

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, 2021
Fund Name:	General Fund

	2020 Audited	2021 Adopted	Percent Change	2022 Projected	Assumptions
Revenues					
Taxes	\$ 39,638,396	\$ 39,708,574	4.4%	\$ 41,456,793	2022 projected assumes millage rate 4.7680 and taxable values \$8.497 billion
Licenses and permits	186,360	188,775	-3.4%	182,400	2022 projected assumes small decrease in animal licenses.
State revenue sharing	3,633,325	4,541,163	20.3%	5,464,862	2022 projected assumes State directive. Includes Cobo Hall and Marijuana tax revenue sharing.
Intergovernmental revenue	2,992,642	3,247,154	11.2%	3,610,590	2022 projected assumes increase for State SCAO grant of \$275 thousand and personal property reimbursement increase of \$96 thousand, partially offset by decrease in state court funding of \$136 thousand.
Charges for services	6,041,083	6,478,882	2.8%	6,659,097	2022 projected assumes trial court costs decrease \$105 thousand, election coding fees increase of \$37 thousand, increase in real estate transfer fees \$192 thousand, copy charges increase \$34 thousand, and all other net increase \$22 thousand.
Fines and forfeitures	248,409	353,000	-8.5%	323,000	2022 projected assumes fines decrease of \$30 thousand.
Interest revenue	325,199	336,500	-0.5%	334,700	2022 projected assumes a slight decline in interest rates.
Indirect cost and admin fees	3,684,016	3,422,768	-2.2%	3,348,176	2022 projected decrease of \$33 for Title IV-D program and \$30 admin fee for Berrien Bus.
Other revenues	1,507,915	1,430,275	70.7%	2,441,990	2022 projected assumes MMRMA refund of \$1.0 million, same amount as prior year, increase of \$920 thousand for restitution receipts in connection with implementation of GASB 84, and election reimbursement increase of \$79 thousand.
Interfund transfers (in)	1,611,703	2,861,516	-40.0%	1,717,927	2022 assumes no transfer of funds from the DTRF, a decrease of \$1.300 million.
Total Revenues	59,869,048	62,568,607		65,539,535	
Expenditures					
Legislative	1,356,576	1,056,149	-2.2%	1,033,429	2022 projected assumes a decrease in Board of Commissioner benefit costs \$17 thousand, contractual services \$10 thousand, appropriations to outside agencies \$10 thousand, and increase in wages \$14 thousand.
Judicial	9,828,657	10,033,235	14.6%	11,495,016	2022 projected assumes an increase in salaries and wages of \$119 thousand, increase in benefit costs of \$105 thousand, supplies \$92 thousand, contractual services \$116 thousand, capital outlay \$70 thousand, restitution distribution \$920 thousand, and all other items net of \$40 thousand.
General government	16,587,203	17,817,508	5.1%	18,717,734	2022 projected assumes an increase in salaries and wages of \$426 thousand, increase in benefit costs of \$175 thousand, supplies \$88 thousand, contractual services \$62 thousand, legal services \$47 thousand, capital outlay \$45 thousand, and all other items net increase of \$57 thousand.
Public safety	18,692,209	21,801,579	1.8%	22,192,386	2022 projected assumes an increase in wages \$294 thousand, benefit costs \$2 thousand, supplies and fuel \$58 thousand, legal services \$55 thousand, and all other items net decrease of \$18 thousand.

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Public works	342,685	320,853	18.3%	379,459	2022 projected assumes drain at large increase \$59 thousand.
Health and welfare	1,351,201	1,402,399	4.9%	1,470,593	2022 projected assumes an increase for medical examiner costs of \$14 thousand, increase in veteran's services of \$54 thousand, additional of social services board previously in another fund \$14 thousand, child care costs \$14, and decrease in maintenance services of \$29 thousand.
Recreation and cultural	-	-		-	N/A
Community & economic development	430,641	504,133	4.0%	524,426	2022 projected assumes a increase in salaries and wages of \$14 thousand and benefit costs \$6 thousand.
Other governmental activities	547,415	1,866,115	-13.3%	1,617,533	2022 projected increase in property, liability, and other insurance costs of \$51 thousand, and decrease in reserve for contingency of \$300 thousand.
Debt service	130,844	79,173	1.3%	80,214	2022 assumes capital lease payments on lease/buy program for printing press entered into in previous years.
Interfund transfers (out)	9,445,584	8,233,665	12.8%	9,284,153	2022 projected assumes an increase of \$55 thousand for Parks Millage pass through, Child Care Fund required support of \$922 thousand, and various other funds support increases of \$73 thousand.
Total Expenditures	58,713,015	63,114,809		66,794,943	
Net Revenues (Expenditures)	1,156,033	(546,202)		(1,255,408)	
Beginning Fund Balance	25,454,508	26,610,541		26,064,339	
Ending Fund Balance	\$ 26,610,541	\$ 26,064,339		\$ 24,808,931	

Commentary: Overall increase in expenditures of \$3.680 million is driven by increases in personnel costs of \$1.147 million, restitution distribution \$920 thousand, interfund transfers (out) of \$1.050 million, legal services \$106 thousand, contractual services \$162 thousand, supplies and fuel \$244 thousand, capital outlay \$135 thousand, decrease in contingency of \$300 thousand and all other items net increase \$216 thousand.