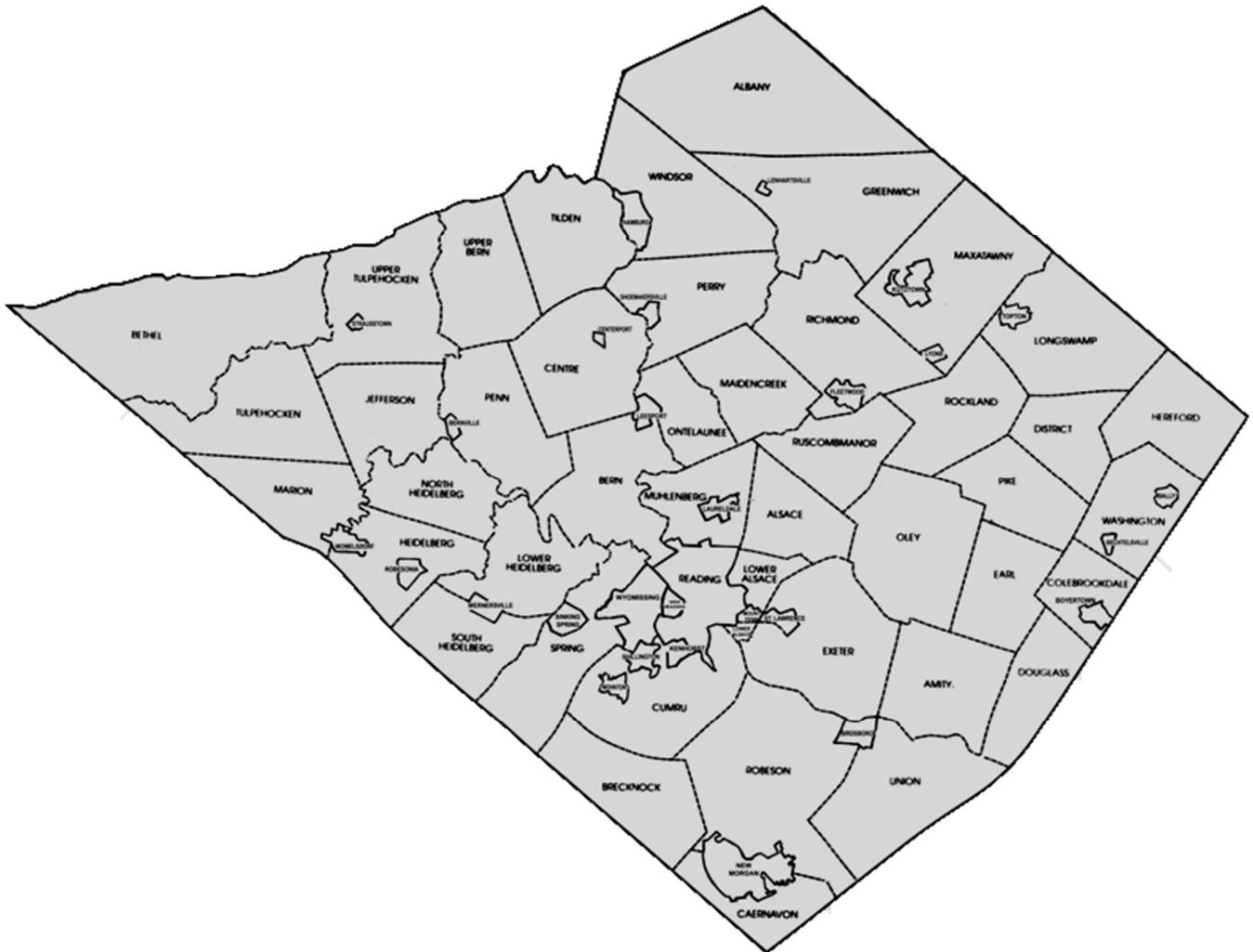


County of Berks

Proposed 2024 Budget

November 16th, 2023



Prepared by the Office of Budget & Finance
Robert Patrizio, CFO



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	2024 Beginning Fund Balance (1)	2024 Budget Revenue (2)	2024 Budget Expenditures (2)	2024 Budget Adjustments (3)	Proposed 2024 Ending Fund Balance
GENERAL FUND (3)					
Unassigned	\$ 127,198,105	\$ 268,860,988	\$ 254,431,539	\$ (14,351,598)	\$ 127,275,956
Non-Spendable (4)	8,811,928	0	0		8,811,928
Committed (5)	57,283,480	81,000	54,326,892		3,037,588
Restricted (6)	4,150,598	697,964	746,184		4,102,378
Assigned (7)	1,753	172,000	172,000		1,753
Total General Fund	\$ 197,445,864	\$ 269,811,952	\$ 309,676,615	\$ (14,351,598)	\$ 143,229,603
SPECIAL REVENUE FUNDS					
Aging	447,564	10,089,656	9,693,563		843,657
Children & Youth Serv	78,044	36,411,784	42,596,911	6,185,127	78,044
Community Development	0	3,934,941	3,934,941		0
Council on Chemical Abuse	0	7,047,148	7,051,626	4,478	0
Cares Act / American Recovery Plan	0	3,111,021	3,111,021		0
Domestic Relations	0	5,646,923	8,207,645	2,560,722	0
Emergency 911 Systems - Spendable	0	13,076,338	17,745,007	4,668,669	0
Health Choices	0	151,656,791	151,656,791		0
Human Services	12,229	902,375	905,642		8,962
Job Training	1,936,901	6,480,427	6,480,427		1,936,901
Liquid Fuels	21,627,843	4,818,911	2,381,435	16,873	24,082,192
MH/DD	0	18,767,353	19,683,082	915,729	0
Special Legislation	2,117,200	4,575,260	4,342,766		2,349,694
Total Special Revenue Funds	\$ 26,219,781	\$ 266,518,928	\$ 277,790,857	\$ 14,351,598	\$ 29,299,450
ENTERPRISE FUNDS					
Berks County Residential Center					
Unrestricted Net Assets	0	0	0	0	0
Net Investment in Capital Assets	0			0	0
Berks Heim					
Unrestricted Net Assets	19,116,049	69,641,004	64,357,281	(1,647,974)	22,751,798
Net Investment in Capital Assets	11,880,815			594,642	12,475,457
Total Enterprise Funds	\$ 30,996,864	\$ 69,641,004	\$ 64,357,281	\$ (1,053,332)	\$ 35,227,255
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	\$ 254,662,509	\$ 605,971,884	\$ 651,824,753	\$ (1,053,332)	\$ 207,756,308
Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 254,662,509	\$ 605,971,884	\$ 651,824,753	\$ (1,053,332)	\$ 207,756,308

Schedule of 2024 Projected Fund Balance

County of Berks, Pennsylvania
2024 Proposed 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>782,338</u>
		4,102,378
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>15,953,647</u>
Budgeted General Fund support of Special Revenue Funds:		
	CYS	6,185,127
	COCA	4,478
	Domestic Relations	2,560,722
	Emergency 911 Systems	4,668,669
	Liquid Fuels	16,873
	MH/DD	915,729
		<u>14,351,598</u>
	Total	\$ <u>30,305,245</u>

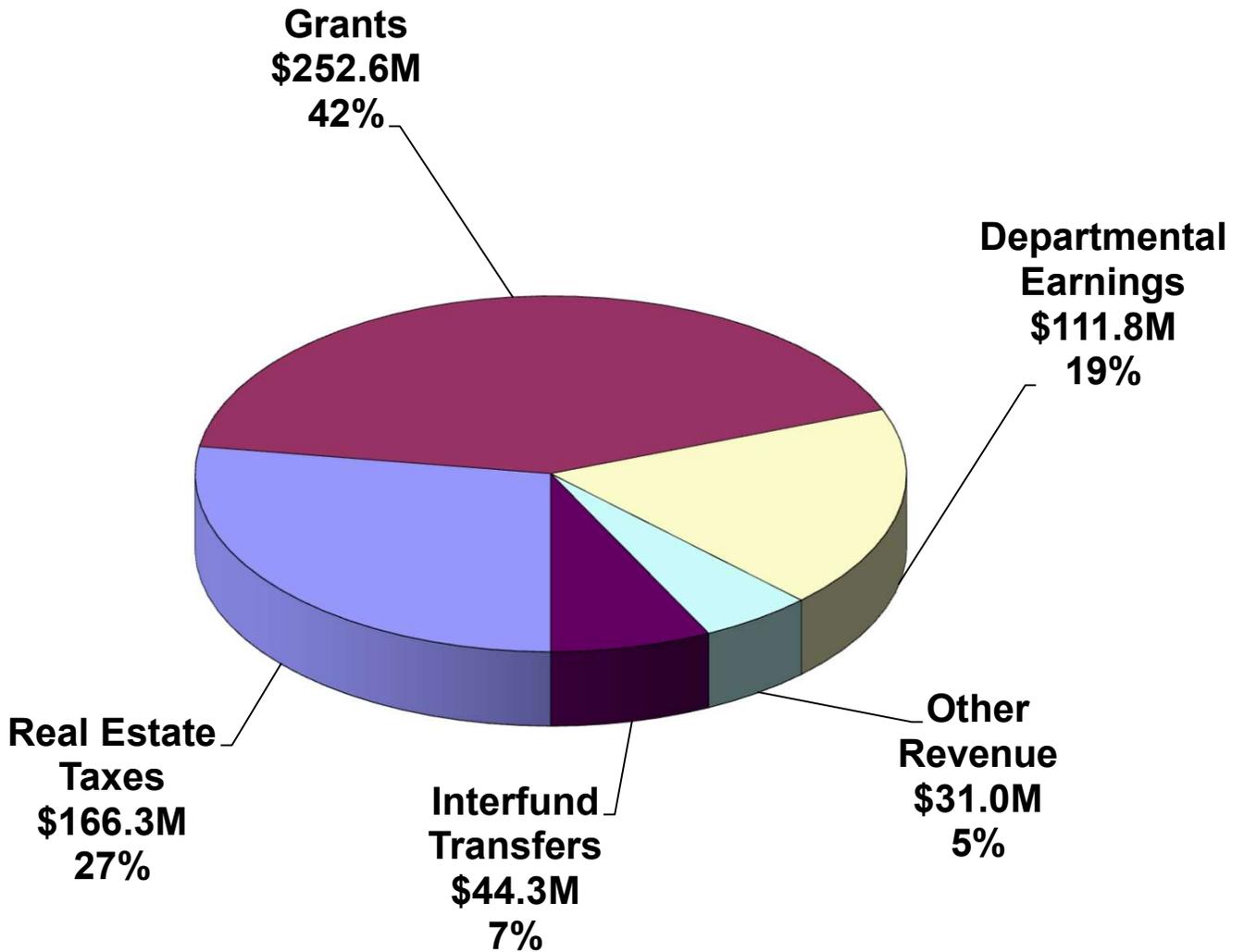
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/23 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.

2024 Proposed Budget Revenue by Source



Schedule of 2024 Proposed Budget Revenue Sources by Fund
By Fund

County of Berks, Pennsylvania
2024 Proposed Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 166,280,123	12,676,305	22,481,840	25,500,890	42,872,794	\$ 269,811,952
Special Revenue Fund						
Aging	0	9,885,906	157,300	46,450	0	10,089,656
Children & Youth Serv	0	35,906,586	0	505,198	0	36,411,784
Community Development	0	3,482,958	451,983	0	0	3,934,941
Council on Chemical Abuse	0	4,636,466	0	984,736	1,425,946	7,047,148
Cares Act/ American Recovery Plan	0	597,664	0	2,513,357	0	3,111,021
Domestic Relations	0	5,564,423	82,500	0	0	5,646,923
Emergency 911 Systems	0	197,251	12,771,402	107,685	0	13,076,338
Health Choices	0	151,156,791	0	500,000	0	151,656,791
Human Services	0	900,225	0	2,150	0	902,375
Job Training	0	6,126,918	353,509	0	0	6,480,427
Liquid Fuels	0	2,023,357	2,076,265	719,289	0	4,818,911
MH/DD	0	18,758,353	0	9,000	0	18,767,353
Special Legislation	0	711,124	3,823,416	40,720	0	4,575,260
Total Special Revenue Funds	\$ 0	\$ 239,948,022	\$ 19,716,375	\$ 5,428,585	\$ 1,425,946	\$ 266,518,928
Enterprise Funds						
Berks County Residential Center	0	0	0	0	0	0
Berks Heim	0	5,000	69,628,804	7,200	0	69,641,004
Total Enterprise Funds	\$ 0	\$ 5,000	\$ 69,628,804	\$ 7,200	\$ 0	\$ 69,641,004
Capital Projects Fund						
Capital Projects Fund	0	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2024 Revenues	\$ 166,280,123	\$ 252,629,327	\$ 111,827,019	\$ 30,936,675	\$ 44,298,740	\$ 605,971,884

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).

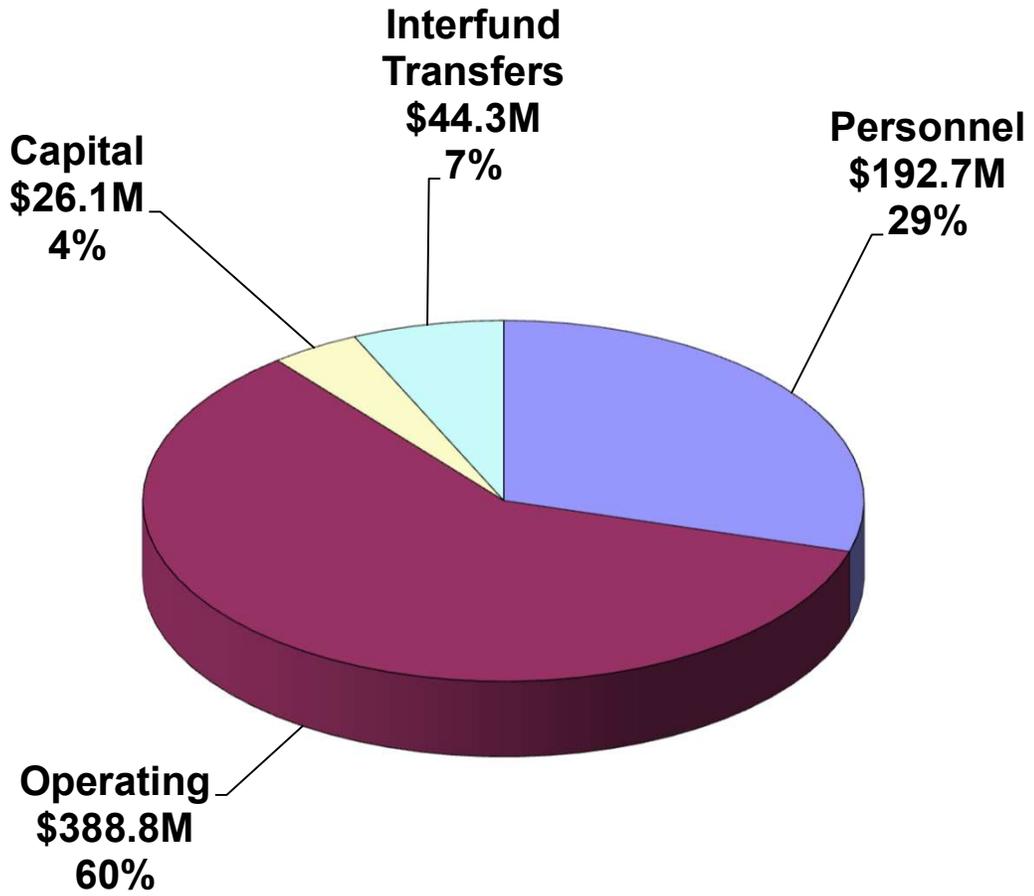
Interfund Transfers represent indirect cost allocations and operating transfers.

	2024 Budget Proposed	2023 Budget Adopted	2022 Actual	2024 vs 2023 Budget
General Government				
Archives	\$ 434,233	\$ 322,763	\$ 278,378	\$ 111,470
Budget	910,381	934,678	1,176,987	(24,297)
Commissioners	605,541	510,289	515,752	95,252
Controller	2,082,901	2,084,894	2,208,344	(1,993)
Election Services	1,380,434	795,803	718,290	584,631
Facilities	3,837,525	3,867,948	4,330,721	(30,423)
Human Resources	5,373,176	5,162,598	3,826,684	210,578
Information Systems	8,074,533	7,242,301	5,709,267	832,232
Mailroom/Printing	518,091	485,963	497,661	32,128
Non-Departmental	12,565,407	10,880,057	16,090,344	1,685,350
Purchasing	1,011,676	938,968	878,307	72,708
Real Estate	34,200	85,397	87,470	(51,197)
Recorder of Deeds	2,509,515	3,389,784	3,454,274	(880,269)
Solicitor	2,126,057	2,366,737	2,279,410	(240,680)
Tax Claim	6,010,500	6,337,996	6,043,389	(327,496)
Tax Collectors	48,000	39,000	26,650	9,000
Telecommunications	0	0	173,997	0
Treasurer	172,451,817	150,567,316	145,201,733	21,884,501
Veterans Affairs	0	0	15	0
Total General Government	\$ 219,973,987	\$ 196,012,492	\$ 193,497,673	\$ 23,961,495
Judicial				
Clerk of Courts	1,096,001	1,124,572	1,074,385	(28,571)
BCPS Pretrial Services	15,800	15,800	4,500	0
Coroner	137,904	155,900	104,754	(17,996)
Court Reporters	0	0	224	0
Courts	1,464,362	1,432,924	1,380,615	31,438
District Attorney	1,080,141	1,071,592	1,118,717	8,549
District Justices	2,050,000	1,827,035	4,691,234	222,965
Law Library	2,350	2,425	2,410	(75)
Prothonotary	1,685,855	1,580,190	1,552,580	105,665
Public Defender	16,000	16,000	2,286,135	0
Register of Wills	1,552,382	1,463,450	1,555,386	88,932
Sheriff	1,210,691	1,202,812	7,421,733	7,879
Total Judicial	\$ 10,311,486	\$ 9,892,700	\$ 21,192,673	\$ 418,786
Public Safety				
Adult Probation	2,323,279	3,177,965	2,758,939	(854,686)
Community Corrections	0	0	0	0
County Fire Training	38,000	32,000	38,372	6,000
Emergency Management	588,708	530,773	621,496	57,935
Jail System	806,682	30,186,311	24,788,294	(29,379,629)
Juvenile Probation	5,510,368	5,825,053	3,784,069	(314,685)
Total Public Safety	\$ 9,267,037	\$ 39,752,102	\$ 31,991,170	\$ (30,485,065)

	2024 Budget Proposed	2023 Budget Adopted	2022 Actual	2024 vs 2023 Budget
Human Services				
Aging	10,089,656	9,814,210	9,717,074	275,446
Children & Youth Serv	36,411,784	36,625,847	32,990,722	(214,063)
Council on Chemical Abuse	7,047,148	6,813,422	8,122,999	233,726
Cares Act/ American Recovery Plan	3,111,021	29,719,792	34,336,920	(26,608,771)
Domestic Relations	5,646,923	5,227,203	5,103,284	419,720
Health Choices	151,656,791	159,522,952	180,563,242	(7,866,161)
Human Services	902,375	828,925	969,917	73,450
Job Training	6,480,427	5,839,616	5,895,086	640,811
MH/DD	18,767,353	18,655,296	17,356,938	112,057
Total Human Services	\$ 240,113,478	\$ 273,047,263	\$ 295,056,182	\$ (32,933,785)
Public Works				
Solid Waste/Recycling	4,551,696	4,347,000	5,084,903	204,696
Total Public Works	\$ 4,551,696	\$ 4,347,000	\$ 5,084,903	\$ 204,696
Community/Economic Development				
Ag & Land Preservation	1,000,950	1,950	1,003,294	999,000
Agricultural Extension	0	0	0	0
Community Development	3,934,941	10,707,458	22,555,721	(6,772,517)
GRCA	0	0	0	0
Planning	938,993	860,886	771,098	78,107
RACC	0	0	0	0
Total Community/Economic Development	\$ 5,874,884	\$ 11,570,294	\$ 24,330,113	\$ (5,695,410)
Cultural/Recreation				
County Library Systems	1,740,619	1,660,183	1,602,146	80,436
Parks System	626,654	510,891	526,697	115,763
Total Cultural/Recreation	\$ 2,367,273	\$ 2,171,074	\$ 2,128,843	\$ 196,199
Miscellaneous				
County Farm	35,064	35,064	35,064	0
BH Contribution to GF	17,064,589	14,938,000	9,366,250	2,126,589
Insurance & Unallocated Benefits	2,410,628	2,302,574	2,233,981	108,054
Liquid Fuels	4,818,911	4,040,968	4,154,884	777,943
Security	1,292,585	1,140,457	1,015,525	152,128
Public Health Response - COVID	597,664	0	0	597,664
Special Legislation	4,575,260	4,547,802	4,878,870	27,458
Total Miscellaneous	\$ 30,794,701	\$ 27,004,865	\$ 21,684,574	\$ 3,789,836

	2024 Budget Proposed	2023 Budget Adopted	2022 Actual	2024 vs 2023 Budget
Berks County Residential Center				
Berks County Residential Center	0	7,400,677	8,360,990	(7,400,677)
Total Berks County Residential Center	<u>\$ 0</u>	<u>\$ 7,400,677</u>	<u>\$ 8,360,990</u>	<u>\$ (7,400,677)</u>
Berks Heim				
Berks Heim	69,641,004	62,761,814	48,389,796	6,879,190
Total Berks Heim	<u>\$ 69,641,004</u>	<u>\$ 62,761,814</u>	<u>\$ 48,389,796</u>	<u>\$ 6,879,190</u>
Emergency 911 Systems				
Emergency 911 Systems	13,076,338	12,697,060	12,702,411	379,278
Total Emergency 911 Systems	<u>\$ 13,076,338</u>	<u>\$ 12,697,060</u>	<u>\$ 12,702,411</u>	<u>\$ 379,278</u>
Capital Projects Fund				
Capital Projects Fund	0	0	0	0
Total Capital Projects Fund	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Revenues By Department By Function				
	<u>\$ 605,971,884</u>	<u>\$ 646,657,341</u>	<u>\$ 664,419,328</u>	<u>\$ (40,685,457)</u>

2024 Proposed Budget Expenditures by Type



Schedule of 2024 Proposed Budget Expenditures by Type
By Fund

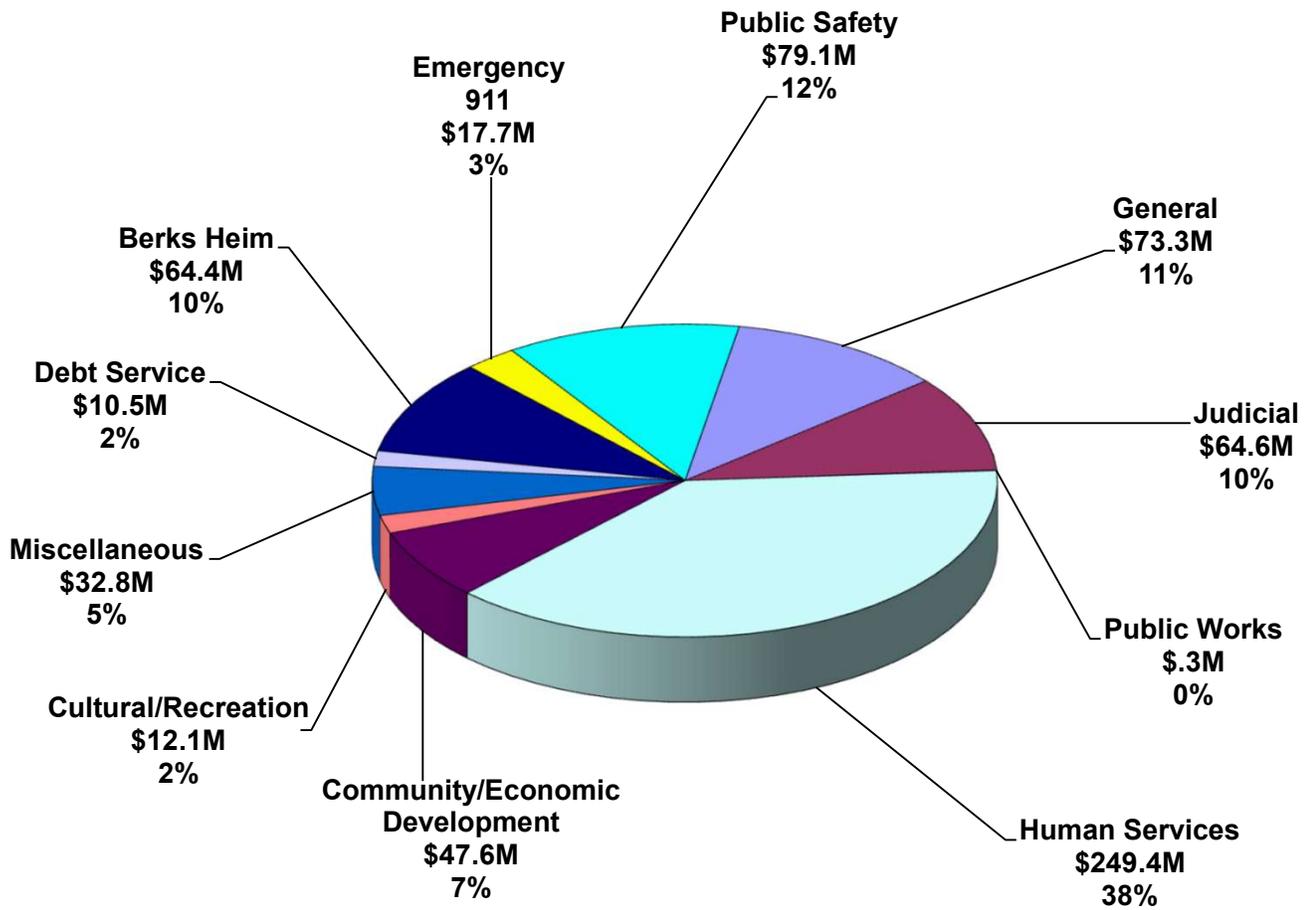
County of Berks, Pennsylvania
2024 Proposed Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 124,190,610	\$ 129,009,076	\$ 23,173,898	\$ 33,303,031	\$ 309,676,615
Special Revenue Funds					
Aging	4,004,182	5,007,010	0	682,371	9,693,563
Children & Youth Serv	13,439,051	26,894,975	0	2,262,885	42,596,911
Community Development	0	3,934,941	0	0	3,934,941
Council on Chemical Abuse	0	7,047,148	0	4,478	7,051,626
Cares Act/ American Recovery Plan	0	0	0	3,111,021	3,111,021
Domestic Relations	6,774,446	278,532	129,097	1,025,570	8,207,645
Emergency 911 Systems	8,038,223	8,218,040	712,943	775,801	17,745,007
Health Choices	572,876	150,964,343	0	119,572	151,656,791
Human Services	33,475	856,282	0	15,885	905,642
Job Training	705,224	5,662,913	0	112,290	6,480,427
Liquid Fuels	178,238	603,231	1,500,000	99,966	2,381,435
MH/DD	433,505	19,127,764	0	121,813	19,683,082
Special Legislation	0	3,185,026	0	1,157,740	4,342,766
Total Special Revenue Funds	\$ 34,179,220	\$ 231,780,205	\$ 2,342,040	\$ 9,489,392	\$ 277,790,857
Enterprise Funds					
Berks County Residential Center	0	0	0	0	0
Berks Heim	34,276,556	27,979,766	594,642	1,506,317	64,357,281
Total Enterprise Funds	\$ 34,276,556	\$ 27,979,766	\$ 594,642	\$ 1,506,317	\$ 64,357,281
Capital Projects Fund					
Capital Projects Fund	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2024 Expenditures	<u>\$ 192,646,386</u>	<u>\$ 388,769,047</u>	<u>\$ 26,110,580</u>	<u>\$ 44,298,740</u>	<u>\$ 651,824,753</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.

2024 Proposed Budget Expenditures by Function



	2024 Budget Proposed	2023 Budget Adopted	2022 Actual	2024 vs 2023 Budget
General Government				
Archives	\$ 610,628	\$ 618,347	\$ 306,985	\$ (7,719)
Budget	1,339,370	1,249,844	955,710	89,526
Commissioners	3,047,796	2,664,964	2,873,055	382,832
Controller	2,529,576	2,310,351	2,296,210	219,225
Election Services	4,892,915	4,099,432	4,985,382	793,483
Facilities	28,968,468	25,729,371	12,482,935	3,239,097
Fleet Management	118,211	22,808	11,042	95,403
Human Resources	7,436,014	7,124,987	5,181,769	311,027
Information Systems	11,041,452	9,389,924	7,237,199	1,651,528
Mailroom/Printing	577,453	507,971	523,019	69,482
Purchasing	1,234,862	1,054,311	952,324	180,551
Real Estate	3,775,900	3,632,437	3,651,667	143,463
Recorder of Deeds	1,233,495	1,170,430	1,122,673	63,065
Solicitor	2,869,768	2,546,915	2,036,128	322,853
Tax Claim	1,090,398	1,065,451	1,050,941	24,947
Tax Collectors	463,788	383,470	516,336	80,318
Telecommunications	82,639	78,866	213,837	3,773
Treasurer	1,139,228	950,734	1,115,889	188,494
Veterans Affairs	815,962	683,348	718,291	132,614
Total General Government	<u>\$ 73,267,923</u>	<u>\$ 65,283,961</u>	<u>\$ 48,231,392</u>	<u>\$ 7,983,962</u>
Judicial				
Clerk of Courts	3,067,177	2,926,422	3,020,555	140,755
(4) BCPS Pretrial Services	962,634	919,160	1,038,713	43,474
Coroner	2,164,273	2,026,415	2,054,694	137,858
Court Reporters	2,730,518	2,566,589	2,562,369	163,929
Courts	11,360,919	10,435,430	11,197,368	925,489
District Attorney	14,366,693	13,329,437	13,361,345	1,037,256
District Justices	8,576,866	8,036,401	8,285,571	540,465
Law Library	684,687	650,092	767,472	34,595
Prothonotary	2,507,071	2,016,646	2,050,759	490,425
Public Defender	4,793,669	4,281,905	4,186,847	511,764
Register of Wills	1,287,410	1,214,813	1,264,938	72,597
Sheriff	12,119,199	11,210,676	11,120,654	908,523
Total Judicial	<u>\$ 64,621,116</u>	<u>\$ 59,613,986</u>	<u>\$ 60,911,285</u>	<u>\$ 5,007,130</u>
Public Safety				
Adult Probation	10,746,858	10,861,933	10,388,125	(115,075)
Community Corrections	477,500	300,586	265,030	176,914
County Fire Training	760,477	595,489	308,105	164,988
Emergency Management	2,158,512	1,734,416	1,598,257	424,096
Jail System	52,385,018	46,460,824	45,570,209	5,924,194
Juvenile Probation	12,584,425	12,818,632	10,666,593	(234,207)
Total Public Safety	<u>\$ 79,112,790</u>	<u>\$ 72,771,880</u>	<u>\$ 68,796,319</u>	<u>\$ 6,340,910</u>

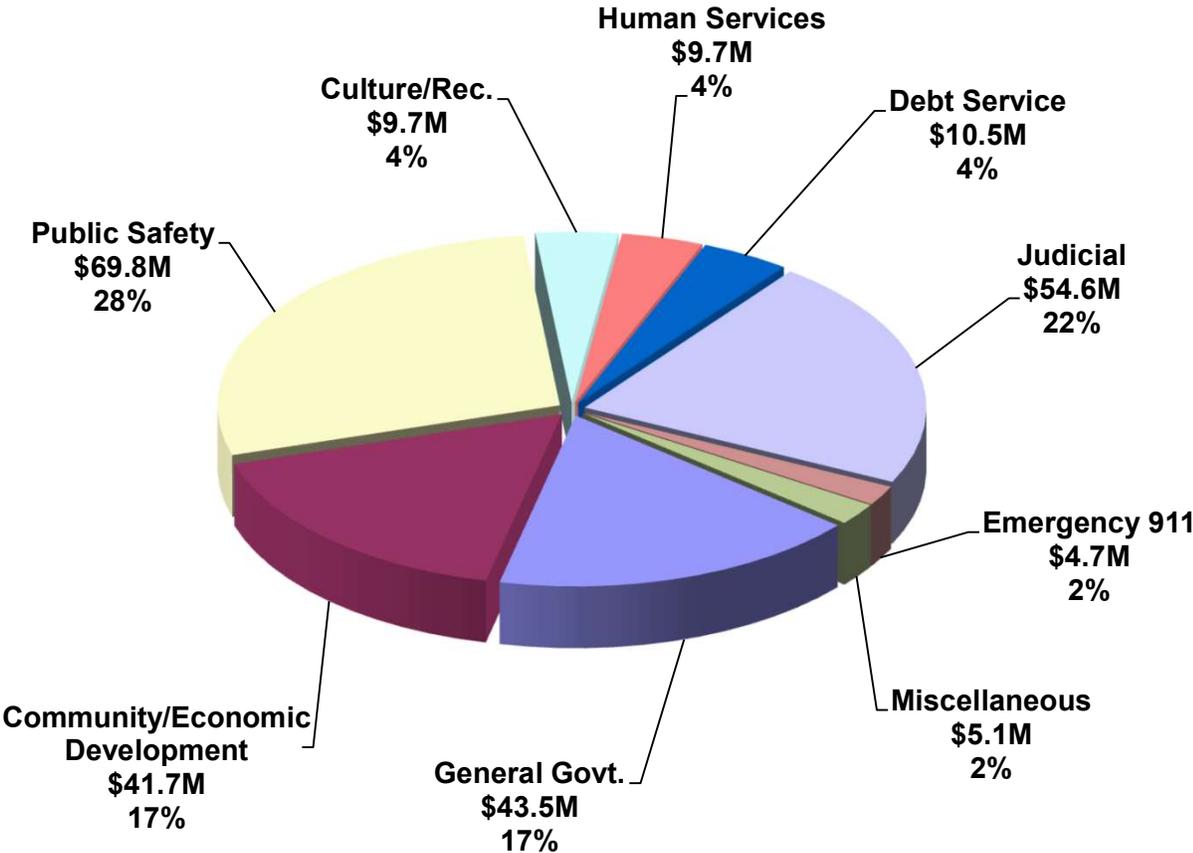
	2024 Budget Proposed	2023 Budget Adopted	2022 Actual	2024 vs 2023 Budget
Human Services				
Aging	9,693,563	9,430,692	9,697,252	262,871
Children & Youth Serv	42,596,911	42,768,487	38,223,420	(171,576)
Council on Chemical Abuse	7,051,626	6,816,824	8,126,865	234,802
(5) Cares Act / American Recovery Plan	3,111,021	29,719,792	34,336,920	(26,608,771)
Domestic Relations	8,207,645	7,545,829	7,675,914	661,816
Health Choices	151,656,791	159,522,952	180,563,242	(7,866,161)
Human Services	905,642	829,583	969,917	76,059
Job Training	6,480,427	5,839,616	5,861,462	640,811
MH/DD	19,683,082	19,564,966	18,197,028	118,116
Total Human Services	\$ 249,386,708	\$ 282,038,741	\$ 303,652,020	\$ (32,652,033)
Public Works				
Solid Waste/Recycling	357,518	358,829	374,681	(1,311)
Total Public Works	\$ 357,518	\$ 358,829	\$ 374,681	\$ (1,311)
Community/Economic Development				
Ag & Land Preservation	2,935,084	1,829,747	2,239,871	1,105,337
Agricultural Extension	657,344	630,500	706,804	26,844
BARTA	498,570	474,828	464,930	23,742
(6) Tri-County Rail Authority	0	0	250,000	0
Community Development	3,934,941	10,707,458	22,520,236	(6,772,517)
Community-Economic Development	32,130,625	27,729,796	7,167,857	4,400,829
(1) GRCA	500,000	500,000	500,000	0
Planning	2,222,648	2,108,420	2,102,503	114,228
(2) RACC	3,250,000	3,250,000	3,250,000	0
(3) Miscellaneous	1,425,946	1,425,946	1,389,621	0
Total Community/Economic Development	\$ 47,555,158	\$ 48,656,695	\$ 40,591,822	\$ (1,101,537)
Cultural/Recreation				
County Library Systems	5,678,980	5,374,725	5,200,233	304,255
Parks System	6,433,724	5,195,194	3,578,207	1,238,530
Total Cultural/Recreation	\$ 12,112,704	\$ 10,569,919	\$ 8,778,440	\$ 1,542,785
Miscellaneous				
Contingency General	4,800,000	3,800,000	0	1,000,000
IGT Contribution	17,064,209	14,937,275	9,366,098	2,126,934
Insurance	2,609,789	2,237,357	1,519,231	372,432
Liquid Fuels	2,381,435	5,222,666	2,086,225	(2,841,231)
Public Health Response - COVID	39,838	20,000	620,323	19,838
Security	1,590,327	1,300,195	1,068,341	290,132
Special Legislation	4,342,766	4,786,254	5,315,220	(443,488)
Total Miscellaneous	\$ 32,828,364	\$ 32,303,747	\$ 19,975,438	\$ 524,617
Debt Service				
Debt Service	10,480,184	10,696,076	11,662,679	(215,892)
Total Debt Service	\$ 10,480,184	\$ 10,696,076	\$ 11,662,679	\$ (215,892)

	2024 Budget Proposed	2023 Budget Adopted	2022 Actual	2024 vs 2023 Budget
Berks County Residential Center				
Berks County Residential Center	0	7,227,611	8,571,390	(7,227,611)
Total Berks County Residential Center	\$ 0	\$ 7,227,611	\$ 8,571,390	\$ (7,227,611)
Berks Heim				
Berks Heim	64,357,281	59,722,971	48,102,228	4,634,310
Total Berks Heim	\$ 64,357,281	\$ 59,722,971	\$ 48,102,228	\$ 4,634,310
Emergency 911 System				
Emergency 911 Systems	17,745,007	17,299,837	14,602,888	445,170
Total Emergency 911 System	\$ 17,745,007	\$ 17,299,837	\$ 14,602,888	\$ 445,170
Capital Projects Fund				
Capital Projects Fund	0	0	0	0
Total Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenses By Department				
By Function	\$ 651,824,753	\$ 666,544,253	\$ 634,250,582	\$ (14,719,500)

Footnotes:

- (1) The County continues to support economic development with: \$1,020,988 for personnel and business outreach, includes \$500K contribution to GRCA.
- (2) The County is a sponsor of RACC. The 2024 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 2023, COCA will receive \$300K from the Berks County Redevelopment Authority via the Community Development Block Grant.
- (4) This includes a funding commitment of \$164,483 to support the BCPS Pre-Apprentice (R3) Program with an additional commitment of \$350,000 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.

2024 Proposed Budget Consumption of Taxes and Fund Balance By Function



Schedule of 2024 Proposed Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2024 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
	Amt.	Amt.		Amt.	Amt.	Amt.
General Government						
Archives	434,233	610,628		0	(176,395)	
Budget	910,381	1,339,370		0	(428,989)	
Commissioners	605,541	3,047,796		0	(2,442,255)	
Controller	2,082,901	2,529,576		0	(446,675)	
Election Services	1,380,434	4,892,915		0	(3,512,481)	
Facilities	3,837,525	28,968,468		0	(25,130,943)	
Fleet Management	0	118,211		0	(118,211)	
Human Resources	5,373,176	7,436,014		0	(2,062,838)	
Information Systems	8,074,533	11,041,452		0	(2,966,919)	
Insurance	2,410,628	2,609,789		0	(199,161)	
Mailroom	518,091	577,453		0	(59,362)	
² Non-Departmental	-	-		-	-	
Purchasing	1,011,676	1,234,862		0	(223,186)	
Real Estate	34,200	3,775,900		0	(3,741,700)	
¹ Recorder of Deeds	-	-		-	-	
Solicitor	2,126,057	2,869,768		0	(743,711)	
¹ Tax Claim	-	-		-	-	3,900,000
Tax Collectors	48,000	463,788		0	(415,788)	
Telecommunications	0	82,639		0	(82,639)	
¹ Treasurer	-	-		-	-	162,380,123
Veterans Affairs	0	815,962		0	(815,962)	
Total General Government Function	28,847,376	72,414,591		0	(43,567,215)	166,280,123
Judicial						
Clerk of Courts	1,096,001	3,067,177		0	(1,971,176)	
Community Bail Program (BCPS)	15,800	962,634		0	(946,834)	
Coroner	137,904	2,164,273		0	(2,026,369)	
Court Reporters	0	2,730,518		0	(2,730,518)	
Courts	1,464,362	11,360,919		0	(9,896,557)	
District Attorney	1,080,141	14,366,693		0	(13,286,552)	
District Justices	2,050,000	8,576,866		0	(6,526,866)	
Law Library	2,350	684,687		0	(682,337)	
Prothonotary	1,685,855	2,507,071		0	(821,216)	
Public Defender	16,000	4,793,669		0	(4,777,669)	
¹ Register of Wills	-	-		-	-	
Sheriff	1,210,691	12,119,199		0	(10,908,508)	
Total Judicial Function	8,759,104	63,333,706		0	(54,574,602)	
Public Safety						
Adult Probation	2,323,279	10,746,858		0	(8,423,579)	
Community Corrections	0	477,500		0	(477,500)	
County Fire Training	38,000	760,477		0	(722,477)	
Emergency Management	588,708	2,158,512		0	(1,569,804)	
Jail System	806,682	52,385,018		0	(51,578,336)	
Juvenile Probation	5,510,368	12,584,425		0	(7,074,057)	
Total Public Safety Function	9,267,037	79,112,790		0	(69,845,753)	
Human Services						
¹ Aging	-	-		-	-	
Children & Youth Serv	36,411,784	42,596,911		0	(6,185,127)	
Council on Chemical Abuse	7,047,148	7,051,626		0	(4,478)	
Domestic Relations	5,646,923	8,207,645		0	(2,560,722)	
¹ Health Choices	-	-		-	-	
Human Services	902,375	905,642		(3,267)	-	
¹ Job Training	-	-		-	-	
MH/DD	18,767,353	19,683,082		0	(915,729)	
Total Human Services Function	68,775,583	78,444,906		(3,267)	(9,666,056)	

Schedule of 2024 Proposed Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2024 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
<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	1,000,950	2,935,084		0	(1,934,134)	
Agricultural Extension	0	657,344		0	(657,344)	
BARTA	0	498,570		0	(498,570)	
Tri-County Rail Support	0	0		0	0	
¹ Community Development	-	-		-	-	
Community-Economic Development	0	32,130,625		0	(32,130,625)	
GRCA	0	500,000		0	(500,000)	
Planning	938,993	2,222,648		0	(1,283,655)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,425,946		0	(1,425,946)	
Total Community/Economic Development Function	1,939,943	43,620,217		0	(41,680,274)	
<u>Cultural/Recreation</u>						
County Library Systems	1,740,619	5,678,980		0	(3,938,361)	
Parks System	626,654	6,433,724		0	(5,807,070)	
Total Cultural/Recreation Function	2,367,273	12,112,704		0	(9,745,431)	
<u>Miscellaneous</u>						
Contingency General	0	4,800,000		0	(4,800,000)	
Public Health Response - COVID	0	39,838		0	(39,838)	
Security	1,292,585	1,590,327		0	(297,742)	
Total Miscellaneous Function	1,292,585	6,430,165		0	(5,137,580)	
<u>Debt Service</u>						
Debt Service	0	10,480,184		0	(10,480,184)	
Total Debt Service Function	0	10,480,184		0	(10,480,184)	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	13,076,338	17,745,007		0	(4,668,669)	
Total Emergency 911 Function	13,076,338	17,745,007		0	(4,668,669)	0
Total Functions w/out Capital Projects	134,325,239	383,694,270	0	(3,267)	(249,365,764)	166,280,123
Total Tax and General Fund Balance Consumed	(249,365,764)					
Total Special Revenue/Enterprise Fund Balance Consumed	(3,267)					
Total Tax and Fund Balance Consumed	(249,369,031)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	35,585,043					
Total Tax Revenue Consumed	166,280,123					
Budget Surplus/(Deficit)	(47,503,865)					

Notes:

¹ In 2024 these operations do not consume taxes or fund balance.

² In 2024 these operations do not consume taxes or fund balance due to being an internal service department. These costs are allocated to user departments.

2024 Proposed Budget Consumption of Taxes and Fund Balance Comparison by Function

