



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, 2018
Fund Name:	General Fund

	2017 Audited	2018 Adopted	Percent Change	2019 Projected	Assumptions
Revenues					
Taxes	\$ 36,666,434	\$ 37,222,657	3.2%	\$ 38,423,784	2019 projected assumes millage rate 4.7723 and Taxable Values \$7.859 billion
Licenses and permits	199,933	208,450	0.5%	209,433	2019 projected assumes small increase in marriage licenses partially offset by decrease in animal licenses.
State revenue sharing	4,440,089	4,427,103	0.0%	4,428,776	2019 projected assumes State directive.
Intergovernmental revenue	3,057,926	2,509,278	2.5%	2,571,132	2019 projected assumes decrease \$14 thousand for reimbursement from the State of Michigan for personal property tax reimbursements and \$77 thousand increase in reimbursement from the State of Michigan for the care of prisoners.
Charges for services	7,073,864	6,972,518	-6.8%	6,499,031	2019 projected assumes trial court costs decrease \$334 thousand, attorney costs decrease \$220 thousand, transcript fees increase \$54 thousand, and all others items net increase \$26 thousand.
Fines and forfeitures	438,668	510,000	-16.4%	426,508	2019 projected assumes fines decrease of \$102 thousand partially offset by \$19 thousand increase in bond forfeitures.
Interest revenue	148,382	171,000	237.1%	576,500	2019 projected assumes some improvement in otherwise poor interest rates.
Indirect cost and admin fees	3,061,902	3,331,878	1.3%	3,374,739	2019 projected increase of \$109 thousand for road department indirect cost charge and decrease in all other funds net of \$66 thousand.
Other revenues	1,211,990	1,374,045	4.0%	1,428,675	2019 projected assumes MMRMA refund of \$1.0 million, an increase of \$326 thousand, partially offset by a decrease in Road Department Drain Assessment of \$225 thousand and election reimbursements of \$57 thousand. All other items net increase of \$11 thousand.
Proceeds from capital lease	240,994	150,000		155,000	2019 projected assumes capital lease contract entered into for computer lease/buy program.
Interfund transfers (in)	2,130,970	5,152,598	-43.7%	2,901,089	2019 projected assumes transfers from the DTRF of \$1.550 million, a decrease of \$2.150 million, decrease in Four Winds Revenue Sharing fund of \$263 thousand, increase in Parks Millage pass through of \$29 thousand, and all other items net increase \$132 thousand.
Total revenues	58,671,152	62,029,527		60,994,667	
Expenditures					
Legislative	1,010,319	1,067,838	7.3%	1,145,292	2019 projected assumes a decrease in per diem costs of \$3 thousand, decrease in health insurance cost of \$14 thousand, decrease in other benefit costs of \$3 thousand, increase in contractual services for a Board directed study of \$100 thousand, and net decrease in all other items of \$3 thousand.
Judicial	8,030,902	8,547,050	1.3%	8,654,116	2019 projected assumes an increase in salaries and wages of \$123 thousand, increase in worker's comp of \$32 thousand, decrease in pension and OPEB healthcare costs of \$35 thousand, decrease in other benefit costs of \$7 thousand, and other items for a net decrease of \$6 thousand.
General government	16,930,213	18,650,536	-6.0%	17,530,025	2019 projected assumes movement of indigent defense to a special revenue fund for a decrease of \$1.506 million, increase in capital outlay of \$113 thousand, increase in wages and salaries of \$226 thousand, increase in health insurance costs of \$117 thousand, net decrease in OPEB healthcare and pension costs of \$44 thousand, increase in worker's compensation costs of \$53 thousand, decrease in all other benefit costs net of \$6 thousand, decrease in drain inspection and contractual services of \$12 thousand, increase in contractual services for Michigan chart of accounts changes of \$25 thousand, decrease in utility costs of \$37 thousand, decrease in printing supplies and materials \$58 thousand, and other items net increase of \$8 thousand.



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Public safety	17,366,246	19,551,020	1.1%	19,759,012	2019 projected assumes a decrease in salaries and wages of \$21 thousand, decrease in pension and OPEB healthcare costs of \$245 thousand, increase in worker's compensation cost of \$54 thousand, increase in health insurance costs of \$14 thousand, decrease in other benefit costs of \$24 thousand, reclassification of property and liability insurance from other governmental activities for an increase of \$268 thousand, increase in liability and property insurance costs of \$64 thousand, increase in health services costs of \$143 thousand, increase in fuel costs of \$50 thousand, decrease in maintenance and repair costs of \$115 thousand, decrease in utilities of \$26 thousand, and all other items net increase of \$46 thousand.
Public works	475,819	538,372	-31.8%	367,085	2019 projected assumes drain at large decrease for road department payment of \$225 thousand and an increase in the general fund portion of drain at large of \$54 thousand.
Health and welfare	663,710	942,643	-2.4%	919,920	2019 projected increases wages and benefits of \$7 thousand, decrease in health services of \$9 thousand, decrease in medical supply cost of \$23 thousand, and other items net increase of \$2 thousand.
Recreation and cultural	-	-	0.0%	-	N/A
Community & economic development	1,143,503	487,505	1.2%	493,203	2019 projected assumes an increase in salaries and wages of \$6 thousand, pension and OPEB cost decreases totaling \$3 thousand, and other benefit and items net increase of \$3 thousand.
Other governmental activities	745,542	2,265,702	-13.2%	1,966,410	2019 projected reclassification of property and liability insurance to public safety for a decrease of \$268 thousand, increase in liability/bond & surety insurance cost of \$19 thousand, and decrease in reserve for contingency of \$50 thousand.
Debt service	59,858	69,658		175,736	2019 assumes capital lease payments on lease/buy program for computer equipment entered into during the year and payment on the 2017 and 2018 program.
Interfund transfers (out)	10,728,033	9,909,203	0.8%	9,983,868	2019 projected assumes an increase in of \$29 thousand for Parks Millage pass through, increase for funding requirements on the Indigent Defense Fund of \$599 thousand, and various other funds support decreases of \$553 thousand.
Total expenditures	57,154,145	62,029,527		60,994,667	
Net revenues (expenditures)	1,517,007	-		-	
Beginning fund balance	20,449,130	21,966,137		21,966,137	
Ending fund balance	\$ 21,966,137	\$ 21,966,137		\$ 21,966,137	

Commentary: