

# Berks County

## 2025 Adopted Budget



County Commissioners' Meeting  
December 19, 2024

# Berks County 2025 Budget Schedule

- Proposed Budget                      November 21, 2024
  
- Public Review & Comment
  - **County Website** [www.Berkspa.gov](http://www.Berkspa.gov)
  - **Budget & Finance Office**
  - **Commissioner's Office**
  
- Changes are not significant
  
- Adopt Budget    December 19, 2024

# 2025 Adopted Budget Key Revenue Revisions

## Increase (Decrease) – Net Increase in Revenues All Funds \$18.2M

- **Real Estate Taxes \$0.1M – Total Budget \$179.7M**
  - Higher assessed value interims and 2025 regular tax billing
- **Health Choices \$16.3M – Higher capitation rates and utilization**
- **MHDD \$1.3M – Increase in base funding allocation**
- **Berks Heim IGT Contribution to General Fund \$0.5M – Correction**
- **911 Comm. Center \$0.1M – Municipal fees & interconnectivity grant**
- **Liquid Fuels (\$0.1M) – Lower state allocation**

# 2025 Adopted Budget Key Expenditure Revisions

## Increase (Decrease) – Net Increase Expenditures All Funds \$19.1M

- **Personnel \$0.1M – Total Budget \$205.0M/Total FTE 2,140.5**
  - **Wages (\$0.4M) - Net headcount reduction FTE (9.5) positions**
  - **Health \$0.5M - Net increase in stop loss costs & higher plan enrollment**
- **Retiree Self-Insured Health \$0.2M – Correction to proposed budget**
- **Capital Plan \$0.3M - Waste water treatment plant bar screen/Total budget \$43.4M**
- **Health Choices \$16.3M – Higher capitation rates and service utilization**
- **MHDD \$1.3M – Increase in base funding allocation**
- **BH IGT Net Asset Transfer to General Fund \$0.5M – Correction/Total \$14.6M**
- **General Fund IGT payment to State \$0.5M – Correction/Total \$14.6M**
- **Other Net Expense Reductions (\$0.1M)**

# 2025 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	\$285.4	\$284.8	\$0.6	0.21%
Total Expense	\$312.3	\$310.8	\$1.5	0.48%
Less Total Adjustments	\$17.3	\$18.0	(\$0.7)	
<b>Net Surplus/(Deficit)</b>	<b>(\$44.2)</b>	<b>(\$44.0)</b>	<b>(\$0.2)</b>	

<b>All Funds:</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Increase</b>	<b>% Change</b>
Total Revenue	\$681.1	\$662.9	\$18.2	2.75%
Total Expense	\$705.8	\$686.7	\$19.1	2.78%
Less Expense Adjustments	\$0.7	\$0.7	\$0.0	
<b>Net Surplus/(Deficit)</b>	<b>(\$25.4)</b>	<b>(\$24.5)</b>	<b>(\$0.9)</b>	

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

	(Incr.) Decr.	
	2025 Adopted	2025 Proposed
<b>Total County Budget (Deficit) - All Funds</b>	<b>(\$25.4)</b>	<b>(\$24.5)</b>
Berks Heim Net Income	(\$2.1)	(\$2.7)
Liquid Fuel Fund	\$0.7	\$0.6
Spec. Legislation/Act 198/Parking Garage Funds	\$0.0	\$0.1
Act 13 Green Space Fund	\$0.4	\$0.4
Aging/Human Service Development Funds	(\$0.5)	(\$0.5)
Bond Proceeds	(\$35.0)	(\$35.0)
Hazmat Fund	(\$0.1)	(\$0.1)
Agland Preservation Restricted Fund Balance	(\$0.1)	\$0.0
Use of Fund Balance for COVID Community and Imagine Berks Expenditures	\$25.9	\$25.9
Bond Funded Capital	\$18.1	\$18.0
General Fund - Capital	\$18.1	\$17.8
<b>Operating Budget - Tax Impact (Deficit)</b>	<b>\$0.0</b>	<b>\$0.0</b>

- Recommend a tax increase of **8.00%**
- New tax rate of **9.013** Mills
- Change in Tax per \$100K Assessed Value
  - Previously \$834.50
  - New Rate **\$901.26**
  - Per year **\$66.80**
  - Per week **\$1.28**

# Comments, Questions and Ratification

