003	(18,382)
Telecommunications	81,684	82,639	22,248	(955)
Treasurer	1,045,731	1,067,507	1,042,768	(21,776)
Veterans Affairs	891,597	832,341	763,673	59,256
Total General Government	<u>\$ 71,356,460</u>	<u>\$ 72,201,730</u>	<u>\$ 60,416,621</u>	<u>\$ (845,270)</u>
Judicial				
Clerk of Courts	3,261,543	3,062,907	3,047,050	198,636
(4) Connecions Work	1,236,733	923,602	922,235	313,131
Coroner	2,330,087	2,168,247	2,277,393	161,840
Court Reporters	2,840,335	2,743,358	2,583,193	96,977
Courts	11,629,859	11,346,752	10,848,063	283,107
District Attorney	16,180,424	14,317,660	14,803,710	1,862,764
District Justices	9,181,841	8,570,286	8,255,287	611,555
Law Library	700,892	684,467	654,886	16,425
Prothonotary	2,642,724	2,504,665	1,964,032	138,059
Public Defender	5,095,605	4,790,657	4,373,601	304,948
Register of Wills	1,285,116	1,284,139	1,168,641	977
Sheriff	12,001,879	12,224,320	11,247,365	(222,441)
Total Judicial	<u>\$ 68,387,038</u>	<u>\$ 64,621,060</u>	<u>\$ 62,145,456</u>	<u>\$ 3,765,978</u>
Public Safety				
Adult Probation	11,169,630	10,735,750	10,896,735	433,880
Community Corrections	373,893	455,493	574,657	(81,600)
County Fire Training	605,326	769,977	489,873	(164,651)
Emergency Management	1,940,868	2,157,452	1,855,764	(216,584)
Jail System	54,289,483	52,076,255	46,327,761	2,213,228
Juvenile Probation	15,623,387	12,577,856	11,823,432	3,045,531
Total Public Safety	<u>\$ 84,002,587</u>	<u>\$ 78,772,783</u>	<u>\$ 71,968,222</u>	<u>\$ 5,229,804</u>

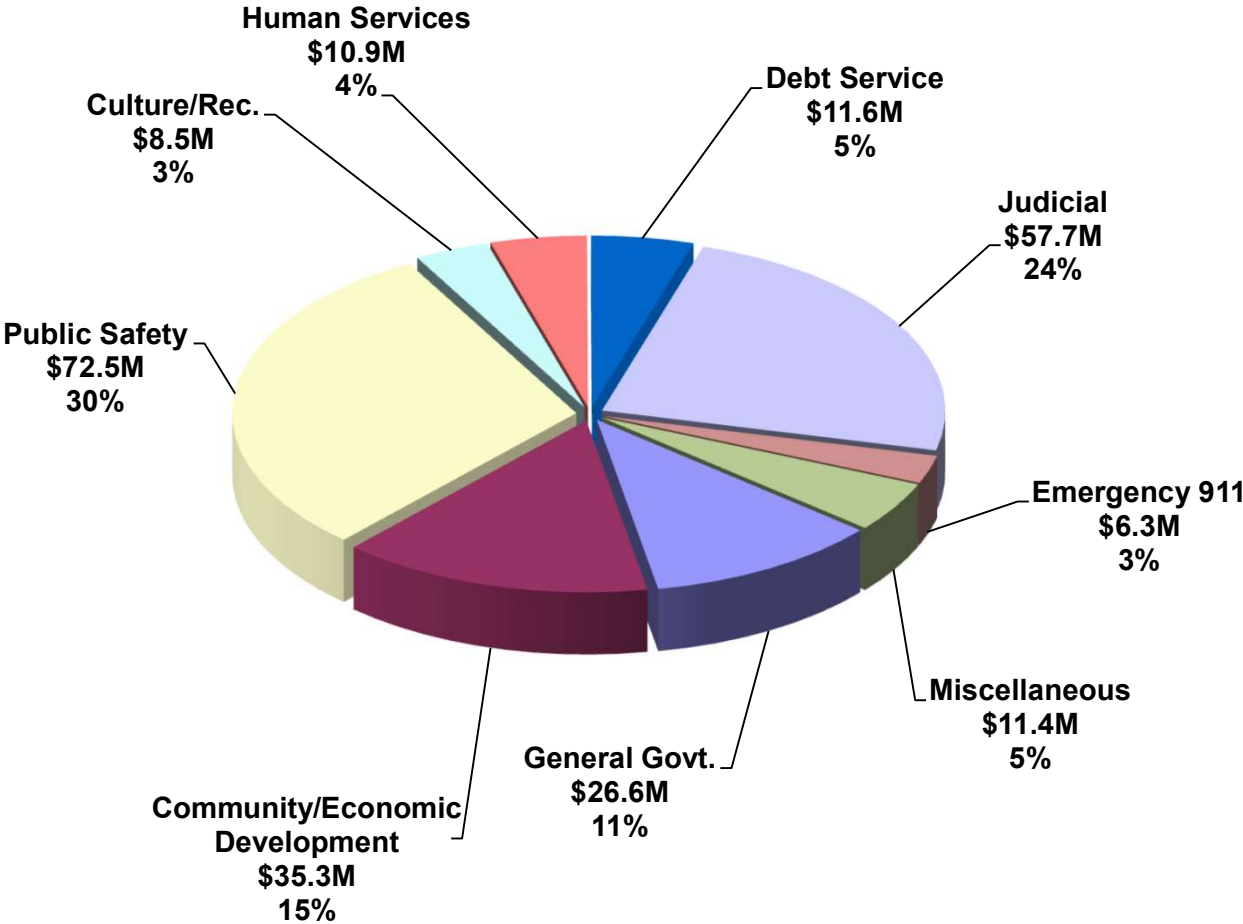
	2025 Budget Adopted	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
Human Services				
Aging	9,981,744	9,488,790	9,552,566	492,954
Children & Youth Serv	45,424,687	42,596,911	39,839,705	2,827,776
Berks Count Youth Shelter	5,589,764	0	0	5,589,764
Council on Chemical Abuse	7,106,788	7,051,626	9,151,268	55,162
(5) Cares Act/ American Recovery Plan	0	2,931,168	33,495,962	(2,931,168)
Domestic Relations	8,510,571	8,193,507	7,601,687	317,064
Health Choices	169,567,690	153,308,468	171,769,884	16,259,222
Human Services	949,095	905,516	906,800	43,579
Job Training	6,716,414	6,480,427	6,257,330	235,987
MH/DD	23,292,668	19,954,804	19,875,405	3,337,864
Total Human Services	\$ 277,139,421	\$ 250,911,217	\$ 298,450,607	\$ 26,228,204
Public Works				
Solid Waste/Recycling	365,178	358,238	347,362	6,940
Total Public Works	\$ 365,178	\$ 358,238	\$ 347,362	\$ 6,940
Community/Economic Development				
Ag & Land Preservation	2,007,810	2,934,061	2,203,581	(926,251)
Agricultural Extension	716,527	657,030	631,320	59,497
BARTA	523,498	498,570	462,114	24,928
(6) Tri-County Rail Authority	75,000	0	0	75,000
Community Development	3,792,741	3,934,941	10,351,432	(142,200)
Community-Economic Development	26,496,153	32,130,855	2,570,961	(5,634,702)
(1) GRCA	500,000	500,000	500,000	0
Planning	2,335,809	2,187,612	2,263,670	148,197
(2) RACC	3,250,000	3,250,000	3,250,000	0
(3) Miscellaneous	1,425,946	1,425,946	1,425,946	0
Total Community/Economic Development	\$ 41,123,484	\$ 47,519,015	\$ 23,659,024	\$ (6,395,531)
Cultural/Recreation				
County Library Systems	5,854,023	5,690,709	5,628,670	163,314
Parks System	4,876,458	6,521,390	5,027,892	(1,644,932)
Total Cultural/Recreation	\$ 10,730,481	\$ 12,212,099	\$ 10,656,562	\$ (1,481,618)
Miscellaneous				
Contingency General	9,676,406	5,254,222	0	4,422,184
IGT Contribution	14,644,192	17,064,209	14,937,275	(2,420,017)
BCRC Consolidation - Transfer Out	0	0	1,380,905	0
Insurance	2,851,032	2,588,080	1,826,585	262,952
Liquid Fuels	5,134,408	2,380,682	1,490,077	2,753,726
Public Health Response - COVID	0	0	114,543	0
Security	1,358,128	1,553,957	1,474,438	(195,829)
Special Legislation	5,109,963	4,720,557	5,212,925	389,406
Total Miscellaneous	\$ 38,774,129	\$ 33,561,707	\$ 26,436,748	\$ 5,212,422
Debt Service				
Debt Service	11,611,365	10,480,184	18,780,116	1,131,181
Total Debt Service	\$ 11,611,365	\$ 10,480,184	\$ 18,780,116	\$ 1,131,181

	2025 Budget Adopted	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
Berks County Residential Center				
Berks County Residential Center	0	0	3,432,785	0
Total Berks County Residential Center	\$ 0	\$ 0	\$ 3,432,785	\$ 0
Berks Heim				
Berks Heim	63,775,839	63,478,465	58,881,793	297,374
Total Berks Heim	\$ 63,775,839	\$ 63,478,465	\$ 58,881,793	\$ 297,374
Emergency 911 System				
Emergency 911 Systems	20,383,192	17,701,037	24,647,506	2,682,155
Total Emergency 911 System	\$ 20,383,192	\$ 17,701,037	\$ 24,647,506	\$ 2,682,155
Capital Projects Fund				
Capital Projects Fund	18,100,045	0	0	18,100,045
Total Capital Projects	\$ 18,100,045	\$ 0	\$ 0	\$ 18,100,045
Total Expenses By Department				
By Function	\$ 705,749,219	\$ 651,817,535	\$ 659,822,802	\$ 53,931,684

Footnotes:

- (1) The County continues to support economic development with: \$1,068,279 for personnel and business outreach, includes \$500K contribution to GRCA.
- (2) The County is a sponsor of RACC. The 2025 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). COCA will receive \$300K from the Berks County Redevelopment Authority via the Community Development Block Grant.
- (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. Also, previously BCPS Pretrial Services, company name was updated to Connections Work effective November 10, 2023.
- (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.

2025 Adopted Budget Consumption of Taxes and Fund Balance By Function



Schedule of 2025 Adopted Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2025 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>Amt.</u>	<u>Amt.</u>		<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>
<u>General Government</u>						
Archives	516,662	544,612		0	(27,950)	
Budget	1,319,091	1,949,035		0	(629,944)	
Commissioners	1,274,061	3,266,909		0	(1,992,848)	
Controller	2,390,578	2,767,214		0	(376,636)	
Election Services	1,303,971	5,075,122		0	(3,771,151)	
Facilities	16,270,966	25,498,917		0	(9,227,951)	
Fleet Management	0	126,796		0	(126,796)	
Human Resources	5,675,409	7,436,182		0	(1,760,773)	
Information Systems	8,129,740	10,323,225		0	(2,193,485)	
Mailroom	542,799	634,957		0	(92,158)	
² Non-Departmental	-	-		-	-	
Purchasing	1,145,851	1,482,537		0	(336,686)	
Real Estate	47,700	4,184,280		0	(4,136,580)	
¹ Recorder of Deeds	-	-		-	-	
Solicitor	2,594,597	3,140,301		0	(545,704)	
¹ Tax Claim	-	-		-	-	4,606,217
Tax Collectors	65,000	450,082		0	(385,082)	
Telecommunications	0	81,684		0	(81,684)	
¹ Treasurer	-	-		-	-	175,064,446
Veterans Affairs	0	891,597		0	(891,597)	
Total General Government Function	41,276,425	67,853,450		0	(26,577,025)	179,670,663
<u>Judicial</u>						
Clerk of Courts	1,211,471	3,261,543		0	(2,050,072)	
Connections Work	15,800	1,236,733		0	(1,220,933)	
Coroner	154,125	2,330,087		0	(2,175,962)	
Court Reporters	144	2,840,335		0	(2,840,191)	
Courts	1,513,019	11,629,859		0	(10,116,840)	
District Attorney	1,454,878	16,180,424		0	(14,725,546)	
District Justices	2,187,378	9,181,841		0	(6,994,463)	
Law Library	2,350	700,892		0	(698,542)	
Prothonotary	1,466,481	2,642,724		0	(1,176,243)	
Public Defender	73,980	5,095,605		0	(5,021,625)	
¹ Register of Wills	-	-		-	-	
Sheriff	1,319,401	12,001,879		0	(10,682,478)	
Total Judicial Function	9,399,027	67,101,922		0	(57,702,895)	
<u>Public Safety</u>						
Adult Probation	2,663,122	11,169,630		0	(8,506,508)	
Community Corrections	0	373,893		0	(373,893)	
County Fire Training	28,000	605,326		0	(577,326)	
Emergency Management	619,910	1,940,868		0	(1,320,958)	
Jail System	874,261	54,289,483		0	(53,415,222)	
Juvenile Probation	7,307,342	15,623,387		0	(8,316,045)	
Total Public Safety Function	11,492,635	84,002,587		0	(72,509,952)	
<u>Human Services</u>						
¹ Aging	-	-		-	-	
Children & Youth Serv	38,178,780	45,424,687		0	(7,245,907)	
¹ Berks County Youth Shelter	-	-		-	-	
Council on Chemical Abuse	7,100,372	7,106,788		0	(6,416)	
Domestic Relations	5,847,603	8,510,571		0	(2,662,968)	
¹ Health Choices	-	-		-	-	
¹ Human Services	-	-		0	-	
¹ Job Training	-	-		-	-	
MH/DD	22,278,847	23,292,668		0	(1,013,821)	
Total Human Services Function	73,405,602	84,334,714		0	(10,929,112)	

Schedule of 2025 Adopted Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2025 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	1,025,098	2,007,810		0	(982,712)	
Agricultural Extension	0	716,527		0	(716,527)	
BARTA	0	523,498		0	(523,498)	
Tri-County Rail Support	0	75,000		0	(75,000)	
¹ Community Development	-	-		-	-	
Community-Economic Development	0	26,496,153		0	(26,496,153)	
GRCA	0	500,000		0	(500,000)	
Planning	1,018,585	2,335,809		0	(1,317,224)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,425,946		0	(1,425,946)	
Total Community/Economic Development Function	2,043,683	37,330,743		0	(35,287,060)	
<u>Cultural/Recreation</u>						
County Library Systems	1,758,168	5,854,023		0	(4,095,855)	
Parks System	514,897	4,876,458		0	(4,361,561)	
Total Cultural/Recreation Function	2,273,065	10,730,481		0	(8,457,416)	
<u>Miscellaneous</u>						
Contingency General	0	9,676,406		0	(9,676,406)	
Insurance & Unallocated Benefits	1,757,219	2,851,032			(1,093,813)	
Liquid Fuels	4,484,174	5,134,408		(650,234)	-	
¹ Security	-	-		-	-	
Special Legislation	-	-		-	-	
Total Miscellaneous Function	6,241,393	17,661,846		(650,234)	(10,770,219)	
<u>Debt Service</u>						
Debt Service	0	11,611,365		0	(11,611,365)	
Total Debt Service Function	0	11,611,365		0	(11,611,365)	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	14,034,211	20,383,192		0	(6,348,981)	
Total Emergency 911 Function	14,034,211	20,383,192		0	(6,348,981)	0
Total Functions w/out Capital Projects	160,166,041	401,010,300	0	(650,234)	(240,194,025)	179,670,663
Total Tax and General Fund Balance Consumed	(240,194,025)					
Total Special Revenue/Enterprise Fund Balance Consumed	(650,234)					
Total Tax and Fund Balance Consumed	(240,844,259)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	18,911,001					
Less: Net Capital Projects Fund	16,899,955					
Total Tax Revenue Consumed	179,670,663					
Budget Surplus/ (Deficit)	(25,362,640)					

Notes:

¹ In 2025 these operations do not consume taxes or fund balance.

² In 2025 these operations do not consume taxes or fund balance due to being an internal service department. These costs are allocated to user departments.

2025 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

