

Projected Budget Report

Local Unit Name:	County of Berrien Michigan
Local Unit Code:	110000
Current Fiscal Year End Date:	December 31, 2022
Fund Name:	General Fund

	2021 Audited	2022 Adopted	Percent Change	2023 Projected	Assumptions
REVENUES					
Property taxes	\$ 40,890,401	\$ 41,456,793	5.0%	\$ 43,543,492	2023 projected budget assumes general operating millage rate of 4.7680 and taxable value of \$8.9 billion.
Licenses and permits	180,158	182,400	0.8%	183,838	2023 projected budget assumes small increase in marriage licenses.
State revenue sharing	4,689,976	5,464,862	-1.9%	5,362,317	2023 projected assumes State directive. Includes Cobo Hall and Marijuana tax revenue sharing.
Intergovernmental revenue	3,107,694	3,610,590	-14.9%	3,072,321	2023 projected assumes a decrease of \$275 thousand for State SCAO grant moved to special revenue fund and decreases in court funding.
Charges for services	7,187,489	6,659,097	-8.2%	6,110,929	2023 projected assumes a decrease of trial court costs and commissary sales moved to enterprise fund of \$300 thousand.
Fines and forfeitures	420,538	323,000	9.5%	353,767	2023 projected assumes an increase of trial court fines.
Interest revenue	239,117	334,700	106.9%	692,470	2023 projected assumes Fed effective interest rates higher than 2022 adopted.
Indirect cost and admin fees revenue	3,466,956	3,348,176	12.9%	3,781,189	2023 projected assumes an increase reflected in internal cost plan.
Restitution receipts	870,743	920,322	4.1%	957,818	2023 projected assumes an increase of GASB 84 restitution revenue.
Other revenue	472,327	1,521,668	-7.7%	1,404,888	2023 projected assumes a decrease of elections reimbursements.
Transfers in	1,494,290	1,717,927	59.0%	2,731,818	2023 projected assumes a transfer in of DTRF surplus of \$1.225 million and reduced transfer in of foreclosure search proceeds.
Total Revenues	63,019,689	65,539,535		68,194,847	
EXPENDITURES					
Legislative	1,234,990	1,033,429	1.1%	1,045,234	2023 projected assumes an increase in appropriations to outside agencies of \$13 thousand.
Judicial	10,241,283	11,495,016	-2.9%	11,157,026	2023 projected assumes state SCAO grant moved to special revenue fund of \$275 thousand.
General government	16,688,861	18,717,734	4.7%	19,598,254	2023 projected assumes an increase to the Clerks, Information Systems, Prosecutor, and Motorpool budgets.
Public safety	21,600,852	22,192,386	1.7%	22,566,383	2023 projected assumes increase in jail operation costs of \$313 thousand and additional net cost increase of organizational changes for animal control/shelter of \$160 thousand.
Public works	320,852	379,459	-3.0%	368,218	2023 projected assumes a decrease of drains at large assessment.
Health and welfare	1,308,533	1,470,593	19.1%	1,750,818	2023 projected assumes an increase to Medical Examiner costs.
Comm & economic developmt	509,307	524,426	-20.4%	417,659	2023 projected assumes some personnel related costs shifted to the Berrien Bus special revenue fund program.
Other governmental activities	590,758	1,617,533	3.3%	1,670,705	2023 projected assumes an increase of liability insurance.
Debt service	79,213	80,214	-100.0%	-	2023 projected assumes a decrease of computer and copier capital leases.
Transfers out	10,450,878	9,284,153	3.5%	9,613,712	2023 projected assumes an increase transfer out to the child care fund programs and the Courthouse Security Sheriff contract.
Total Expenditures	63,025,527	66,794,943		68,188,009	
Net Revenues (Expenditures)	(5,838)	(1,255,408)		6,838	
Beginning Fund Balance	26,610,540	26,604,702		25,349,294	
Ending Fund Balance	\$ 26,604,702	\$ 25,349,294		\$ 25,356,132	

Commentary: Other factors that contributed to 2023 budget assumptions are higher pension funded percentage, new post employment health insurance plan, increased costs in fully funded current employee health insurance, employee population with less tenure and employee union contract changes.