



## 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, 2019
Fund Name:	General Fund

	2018 Audited	2019 Adopted	Percent Change	2020 Projected	Assumptions
<b>Revenues</b>					
Taxes	\$ 37,820,431	\$ 38,423,784	1.8%	\$ 39,118,117	2020 projected assumes millage rate 4.7723 and taxable values \$8.026 billion
Licenses and permits	193,691	209,433	-5.4%	198,175	2020 projected assumes small decrease in marriage licenses and a 5.1% decrease in animal licenses.
State revenue sharing	4,468,687	4,428,776	2.2%	4,527,590	2020 projected assumes State directive. Includes Cobo Hall revenue sharing.
Intergovernmental revenue	2,964,749	2,571,132	22.0%	3,136,751	2019 projected assumes increase of \$351 thousand for reimbursement from the State of Michigan for personal property tax, \$45 thousand increase for state funded grant, Increase in state court and judge funding of \$96 thousand, and \$75 thousand increase in reimbursements from the State of Michigan.
Charges for services	6,760,914	6,480,377	2.4%	6,637,386	2020 projected assumes trial court costs decrease \$114 thousand, election coding fees increase \$129 thousand, copy services increase \$36 thousand, real estate transfer tax increase \$72 thousand, filing fees decrease \$25 thousand, and all others items net increase \$59 thousand.
Fines and forfeitures	353,668	426,508	-4.0%	409,407	2020 projected assumes fines decrease of \$17 thousand.
Interest revenue	436,988	576,500	-5.2%	546,500	2020 projected assumes a slight decline in interest rates.
Indirect cost and admin fees	3,266,928	3,374,739	9.5%	3,695,783	2020 projected increase of \$220 thousand for indigent defense grant and increase in all other funds net of \$101 thousand.
Other revenues	1,404,656	1,447,329	7.2%	1,551,306	2020 projected assumes MMRMA refund of \$1.0 million, same amount as prior year, an increase in election reimbursements of \$129 thousand, and all other items net decrease of \$25 thousand.
Proceeds from capital lease	147,125	155,000		-	2020 projected assumes no new capital lease contract entered into for computer lease/buy program.
Interfund transfers (in)	1,543,929	2,901,089	54.2%	4,472,140	2019 projected assumes transfers from the DTRF of \$2.685 million, an increase of \$1.135 million, increase in Parks Millage pass through of \$146 thousand, and all other items net increase \$290 thousand.
<b>Total revenues</b>	<b>59,361,766</b>	<b>60,994,667</b>	<b>5.4%</b>	<b>64,293,155</b>	
<b>Expenditures</b>					
Legislative	1,151,452	1,145,292	-9.7%	1,034,194	2020 projected assumes an increase in Board of Commissioner wages and per diem costs of \$3 thousand, decrease in health insurance cost of \$12 thousand, increase in OPEB healthcare of \$2 thousand, decrease in other benefit costs of \$2 thousand, decrease in contractual services of \$50 thousand for a Board directed study, decrease in appropriations to outside agencies of \$49 thousand, and net decreases of all other items of \$3 thousand.
Judicial	7,972,184	8,654,116	11.1%	9,611,078	2020 projected assumes an increase in salaries and wages of \$345 thousand, increase in health insurance of \$111 thousand, increase in OPEB health care of \$160 thousand, increase in pension of \$38 thousand, increase in all other benefit costs of \$42 thousand, increase in software maintenance of \$208 thousand, increase in contractual services of \$103 thousand, and decrease in all other items net of \$50 thousand.
General government	17,172,915	17,530,025	0.6%	17,643,403	2020 projected assumes an increase in salaries and wages of \$122 thousand, increase in OPEB healthcare of \$258 thousand, increase in pension of \$15 thousand, decrease in healthcare insurance of \$93 thousand, and increase in all other benefit costs of \$28 thousand, increase in printing supplies of \$142 thousand, increase in contractual services of \$101 thousand, decrease in utility costs of \$70 thousand, decrease in capital outlay of \$291 thousand, and all other items net decrease of \$99 thousand.



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Public safety	19,388,598	19,759,012	12.4%	22,202,731	2020 projected assumes a increase salaries and wages of \$850 thousand, of which \$445 thousand is vacation payout, and over time and comp time of \$199 thousand. Benefits increased \$1.569 million of which OPEB healthcare is \$1.214 million, pension is \$290 thousand, and all other benefit costs net increase of \$65 thousand. Net all other items is increase of \$25 thousand.
Public works	538,371	367,085	-6.5%	343,233	2020 projected assumes drain at large decrease \$24 thousand.
Health and welfare	865,016	919,920	49.9%	1,379,314	2020 projected increase for movement of Medical Examiner to General Fund of \$467 thousand, all other activities net decrease of \$8 thousand.
Recreation and cultural	25,650	-	0.0%	-	N/A
Community & economic development	479,034	493,203	3.0%	507,838	2020 projected assumes an increase in salaries and wages of \$2 thousand, pension and OPEB increases of \$11 thousand, and other benefit and items net increase of \$2 thousand.
Other governmental activities	494,299	1,966,410	4.5%	2,054,237	2020 projected increase in property, liability, and other insurance costs of \$38 thousand, and increase in reserve for contingency of \$50 thousand.
Debt service	121,290	175,736		122,823	2019 assumes capital lease payments on lease/buy program for computer equipment and printing press entered into in previous years
Interfund transfers (out)	9,561,431	9,983,868	-5.9%	9,394,304	2020 projected assumes an increase in of \$146 thousand for Parks Millage pass through and various other funds support decreases of \$736 thousand.
<b>Total expenditures</b>	<b>57,770,240</b>	<b>60,994,667</b>	<b>5.4%</b>	<b>64,293,155</b>	
<b>Net revenues (expenditures)</b>	<b>1,591,526</b>	<b>-</b>		<b>-</b>	
Beginning fund balance	21,966,137	23,557,663		23,557,663	
<b>Ending fund balance</b>	<b>\$ 23,557,663</b>	<b>\$ 23,557,663</b>		<b>\$ 23,557,663</b>	

Commentary: Overall increase in expenditures of \$3.298 million is driven by salaries and wages of \$1.333 million, increase OPEB healthcare of \$1.648 million, increase other benefits net of \$487 thousand, decrease in interfund transfers (out) of \$590 thousand, and all other expenditures net increase of \$419 thousand.