

County of Berks

Proposed 2026 Budget

November 20th, 2025



Prepared by the Office of Budget & Finance

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	2026 Beginning Fund Balance (1)	2026 Budget Revenue (2)	2026 Budget Expenditures (2)	2026 Budget Adjustments (3)	Proposed 2026 Ending Fund Balance
GENERAL FUND (3)					
Unassigned	\$ 148,022,726	\$ 288,896,641	\$ 274,937,247	\$ (13,962,297)	\$ 148,019,823
Non-Spendable (4)	9,346,865	0	0		9,346,865
Committed (5)	28,000,696	1,144,103	17,145,470		11,999,329
Restricted (6)	3,830,881	684,309	859,483		3,655,707
Assigned (7)	10,897	180,000	180,000		10,897
Total General Fund	\$ 189,212,065	\$ 290,905,053	\$ 293,122,200	\$ (13,962,297)	\$ 173,032,621
SPECIAL REVENUE FUNDS					
Aging	6,116,819	10,507,663	9,230,361		7,394,121
Children & Youth Serv	24,923	40,888,960	48,325,533	7,436,573	24,923
Berks County Youth Shelter	0	5,952,253	5,952,253	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	6,038,669	8,724,258	2,685,589	0
Emergency 911 Systems - Spendable	0	13,762,157	16,595,940	2,833,783	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	23,731,771	4,353,206	7,022,390	0	21,062,587
MH/DD	0	21,643,100	22,641,887	998,787	0
Special Legislation	2,961,283	5,339,838	5,173,056		3,128,065
Total Special Revenue Funds	\$ 39,052,162	\$ 295,798,672	\$ 310,986,069	\$ 13,962,297	\$ 37,827,062
ENTERPRISE FUNDS					
Berks Heim					
Unrestricted Net Assets	14,968,867	64,361,168	66,570,804	(1,860,689)	10,898,542
Net Investment in Capital Assets	13,753,502			1,207,034	14,960,536
Total Enterprise Funds	\$ 28,722,369	\$ 64,361,168	\$ 66,570,804	\$ (653,655)	\$ 25,859,078
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	\$ 256,986,596	\$ 651,064,893	\$ 670,679,073	\$ (653,655)	\$ 236,718,761
Capital Projects Fund	\$ (20,026,500)	\$ 25,000,000	1,840,000	\$ 0	\$ 3,133,500
TOTAL ALL FUNDS	\$ 236,960,096	\$ 676,064,893	\$ 672,519,073	\$ (653,655)	\$ 239,852,261

Schedule of 2026 Projected Fund Balance

County of Berks, Pennsylvania
2026 Proposed Annual Budget

Non-Spendable General Fund Balance: (4)			
	Conversion Pay	\$	21,082
	Inventories & Pre-Paid		<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
	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>376,263</u>
			3,655,706
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>\$ 25,012,797</u>
Budgeted General Fund support of Special Revenue Funds:			
	CYS		7,436,573
	COCA		7,565
	Domestic Relations		2,685,589
	Emergency 911 Systems		2,833,783
	Liquid Fuels		0
	MH/DD		998,787
			<u>13,962,297</u>
	Total	\$	<u><u>38,975,094</u></u>

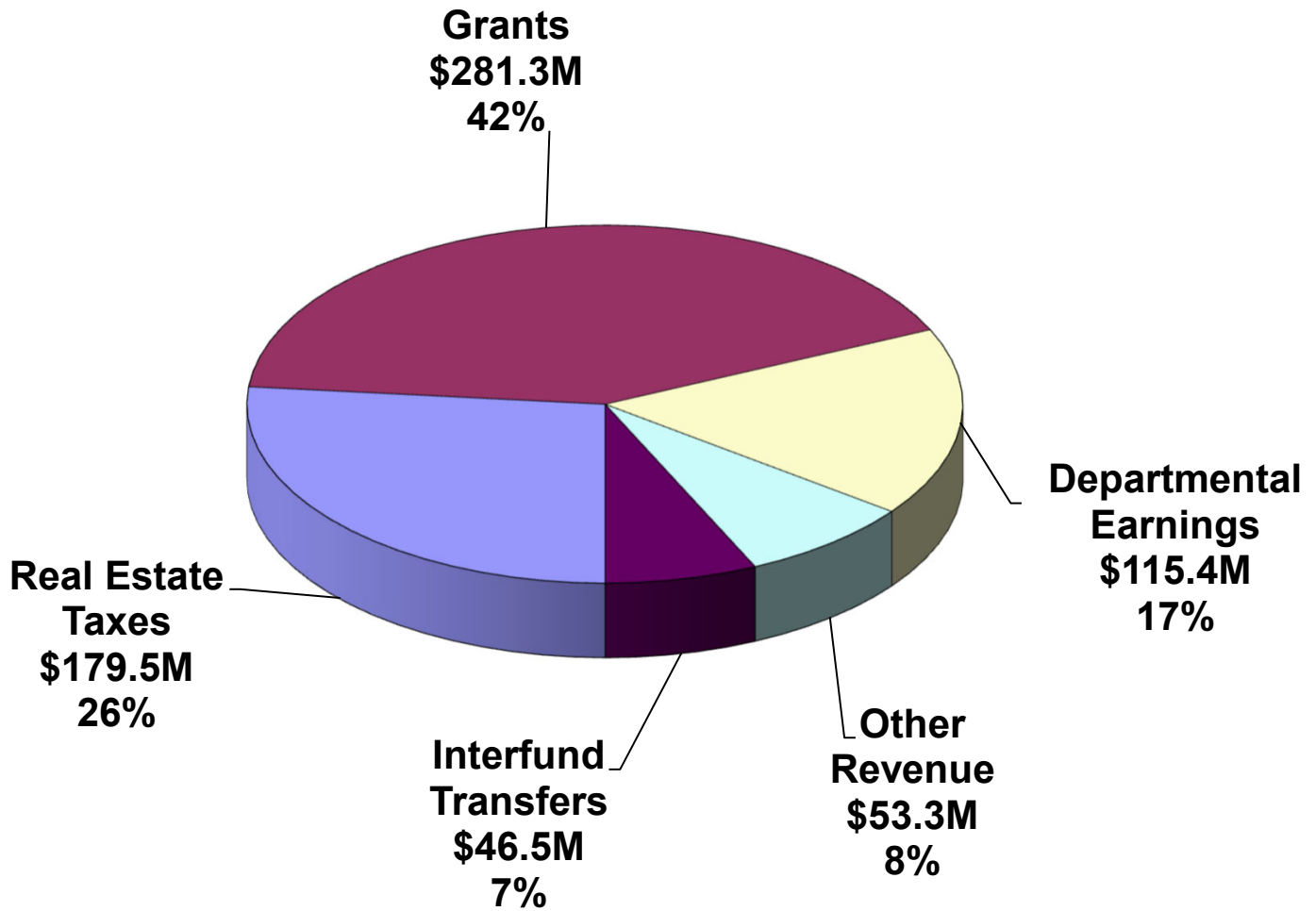
Footnotes:

- (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 Proposed Budget Revenue by Source



Schedule of 2026 Proposed Budget Revenue Sources by Fund
By Fund

County of Berks, Pennsylvania
2026 Proposed Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 179,540,297	18,983,680	23,106,218	23,984,653	45,290,205	\$ 290,905,053
Special Revenue Fund						
Aging	0	10,111,263	176,300	220,100	0	10,507,663
Children & Youth Serv	0	40,434,853	0	454,107	0	40,888,960
Berks County Youth Shelter	0	0	5,952,253	0	0	5,952,253
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	5,971,141	67,528	0	0	6,038,669
Emergency 911 Systems	0	121,536	13,553,402	87,219	0	13,762,157
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	1,604,551	2,086,710	661,945	0	4,353,206
MH/DD	0	21,478,100	0	165,000	0	21,643,100
Special Legislation	0	0	5,280,186	59,652	0	5,339,838
Total Special Revenue Funds	\$ 0	\$ 262,310,551	\$ 27,970,229	\$ 4,286,946	\$ 1,230,946	\$ 295,798,672
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>\$ 179,540,297</u>	<u>\$ 281,299,231</u>	<u>\$ 115,368,065</u>	<u>\$ 53,336,149</u>	<u>\$ 46,521,151</u>	<u>\$ 676,064,893</u>

Notes:

Grants represent federal and state funding sources.

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

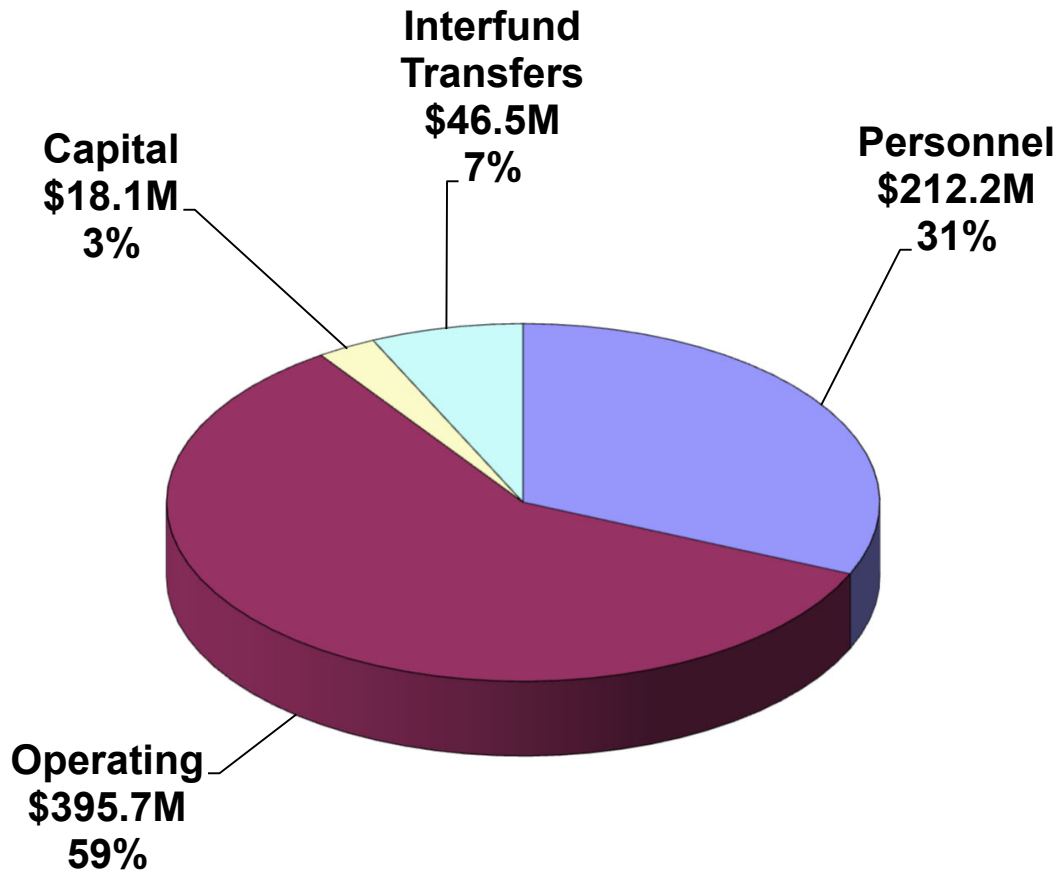
Other Revenue includes items such as bond proceeds, interest income, UPI fees, IGT contribution, rental income and mandated client contributions (i.e. social security).

	2026 Budget Proposed	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	1,309,062	1,303,971	1,531,382	5,091
Facilities	18,043,385	16,270,966	16,828,110	1,772,419
Human Resources	5,673,677	5,675,409	5,216,028	(1,732)
Information Systems	7,817,993	8,129,740	8,050,873	(311,747)
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	182,882,357	183,687,685	176,745,018	(805,328)
Veterans Affairs	0	0	240	0
Total General Government	\$ 235,655,252	\$ 234,567,994	\$ 224,427,411	\$ 1,087,258
Judicial				
Clerk of Courts	975,509	1,211,471	1,201,563	(235,962)
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	1,295,683	1,454,878	1,223,927	(159,195)
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	\$ 11,169,837	\$ 11,068,436	\$ 10,806,762	\$ 101,401
Public Safety				
Adult Probation	2,676,669	2,663,122	2,302,688	13,547
Community Corrections	0	0	1,364,429	0
County Fire Training	28,000	28,000	22,113	0
Emergency Management	677,381	619,910	688,596	57,471
Jail System	935,559	874,261	865,149	61,298
Juvenile Probation	11,347,120	7,307,342	7,741,606	4,039,778
Total Public Safety	\$ 15,664,729	\$ 11,492,635	\$ 12,984,581	\$ 4,172,094

	2026 Budget Proposed	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	40,888,960	38,178,780	35,800,314	2,710,180
Berks County Youth Shelter	5,952,253	5,589,764	2,961,366	362,489
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	6,038,669	5,847,603	5,610,064	191,066
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	<u>\$ 269,654,721</u>	<u>\$ 266,676,897</u>	<u>\$ 242,388,771</u>	<u>\$ 2,977,824</u>
Public Works				
Solid Waste/Recycling	4,255,362	4,400,540	4,391,349	(145,178)
Total Public Works	<u>\$ 4,255,362</u>	<u>\$ 4,400,540</u>	<u>\$ 4,391,349</u>	<u>\$ (145,178)</u>
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	<u>\$ 4,632,879</u>	<u>\$ 5,836,424</u>	<u>\$ 6,016,029</u>	<u>\$ (1,203,545)</u>
Cultural/Recreation				
County Library Systems	1,758,167	1,758,168	1,742,325	(1)
Parks System	472,526	514,897	506,849	(42,371)
Total Cultural/Recreation	<u>\$ 2,230,693</u>	<u>\$ 2,273,065</u>	<u>\$ 2,249,174</u>	<u>\$ (42,372)</u>
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	4,353,206	4,484,174	4,523,441	(130,968)
Security	1,568,353	1,570,929	1,292,585	(2,576)
Public Health Response - COVID	0	0	470,979	0
Special Legislation	5,339,838	5,144,328	6,499,760	195,510
Total Miscellaneous	<u>\$ 29,678,095</u>	<u>\$ 29,136,391</u>	<u>\$ 31,832,223</u>	<u>\$ 541,704</u>

	2026 Budget Proposed	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	13,762,157	14,034,211	13,695,859	(272,054)
Total Emergency 911 Systems	<u>\$ 13,762,157</u>	<u>\$ 14,034,211</u>	<u>\$ 13,695,859</u>	<u>\$ (272,054)</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>\$ 676,064,893</u>	<u>\$ 681,077,013</u>	<u>\$ 610,090,071</u>	<u>\$ (5,012,120)</u>

2026 Proposed Budget Expenditures by Type



Schedule of 2026 Proposed Budget Expenditures by Type
By Fund

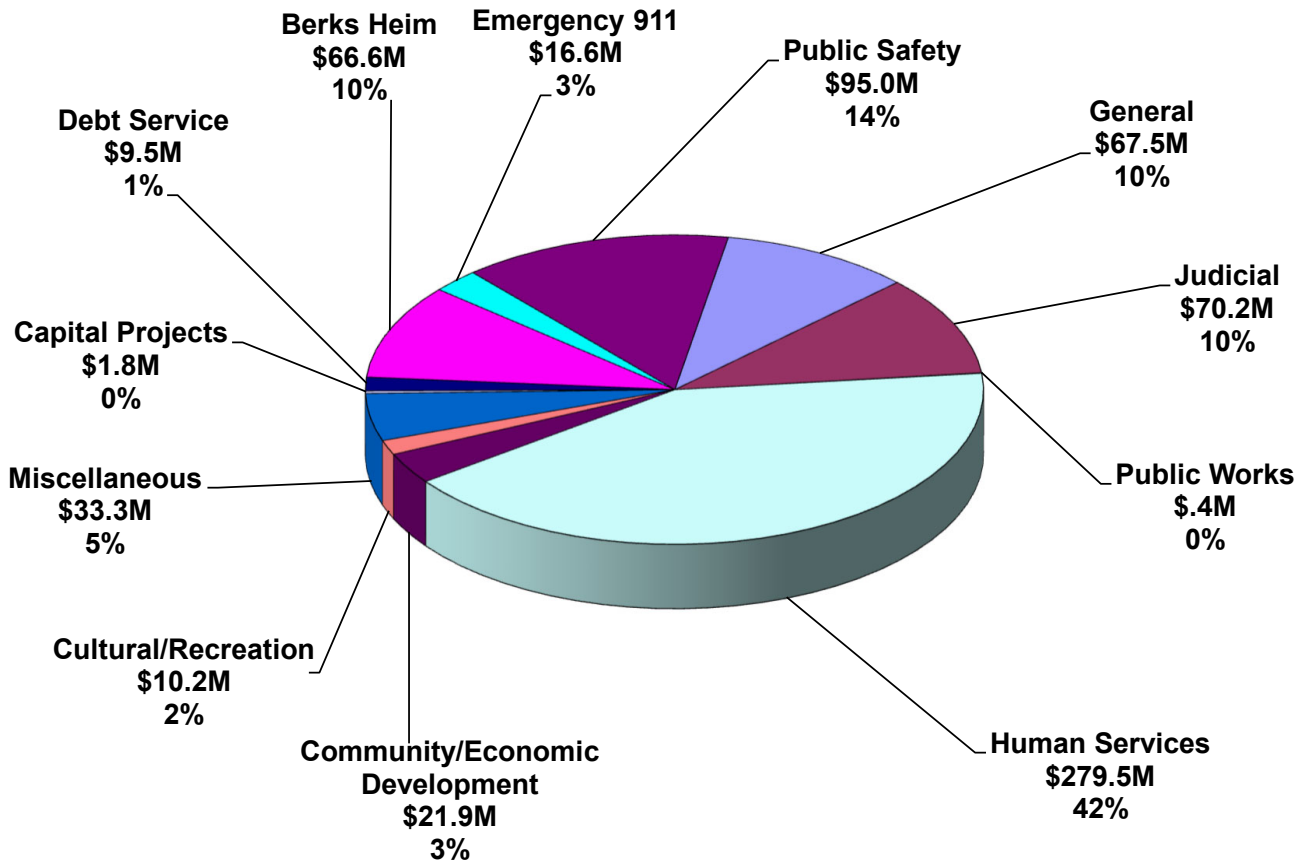
County of Berks, Pennsylvania
2026 Proposed Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 135,145,986	\$ 113,110,101	\$ 9,821,785	\$ 35,044,328	\$ 293,122,200
Special Revenue Funds					
Aging	4,438,119	4,059,976	6,765	725,501	9,230,361
Children & Youth Serv	14,575,114	31,627,344	0	2,123,075	48,325,533
Berks County Youth Shelter	3,924,322	1,196,493	0	831,438	5,952,253
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	7,438,531	287,256	0	998,471	8,724,258
Emergency 911 Systems	8,765,873	7,134,786	17,250	678,031	16,595,940
Health Choices	629,157	168,560,122	0	128,997	169,318,276
Human Services	36,938	978,381	0	16,642	1,031,961
Job Training	580,970	5,926,748	0	112,299	6,620,017
Liquid Fuels	151,088	663,835	6,165,360	42,107	7,022,390
MH/DD	494,388	22,018,822	0	128,677	22,641,887
Special Legislation	0	4,103,126	0	1,069,930	5,173,056
Total Special Revenue Funds	\$ 41,034,500	\$ 256,899,461	\$ 6,189,375	\$ 6,862,733	\$ 310,986,069
Enterprise Funds					
Berks County Residential Center	0	0	0	0	0
Berks Heim	36,076,478	25,673,202	1,207,034	3,614,090	66,570,804
Total Enterprise Funds	\$ 36,076,478	\$ 25,673,202	\$ 1,207,034	\$ 3,614,090	\$ 66,570,804
Capital Projects Fund					
Capital Projects Fund	0	0	840,000	1,000,000	1,840,000
Total Capital Projects Fund	\$ 0	\$ 0	\$ 840,000	\$ 1,000,000	\$ 1,840,000
Total 2026 Expenditures	\$ <u>212,256,964</u>	\$ <u>395,682,764</u>	\$ <u>18,058,194</u>	\$ <u>46,521,151</u>	\$ <u>672,519,073</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 Proposed Budget Expenditures by Function



	2026 Budget Proposed	2025 Budget Adopted	2024 Actual	2026 vs 2025 Budget
General Government				
Archives	\$ 482,315	\$ 544,612	\$ 587,821	\$ (62,297)
Budget	1,607,737	1,949,035	1,427,929	(341,298)
Commissioners	3,310,972	3,266,909	2,942,038	44,063
Controller	2,841,187	2,767,214	2,521,101	73,973
Election Services	4,949,621	5,075,122	5,487,498	(125,501)
Facilities	22,450,590	25,498,917	27,113,229	(3,048,327)
Fleet Management	132,757	126,796	127,077	5,961
Human Resources	6,337,940	7,436,182	6,898,845	(1,098,242)
Information Systems	10,608,860	10,323,225	7,383,327	285,635
Mailroom/Printing	683,141	634,957	682,713	48,184
Purchasing	1,494,527	1,482,537	1,118,482	11,990
Real Estate	4,325,091	4,184,280	3,237,069	140,811
Recorder of Deeds	1,384,733	1,318,515	1,143,664	66,218
Solicitor	3,135,329	3,140,301	2,340,967	(4,972)
Tax Claim	1,124,745	1,138,764	986,891	(14,019)
Tax Collectors	551,229	450,082	466,185	101,147
Telecommunications	74,498	81,684	18,315	(7,186)
Treasurer	1,134,996	1,045,731	1,094,056	89,265
Veterans Affairs	890,980	891,597	886,885	(617)
Total General Government	<u>\$ 67,521,248</u>	<u>\$ 71,356,460</u>	<u>\$ 66,464,091</u>	<u>\$ (3,835,212)</u>
Judicial				
Clerk of Courts	3,442,489	3,261,543	3,029,889	180,946
(4) Connecions Work	1,235,790	1,236,733	922,740	(943)
Coroner	2,366,347	2,330,087	2,219,148	36,260
Court Reporters	3,088,848	2,840,335	2,799,083	248,513
Courts	12,424,910	11,629,859	11,243,723	795,051
District Attorney	16,447,326	16,180,424	14,743,061	266,902
District Justices	9,419,628	9,181,841	8,623,135	237,787
Law Library	419,775	700,892	688,227	(281,117)
Prothonotary	2,530,818	2,642,724	3,251,676	(111,906)
Public Defender	5,156,894	5,095,605	4,290,748	61,289
Register of Wills	1,397,000	1,285,116	1,230,051	111,884
Sheriff	12,273,861	12,001,879	12,346,884	271,982
Total Judicial	<u>\$ 70,203,686</u>	<u>\$ 68,387,038</u>	<u>\$ 65,388,365</u>	<u>\$ 1,816,648</u>
Public Safety				
Adult Probation	11,706,180	11,169,630	10,925,622	536,550
Community Corrections	680,412	373,893	2,167,335	306,519
County Fire Training	724,260	605,326	590,037	118,934
Emergency Management	2,081,502	1,940,868	2,051,347	140,634
Jail System	55,139,859	54,289,483	50,436,122	850,376
Juvenile Probation	24,636,458	15,623,387	15,741,249	9,013,071
Total Public Safety	<u>\$ 94,968,671</u>	<u>\$ 84,002,587</u>	<u>\$ 81,911,712</u>	<u>\$ 10,966,084</u>

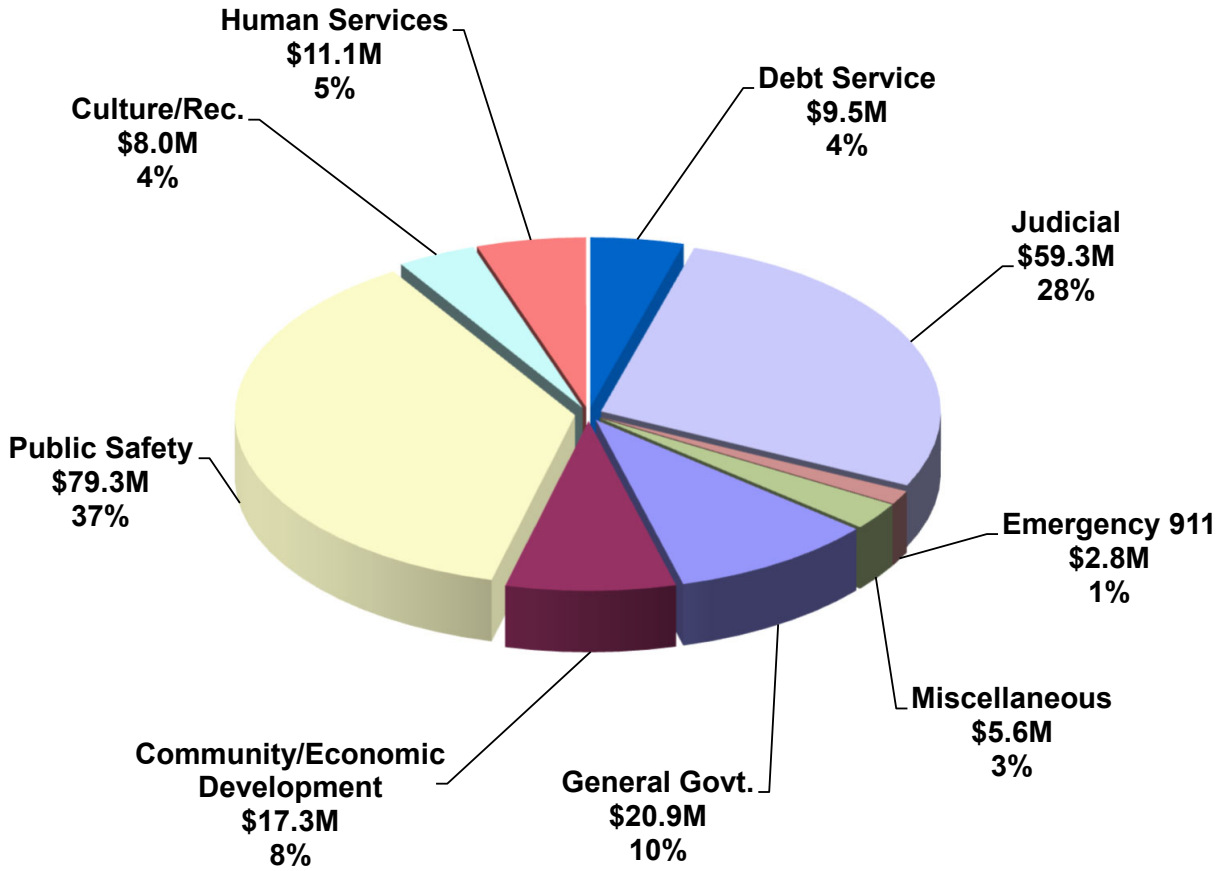
	2026 Budget Proposed	2025 Budget Adopted	2024 Actual	2026 vs 2025 Budget
Human Services				
Aging	9,230,361	9,981,744	10,290,700	(751,383)
Children & Youth Serv	48,325,533	45,424,687	42,565,903	2,900,846
Berks Count Youth Shelter	5,952,253	5,589,764	2,961,917	362,489
Council on Chemical Abuse	7,661,387	7,106,788	9,170,392	554,599
(5) Cares Act/ American Recovery Plan	0	0	3,040,529	0
Domestic Relations	8,724,258	8,510,571	8,041,610	213,687
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	\$ 279,505,933	\$ 277,139,421	\$ 250,462,694	\$ 2,366,512
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	2,000,003	2,007,810	2,620,666	(7,807)
Agricultural Extension	705,045	716,527	666,530	(11,482)
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	8,472,272	26,496,153	9,035,998	(18,023,881)
(1) GRCA	500,000	500,000	500,000	0
Planning	2,417,459	2,335,809	2,241,813	81,650
(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	\$ 21,897,622	\$ 41,123,484	\$ 23,787,223	\$ (19,225,862)
Cultural/Recreation				
County Library Systems	5,672,247	5,854,023	5,708,056	(181,776)
Parks System	4,590,105	4,876,458	4,671,871	(286,353)
Total Cultural/Recreation	\$ 10,262,352	\$ 10,730,481	\$ 10,379,927	\$ (468,129)
Miscellaneous				
Contingency General	2,744,558	9,676,406	0	(6,931,848)
IGT Contribution	14,324,065	14,644,192	17,064,209	(320,127)
(7) Prior Period Adjustments	0	0	1,449,592	0
Insurance	2,737,674	2,851,032	2,548,883	(113,358)
Liquid Fuels	7,022,390	5,134,408	4,780,069	1,887,982
Public Health Response - COVID	0	0	0	0
Security	1,273,551	1,358,128	1,382,277	(84,577)
Special Legislation	5,173,056	5,109,963	4,788,306	63,093
Total Miscellaneous	\$ 33,275,294	\$ 38,774,129	\$ 32,013,336	\$ (5,498,835)
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 Proposed	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	\$ 0	\$ 0	\$ 0	\$ 0
Berks Heim				
Berks Heim	66,570,804	63,775,839	63,173,090	2,794,965
Total Berks Heim	\$ 66,570,804	\$ 63,775,839	\$ 63,173,090	\$ 2,794,965
Emergency 911 System				
Emergency 911 Systems	16,595,940	20,383,192	16,311,647	(3,787,252)
Total Emergency 911 System	\$ 16,595,940	\$ 20,383,192	\$ 16,311,647	\$ (3,787,252)
Capital Projects Fund				
Capital Projects Fund	1,840,000	18,100,045	0	(16,260,045)
Total Capital Projects	\$ 1,840,000	\$ 18,100,045	\$ 0	\$ (16,260,045)
Total Expenses By Department By Function				
	\$ 672,519,073	\$ 705,749,219	\$ 620,736,889	\$ (33,230,146)

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 Proposed Budget Consumption of Taxes and Fund Balance By Function



<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	1,607,737		0	(119,375)	
Commissioners	1,126,077	3,310,972		0	(2,184,895)	
Controller	2,424,590	2,841,187		0	(416,597)	
Election Services	1,309,062	4,949,621		0	(3,640,559)	
Facilities	18,043,385	22,450,590		0	(4,407,205)	
Fleet Management	0	132,757		0	(132,757)	
Human Resources	5,673,677	6,337,940		0	(664,263)	
Information Systems	7,817,993	10,608,860		0	(2,790,867)	
Mailroom	666,532	683,141		0	(16,609)	
² Non-Departmental	-	-		-	-	
Purchasing	1,150,908	1,494,527		0	(343,619)	
Real Estate	110,000	4,325,091		0	(4,215,091)	
¹ Recorder of Deeds	-	-		-	-	
Solicitor	2,684,429	3,135,329		0	(450,900)	
¹ Tax Claim	-	-		-	-	4,606,217
Tax Collectors	65,000	551,229		0	(486,229)	
Telecommunications	0	74,498		0	(74,498)	
¹ Treasurer	-	-		-	-	174,934,080
Veterans Affairs	0	890,980		0	(890,980)	
Total General Government Function	42,560,015	63,394,459		0	(20,834,444)	179,540,297
Judicial						
Clerk of Courts	975,509	3,442,489		0	(2,466,980)	
Connections Work	11,662	1,235,790		0	(1,224,128)	
Coroner	146,470	2,366,347		0	(2,219,877)	
Court Reporters	135	3,088,848		0	(3,088,713)	
Courts	1,534,900	12,424,910		0	(10,890,010)	
District Attorney	1,295,683	16,447,326		0	(15,151,643)	
District Justices	2,333,954	9,419,628		0	(7,085,674)	
Law Library	2,350	419,775		0	(417,425)	
Prothonotary	1,509,504	2,530,818		0	(1,021,314)	
Public Defender	71,204	5,156,894		0	(5,085,690)	
¹ Register of Wills	-	-		-	-	
Sheriff	1,628,098	12,273,861		0	(10,645,763)	
Total Judicial Function	9,509,469	68,806,686		0	(59,297,217)	
Public Safety						
Adult Probation	2,676,669	11,706,180		0	(9,029,511)	
Community Corrections	0	680,412		0	(680,412)	
County Fire Training	28,000	724,260		0	(696,260)	
Emergency Management	677,381	2,081,502		0	(1,404,121)	
Jail System	935,559	55,139,859		0	(54,204,300)	
Juvenile Probation	11,347,120	24,636,458		0	(13,289,338)	
Total Public Safety Function	15,664,729	94,968,671		0	(79,303,942)	
Human Services						
¹ Aging	-	-		-	-	
Children & Youth Serv	40,888,960	48,325,533		0	(7,436,573)	
¹ Berks County Youth Shelter	-	-		-	-	
Council on Chemical Abuse	7,653,822	7,661,387		0	(7,565)	
Domestic Relations	6,038,669	8,724,258		0	(2,685,589)	
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	76,224,551	87,353,065		0	(11,128,514)	

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

County of Berks, Pennsylvania
2026 Proposed 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>
Public Works						
¹ Solid Waste/Recycling	-	-		-	-	
Total Public Works Function	0	0		0	0	0
Community/Economic Development						
Ag & Land Preservation	1,001,700	2,000,003		0	(998,303)	
Agricultural Extension	0	705,045		0	(705,045)	
BARTA	0	533,147		0	(533,147)	
Tri-County Rail Support	0	100,000		0	(100,000)	
¹ Community Development	-	-		-	-	
Community-Economic Development	0	8,472,272		0	(8,472,272)	
GRCA	0	500,000		0	(500,000)	
Planning	942,429	2,417,459		0	(1,475,030)	
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	19,208,872		0	(17,264,743)	
Cultural/Recreation						
County Library Systems	1,758,167	5,672,247		0	(3,914,080)	
Parks System	472,526	4,590,105		0	(4,117,579)	
Total Cultural/Recreation Function	2,230,693	10,262,352		0	(8,031,659)	
Miscellaneous						
Contingency General	0	2,744,558		0	(2,744,558)	
Insurance & Unallocated Benefits	2,557,037	2,737,674			(180,637)	
Liquid Fuels	4,353,206	7,022,390		(2,669,184)	-	
¹ Security	-	-		-	-	
Special Legislation	-	-		-	-	
Total Miscellaneous Function	6,910,243	12,504,622		(2,669,184)	(2,925,195)	
Debt Service						
Debt Service	0	9,504,431		0	(9,504,431)	
Total Debt Service Function	0	9,504,431		0	(9,504,431)	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	13,762,157	16,595,940		0	(2,833,783)	
Total Emergency 911 Function	13,762,157	16,595,940		0	(2,833,783)	0
Total Functions w/out Capital Projects	168,805,986	382,599,098	0	(2,669,184)	(211,123,928)	179,540,297
Total Tax and General Fund Balance Consumed	(211,123,928)					
Total Special Revenue/Enterprise Fund Balance Consumed	(2,669,184)					
Total Tax and Fund Balance Consumed	(213,793,112)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	13,984,980					
Less: Net Capital Projects Fund	23,160,000					
Total Tax Revenue Consumed	179,540,297					
Budget Surplus/(Deficit)	2,892,165					

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 Proposed Budget Consumption of Taxes and Fund Balance Comparison by Function

