



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, 2020
Fund Name:	General Fund

	2019 Audited	2020 Adopted	Percent Change	2021 Projected	Assumptions
Revenues					
Taxes	\$ 38,496,215	\$ 39,118,117	1.5%	\$ 39,708,574	2021 projected assumes millage rate 4.7723 and taxable values \$8.253 billion
Licenses and permits	180,238	198,175	-4.7%	188,775	2021 projected assumes small decrease in animal licenses.
State revenue sharing	4,484,592	4,527,590	0.3%	4,541,163	2021 projected assumes State directive. Includes Cobo Hall revenue sharing.
Intergovernmental revenue	3,311,738	3,136,751	3.5%	3,247,154	2021 projected assumes increases in state court funding of \$96 thousand and prisoner care of \$73 thousand, partially offset by a decrease in personal property tax reimbursement from the State of Michigan of \$71 thousand.
Charges for services	6,438,595	6,637,386	-2.4%	6,478,882	2021 projected assumes trial court costs decrease \$52 thousand, election coding fees decrease of \$118 thousand, increase in commissary sales of \$70 thousand, and net decrease in all other items net \$59 thousand.
Fines and forfeitures	359,517	409,407	-13.8%	353,000	2021 projected assumes fines decrease of \$56 thousand.
Interest revenue	669,412	546,500	-38.4%	336,500	2021 projected assumes a slight decline in interest rates.
Indirect cost and admin fees	3,300,460	3,695,783	-7.4%	3,422,768	2021 projected decrease of \$434 thousand for health department, \$174 thousand increase for road department, all others net decrease \$13 thousand.
Other revenues	1,443,475	1,551,306	-7.8%	1,430,275	2021 projected assumes MMRMA refund of \$1.0 million, same amount as prior year, a decrease in election printing reimbursement \$128 thousand, increase in all other items net \$7 thousand.
Proceeds from capital lease	171,264	-		-	2021 projected assumes no new capital lease contract entered into for computer lease/buy program.
Interfund transfers (in)	1,383,100	4,472,140	-36.0%	2,861,516	2021 projected assumes transfers from the DTRF of \$1.300 million, a decrease of \$1.385 million.
Total revenues	60,238,606	64,293,155	-2.7%	62,568,607	
Expenditures					
Legislative	1,112,412	1,034,194	2.1%	1,056,149	2021 projected assumes an increase in Board of Commissioner benefit costs \$22 thousand, appropriations to outside agencies \$20 thousand, consulting \$25 thousand, legal services \$13 thousand, partially offset by contractual services decrease of \$51 thousand, and all other net decrease of \$7 thousand.
Judicial	8,498,878	9,611,078	4.4%	10,033,235	2021 projected assumes an increase in salaries and wages of \$220 thousand, increase in benefit costs of \$160 thousand, increase in jury/witness fees \$48 thousand, increase in health services of \$13 thousand, increase in maintenance and repair of office equipment and software of \$18 thousand, decrease in legal and contractual services of \$44 thousand, and an increase in all other items net of \$7 thousand.
General government	16,081,531	17,643,403	1.0%	17,817,508	2021 projected assumes an increase in salaries and wages of \$139 thousand, increase in benefit costs of \$302 thousand, increase in maintenance and repair of \$69 thousand, decrease in supplies of \$127 thousand, decrease in contractual services of \$174 thousand, decrease in capital outlay of \$11 thousand, decrease in postage cost of \$15 thousand, and all other items net decrease of \$9 thousand.
Public safety	20,006,262	22,202,731	-1.8%	21,801,579	2021 projected assumes a decrease in vacation payouts of \$445 thousand, increase salaries and wages of \$166 thousand, benefits cost decrease of \$123 thousand, supplies increase of \$28 thousand, travel cost increase of \$28 thousand, utility cost increase of \$11 thousand, contractual service cost increase of \$20 thousand, decrease in fuel cost of \$53 thousand, decrease in insurance cost of \$43 thousand, decrease in maintenance and repair cost of \$19 thousand, decrease in capital outlay of \$16 thousand, and all other items net increase of \$45 thousand.
Public works	367,085	343,233	-6.5%	320,853	2021 projected assumes drain at large decrease \$22 thousand.



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Health and welfare	875,062	1,379,314	1.7%	1,402,399	2021 projected assumes an increase for medical examiner costs of \$13 thousand, increase in veteran's services of \$21 thousand, decrease in maintenance services of \$8 thousand, and all other activities net decrease of \$3 thousand.
Recreation and cultural	-	-	0.0%	-	N/A
Community & economic development	481,986	507,838	-0.7%	504,133	2021 projected assumes a decrease in salaries and wages of \$3 thousand, increase in benefit costs of \$4 thousand, decrease in travel of \$4 thousand, and other benefit and items net decrease of \$1 thousand.
Other governmental activities	537,358	2,054,237	-9.2%	1,866,115	2021 projected increase in property, liability, and other insurance costs of \$12 thousand, and decrease in reserve for contingency of \$200 thousand.
Debt service	121,289	122,823	-35.5%	79,173	2021 assumes capital lease payments on lease/buy program for computer equipment and printing press entered into in previous years.
Interfund transfers (out)	10,259,899	9,394,304	-12.4%	8,233,665	2020 projected assumes a decrease of \$70 thousand for Parks Millage pass through, decrease in Child Care Fund required support of \$791 thousand, decrease in Berrien Bus Fund support of \$100 thousand, and various other funds support decreases of \$200 thousand.
Total expenditures	58,341,762	64,293,155	-1.8%	63,114,809	
Net revenues (expenditures)	1,896,844	-		(546,202)	
Beginning fund balance	23,557,663	25,454,507		25,454,507	
Ending fund balance	\$ 25,454,507	\$ 25,454,507		\$ 24,908,305	

Commentary: Overall decrease in expenditures of \$1.178 million is driven by a decrease in vacation payout of \$445 thousand, decrease in interfund transfers (out) of \$1.161 million, salaries and wages increases excluding vacation payout of \$516 thousand, increase in benefit costs of \$368 thousand, decrease in contractual service costs of \$229 thousand, decrease in contingency of \$200 thousand, and all other expenditures net decrease of \$27 thousand.