

# **Berks County**

## **2020 Adopted Budget**



**County Commissioners' Meeting**  
**December 12, 2019**

# Berks County 2020 Proposed to Adopted Budget Key Revisions

## Revenue Increase (Decrease):

- Berks Heim \$1.1M – additional IGT. Net benefit \$5.2M
- Property Tax (\$0.2M) - updated court appeals
- Liquid Fuels (\$0.4M) – final 2020 allocation received
- Parks \$0.1M – final Act 13 allocation received

## Expenditure Increase (Decrease):

- Personnel \$2M – medical RX costs \$1.9M & wage adjustments \$0.1M
- IS Expense \$0.3M – CCAP web migration/GPS infrastructure/IT audit fees
- Jail Expense \$0.3M - inmate medical & out of county fees for juveniles
- Contingency (\$1.2M)
- Total Capital Plan \$29.0M, All Funds incr. \$0.9M. GF \$18.7M incr. \$0.7M
  - Berks Heim \$0.2M – HVAC control system
  - Comm. Ctr. \$1M – CPE phone network refresh to be completed in 2020
  - IS (\$0.5M) – san storage/network servers/Oracle refresh moved to 2021-22
  - Facilities \$0.2M – bury wires on County Welfare Rd. \$150K from 2019

**Unassigned General Fund Balance** – Decrease of \$0.9M from \$110.7M to \$109.8M

# Berks County 2020 Adopted Budget

<b>General Fund:</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Inc./Dec.)</b>
Total Revenue	\$236.7	\$236.8	(\$0.1)
Total Expense	\$257.2	\$256.6	\$0.6
(Less)Total Adjustments	(\$18.5)	(\$17.4)	(\$1.1)
<b>Net Surplus/(Deficit)</b>	<b>(\$39.0)</b>	<b>(\$37.2)</b>	<b>(\$1.8)</b>

<b>All Funds:</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Inc./Dec.)</b>
Total Revenue	\$542.0	\$541.3	\$0.7
Total Expense	\$579.7	\$577.4	\$2.3
Plus Total Adjustments	\$3.7	\$3.5	\$0.2
<b>Net Surplus/(Deficit)</b>	<b>(\$34.0)</b>	<b>(\$32.6)</b>	<b>(\$1.4)</b>

- **No tax increase**
- **Tax rate 7.657 Mills**
- **Tax revenue \$144.7M**

# Berks County Tax Impact Deficit 2020

## (In Millions)

	Adopted	Proposed
<b>Total County Budget Surplus/(Deficit)</b>	<b>(\$34.0)</b>	<b>(\$32.6)</b>
LF Fund surplus	(\$1.1)	(\$1.5)
Use of Restricted Fund Balance	\$0.5	\$0.5
Use of BCRC Fund Balance	\$0.1	\$0.1
General Fund - Funded Capital	\$18.7	\$18.0
2020 Expenditure for 2013 Bond Defeasance	\$12.6	\$12.6
<b>Tax Impact Budget Surplus/(Deficit)</b>	<b>(\$3.2)</b>	<b>(\$2.9)</b>

- Use of general reserves for one-time capital & debt expenditures - GFOA best practice.
- Bond redemption, refinance & maturities saves \$8.8M in 2021

# Comments and Questions

