



County of Berrien Michigan Projected Budget Report

Local Unit Name:	County of Berrien Michigan
Local Unit Code:	110000
Current Fiscal Year End Date:	December 31, 2016
Fund Name:	General Fund

	2016 Audited	2017 Adopted	Percent Change	2018 Projected	Assumptions
Revenues					
Taxes	\$ 35,953,862	\$ 36,547,006	1.8%	\$ 37,222,657	2018 projected assumes millage rate 4.7723 and Taxable Values \$7.670 billion
Licenses and permits	208,399	232,150	-10.2%	208,450	2018 projected assumes decrease in animal licenses of \$24 thousand.
State revenue sharing	3,653,519	3,642,830	1.0%	3,678,384	2018 projected assumes State directive.
Intergovernmental revenue	3,794,437	3,105,722	4.9%	3,257,997	2018 projected assumes increase of \$114 thousand for reimbursement from the State of Michigan for personal property tax reimbursements and other reimbursements and grants of \$38 thousand.
Charges for services	6,905,337	6,729,911	3.6%	6,972,518	2018 projected assumes transcript fees up \$65 thousand, real estate transfer fees up \$110 thousand, drain utility and storm water review fees up \$33 thousand, copy services up \$30 thousand, election coding fees up \$30 thousand, and all others items net down \$25 thousand.
Fines and forfeitures	441,341	510,000	0.0%	510,000	2018 projected assumes no change in County ordinance fines or bond forfeitures.
Interest revenue	81,206	125,700	36.0%	171,000	2018 projected assumes slight improvement in otherwise poor interest rates.
Indirect cost and admin fees	2,406,821	2,375,073	40.3%	3,331,878	2018 projected increase of \$764 thousand due to a change in the State of Michigan policy regarding Child Care fund and a Health Department increase of \$488 thousand.
Other revenues	1,563,464	1,062,814	29.3%	1,374,045	2018 projected assumes MMRMA refund of \$673 thousand, an increase of \$273 thousand.
Proceeds from capital lease	-	150,000		150,000	2018 projected assumes capital lease contract entered into for computer lease/buy program.
Interfund transfers (in)	1,587,638	3,462,964	48.8%	5,152,598	2018 projected assumes a increased transfer from the DTRF of \$2,400 thousand, decrease in Drug Court Funding Support of \$120 thousand, and a decrease in Four Winds Revenue Sharing Fund transfers \$375 thousand.
Total revenues	56,596,024	57,944,170		62,029,527	
Expenditures					
Legislative	1,816,051	1,054,295	1.3%	1,067,838	2018 projected assumes an increase in appropriations to outside agencies of \$15 thousand for Conservation District previously paid by the Parks and Recreation Special Revenue Fund, OPEB increase of \$6 thousand, travel increase of \$8 thousand, wages and other benefit costs of \$14 thousand, and decrease in legal services of \$20 thousand and property taxes of \$9 thousand.
Judicial	7,864,138	8,601,640	-0.7%	8,543,930	2018 projected assumes an increase for OPEB of \$151 thousand, and a decrease in other wages and benefit costs of \$176 thousand.
General government	15,626,322	17,683,705	4.0%	18,396,987	2018 projected assumes an increase for OPEB of \$282 thousand, wages and other benefits of \$279 thousand, maintenance and repair costs of \$160 thousand
Public safety	16,480,716	18,046,782	8.3%	19,538,625	2018 projected assumes an increase for OPEB of \$1,082 thousand, wages and other benefits of \$381 thousand, and health services of \$63 thousand.
Public works	439,399	482,061	11.7%	538,372	2018 projected assumes drain at large increase of \$56 thousand.
Health and welfare	642,218	670,212	40.6%	942,643	2018 projected increases of non-reimbursable expenditures by the Child Care Fund due to a State of Michigan policy change of \$231 thousand.
Recreation and cultural	-	-	0.0%	-	N/A
Community & economic development	447,317	465,306	4.8%	487,505	2018 projected assumes OPEB costs of \$10 thousand, and other salary and benefit cost increases of \$13 thousand.
Other governmental activities	752,230	2,119,072	6.9%	2,265,702	2018 projected assumes an increase in contingency of \$200 thousand and decreased liability/bond & surety costs of \$55 thousand.
Capital outlay	241,921	272,850	-1.4%	269,064	2018 projected assumes a decrease in capital outlay for public safety equipment of \$6 thousand.
Debt service	-	50,000		69,658	2018 assumes capital lease payments on lease/buy program for computer equipment entered into during the year and payment on the 2017 program.
Interfund transfers (out)	10,537,898	8,498,247	16.6%	9,909,203	2018 projected assumes an increase in of \$351 thousand for funding of the medical examiner and various other funds support of \$1,060 thousand.
Total expenditures	54,848,210	57,944,170		62,029,527	
Net revenues (expenditures)	1,747,814	-		-	
Beginning fund balance	18,701,316	20,449,130		20,449,130	
Ending fund balance	\$ 20,449,130	\$ 20,449,130		\$ 20,449,130	

Commentary: