

# **Berks County**

## **2021 Adopted Budget**



**County Commissioners' Meeting**  
**December 17, 2021**

# Berks County 2021 Budget Schedule

- Proposed Budget                      November 19, 2020
  
- Public Review
  - **County Website**    [www.countyofberks.co](http://www.countyofberks.co)
  - **Budget Office**
  - **Commissioner Office**
  
- No comments received
  
- Adopt Budget                              December 19, 2020

# Berks County 2021 Proposed to Adopted Budget

## Key Revisions

### Revenue Increases:

- Health Choices \$12.9M - Final allocation based on actuary study
- Community Development \$2.5M - Additional Cares Act funds (CDBG and ESG)
- Aging \$0.4M - Carryover unspent 2020 Cares Act funds
- District Attorney \$0.3M – CAC and forensic lab grants

### Expenditure Increase (Decrease):

- Health Choices \$12.9M - additional funding
- Community Development \$2.5M - Cares Act funded
- Aging \$0.4M - Cares Act funded
- Wages (\$0.2M) - 3.5 FTE reduction. (Courts 3 judicial staff/Parks OS vacancy)
- Jail Expense \$0.3M - Inmate medical/Covid supplies/equipment (bodycam)
- Total Capital Plan \$17.7M - increase \$2M. GF Funded \$11.5M
  - Election Services \$1.1M - Electronic poll books
  - Jail \$0.5M - Trailer office space
  - Parks \$0.6M - Gring Mill trail/YRF parking lights/Forrest management
  - Berks Heim (\$0.2M) - HVAC Control System moved into 2020 (\$0.2M)

### Other:

- Berks Heim Net Loss (\$1.5M) – Increase \$400K for OT wages
- Unassigned General Fund balance \$123M – Decrease \$2.3M (GF capital)

# Berks County 2021 Adopted Budget

<b>General Fund:</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Inc./((Decr.)</b>
Total Revenue	\$239.3	\$238.9	\$0.4
Total Expense	\$235.9	\$233.5	\$2.4
Less Expense Adjustments	\$13.3	\$13.3	\$0.0
<b>Net Surplus/(Deficit)</b>	<b>(\$9.9)</b>	<b>(\$7.9)</b>	<b>\$2.0</b>

- **No tax increase**
- **Tax rate 7.657 Mills**
- **Tax revenue \$147.8M**  
(Duplicate/interims/tax claim)

<b>All Funds:</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Inc./((Decr.)</b>
Total Revenue	\$555.0	\$539.3	\$15.7
Total Expense	\$566.7	\$548.3	\$18.4
Less Expense Adjustments	\$0.4	\$0.3	\$0.1
<b>Net Surplus/(Deficit)</b>	<b>(\$12.1)</b>	<b>(\$9.3)</b>	<b>\$2.8</b>

# Berks County Tax Impact Surplus 2021

## (In Millions)

	Adopted	Proposed
<b>Total County Budget (Deficit)</b>	<b>(\$12.1)</b>	<b>(\$9.3)</b>
Use of BH Unrestricted Net Assets	\$1.5	\$1.1
Use of Other Committed/Restricted Funds	\$0.8	\$0.7
Use of Special Leg Fund Balance	\$0.2	\$0.1
Use of BCRC Unrestricted Net Assets	\$0.1	\$0.1
General Fund - Funded Capital	\$11.5	\$9.3
<b>Tax Impact Budget Surplus</b>	<b>\$2.0</b>	<b>\$2.0</b>

- Use of general reserves for one-time capital & debt expenditures - GFOA best practice.
- Using Berks Heim (BH) unrestricted net assets to balance a small net loss. We will re-evaluate for the 2022 budget.

# Comments and Questions

