

COUNTY OF BERRIEN, MICHIGAN
Projected Statement of Revenue, Expenditures,
and Changes in Fund Balance
General Fund
For the year ended December 31, 2014 and 2015

Local Unit Name: County of Berrien Michigan
Local Unit Code: 110000
Current Fiscal Year End Date: Dec 31, 2013
Other Unit Info: General Fund Only

	2012 Audited	2013 Audited	2014 Amended (a)	2015 Adopted Budget	Chg vs 2014 Amended Budget	% Chg vs 2014 Amend Budget	Note
Revenues							
Taxes	\$ 33,253,796	\$ 33,972,349	\$ 34,202,524	\$ 35,347,602	\$ 1,145,078	3.3%	1)
Licenses and permits	294,741	278,452	289,550	290,450	900	0.3%	2)
State revenue sharing	3,248,470	2,820,492	2,912,640	3,642,830	730,190	25.1%	3)
Intergovernmental revenue	3,472,079	3,344,059	3,324,835	3,506,248	181,413	5.5%	2)
Charges for services	6,871,169	6,769,978	6,591,053	6,391,782	(199,271)	-3.0%	2)
Fines and forfeitures	565,338	516,223	575,996	560,000	(15,996)	-2.8%	2)
Interest revenue	41,802	19,731	76,725	78,725	2,000	2.6%	2)
Indirect cost and admin fees	1,481,405	2,463,700	2,129,453	2,230,414	100,961	4.7%	2)
Other revenue	845,412	630,127	1,198,277	903,892	(294,385)	-24.6%	2)
Total revenue	50,074,211	50,815,111	51,301,053	52,951,943	1,650,890	3.2%	
Expenditures							
Current expenditures:							
Legislative	1,473,957	1,634,372	1,533,372	1,268,446	(264,926)	-17.3%	2)
Judicial	9,280,503	9,271,974	9,340,146	9,468,738	128,592	1.4%	2)
General government	12,980,984	13,079,460	15,098,914	15,017,371	(81,543)	-0.5%	2)
Public safety	15,109,373	15,498,047	16,762,813	16,924,396	161,583	1.0%	2)
Public works	88,215	282,851	356,502	394,673	38,171	10.7%	2)
Health and welfare	740,699	817,008	730,399	672,928	(57,471)	-7.9%	2)
Recreation and cultural	101,978	101,978	-	-	-	0.0%	2)
Community development	554,826	582,782	507,658	504,776	(2,882)	-0.6%	2)
Other governmental activities	886,875	840,495	984,355	2,640,826	1,656,471	168.3%	2)
Debt service	97,687	151,342	125,000	53,656	(71,344)	-57.1%	4)
Total expenditures	41,315,098	42,260,309	45,439,159	46,945,810	1,506,651	3.3%	
Revenues over (under) expenditures	8,759,113	8,554,802	5,861,894	6,006,133	144,239	2.5%	
Other financing sources (uses)							
Proceeds from capital lease	156,595	160,965	-	-	-	0.0%	4)
Transfers in	6,565,458	864,286	3,574,192	2,464,839	(1,109,353)	-31.0%	5)
Transfers out	(14,440,560)	(8,696,649)	(9,436,086)	(8,470,972)	965,114	-10.2%	6)
Total other financing sources (uses)	(7,718,507)	(7,671,398)	(5,861,894)	(6,006,133)	(144,239)	2.5%	
Net change in fund balance	1,040,606	883,404	-	-	-	0.0%	
Fund balance, beginning of year	15,346,879	16,387,485	17,270,889	17,270,889	-	0.0%	
Fund balance, end of year	\$ 16,387,485	\$ 17,270,889	\$ 17,270,889	\$ 17,270,889	\$ -	0.0%	

Note:

(a) 9/30/2014 Amended Budget adjusted for estimated year end appropriations.

Adopted budget assumptions:

1) Taxable values increase 3.5% for revenue increase of \$1,149K.

2) Per budget submissions by departments.

3) Per state budget guidance.

4) Lease/buy program for computer replacement program.

5) Includes parks millage pass through 2015 of \$689K, down \$364 K from prior year Adopted. Also includes \$1,300K delinquent tax fund draw, down \$200K from prior year Adopted.

6) Per budget submission by departments. Decrease driven by parks millage pass through decrease 2015 vs 2014 of \$364K.