

Berks County

2023 Adopted Budget



County Commissioners' Meeting
December 15, 2022

Berks County 2023 Budget Schedule

- Proposed Budget November 17, 2022

- Public Review & Comment
 - **County Website** www.countyofberks.co
 - **Budget & Finance Office**
 - **Commissioner Office**

- Comments received: None
- Changes are not significant

- Adopt Budget December 15, 2022

Berks County 2023 Proposed to Adopted Budget Key Revisions

Revenue Increase (Decrease) – All Funds \$1.6M, +0.25%

- Real Estate Taxes - +\$1.0M (\$151.3M – tax paid post discount period)
- Interest Income - +\$1.3M (\$3M - higher interest rates)
- BCRC Revenue - (\$1.0M) (Remove bldg. use charge/debt svc reimb.)
- GF Operating Transfer from BCRC - (\$1.0M) (Facility closure)
- Community Development - +\$0.8M (Increase in 2023 projects)
- Solicitor - +\$0.3M (CYS reimbursement - higher personnel costs)
- CYS - +\$0.3M (Grant reimbursements – higher personnel costs)
- Other - (\$0.1M)

Berks County 2023 Proposed to Adopted Budget Key Revisions

Expenditure Increase (Decrease) – All Funds \$8.2M, +1.25%

- BCRC Expenditure - (\$1.0M) (Remove Bldg. use charge and debt)
- GF Debt Service - +\$0.2M - BCRC Facility (Principle \$128K, Interest \$56K)

- Personnel - +\$1.1M (Wage adjustments \$0.8M, Health \$0.3M)
 - Pay Adjustments, Salary Board, HR Recommendations
 - 4 FTE - 8 Increase/4 Decrease (Dept Ag/Facilities/APO-JPO/Ag Ext./Solicitor)

- Capital Plan - +\$6.2M (Total \$23.8M/GF \$17.4M/Other \$6.4M)
 - Facility Ag Center Phase 1 Renovations +\$5.9M
 - Parks Lighting Upgrades +\$0.3M

- Community Development - +\$0.8M (Increase in 2023 projects)
- CYS - +\$0.4M - (Personnel and benefits)
- Vehicle Leases - +\$0.4M (Update from Facilities/Enterprise)
- Other - \$0.1M

Other: Unassigned General Fund Balance \$161.5M – Decrease \$6.8M (Capital & BCRC)

Berks County Tax Impact Surplus 2023

(In Millions)

	(Incr.) Decr.	
	Adopted	Proposed
Total County Budget (Deficit)	(\$21.2)	(\$14.6)
Berks Heim Net Income	(\$2.1)	(\$1.9)
Liquid Fuel Fund	\$1.2	\$1.1
Spec. Leg/Hazmat/Act 198/Parking Garage Funds	\$0.1	\$0.2
Act 13 Green Space Fund	\$0.4	\$0.4
Aging Fund	(\$0.4)	(\$0.4)
BCRC Fund	\$0.2	\$0.2
General Fund - Capital	\$17.4	\$11.2
Tax Impact Budget (Deficit)	(\$4.4)	(\$3.8)

- Use of general reserves for one-time capital & debt expenditures
- GFOA best practice.

Berks County 2023 Adopted Budget (In Millions)

General Fund:	Adopted	Proposed	Increase	% Change
Total Revenue	\$271.5	\$269.9	\$1.6	0.59%
Total Expense	\$279.5	\$271.2	\$8.3	3.06%
Less Total Adjustments	\$14.0	\$14.1	(\$0.1)	
Net Surplus/(Deficit)	(\$22.0)	(\$15.4)	(\$6.6)	

- **No tax increase**
- **Tax rate 7.657 Mill**
(Tax \$766 per \$100K AV)

All Funds:	Adopted	Proposed	Increase	% Change
Total Revenue	\$646.6	\$645.0	\$1.6	0.25%
Total Expense	\$666.5	\$658.3	\$8.2	1.25%
Less Expense Adjustments	\$1.3	\$1.3	\$0.0	
Net Surplus/(Deficit)	(\$21.2)	(\$14.6)	(\$6.6)	

Comments, Questions and Ratification

