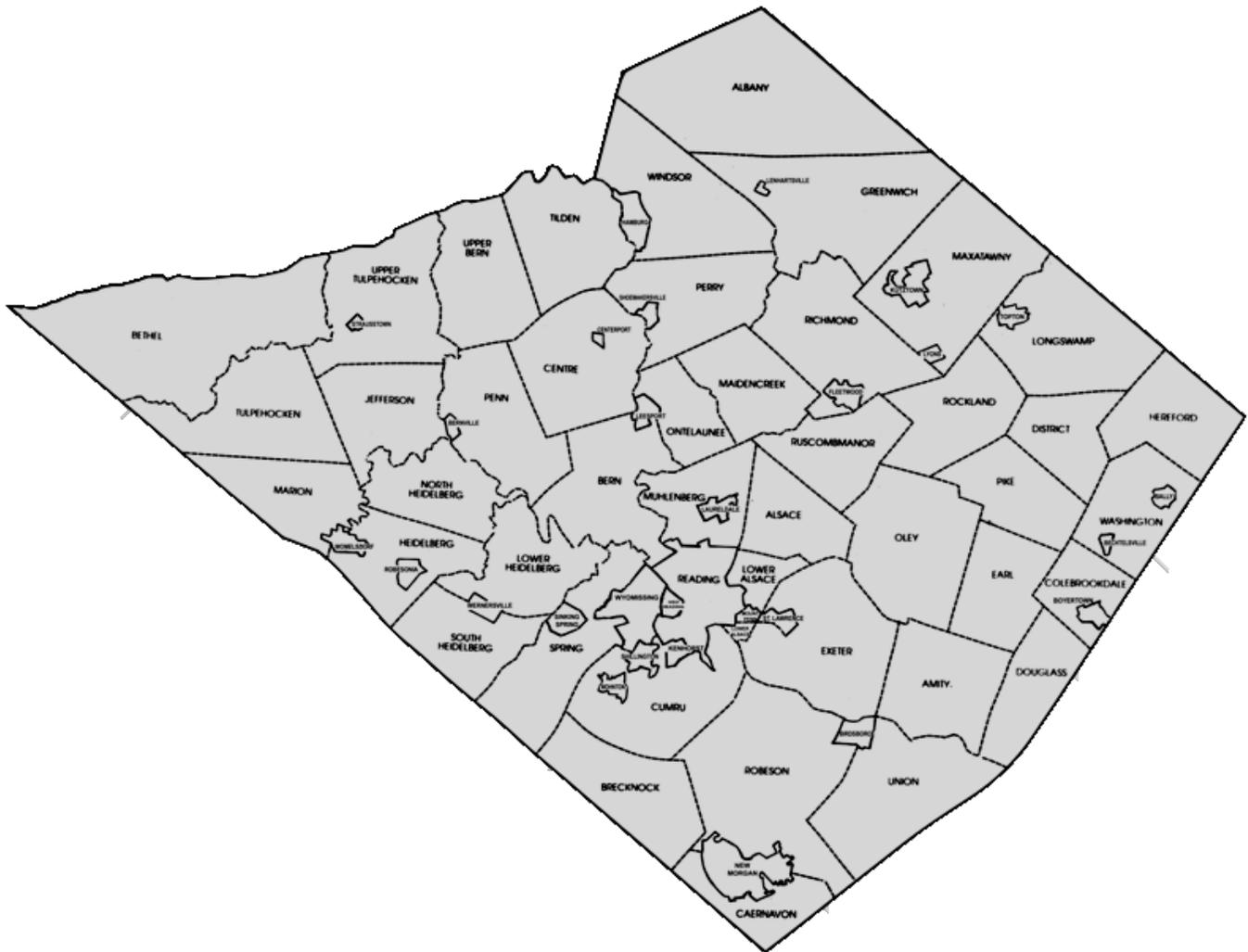


County of Berks

Adopted 2024 Budget

December 14th, 2023



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



TABLE OF CONTENTS

Schedule of 2024 Projected Fund Balance	1 - 2
Chart of 2024 Adopted Budget Revenue by Source	3
Schedule of 2024 Adopted Budget Revenue Sources by Fund	4
Schedule of 2024 Adopted, 2023 Adopted and 2022 Actual Revenues by Function	5 - 7
Chart of 2024 Adopted Budget Expenditures by Type	8
Schedule of 2024 Adopted Budget Expenditures by Type by Fund	9
Chart of 2024 Adopted Budget Expenditures by Function	10
Schedule of 2024 Adopted, 2023 Adopted and 2022 Actual Expenditures by Function	11 - 13
Chart of 2024 Adopted Budget Consumption of Taxes and Fund Balance by Function	14
Schedule of 2024 Adopted Budget Consumption of Taxes and Fund Balance by Function	15 - 16
Chart of 2024 Adopted Budget Consumption of Taxes and Fund Balance by Function Bar Chart	17

	2024 Beginning Fund Balance (1)	2024 Budget Revenue (2)	2024 Budget Expenditures (2)	2024 Budget Adjustments (3)	Adopted 2024 Ending Fund Balance
GENERAL FUND (3)					
Unassigned	\$ 125,652,341	\$ 268,360,556	\$ 253,983,718	\$ (14,309,371)	\$ 125,719,808
Non-Spendable (4)	8,811,928	0	0		8,811,928
Committed (5)	56,769,822	81,000	53,813,234		3,037,588
Restricted (6)	4,150,598	697,964	721,684		4,126,878
Assigned (7)	1,753	172,000	172,000		1,753
Total General Fund	\$ 195,386,442	\$ 269,311,520	\$ 308,690,636	\$ (14,309,371)	\$ 141,697,955
SPECIAL REVENUE FUNDS					
Aging	447,564	9,886,199	9,488,790		844,973
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	2,931,168	2,931,168		0
Domestic Relations	0	5,633,740	8,193,507	2,559,767	0
Emergency 911 Systems - Spendable	0	13,077,338	17,701,037	4,623,699	0
Health Choices	0	153,308,468	153,308,468		0
Human Services	12,229	902,375	905,516		9,088
Job Training	1,936,901	6,480,427	6,480,427		1,936,901
Liquid Fuels	21,627,843	4,820,927	2,380,682	12,733	24,080,821
MH/DD	0	19,031,237	19,954,804	923,567	0
Special Legislation	2,117,200	4,575,260	4,720,557		1,971,903
Total Special Revenue Funds	\$ 26,219,781	\$ 268,041,012	\$ 279,648,434	\$ 14,309,371	\$ 28,921,730
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	63,478,465	(1,631,405)	23,647,183
Net Investment in Capital Assets	11,880,815			263,252	12,144,067
Total Enterprise Funds	\$ 30,996,864	\$ 69,641,004	\$ 63,478,465	\$ (1,368,153)	\$ 35,791,250
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	\$ 252,603,087	\$ 606,993,536	\$ 651,817,535	\$ (1,368,153)	\$ 206,410,935
Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 252,603,087	\$ 606,993,536	\$ 651,817,535	\$ (1,368,153)	\$ 206,410,935

Schedule of 2024 Projected Fund Balance

County of Berks, Pennsylvania
2024 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>\$ 15,978,147</u>
Budgeted General Fund support of Special Revenue Funds:			
	CYS	6,185,127	
	COCA	4,478	
	Domestic Relations	2,559,767	
	Emergency 911 Systems	4,623,699	
	Liquid Fuels	12,733	
	MH/DD	923,567	
			<u>14,309,371</u>
	Total	\$	<u><u>30,287,518</u></u>

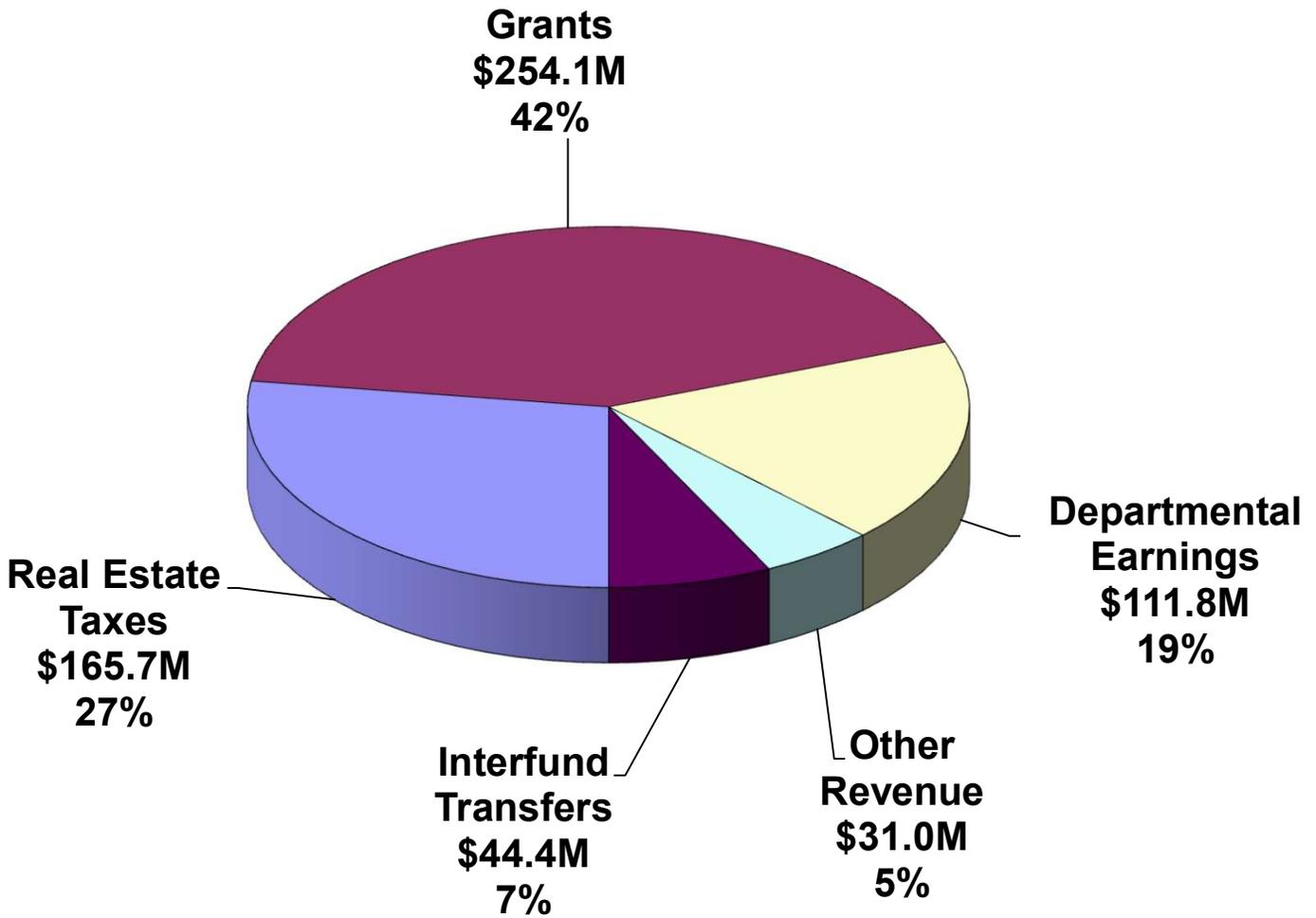
Footnotes:

- (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 Adopted Budget Revenue by Source



Schedule of 2024 Adopted Budget Revenue Sources by Fund
By Fund

County of Berks, Pennsylvania
2024 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 165,666,535	12,643,118	22,485,216	25,500,890	43,015,761	\$ 269,311,520
Special Revenue Fund						
Aging	0	9,682,449	157,300	46,450	0	9,886,199
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	417,811	0	2,513,357	0	2,931,168
Domestic Relations	0	5,551,240	82,500	0	0	5,633,740
Emergency 911 Systems	0	198,251	12,771,402	107,685	0	13,077,338
Health Choices	0	152,808,468	0	500,000	0	153,308,468
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	2,030,536	2,076,265	714,126	0	4,820,927
MH/DD	0	19,022,237	0	9,000	0	19,031,237
Special Legislation	0	711,124	3,823,416	40,720	0	4,575,260
Total Special Revenue Funds	\$ 0	\$ 241,475,269	\$ 19,716,375	\$ 5,423,422	\$ 1,425,946	\$ 268,041,012
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	\$ 165,666,535	\$ 254,123,387	\$ 111,830,395	\$ 30,931,512	\$ 44,441,707	\$ 606,993,536

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 Adopted	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	16,402,932	14,748,005	20,421,065	1,654,927
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
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	5,924,612	6,337,996	6,043,389	(413,384)
Tax Collectors	48,000	39,000	26,650	9,000
Telecommunications	0	0	173,997	0
Treasurer	172,021,571	150,567,316	145,201,733	21,454,255
Veterans Affairs	0	0	15	0
Total General Government	\$ 219,457,853	\$ 196,012,492	\$ 193,497,673	\$ 23,445,361
Judicial				
Clerk of Courts	1,096,001	1,124,572	1,074,385	(28,571)
(1) Connecions Work	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	1,079,454	1,071,592	1,118,717	7,862
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	\$ 10,310,799	\$ 9,892,700	\$ 21,192,673	\$ 418,099
Public Safety				
Adult Probation	2,725,970	3,177,965	2,758,939	(451,995)
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	712,604	30,186,311	24,788,294	(29,473,707)
Juvenile Probation	5,510,368	5,825,053	3,784,069	(314,685)
Total Public Safety	\$ 9,575,650	\$ 39,752,102	\$ 31,991,170	\$ (30,176,452)

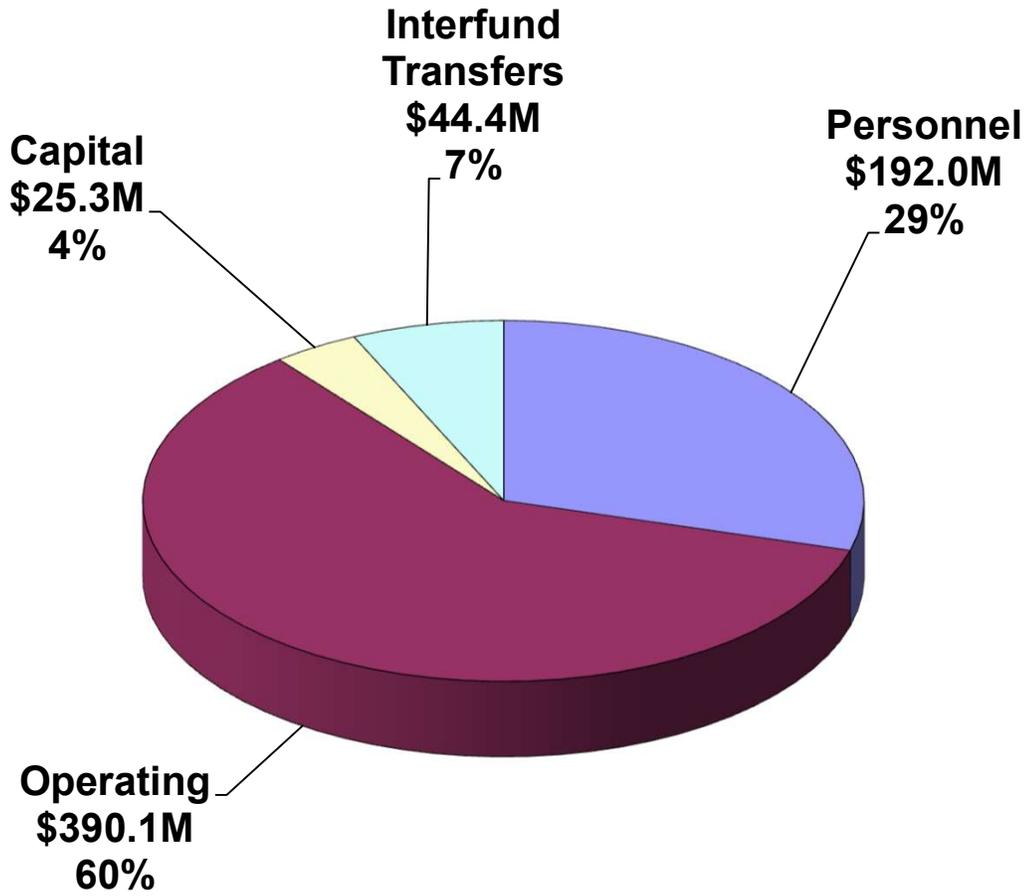
	2024 Budget Adopted	2023 Budget Adopted	2022 Actual	2024 vs 2023 Budget
Human Services				
Aging	9,886,199	9,814,210	9,717,074	71,989
Children & Youth Serv	36,411,784	36,625,847	32,990,722	(214,063)
Council on Chemical Abuse	7,047,148	6,813,422	8,122,999	233,726
Cares Act/ American Recovery Plan	2,931,168	29,719,792	34,336,920	(26,788,624)
Domestic Relations	5,633,740	5,227,203	5,103,284	406,537
Health Choices	153,308,468	159,522,952	180,563,242	(6,214,484)
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	19,031,237	18,655,296	17,356,938	375,941
Total Human Services	\$ 241,632,546	\$ 273,047,263	\$ 295,056,182	\$ (31,414,717)
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	906,493	860,886	771,098	45,607
RACC	0	0	0	0
Total Community/Economic Development	\$ 5,842,384	\$ 11,570,294	\$ 24,330,113	\$ (5,727,910)
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	2,330,757	2,302,574	2,233,981	28,183
Liquid Fuels	4,820,927	4,040,968	4,154,884	779,959
Security	1,292,585	1,140,457	1,015,525	152,128
Public Health Response - COVID	417,811	0	0	417,811
Special Legislation	4,575,260	4,547,802	4,878,870	27,458
Total Miscellaneous	\$ 30,536,993	\$ 27,004,865	\$ 21,684,574	\$ 3,532,128

	2024 Budget Adopted	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	13,077,338	12,697,060	12,702,411	380,278
Total Emergency 911 Systems	<u>\$ 13,077,338</u>	<u>\$ 12,697,060</u>	<u>\$ 12,702,411</u>	<u>\$ 380,278</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>\$ 606,993,536</u>	<u>\$ 646,657,341</u>	<u>\$ 664,419,328</u>	<u>\$ (39,663,805)</u>

Footnotes:

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

2024 Adopted Budget Expenditures by Type



Schedule of 2024 Adopted Budget Expenditures by Type
By Fund

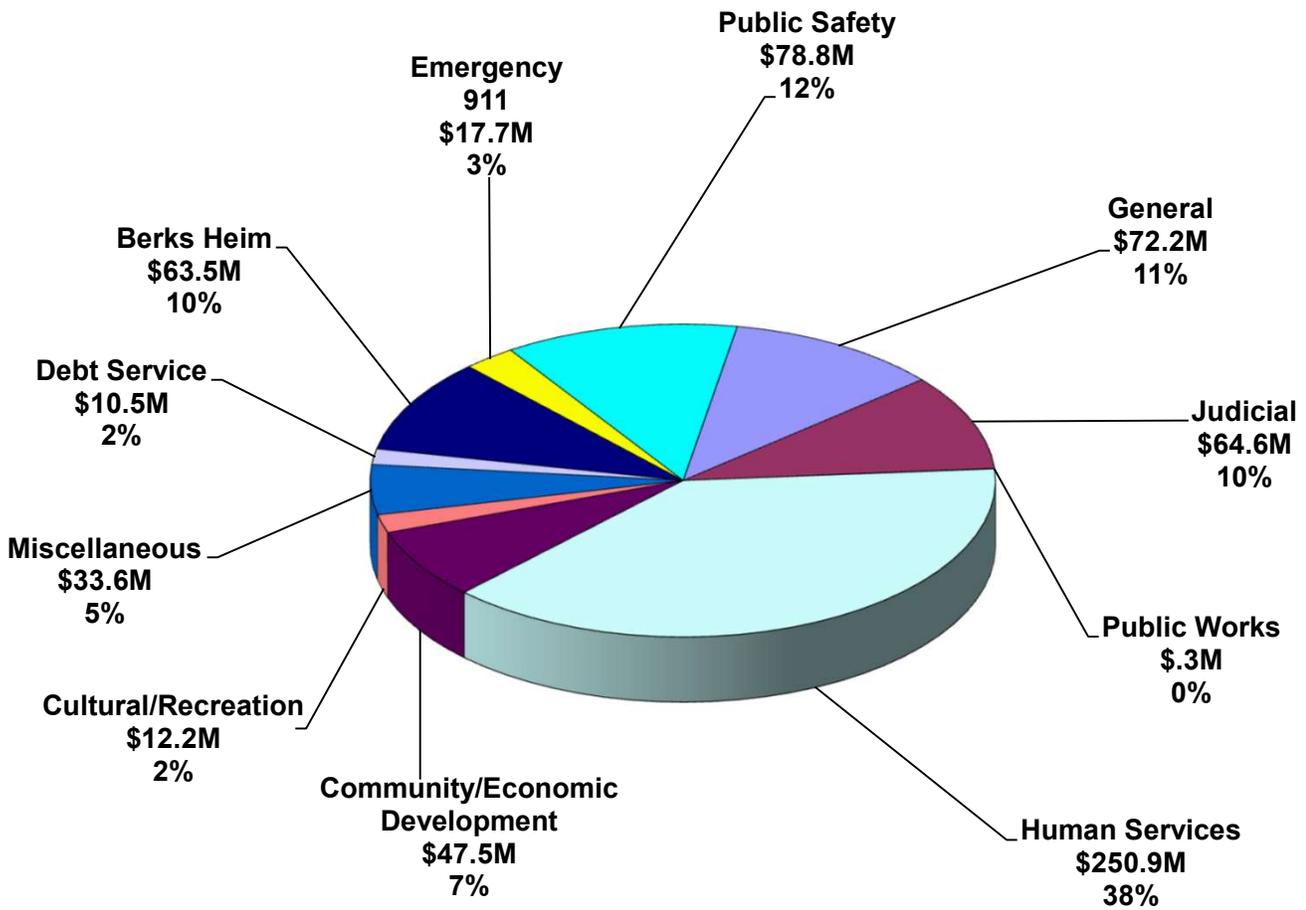
County of Berks, Pennsylvania
2024 Adopted Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 124,075,423	\$ 128,664,367	\$ 22,647,815	\$ 33,303,031	\$ 308,690,636
Special Revenue Funds					
Aging	3,998,298	4,819,146	0	671,346	9,488,790
Children & Youth Serv	13,444,258	26,919,483	0	2,233,170	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	2,931,168	2,931,168
Domestic Relations	6,754,852	279,892	145,721	1,013,042	8,193,507
Emergency 911 Systems	8,014,608	8,219,040	712,943	754,446	17,701,037
Health Choices	572,032	152,618,444	0	117,992	153,308,468
Human Services	33,426	856,297	0	15,793	905,516
Job Training	704,213	5,665,814	0	110,400	6,480,427
Liquid Fuels	177,976	603,231	1,500,000	99,475	2,380,682
MH/DD	432,865	19,401,321	0	120,618	19,954,804
Special Legislation	0	3,160,126	0	1,560,431	4,720,557
Total Special Revenue Funds	\$ 34,132,528	\$ 233,524,883	\$ 2,358,664	\$ 9,632,359	\$ 279,648,434
Enterprise Funds					
Berks County Residential Center	0	0	0	0	0
Berks Heim	33,766,640	27,942,256	263,252	1,506,317	63,478,465
Total Enterprise Funds	\$ 33,766,640	\$ 27,942,256	\$ 263,252	\$ 1,506,317	\$ 63,478,465
Capital Projects Fund					
Capital Projects Fund	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2024 Expenditures	\$ 191,974,591	\$ 390,131,506	\$ 25,269,731	\$ 44,441,707	\$ 651,817,535

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 Adopted Budget Expenditures by Function



	2024 Budget Adopted	2023 Budget Adopted	2022 Actual	2024 vs 2023 Budget
General Government				
Archives	\$ 610,352	\$ 618,347	\$ 306,985	\$ (7,995)
Budget	1,337,670	1,249,844	955,710	87,826
Commissioners	2,980,022	2,664,964	2,873,055	315,058
Controller	2,526,124	2,310,351	2,296,210	215,773
Election Services	5,163,014	4,099,432	4,985,382	1,063,582
Facilities	28,866,359	25,729,371	12,482,935	3,136,988
Fleet Management	118,049	22,808	11,042	95,241
Human Resources	6,937,475	7,124,987	5,181,769	(187,512)
Information Systems	10,356,794	9,389,924	7,237,199	966,870
Mailroom/Printing	577,026	507,971	523,019	69,055
Purchasing	1,219,919	1,054,311	952,324	165,608
Real Estate	3,762,352	3,632,437	3,651,667	129,915
Recorder of Deeds	1,230,892	1,170,430	1,122,673	60,462
Solicitor	2,908,261	2,546,915	2,036,128	361,346
Tax Claim	1,156,470	1,065,451	1,050,941	91,019
Tax Collectors	468,464	383,470	516,336	84,994
Telecommunications	82,639	78,866	213,837	3,773
Treasurer	1,067,507	950,734	1,115,889	116,773
Veterans Affairs	832,341	683,348	718,291	148,993
Total General Government	<u>\$ 72,201,730</u>	<u>\$ 65,283,961</u>	<u>\$ 48,231,392</u>	<u>\$ 6,917,769</u>
Judicial				
Clerk of Courts	3,062,907	2,926,422	3,020,555	136,485
(4) Connecions Work	883,764	919,160	1,038,713	(35,396)
Coroner	2,168,247	2,026,415	2,054,694	141,832
Court Reporters	2,743,358	2,566,589	2,562,369	176,769
Courts	11,346,752	10,435,430	11,197,368	911,322
District Attorney	14,317,660	13,329,437	13,361,345	988,223
District Justices	8,570,286	8,036,401	8,285,571	533,885
Law Library	684,467	650,092	767,472	34,375
Prothonotary	2,504,665	2,016,646	2,050,759	488,019
Public Defender	4,790,657	4,281,905	4,186,847	508,752
Register of Wills	1,284,139	1,214,813	1,264,938	69,326
Sheriff	12,224,320	11,210,676	11,120,654	1,013,644
Total Judicial	<u>\$ 64,581,222</u>	<u>\$ 59,613,986</u>	<u>\$ 60,911,285</u>	<u>\$ 4,967,236</u>
Public Safety				
Adult Probation	10,735,750	10,861,933	10,388,125	(126,183)
Community Corrections	455,493	300,586	265,030	154,907
County Fire Training	769,977	595,489	308,105	174,488
Emergency Management	2,157,452	1,734,416	1,598,257	423,036
Jail System	52,076,255	46,460,824	45,570,209	5,615,431
Juvenile Probation	12,577,856	12,818,632	10,666,593	(240,776)
Total Public Safety	<u>\$ 78,772,783</u>	<u>\$ 72,771,880</u>	<u>\$ 68,796,319</u>	<u>\$ 6,000,903</u>

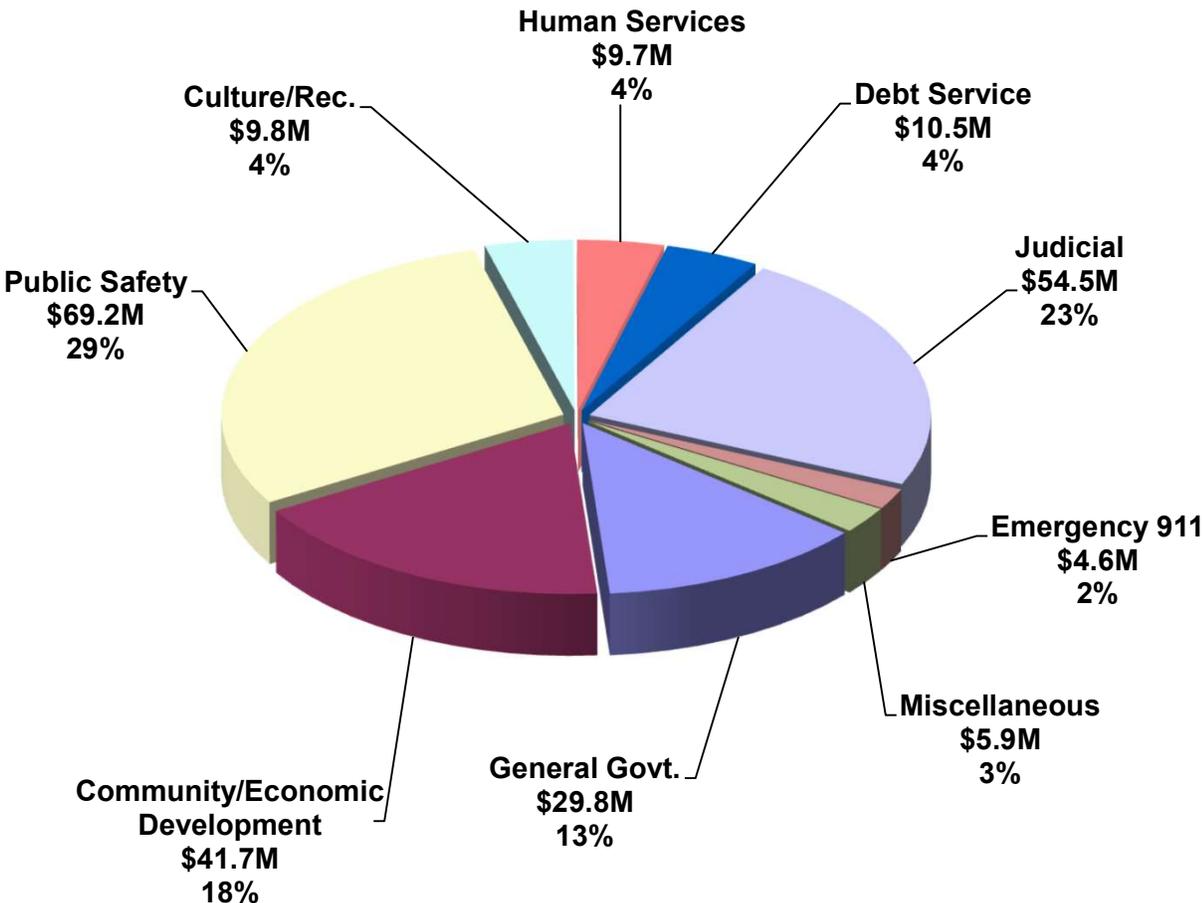
	2024 Budget Adopted	2023 Budget Adopted	2022 Actual	2024 vs 2023 Budget
Human Services				
Aging	9,488,790	9,430,692	9,697,252	58,098
Children & Youth Serv	42,596,911	42,768,487	38,223,420	(171,576)
Council on Chemical Abuse	7,051,626	6,816,824	8,126,865	234,802
(5) Cares Act / American Recovery Plan	2,931,168	29,719,792	34,336,920	(26,788,624)
Domestic Relations	8,193,507	7,545,829	7,675,914	647,678
Health Choices	153,308,468	159,522,952	180,563,242	(6,214,484)
Human Services	905,516	829,583	969,917	75,933
Job Training	6,480,427	5,839,616	5,861,462	640,811
MH/DD	19,954,804	19,564,966	18,197,028	389,838
Total Human Services	<u>\$ 250,911,217</u>	<u>\$ 282,038,741</u>	<u>\$ 303,652,020</u>	<u>\$ (31,127,524)</u>
Public Works				
Solid Waste/Recycling	358,238	358,829	374,681	(591)
Total Public Works	<u>\$ 358,238</u>	<u>\$ 358,829</u>	<u>\$ 374,681</u>	<u>\$ (591)</u>
Community/Economic Development				
Ag & Land Preservation	2,934,061	1,829,747	2,239,871	1,104,314
Agricultural Extension	657,030	630,500	706,804	26,530
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	32,130,855	27,729,796	7,167,857	4,401,059
(1) GRCA	500,000	500,000	500,000	0
Planning	2,187,612	2,108,420	2,102,503	79,192
(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	<u>\$ 47,519,015</u>	<u>\$ 48,656,695</u>	<u>\$ 40,591,822</u>	<u>\$ (1,137,680)</u>
Cultural/Recreation				
County Library Systems	5,690,709	5,374,725	5,200,233	315,984
Parks System	6,521,390	5,195,194	3,578,207	1,326,196
Total Cultural/Recreation	<u>\$ 12,212,099</u>	<u>\$ 10,569,919</u>	<u>\$ 8,778,440</u>	<u>\$ 1,642,180</u>
Miscellaneous				
Contingency General	5,254,222	3,800,000	0	1,454,222
IGT Contribution	17,064,209	14,937,275	9,366,098	2,126,934
Insurance	2,588,080	2,237,357	1,519,231	350,723
Liquid Fuels	2,380,682	5,222,666	2,086,225	(2,841,984)
Public Health Response - COVID	39,838	20,000	620,323	19,838
Security	1,553,957	1,300,195	1,068,341	253,762
Special Legislation	4,720,557	4,786,254	5,315,220	(65,697)
Total Miscellaneous	<u>\$ 33,601,545</u>	<u>\$ 32,303,747</u>	<u>\$ 19,975,438</u>	<u>\$ 1,297,798</u>
Debt Service				
Debt Service	10,480,184	10,696,076	11,662,679	(215,892)
Total Debt Service	<u>\$ 10,480,184</u>	<u>\$ 10,696,076</u>	<u>\$ 11,662,679</u>	<u>\$ (215,892)</u>

	2024 Budget Adopted	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	<u>\$ 0</u>	<u>\$ 7,227,611</u>	<u>\$ 8,571,390</u>	<u>\$ (7,227,611)</u>
Berks Heim				
Berks Heim	63,478,465	59,722,971	48,102,228	3,755,494
Total Berks Heim	<u>\$ 63,478,465</u>	<u>\$ 59,722,971</u>	<u>\$ 48,102,228</u>	<u>\$ 3,755,494</u>
Emergency 911 System				
Emergency 911 Systems	17,701,037	17,299,837	14,602,888	401,200
Total Emergency 911 System	<u>\$ 17,701,037</u>	<u>\$ 17,299,837</u>	<u>\$ 14,602,888</u>	<u>\$ 401,200</u>
Capital Projects Fund				
Capital Projects Fund	0	0	0	0
Total Capital Projects	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Expenses By Department By Function	<u>\$ 651,817,535</u>	<u>\$ 666,544,253</u>	<u>\$ 634,250,582</u>	<u>\$ (14,726,718)</u>

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 Connections Work Pre-Apprentice (R3) Program with an additional commitment of \$350,000 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.

2024 Adopted Budget Consumption of Taxes and Fund Balance By Function



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

County of Berks, Pennsylvania
2024 Adopted 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.
<u>General Government</u>						
Archives	434,233	610,352		0	(176,119)	
Budget	910,381	1,337,670		0	(427,289)	
Commissioners	605,541	2,980,022		0	(2,374,481)	
Controller	2,082,901	2,526,124		0	(443,223)	
Election Services	1,380,434	5,163,014		0	(3,782,580)	
Facilities	16,402,932	28,866,359		0	(12,463,427)	
Fleet Management	0	118,049		0	(118,049)	
Human Resources	5,373,176	6,937,475		0	(1,564,299)	
Information Systems	8,074,533	10,356,794		0	(2,282,261)	
Mailroom	518,091	577,026		0	(58,935)	
² Non-Departmental	-	-		-	-	
Purchasing	1,011,676	1,219,919		0	(208,243)	
Real Estate	34,200	3,762,352		0	(3,728,152)	
¹ Recorder of Deeds	-	-		-	-	
Solicitor	2,126,057	2,908,261		0	(782,204)	
¹ Tax Claim	-	-		-	-	3,716,658
Tax Collectors	48,000	468,464		0	(420,464)	
Telecommunications	0	82,639		0	(82,639)	
¹ Treasurer	-	-		-	-	161,949,877
Veterans Affairs	0	832,341		0	(832,341)	
Total General Government Function	39,002,155	68,746,861		0	(29,744,706)	165,666,535
<u>Judicial</u>						
Clerk of Courts	1,096,001	3,062,907		0	(1,966,906)	
Connections Work	15,800	883,764		0	(867,964)	
Coroner	137,904	2,168,247		0	(2,030,343)	
Court Reporters	0	2,743,358		0	(2,743,358)	
Courts	1,464,362	11,346,752		0	(9,882,390)	
District Attorney	1,079,454	14,317,660		0	(13,238,206)	
District Justices	2,050,000	8,570,286		0	(6,520,286)	
Law Library	2,350	684,467		0	(682,117)	
Prothonotary	1,685,855	2,504,665		0	(818,810)	
Public Defender	16,000	4,790,657		0	(4,774,657)	
¹ Register of Wills	-	-		-	-	
Sheriff	1,210,691	12,224,320		0	(11,013,629)	
Total Judicial Function	8,758,417	63,297,083		0	(54,538,666)	
<u>Public Safety</u>						
Adult Probation	2,725,970	10,735,750		0	(8,009,780)	
Community Corrections	0	455,493		0	(455,493)	
County Fire Training	38,000	769,977		0	(731,977)	
Emergency Management	588,708	2,157,452		0	(1,568,744)	
Jail System	712,604	52,076,255		0	(51,363,651)	
Juvenile Probation	5,510,368	12,577,856		0	(7,067,488)	
Total Public Safety Function	9,575,650	78,772,783		0	(69,197,133)	
<u>Human Services</u>						
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	5,633,740	8,193,507		0	(2,559,767)	
¹ Health Choices	-	-		-	-	
Human Services	902,375	905,516		(3,141)	-	
¹ Job Training	-	-		-	-	
MH/DD	19,031,237	19,954,804		0	(923,567)	
Total Human Services Function	69,026,284	78,702,364		(3,141)	(9,672,939)	

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

County of Berks, Pennsylvania
2024 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	1,000,950	2,934,061		0	(1,933,111)	
Agricultural Extension	0	657,030		0	(657,030)	
BARTA	0	498,570		0	(498,570)	
Tri-County Rail Support	0	0		0	0	
¹ Community Development	-	-		-	-	
Community-Economic Development	0	32,130,855		0	(32,130,855)	
GRCA	0	500,000		0	(500,000)	
Planning	906,493	2,187,612		0	(1,281,119)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,425,946		0	(1,425,946)	
Total Community/Economic Development Function	1,907,443	43,584,074		0	(41,676,631)	
<u>Cultural/Recreation</u>						
County Library Systems	1,740,619	5,690,709		0	(3,950,090)	
Parks System	626,654	6,521,390		0	(5,894,736)	
Total Cultural/Recreation Function	2,367,273	12,212,099		0	(9,844,826)	
<u>Miscellaneous</u>						
Contingency General	0	5,254,222		0	(5,254,222)	
Insurance & Unallocated Benefits	2,330,757	2,588,080			(257,323)	
Security	1,292,585	1,553,957		0	(261,372)	
Special Legislation	4,575,260	4,720,557		(145,297)	-	
Total Miscellaneous Function	8,198,602	14,116,816		(145,297)	(5,772,917)	
<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	13,077,338	17,701,037		0	(4,623,699)	
Total Emergency 911 Function	13,077,338	17,701,037		0	(4,623,699)	0
Total Functions w/out Capital Projects	151,913,162	387,613,301	0	(148,438)	(235,551,701)	165,666,535
Total Tax and General Fund Balance Consumed	(235,551,701)					
Total Special Revenue/Enterprise Fund Balance Consumed	(148,438)					
Total Tax and Fund Balance Consumed	(235,700,139)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	23,841,452					
Total Tax Revenue Consumed	165,666,535					
Budget Surplus/(Deficit)	(46,192,152)					

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 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

