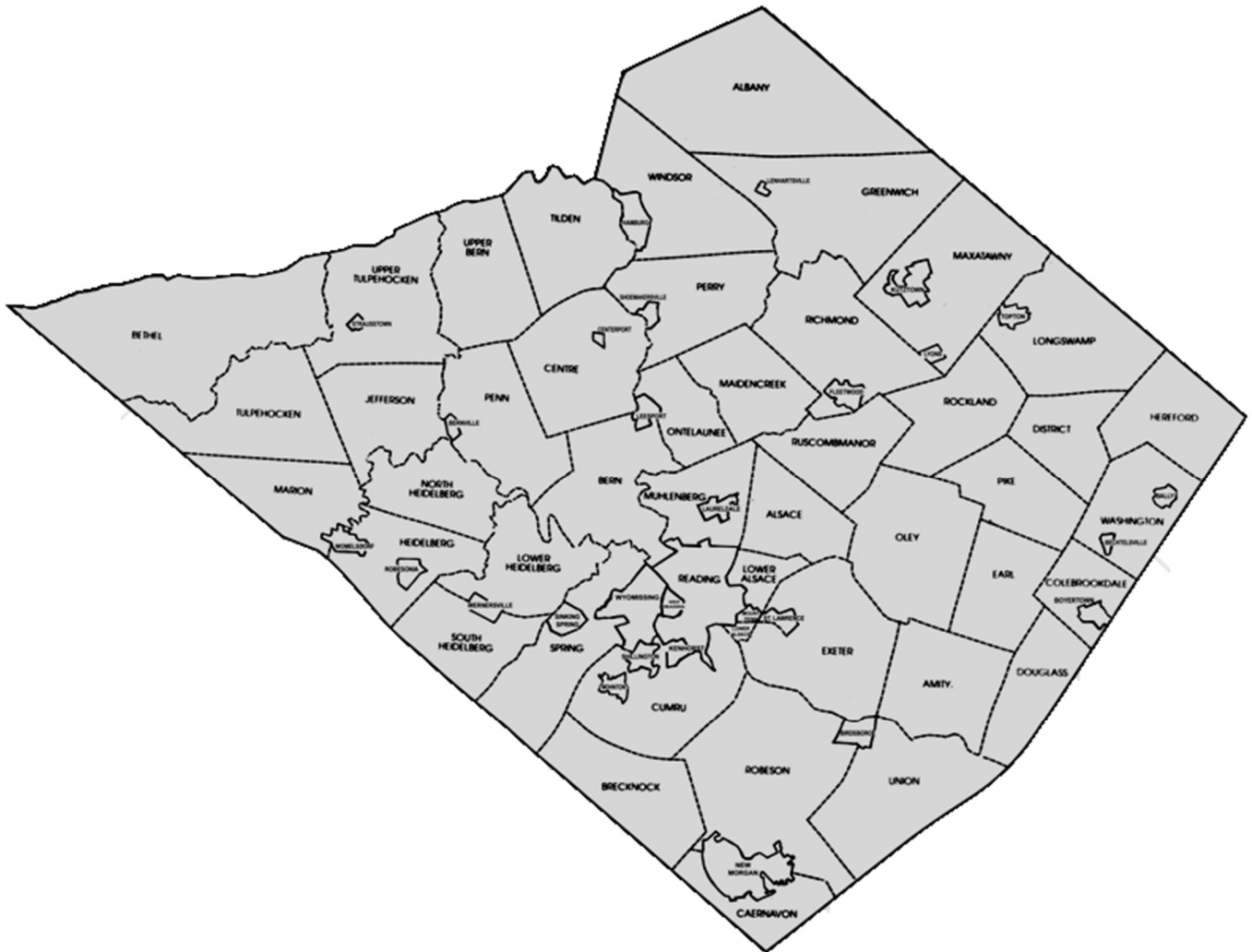


# County of Berks

## Proposed 2025 Budget

November 21st, 2024



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



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	2025 Beginning Fund Balance (1)	2025 Budget Revenue (2)	2025 Budget Expenditures (2)	2025 Budget Adjustments (3)	Proposed 2025 Ending Fund Balance
<b>GENERAL FUND (3)</b>					
Unassigned	\$ 139,604,141	\$ 283,953,206	\$ 265,912,412	\$ (17,971,752)	\$ 139,673,183
Non-Spendable (4)	9,916,869	0	0		9,916,869
Committed (5)	46,910,578	81,000	43,793,583		3,197,995
Restricted (6)	4,295,518	612,069	986,526		3,921,061
Assigned (7)	10,785	180,784	180,784		10,785
<b>Total General Fund</b>	<b>\$ 200,737,891</b>	<b>\$ 284,827,059</b>	<b>\$ 310,873,305</b>	<b>\$ (17,971,752)</b>	<b>\$ 156,719,893</b>
<b>SPECIAL REVENUE FUNDS</b>					
Aging	2,618,915	10,446,932	9,979,093		3,086,754
Children & Youth Serv	77,316	38,175,653	45,421,560	7,245,907	77,316
Berks County Youth Shelter	0	5,576,140	5,576,140	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	5,777,739	8,401,442	2,623,703	0
Emergency 911 Systems - Spendable	0	13,943,076	21,026,196	7,083,120	0
Health Choices	0	153,236,572	153,236,572		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	4,548,353	5,115,438	11,158	20,548,660
MH/DD	0	21,027,497	22,028,945	1,001,448	0
Special Legislation	2,159,220	5,144,328	5,158,274		2,145,274
<b>Total Special Revenue Funds</b>	<b>\$ 27,947,203</b>	<b>\$ 276,434,912</b>	<b>\$ 294,508,698</b>	<b>\$ 17,971,752</b>	<b>\$ 27,845,169</b>
<b>ENTERPRISE FUNDS</b>					
<b>Berks Heim</b>					
Unrestricted Net Assets	20,049,493	66,590,420	63,242,179	(1,769,468)	21,628,266
Net Investment in Capital Assets	12,005,264			1,079,034	13,084,298
<b>Total Enterprise Funds</b>	<b>\$ 32,054,757</b>	<b>\$ 66,590,420</b>	<b>\$ 63,242,179</b>	<b>\$ (690,434)</b>	<b>\$ 34,712,564</b>
<b>Total Designated/Undesignated Fund Balance Without Capital Projects Fund</b>	<b>\$ 260,739,851</b>	<b>\$ 627,852,391</b>	<b>\$ 668,624,182</b>	<b>\$ (690,434)</b>	<b>\$ 219,277,626</b>
<b>Capital Projects Fund</b>	<b>\$ 0</b>	<b>\$ 35,000,000</b>	<b>18,034,927</b>	<b>\$ 0</b>	<b>\$ 16,965,073</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 260,739,851</b>	<b>\$ 662,852,391</b>	<b>\$ 686,659,109</b>	<b>\$ (690,434)</b>	<b>\$ 236,242,699</b>

Schedule of 2025 Projected Fund Balance

County of Berks, Pennsylvania  
2025 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>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	7,245,907
	COCA	6,416
	Domestic Relations	2,623,703
	Emergency 911 Systems	7,083,120
	Liquid Fuels	11,158
	MH/DD	1,001,448
		<u>17,971,752</u>
	Total	\$ <u>33,949,899</u>

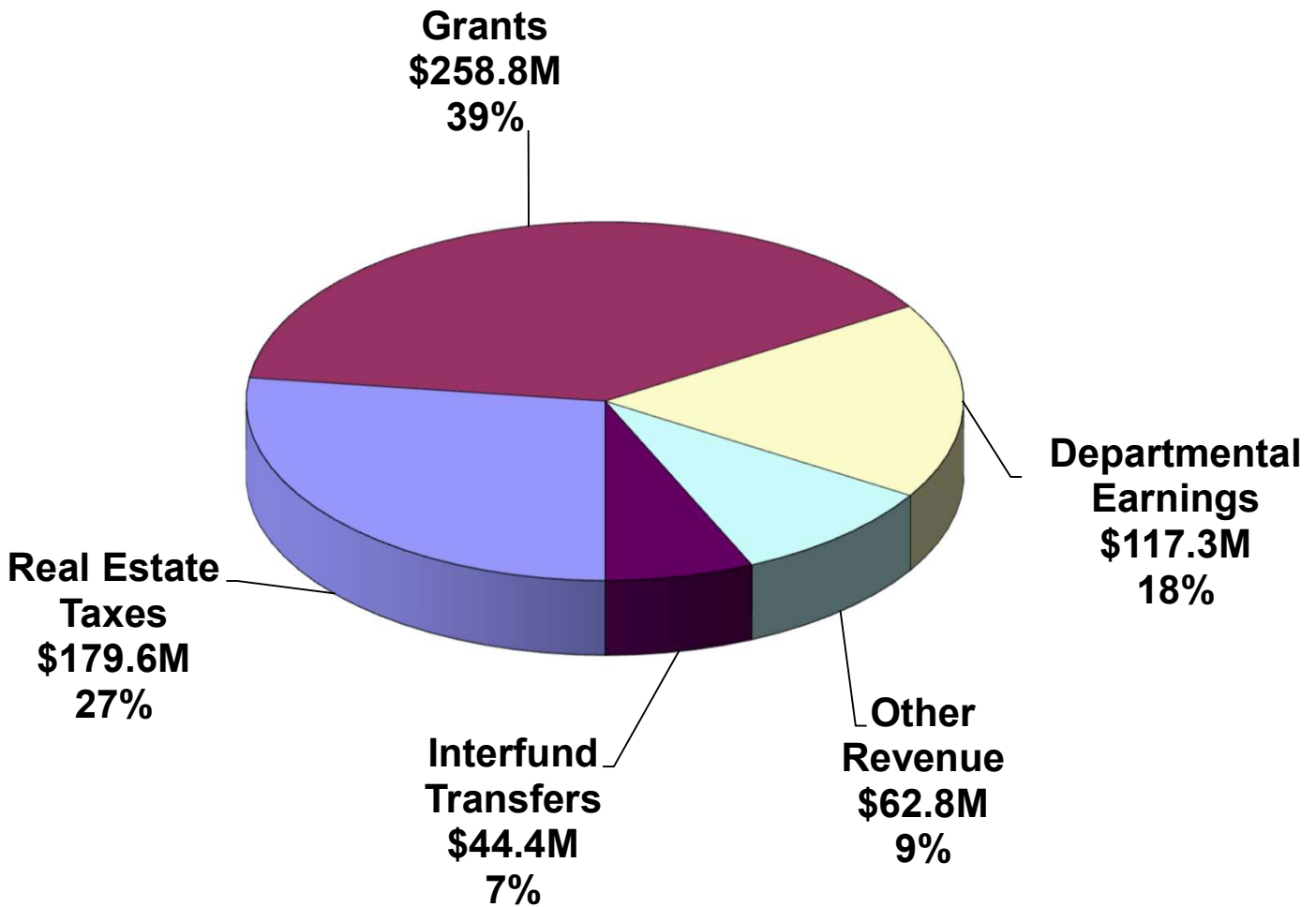
Footnotes:

- (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 Proposed Budget Revenue by Source



Schedule of 2025 Proposed Budget Revenue Sources by Fund  
By Fund

County of Berks, Pennsylvania  
2025 Proposed Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
<b>General Fund</b>	\$ 179,576,113	14,972,839	23,028,796	24,249,043	43,000,268	\$ 284,827,059
<b>Special Revenue Fund</b>						
Aging	0	10,144,832	162,800	139,300	0	10,446,932
Children & Youth Serv	0	37,690,384	0	485,269	0	38,175,653
Berks County Youth Shelter	0	0	5,576,140	0	0	5,576,140
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	5,714,339	63,400	0	0	5,777,739
Emergency 911 Systems	0	0	13,852,965	90,111	0	13,943,076
Health Choices	0	152,327,489	9,083	900,000	0	153,236,572
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	1,716,498	2,095,865	735,990	0	4,548,353
MH/DD	0	20,922,497	0	105,000	0	21,027,497
Special Legislation	0	0	5,072,814	71,514	0	5,144,328
<b>Total Special Revenue Funds</b>	\$ 0	\$ 243,775,920	\$ 27,681,682	\$ 3,551,364	\$ 1,425,946	\$ 276,434,912
<b>Enterprise Funds</b>						
Berks County Residential Center	0	0	0	0	0	0
Berks Heim	0	5,000	66,577,520	7,900	0	66,590,420
<b>Total Enterprise Funds</b>	\$ 0	\$ 5,000	\$ 66,577,520	\$ 7,900	\$ 0	\$ 66,590,420
<b>Capital Projects Fund</b>						
Capital Projects Fund	0	0	0	35,000,000	0	35,000,000
<b>Total Capital Projects Fund</b>	\$ 0	\$ 0	\$ 0	\$ 35,000,000	\$ 0	\$ 35,000,000
<b>Total 2025 Revenues</b>	\$ <u>179,576,113</u>	\$ <u>258,753,759</u>	\$ <u>117,287,998</u>	\$ <u>62,808,307</u>	\$ <u>44,426,214</u>	\$ <u>662,852,391</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 Proposed	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
<b>General Government</b>				
Archives	\$ 516,662	\$ 434,233	\$ 322,763	\$ 82,429
Budget	1,319,193	910,381	954,381	408,812
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	16,407,465	16,402,932	14,833,688	4,533
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	183,593,135	172,021,571	159,449,529	11,571,564
Veterans Affairs	0	0	20,208	0
<b>Total General Government</b>	<b>\$ 234,610,045</b>	<b>\$ 219,457,853</b>	<b>\$ 203,715,567</b>	<b>\$ 15,152,192</b>
<b>Judicial</b>				
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	1,454,327	1,079,454	1,703,817	374,873
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
<b>Total Judicial</b>	<b>\$ 11,067,885</b>	<b>\$ 10,310,799</b>	<b>\$ 21,483,521</b>	<b>\$ 757,086</b>
<b>Public Safety</b>				
Adult Probation	2,711,433	2,725,970	2,619,357	(14,537)
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	7,205,542	5,510,368	4,823,656	1,695,174
<b>Total Public Safety</b>	<b>\$ 11,439,146</b>	<b>\$ 9,575,650</b>	<b>\$ 28,514,721</b>	<b>\$ 1,863,496</b>

	2025 Budget Proposed	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
<b>Human Services</b>				
Aging	10,446,932	9,886,199	9,569,349	560,733
Children & Youth Serv	38,175,653	36,411,784	33,564,666	1,763,869
Berks County Youth Shelter	5,576,140	0	0	5,576,140
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	5,777,739	5,633,740	5,108,366	143,999
Health Choices	153,236,572	153,308,468	171,769,884	(71,896)
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	21,027,497	19,031,237	19,021,304	1,996,260
<b>Total Human Services</b>	<b>\$ 249,006,414</b>	<b>\$ 241,632,546</b>	<b>\$ 291,399,049</b>	<b>\$ 7,373,868</b>
<b>Public Works</b>				
Solid Waste/Recycling	4,400,540	4,551,696	4,461,964	(151,156)
<b>Total Public Works</b>	<b>\$ 4,400,540</b>	<b>\$ 4,551,696</b>	<b>\$ 4,461,964</b>	<b>\$ (151,156)</b>
<b>Community/Economic Development</b>				
Ag & Land Preservation	1,000,950	1,000,950	1,007,287	0
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
<b>Total Community/Economic Development</b>	<b>\$ 5,812,276</b>	<b>\$ 5,842,384</b>	<b>\$ 12,394,715</b>	<b>\$ (30,108)</b>
<b>Cultural/Recreation</b>				
County Library Systems	1,758,168	1,740,619	1,882,073	17,549
Parks System	514,897	626,654	667,601	(111,757)
<b>Total Cultural/Recreation</b>	<b>\$ 2,273,065</b>	<b>\$ 2,367,273</b>	<b>\$ 2,549,674</b>	<b>\$ (94,208)</b>
<b>Miscellaneous</b>				
County Farm	35,064	35,064	35,190	0
BH Contribution to GF	14,125,146	17,064,589	14,938,000	(2,939,443)
Berks Heim Net Asset Transfer	1,500,000	0	0	1,500,000
Insurance & Unallocated Benefits	1,759,308	2,330,757	2,368,514	(571,449)
Liquid Fuels	4,548,353	4,820,927	4,891,429	(272,574)
Security	1,597,325	1,292,585	1,140,457	304,740
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
<b>Total Miscellaneous</b>	<b>\$ 28,709,524</b>	<b>\$ 30,536,993</b>	<b>\$ 31,885,031</b>	<b>\$ (1,827,469)</b>

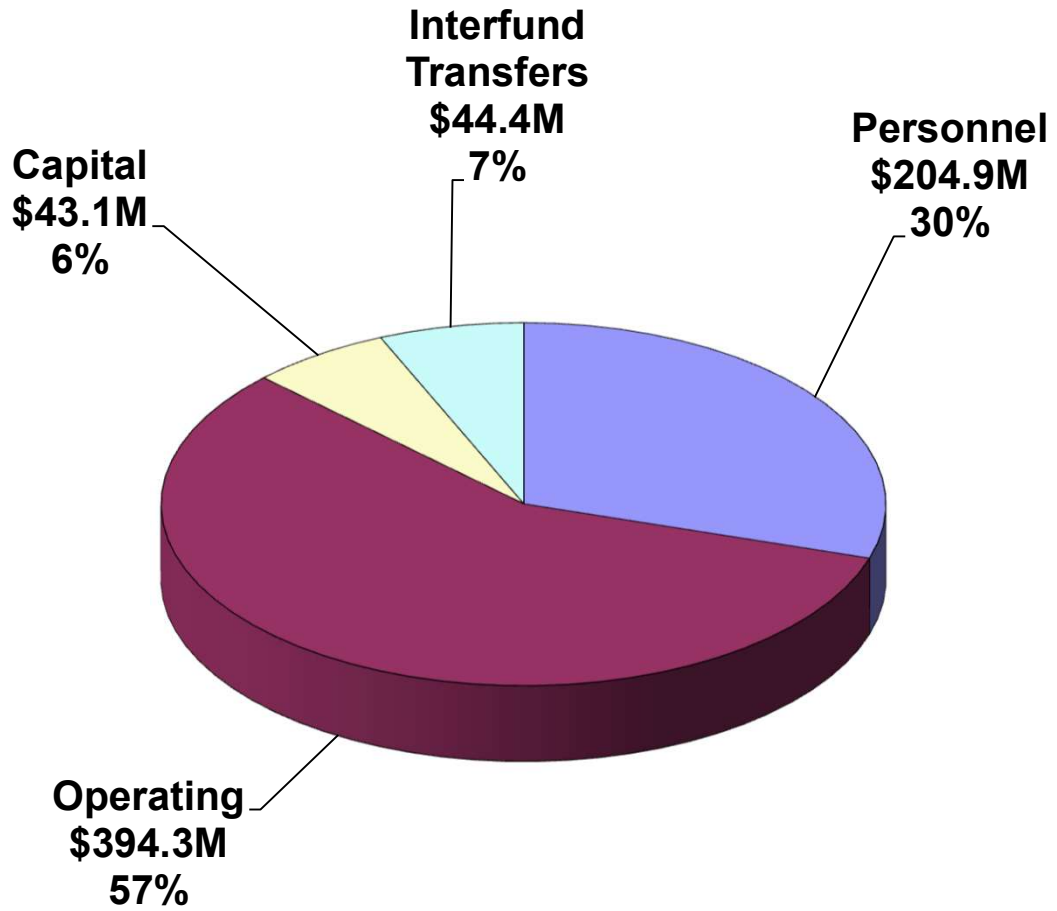


	2025 Budget Proposed	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
<b>Berks County Residential Center</b>				
Berks County Residential Center	0	0	-2,827,687	0
Total Berks County Residential Center	\$ 0	\$ 0	\$ (2,827,687)	\$ 0
<b>Berks Heim</b>				
Berks Heim	66,590,420	69,641,004	62,428,788	(3,050,584)
Total Berks Heim	\$ 66,590,420	\$ 69,641,004	\$ 62,428,788	\$ (3,050,584)
<b>Emergency 911 Systems</b>				
Emergency 911 Systems	13,943,076	13,077,338	13,055,669	865,738
Total Emergency 911 Systems	\$ 13,943,076	\$ 13,077,338	\$ 13,055,669	\$ 865,738
<b>Capital Projects Fund</b>				
Capital Projects Fund	35,000,000	0	0	35,000,000
Total Capital Projects Fund	\$ 35,000,000	\$ 0	\$ 0	\$ 35,000,000
<b>Total Revenues By Department</b>				
<b>By Function</b>	\$ 662,852,391	\$ 606,993,536	\$ 669,061,012	\$ 55,858,855

**Footnotes:**

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

# 2025 Proposed Budget Expenditures by Type



Schedule of 2025 Proposed Budget Expenditures by Type  
By Fund

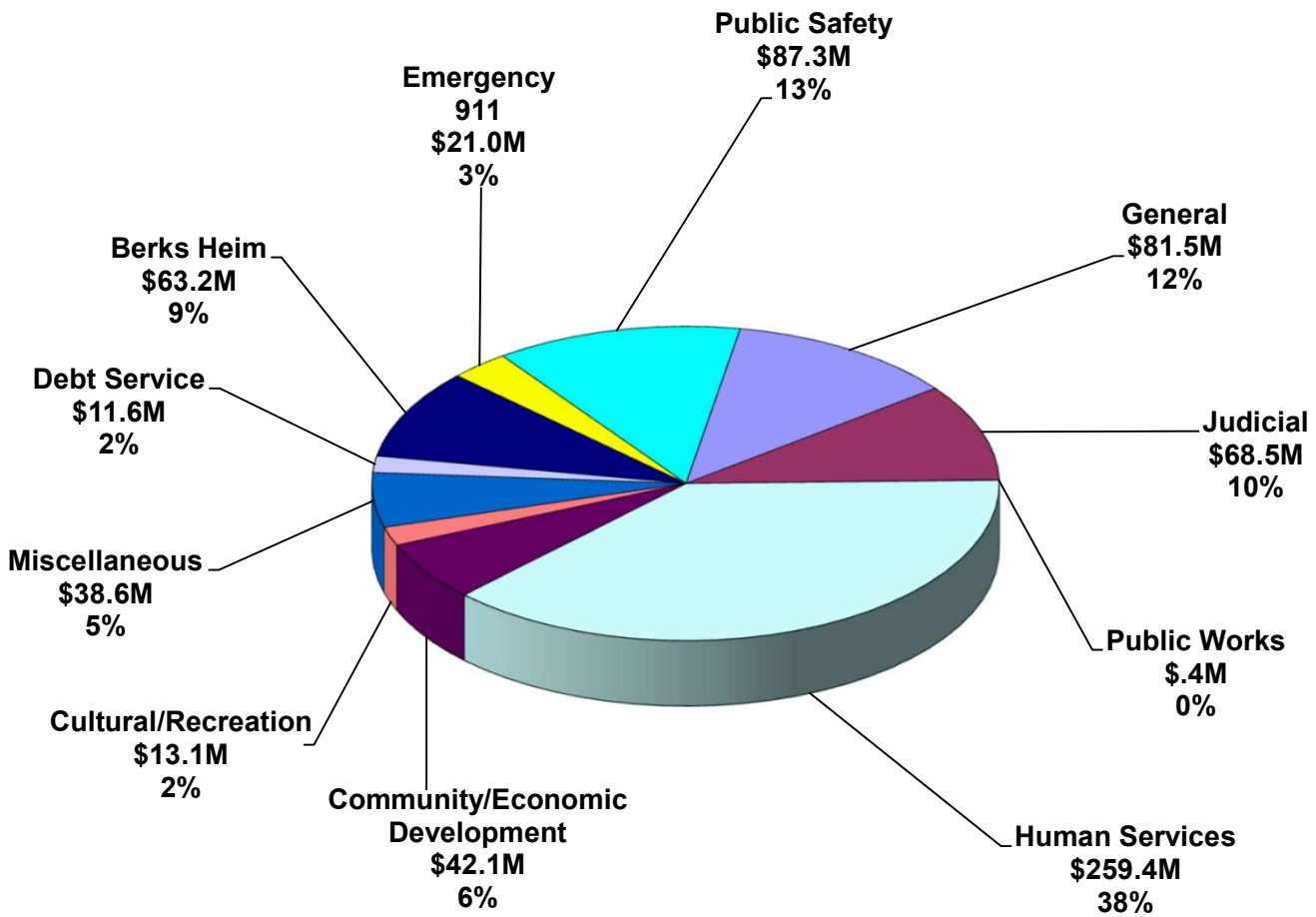
County of Berks, Pennsylvania  
2025 Proposed Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
<b>General Fund</b>	\$ 131,375,111	\$ 130,427,341	\$ 14,636,116	\$ 34,434,737	\$ 310,873,305
<b>Special Revenue Funds</b>					
Aging	4,340,771	5,007,014	0	631,308	9,979,093
Children & Youth Serv	14,465,600	28,656,069	13,778	2,286,113	45,421,560
Berks County Youth Shelter	3,688,008	1,247,542	7,000	633,590	5,576,140
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	7,102,738	339,009	0	959,695	8,401,442
Emergency 911 Systems	8,454,591	7,210,435	4,770,297	590,873	21,026,196
Health Choices	607,871	152,506,269	0	122,432	153,236,572
Human Services	35,710	895,563	0	17,822	949,095
Job Training	742,835	5,867,569	0	106,010	6,716,414
Liquid Fuels	163,914	607,226	4,297,584	46,714	5,115,438
MH/DD	478,059	21,431,314	0	119,572	22,028,945
Special Legislation	0	3,807,254	215,600	1,135,420	5,158,274
<b>Total Special Revenue Funds</b>	\$ 40,080,097	\$ 238,468,377	\$ 9,304,259	\$ 6,655,965	\$ 294,508,698
<b>Enterprise Funds</b>					
Berks County Residential Center	0	0	0	0	0
Berks Heim	33,407,708	25,419,925	1,079,034	3,335,512	63,242,179
<b>Total Enterprise Funds</b>	\$ 33,407,708	\$ 25,419,925	\$ 1,079,034	\$ 3,335,512	\$ 63,242,179
<b>Capital Projects Fund</b>					
Capital Projects Fund	0	0	0	0	0
<b>Total Capital Projects Fund</b>	\$ 0	\$ 0	\$ 18,034,927	\$ 0	\$ 0
<b>Total 2025 Expenditures</b>	\$ 204,862,916	\$ 394,315,643	\$ 43,054,336	\$ 44,426,214	\$ 668,624,182

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 Proposed Budget Expenditures by Function



	2025 Budget Proposed	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
<b>General Government</b>				
Archives	\$ 553,860	\$ 610,352	\$ 652,392	\$ (56,492)
Budget	1,794,186	1,337,670	1,302,485	456,516
Commissioners	3,232,384	2,980,022	3,149,676	252,362
Controller	2,759,879	2,526,124	2,506,507	233,755
Election Services	5,052,362	5,163,014	5,253,656	(110,652)
Facilities	36,113,229	28,866,359	20,551,058	7,246,870
Fleet Management	126,359	118,049	70,871	8,310
Human Resources	7,259,880	6,937,475	7,470,535	322,405
Information Systems	10,432,894	10,356,794	7,798,842	76,100
Mailroom/Printing	631,071	577,026	528,614	54,045
Purchasing	1,479,130	1,219,919	1,005,350	259,211
Real Estate	4,028,750	3,762,352	3,632,677	266,398
Recorder of Deeds	1,315,726	1,230,892	1,119,678	84,834
Solicitor	3,133,702	2,908,261	2,180,539	225,441
Tax Claim	1,136,890	1,156,470	972,049	(19,580)
Tax Collectors	450,082	468,464	393,003	(18,382)
Telecommunications	81,684	82,639	22,248	(955)
Treasurer	1,043,981	1,067,507	1,042,768	(23,526)
Veterans Affairs	889,354	832,341	763,673	57,013
<b>Total General Government</b>	<u>\$ 81,515,403</u>	<u>\$ 72,201,730</u>	<u>\$ 60,416,621</u>	<u>\$ 9,313,673</u>
<b>Judicial</b>				
Clerk of Courts	3,252,618	3,062,907	3,047,050	189,711
(4) Connecions Work	1,279,947	923,602	922,235	356,345
Coroner	2,369,480	2,168,247	2,277,393	201,233
Court Reporters	2,929,312	2,743,358	2,583,193	185,954
Courts	11,535,376	11,346,752	10,848,063	188,624
District Attorney	16,191,729	14,317,660	14,803,710	1,874,069
District Justices	9,138,411	8,570,286	8,255,287	568,125
Law Library	700,285	684,467	654,886	15,818
Prothonotary	2,638,895	2,504,665	1,964,032	134,230
Public Defender	5,080,224	4,790,657	4,373,601	289,567
Register of Wills	1,283,774	1,284,139	1,168,641	(365)
Sheriff	12,051,814	12,224,320	11,247,365	(172,506)
<b>Total Judicial</b>	<u>\$ 68,451,865</u>	<u>\$ 64,621,060</u>	<u>\$ 62,145,456</u>	<u>\$ 3,830,805</u>
<b>Public Safety</b>				
Adult Probation	11,135,417	10,735,750	10,896,735	399,667
Community Corrections	373,893	455,493	574,657	(81,600)
County Fire Training	604,457	769,977	489,873	(165,520)
Emergency Management	1,938,046	2,157,452	1,855,764	(219,406)
Jail System	57,741,675	52,076,255	46,327,761	5,665,420
Juvenile Probation	15,477,333	12,577,856	11,823,432	2,899,477
<b>Total Public Safety</b>	<u>\$ 87,270,821</u>	<u>\$ 78,772,783</u>	<u>\$ 71,968,222</u>	<u>\$ 8,498,038</u>

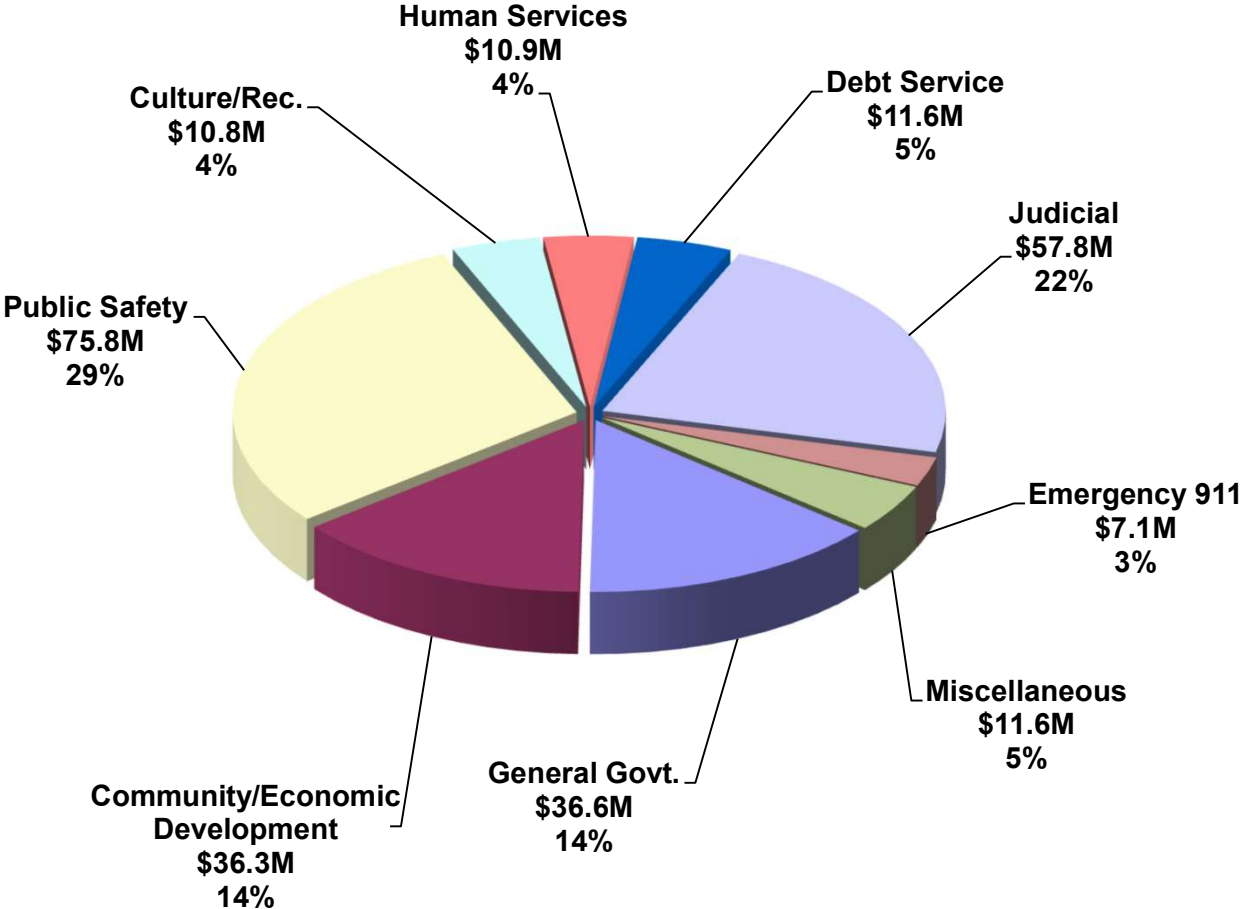
	2025 Budget Proposed	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
<b>Human Services</b>				
Aging	9,979,093	9,488,790	9,552,566	490,303
Children & Youth Serv	45,421,560	42,596,911	39,839,705	2,824,649
Berks Count Youth Shelter	5,576,140	0	0	5,576,140
Council on Chemical Abuse	7,106,788	7,051,626	9,151,268	55,162
(5) Cares Act/ American Recovery Plan	0	2,931,168	33,495,962	(2,931,168)
Domestic Relations	8,401,442	8,193,507	7,601,687	207,935
Health Choices	153,236,572	153,308,468	171,769,884	(71,896)
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	22,028,945	19,954,804	19,875,405	2,074,141
<b>Total Human Services</b>	<b>\$ 259,416,049</b>	<b>\$ 250,911,217</b>	<b>\$ 298,450,607</b>	<b>\$ 8,504,832</b>
<b>Public Works</b>				
Solid Waste/Recycling	365,178	358,238	347,362	6,940
<b>Total Public Works</b>	<b>\$ 365,178</b>	<b>\$ 358,238</b>	<b>\$ 347,362</b>	<b>\$ 6,940</b>
<b>Community/Economic Development</b>				
Ag & Land Preservation	3,005,126	2,934,061	2,203,581	71,065
Agricultural Extension	715,677	657,030	631,320	58,647
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	26,495,792	32,130,855	2,570,961	(5,635,063)
(1) GRCA	500,000	500,000	500,000	0
Planning	2,333,933	2,187,612	2,263,670	146,321
(2) RACC	3,250,000	3,250,000	3,250,000	0
(3) Miscellaneous	1,425,946	1,425,946	1,425,946	0
<b>Total Community/Economic Development</b>	<b>\$ 42,117,713</b>	<b>\$ 47,519,015</b>	<b>\$ 23,659,024</b>	<b>\$ (5,401,302)</b>
<b>Cultural/Recreation</b>				
County Library Systems	5,850,655	5,690,709	5,628,670	159,946
Parks System	7,235,455	6,521,390	5,027,892	714,065
<b>Total Cultural/Recreation</b>	<b>\$ 13,086,110</b>	<b>\$ 12,212,099</b>	<b>\$ 10,656,562</b>	<b>\$ 874,011</b>
<b>Miscellaneous</b>				
Contingency General	9,959,805	5,254,222	0	4,705,583
IGT Contribution	14,124,846	17,064,209	14,937,275	(2,939,363)
BCRC Consolidation - Transfer Out	0	0	1,380,905	0
Insurance	2,839,739	2,588,080	1,826,585	251,659
Liquid Fuels	5,115,438	2,380,682	1,490,077	2,734,756
Public Health Response - COVID	0	0	114,543	0
Security	1,358,128	1,553,957	1,474,438	(195,829)
Special Legislation	5,158,274	4,720,557	5,212,925	437,717
<b>Total Miscellaneous</b>	<b>\$ 38,556,230</b>	<b>\$ 33,561,707</b>	<b>\$ 26,436,748</b>	<b>\$ 4,994,523</b>
<b>Debt Service</b>				
Debt Service	11,611,365	10,480,184	18,780,116	1,131,181
<b>Total Debt Service</b>	<b>\$ 11,611,365</b>	<b>\$ 10,480,184</b>	<b>\$ 18,780,116</b>	<b>\$ 1,131,181</b>

	2025 Budget Proposed	2024 Budget Adopted	2023 Actual	2025 vs 2024 Budget
<b>Berks County Residential Center</b>				
Berks County Residential Center	0	0	3,432,785	0
<b>Total Berks County Residential Center</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,432,785</u>	<u>\$ 0</u>
<b>Berks Heim</b>				
Berks Heim	63,242,179	63,478,465	58,881,793	(236,286)
<b>Total Berks Heim</b>	<u>\$ 63,242,179</u>	<u>\$ 63,478,465</u>	<u>\$ 58,881,793</u>	<u>\$ (236,286)</u>
<b>Emergency 911 System</b>				
Emergency 911 Systems	21,026,196	17,701,037	24,647,506	3,325,159
<b>Total Emergency 911 System</b>	<u>\$ 21,026,196</u>	<u>\$ 17,701,037</u>	<u>\$ 24,647,506</u>	<u>\$ 3,325,159</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	0	0	0	0
<b>Total Capital Projects</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Total Expenses By Department By Function</b>	<u>\$ 686,659,109</u>	<u>\$ 651,817,535</u>	<u>\$ 659,822,802</u>	<u>\$ 34,841,574</u>

**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 Proposed Budget Consumption of Taxes and Fund Balance By Function





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

County of Berks, Pennsylvania  
2025 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>Amt.</u>	<u>Amt.</u>		<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>
<b><u>General Government</u></b>						
Archives	516,662	553,860		0	(37,198)	
Budget	1,319,193	1,794,186		0	(474,993)	
Commissioners	1,274,061	3,232,384		0	(1,958,323)	
Controller	2,390,578	2,759,879		0	(369,301)	
Election Services	1,303,971	5,052,362		0	(3,748,391)	
Facilities	16,407,465	36,113,229		0	(19,705,764)	
Fleet Management	0	126,359		0	(126,359)	
Human Resources	5,675,409	7,259,880		0	(1,584,471)	
Information Systems	8,129,740	10,432,894		0	(2,303,154)	
Mailroom	542,799	631,071		0	(88,272)	
<sup>2</sup> Non-Departmental	-	-		-	-	
Purchasing	1,145,851	1,479,130		0	(333,279)	
Real Estate	47,700	4,028,750		0	(3,981,050)	
<sup>1</sup> Recorder of Deeds	-	-		-	-	
Solicitor	2,594,597	3,133,702		0	(539,105)	
<sup>1</sup> Tax Claim	-	-		-	-	4,606,217
Tax Collectors	65,000	450,082		0	(385,082)	
Telecommunications	0	81,684		0	(81,684)	
<sup>1</sup> Treasurer	-	-		-	-	174,969,896
Veterans Affairs	0	889,354		0	(889,354)	
Total General Government Function	41,413,026	78,018,806		0	(36,605,780)	179,576,113
<b><u>Judicial</u></b>						
Clerk of Courts	1,211,471	3,252,618		0	(2,041,147)	
Connections Work	15,800	1,279,947		0	(1,264,147)	
Coroner	154,125	2,369,480		0	(2,215,355)	
Court Reporters	144	2,929,312		0	(2,929,168)	
Courts	1,513,019	11,535,376		0	(10,022,357)	
District Attorney	1,454,327	16,191,729		0	(14,737,402)	
District Justices	2,187,378	9,138,411		0	(6,951,033)	
Law Library	2,350	700,285		0	(697,935)	
Prothonotary	1,466,481	2,638,895		0	(1,172,414)	
Public Defender	73,980	5,080,224		0	(5,006,244)	
<sup>1</sup> Register of Wills	-	-		-	-	
Sheriff	1,319,401	12,051,814		0	(10,732,413)	
Total Judicial Function	9,398,476	67,168,091		0	(57,769,615)	
<b><u>Public Safety</u></b>						
Adult Probation	2,711,433	11,135,417		0	(8,423,984)	
Community Corrections	0	373,893		0	(373,893)	
County Fire Training	28,000	604,457		0	(576,457)	
Emergency Management	619,910	1,938,046		0	(1,318,136)	
Jail System	874,261	57,741,675		0	(56,867,414)	
Juvenile Probation	7,205,542	15,477,333		0	(8,271,791)	
Total Public Safety Function	11,439,146	87,270,821		0	(75,831,675)	
<b><u>Human Services</u></b>						
<sup>1</sup> Aging	-	-		-	-	
Children & Youth Serv	38,175,653	45,421,560		0	(7,245,907)	
<sup>1</sup> Berks County Youth Shelter	-	-		-	-	
Council on Chemical Abuse	7,100,372	7,106,788		0	(6,416)	
Domestic Relations	5,777,739	8,401,442		0	(2,623,703)	
<sup>1</sup> Health Choices	-	-		-	-	
<sup>1</sup> Human Services	-	-		0	-	
<sup>1</sup> Job Training	-	-		-	-	
MH/DD	21,027,497	22,028,945		0	(1,001,448)	
Total Human Services Function	72,081,261	82,958,735		0	(10,877,474)	

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

County of Berks, Pennsylvania  
2025 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>
<b><u>Public Works</u></b>						
<sup>1</sup> Solid Waste/Recycling	-	-		-	-	
Total Public Works Function	0	0		0	0	0
<b><u>Community/Economic Development</u></b>						
Ag & Land Preservation	1,000,950	3,005,126		0	(2,004,176)	
Agricultural Extension	0	715,677		0	(715,677)	
BARTA	0	523,498		0	(523,498)	
Tri-County Rail Support	0	75,000		0	(75,000)	
<sup>1</sup> Community Development	-	-		-	-	
Community-Economic Development	0	26,495,792		0	(26,495,792)	
GRCA	0	500,000		0	(500,000)	
Planning	1,018,585	2,333,933		0	(1,315,348)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,425,946		0	(1,425,946)	
Total Community/Economic Development Function	2,019,535	38,324,972		0	(36,305,437)	
<b><u>Cultural/Recreation</u></b>						
County Library Systems	1,758,168	5,850,655		0	(4,092,487)	
Parks System	514,897	7,235,455		0	(6,720,558)	
Total Cultural/Recreation Function	2,273,065	13,086,110		0	(10,813,045)	
<b><u>Miscellaneous</u></b>						
Contingency General	0	9,959,805		0	(9,959,805)	
Insurance & Unallocated Benefits	1,759,308	2,839,739			(1,080,431)	
Liquid Fuels	4,548,353	5,115,438		(567,085)	-	
<sup>1</sup> Security	-	-		-	-	
Special Legislation	5,144,328	5,158,274		(13,946)	-	
Total Miscellaneous Function	11,451,989	23,073,256		(581,031)	(11,040,236)	
<b><u>Debt Service</u></b>						
Debt Service	0	11,611,365		0	(11,611,365)	
Total Debt Service Function	0	11,611,365		0	(11,611,365)	0
<b><u>Berks County Residential Center</u></b>						
Berks County Residential Center	0	0	0	0	-	
Total Berks County Residential Center	0	0	0	0	0	0
<b><u>Berks Heim</u></b>						
<sup>1</sup> Berks Heim	-	-		-	-	
Total Berks Heim Function	0	0	0	0	0	0
<b><u>Emergency 911 System</u></b>						
Emergency 911 Systems	13,943,076	21,026,196		0	(7,083,120)	
Total Emergency 911 Function	13,943,076	21,026,196		0	(7,083,120)	0
Total Functions w/out Capital Projects	164,019,574	422,538,352	0	(581,031)	(257,937,747)	179,576,113
Total Tax and General Fund Balance Consumed	(257,937,747)					
Total Special Revenue/Enterprise Fund Balance Consumed	(581,031)					
Total Tax and Fund Balance Consumed	(258,518,778)					
Deficit from Remaining Other Adjustments						
Less: Net Dept. Contributions	54,445,513					
Total Tax Revenue Consumed	179,576,113					
Budget Surplus/(Deficit)	(24,497,152)					

Notes:

<sup>1</sup> In 2025 these operations do not consume taxes or fund balance.

<sup>2</sup> 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 Proposed Budget Consumption of Taxes and Fund Balance Comparison by Function

