

# **Berks County**

## **2024 Adopted Budget**



**County Commissioners' Meeting**  
**December 14, 2024**

# Berks County 2024 Budget Schedule

- Proposed Budget                      November 16, 2023
  
- Public Review & Comment
  - **County Website**    [www.countyofberks.co](http://www.countyofberks.co)
  - **Budget & Finance Office**
  - **Commissioner Office**
  
- Changes are not significant
  
- Adopt Budget    December 14, 2023

# 2024 Adopted Budget Key Revenue Revisions

## Increase (Decrease)

- Real Estate Taxes – (\$0.4M) Appeal adjustments. \$161M total
- Tax Claim Taxes – (\$0.2M) Lower uncollected taxes. \$3.7M total
- Health Choices – \$1.7M Updated capitation rates.
- Other – (\$0.1M)

# 2024 Adopted Budget Key Expenditure/Fund Balance Revisions

## Increase (Decrease)

- **Personnel – (\$0.7M)** Wage Adjustments \$0.1M, Health \$0.1M, Pension (\$0.9M)
  - Pay adjustments, Salary Board, HR Recommendations
  - No change in FTE from proposed
  - Health, higher stop loss Insurance renewal premium
  - Pension asset value increase \$475M to \$490M
  
- **Retiree self insured health – (\$0.5M)** Lower trend
  
- **Capital Plan – (\$0.8M)** (Total \$25.3M/GF \$22.2M/Other \$3.1M)
  - Network Switches (\$682K), Berks Heim Elevator (\$331K)
  - Vehicles \$233K
  
- **Health Choices – \$1.7M** Updated capitation rates
  
- **Prison – (\$0.3M)** Inmate health, lower inflation adjustment
- **Other – \$0.6M**
  
- **Unassigned General Fund Balance \$125.7M – Decrease \$1.6M (2023 Exp & 2024 Capital)**

# Updated Tax Impact Surplus (Deficit) (in Millions)

	(Incr.) Decr.	
	2024 Adopted	2024 Proposed
<b>Total County Budget (Deficit) - All Funds</b>	(\$46.2)	(\$46.9)
Berks Heim Net Income	(\$4.8)	(\$4.2)
Liquid Fuel Fund	(\$2.4)	(\$2.4)
Spec. Legislation/Act 198/Parking Garage Funds	\$0.1	(\$0.3)
Act 13 Green Space Fund	\$0.0	\$0.0
Aging/Human Service Development Funds	(\$0.4)	(\$0.4)
BCRC Fund	\$0.0	\$0.0
Hazmat Fund	(\$0.0)	(\$0.0)
Agland Preservation Restricted Fund Balance	(\$0.1)	(\$0.1)
Use of Fund Balance for COVID Community and Imagine Berks Expenditures	\$31.6	\$31.6
General Fund - Capital	\$22.2	\$22.7
<b>Operating Budget - Tax Impact (Deficit)</b>	<b>\$0.0</b>	<b>\$0.0</b>

- Recommend a tax increase of **8.99%**
- New tax rate of **8.345** Mills
- Change in Tax per \$100K Assessed Value
  - Previously \$765.70
  - New Rate \$834.54
  - Increase of \$68.84

# 2024 Adopted to Proposed Budget Comparison (In Millions)

<b>General Fund:</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Decrease</b>	<b>% Change</b>
Total Revenue	\$269.3	\$269.8	(\$0.5)	-0.19%
Total Expense	\$308.7	\$309.7	(\$1.0)	-0.32%
Less Total Adjustments	\$14.3	\$14.3	(\$0.0)	
<b>Net Surplus/(Deficit)</b>	<b>(\$53.7)</b>	<b>(\$54.2)</b>	<b>\$0.5</b>	

<b>All Funds:</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Increase</b>	<b>% Change</b>
Total Revenue	\$607.0	\$606.0	\$1.0	0.16%
Total Expense	\$651.8	\$651.8	\$0.0	0.00%
Less Expense Adjustments	\$1.4	\$1.1	\$0.3	
<b>Net Surplus/(Deficit)</b>	<b>(\$46.2)</b>	<b>(\$46.9)</b>	<b>\$0.7</b>	

# Comments, Questions and Ratification

