



County of Berrien, Michigan

2012 Special Fund Budget

November 10, 2011

Presented by:

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Materials Prepared by:

Douglas D. James, Financial Services Director

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County of Berrien, Michigan
2012 Special Fund Budget
November 10, 2011

General Fund vs. Special Fund Budgets

- The **Special Funds** account for revenue sources that are designated for a particular purpose, either by statute or desire of the governing body. Examples are special voted millage, grants, self-insurance or revolving tax funds.
 - — Special Funds are very volatile during the fiscal year, and will both increase and decrease in total value. It is best to think of a comparison as a “snap shot” in time from year to year.
- The **General Fund** is the primary operating fund for the County and accounts for the basic services provided by the County. The Courts, Sheriff/Jail, County Clerk, Treasurer, Register of Deeds, Drain Commissioner, Administration, and Animal Control all are primarily funded through the General Fund. The General Fund receives funding from property taxes, state revenue, charges for services and other sources. This fund also makes appropriations to other funds (i.e. health department, mental health, child care fund) to pay for a portion of these services.



County of Berrien, Michigan
2012 Special Fund Budget
November 10, 2011

2012 Special Fund Budgets

2011 Adopted Budget

Revenues	53,909,740
Use of Fund Balance	8,729,637
	<hr/>
Expenditures	62,639,377

2012 Adopted Budget

Revenues	54,007,507
Use of Fund Balance	9,229,399
	<hr/>
Expenditures	63,236,906

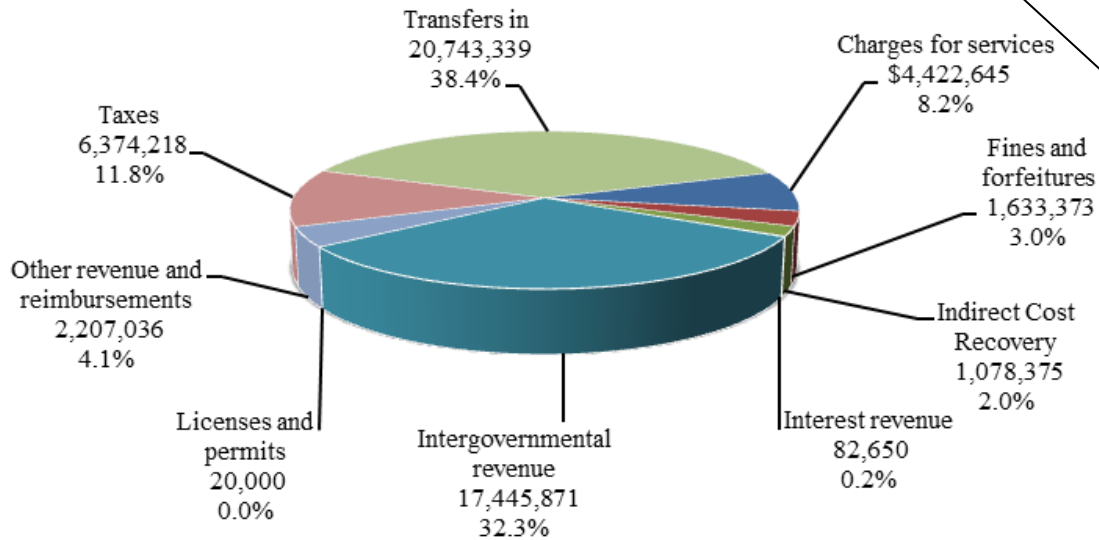
Change 597,529 0.94%



County of Berrien, Michigan 2012 Special Fund Budget

November 10, 2011

2012 Adopted Revenues by Category \$54,007,507



- Transfers make up 38.4% of the revenue or \$20.7M (\$6.8M from the General Fund \$4.9M Benefit transfers from other special funds, \$1.8M Law Enforcement Millage distribution, and \$7.2M in other transfers between special funds)
- Intergovernmental revenues make up 32.3% of the revenue or \$17.4M, an increase of \$2.8M of which \$2.3M is state revenue sharing.

Revenue by Account Category

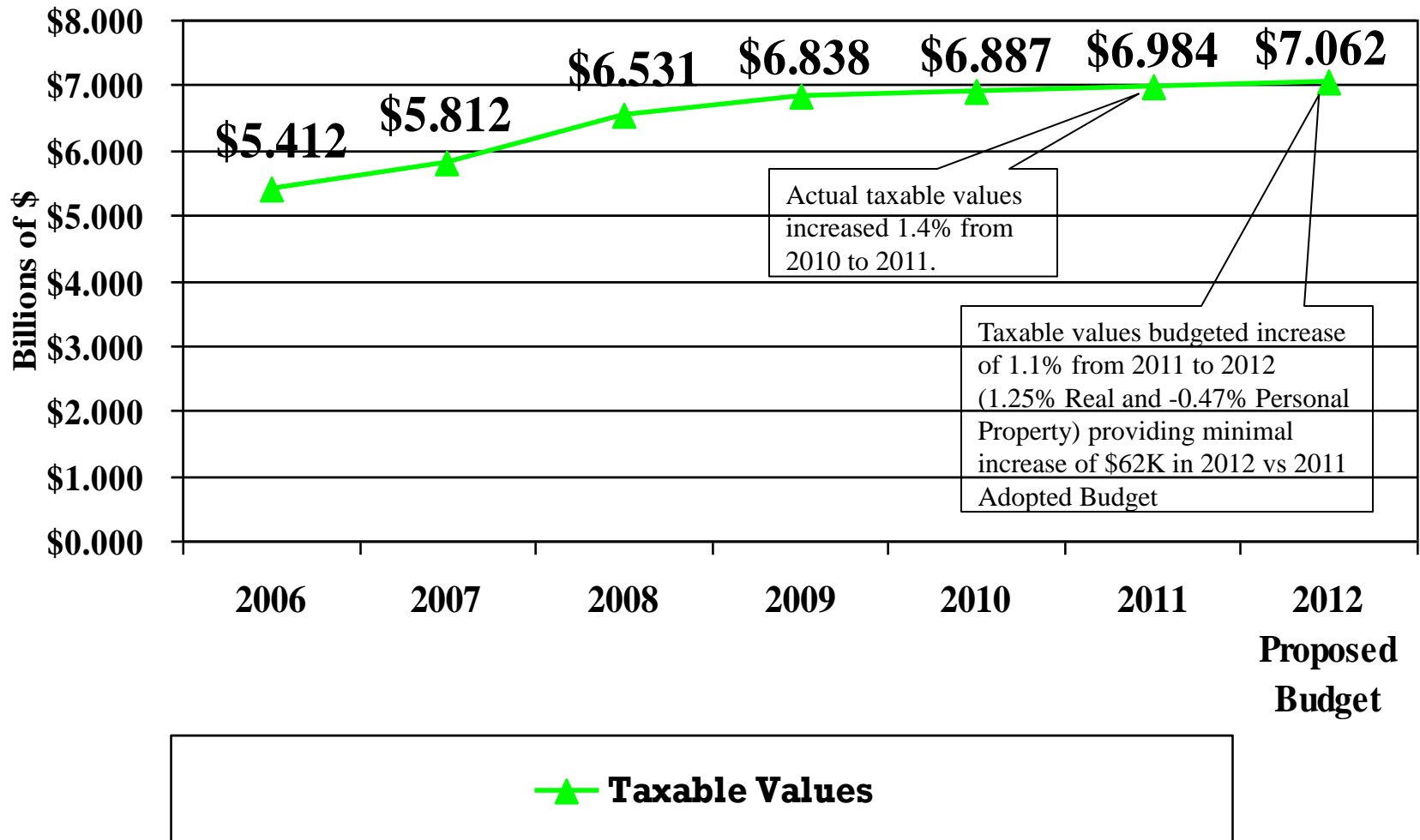
	2010 Actual		2011 Adopted		2012 Adopted		% Chg 11 to 12
Charges for services	\$ 4,538,147	7.9%	\$ 4,056,218	7.5%	\$ 4,422,645	8.2%	9.0%
Fines and forfeitures	1,600,959	2.8%	1,652,395	3.1%	1,633,373	3.0%	-1.2%
Indirect Cost Recovery	972,289	1.7%	958,780	1.8%	1,078,375	2.0%	12.5%
Interest revenue	70,133	0.1%	24,159	0.0%	82,650	0.2%	242.1%
Intergovernmental revenue	16,282,565	28.5%	14,640,373	27.2%	17,445,871	32.3%	19.2%
Licenses and permits	17,355	0.0%	20,000	0.0%	20,000	0.0%	0.0%
Other revenue and reimbursements	3,043,846	5.3%	2,119,764	3.9%	2,207,036	4.1%	4.1%
Taxes	6,379,469	11.2%	6,312,750	11.7%	6,374,218	11.8%	1.0%
Transfers in	24,256,320	42.4%	24,125,301	44.8%	20,743,339	38.4%	-14.0%
Total Revenue	57,161,084	100.0%	53,909,740	100.0%	54,007,507	100.0%	0.2%



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Millage Rates
 0.2500 911 Emergency Serv
 0.3500 Public Safety
 0.3000 Senior Centers

Taxable Value of Property

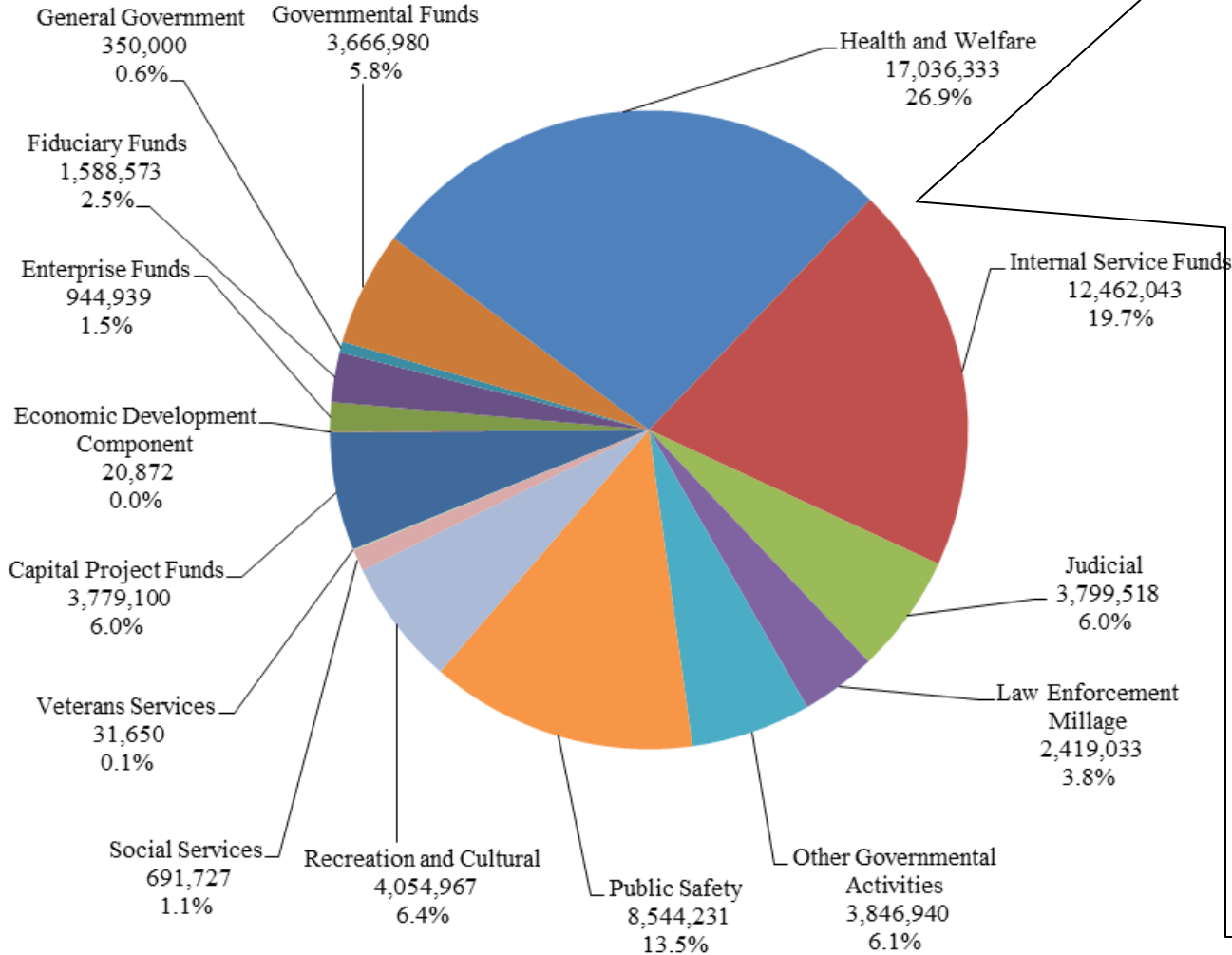




County of Berrien, Michigan 2012 Special Fund Budget

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2012 Adopted Expenditures by Fund Group \$63,236,906

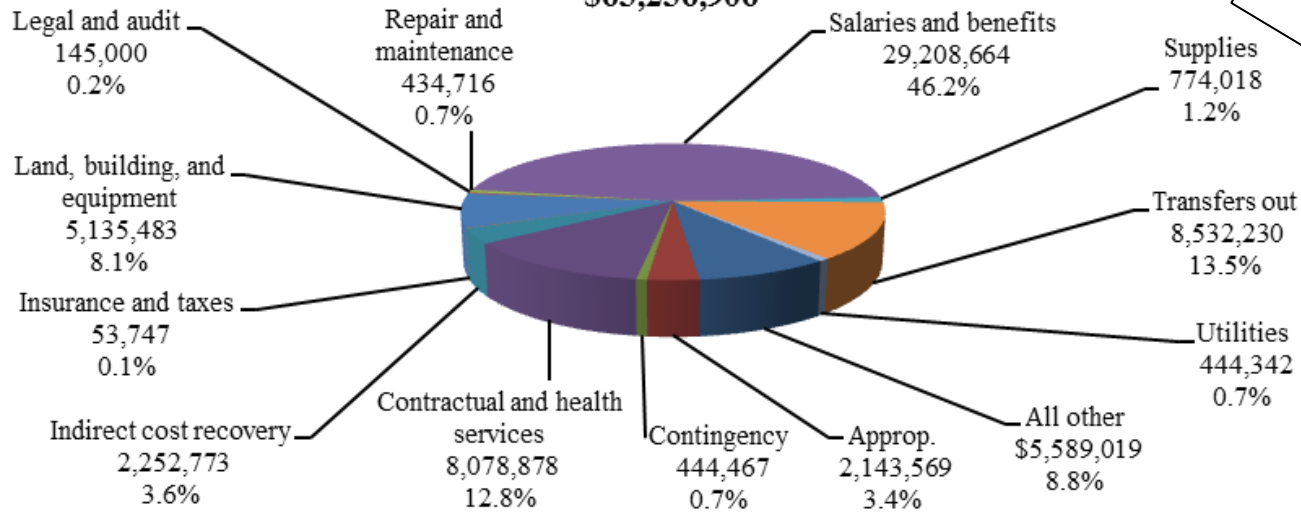


- **Health and Welfare makes up 26.9% or \$17.0M**
(Child Care, Health Dept, Health Grants & Programs)
- **Internal Service Funds make up 19.7% or \$12.5M**
(Work Comp., Health Care, and Unemployment)
- **Public Safety makes up 13.5% or \$8.5M**
(911 Operations, Animal Control, Law Enforcement Grants & Programs, Local Police Protection, etc.)
- **Recreation and Culture make up 6.4% or \$4.1M**
(Parks, Historical, Community Foundation, Senior Citizens, Library Board)
- **Capital Project Funds make up 6.0% or \$3.8M**
(Buildings, Equip, Hardware & Software, Vehicles, etc.)
- **Governmental Funds make up 5.8% or \$3.7M**
(Revenue Sharing & Capital Reserve)



County of Berrien, Michigan 2012 Special Fund Budget November 10, 2011

2012 Adopted Expenditures by Type \$63,236,906



- Salaries and benefits are 46.2% of expenditures or \$29.2M (Internal Service Funds portion is \$12.4M)
- Transfers to other funds make up 13.5% or \$8.5M, down \$1.1M from 2011 Adopted (general fund transfers make up \$0.6M of the \$1.1M)
- Capital Expend. make up \$5.1M, an increase of \$3.6M due to a change in practice incorporating budgeting of PM&I and Vehicles unlike past practice.

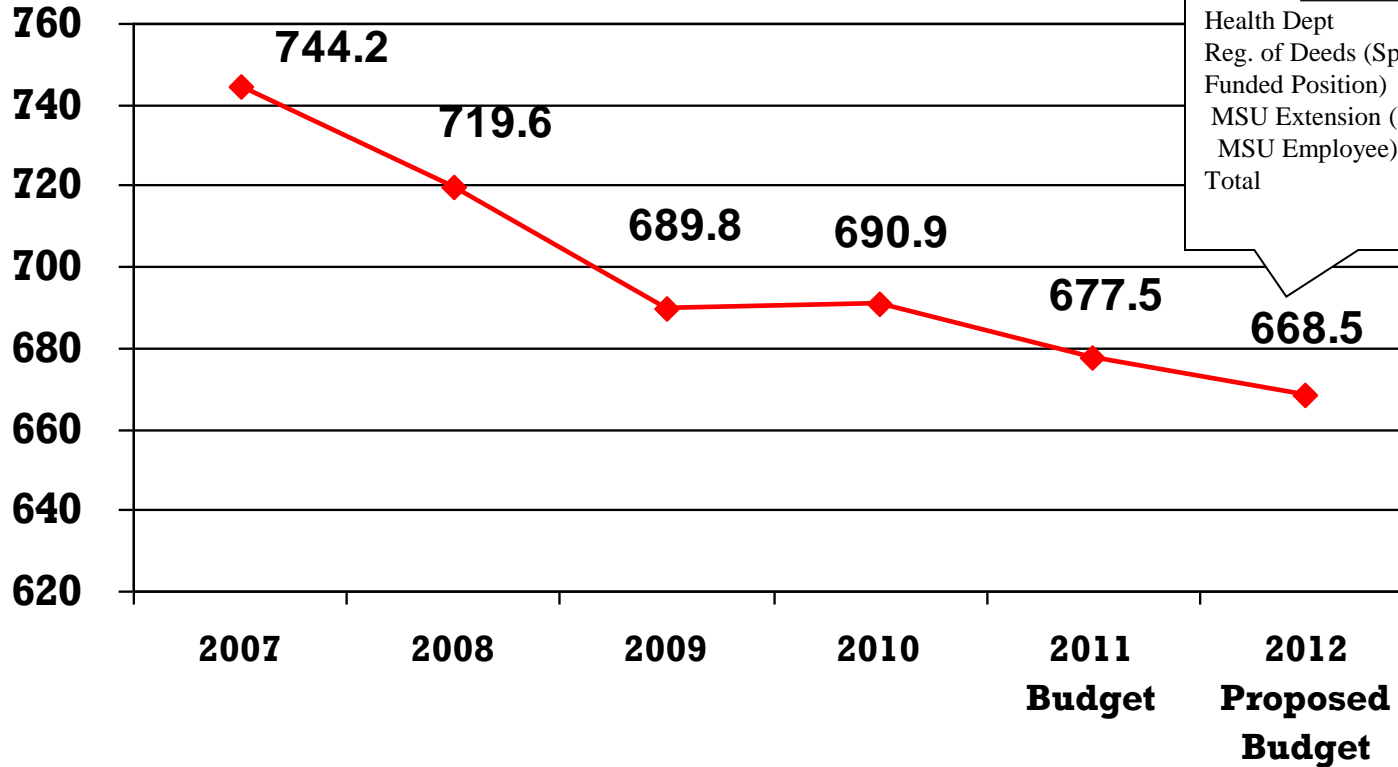
Expenditure by Type

	2010 Actual		2011 Adopted		2012 Adopted		% Chg 11 to 12
All other	\$ 5,619,460	9.1%	\$ 5,398,893	8.6%	\$ 5,589,019	8.8%	3.5%
Approp.	2,069,885	3.4%	2,045,722	3.3%	2,143,569	3.4%	4.8%
Contingency	-	0.0%	197,102	0.3%	444,467	0.7%	125.5%
Contractual and health services	8,034,341	13.0%	8,340,011	13.3%	8,078,878	12.8%	-3.1%
Indirect cost recovery	1,734,550	2.8%	1,755,502	2.8%	2,252,773	3.6%	28.3%
Insurance and taxes	54,560	0.1%	55,075	0.1%	53,747	0.1%	-2.4%
Land, building, and equipment	2,835,204	4.6%	1,524,522	2.4%	5,135,483	8.1%	236.9%
Legal and audit	136,280	0.2%	144,500	0.2%	145,000	0.2%	0.3%
Repair and maintenance	429,731	0.7%	475,054	0.8%	434,716	0.7%	-8.5%
Salaries and benefits	28,442,657	46.0%	31,755,349	50.7%	29,208,664	46.2%	-8.0%
Supplies	1,514,605	2.5%	796,539	1.3%	774,018	1.2%	-2.8%
Transfers out	10,438,444	16.9%	9,657,488	15.4%	8,532,230	13.5%	-11.7%
Utilities	469,414	0.8%	493,620	0.8%	444,342	0.7%	-10.0%
Total Expenditure	61,779,131	100.0%	62,639,377	100.0%	63,236,906	100.0%	1.0%



**County of Berrien, Michigan
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Berrien County Budgeted FTE (All Funds)



-9.0 FTE vs 2011	
<u>Vacancies Eliminated:</u>	
Bldg & Grounds	-1.0
Health Dept	-3.0
Total	-4.0
<u>Staff Reductions:</u>	
Health Dept	-3.0
Reg. of Deeds (Special Funded Position)	-1.0
MSU Extension (Became MSU Employee)	-1.0
Total	-5.0

◆ Primary Government Full Time Equivalent Employees

Total Funded Positions, Does Not Equate to “Head Count” and Includes Vacant Positions.

Excludes Temporary Employees



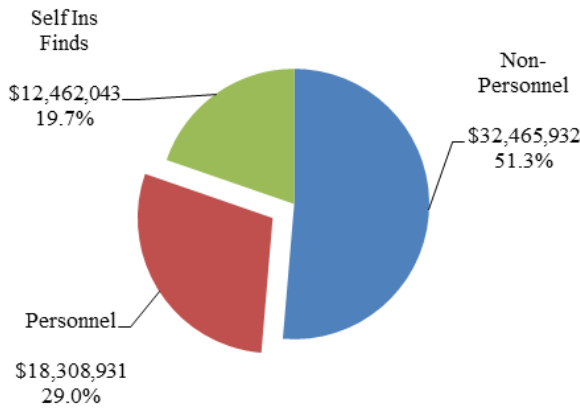
County of Berrien, Michigan

2012 Special Fund Budget

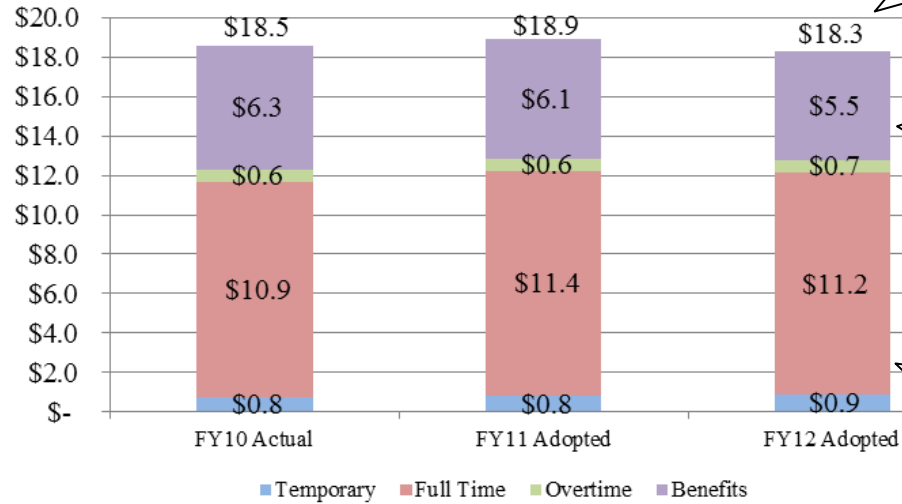
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2012 Adopted Expenditures

\$63,236,906



Personnel Expense

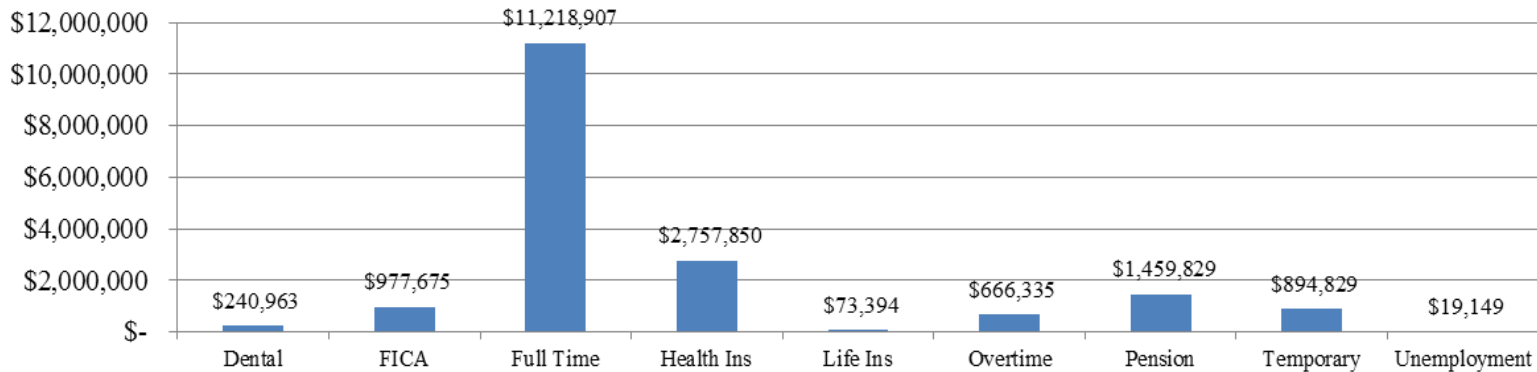


Salaries and Benefits decreased 3% overall or \$0.6M (Excludes Self Insurance Funds)

Benefit costs decreased 9.9% or \$0.6M driven by health offset by pension

Salaries and wages decreased 1.8% or \$0.2M vs 2011 Adopted Budget

2012 Adopted Personnel



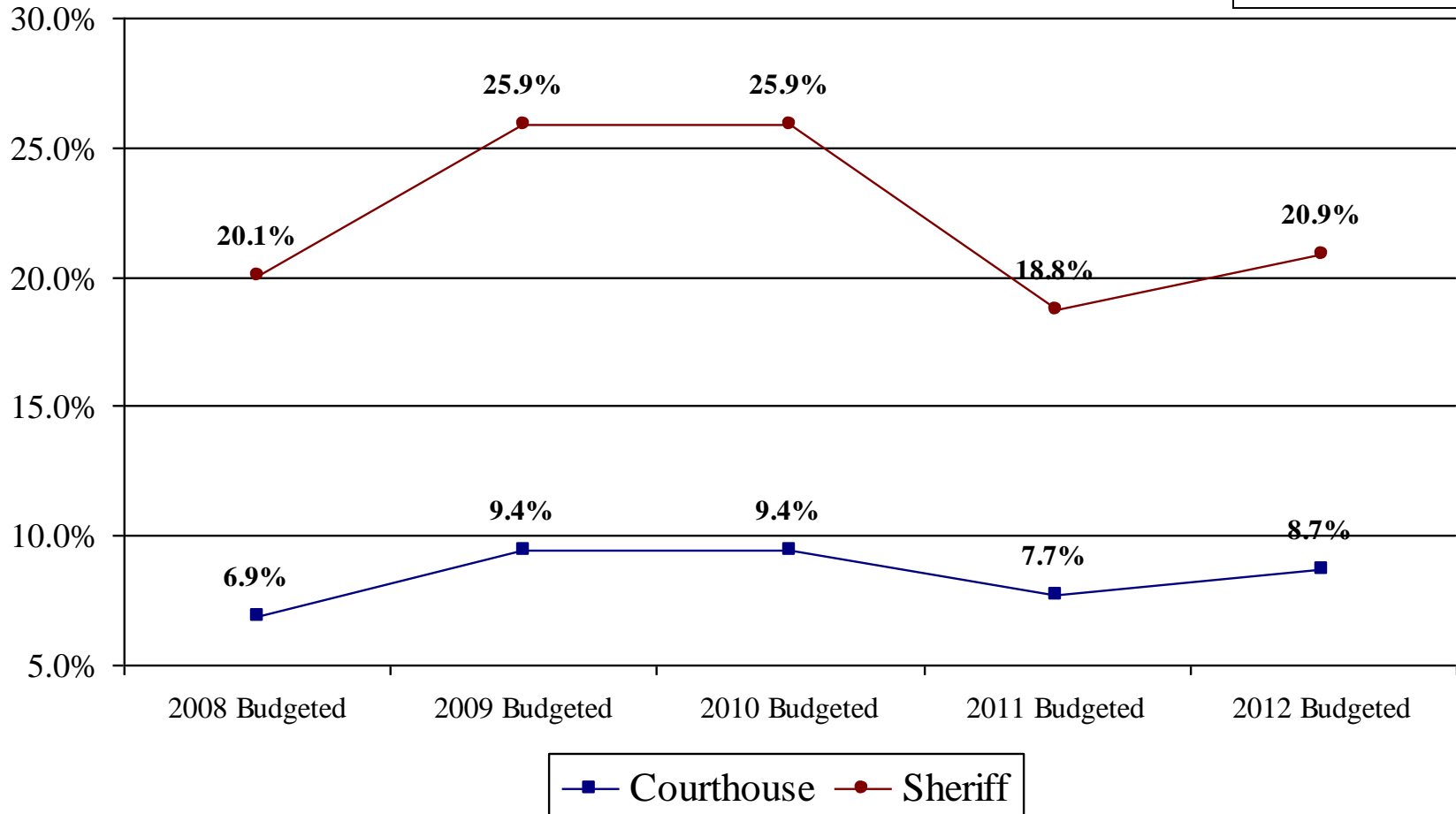


County of Berrien, Michigan 2012 Special Fund Budget

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2012 Increases are driven by poor portfolio performance
Pension at YE 2010 was funded at 79.9%, down 3.9% from the prior year

Pension Contribution Rates





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PUBLIC MILLAGE FUNDS



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Public Safety Millage

Department Revenue by Category

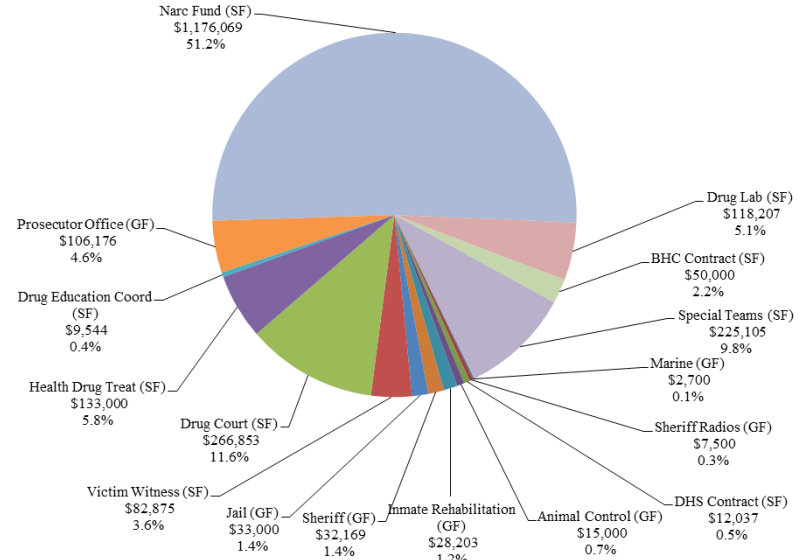
	2010 Actual		2011 Adopted		2012 Adopted	
Taxes	\$ 2,436,970	100.0%	\$ 2,403,875	100.0%	\$ 2,419,033	100.0%
Intergovernmental rev	-	0.0%	-	0.0%	-	0.0%
Charges for services	-	0.0%	-	0.0%	-	0.0%
Other revenue & reimb	-	0.0%	-	0.0%	-	0.0%
Indirect Cost Recovery	-	0.0%	-	0.0%	-	0.0%
Transfers in	-	0.0%	-	0.0%	-	0.0%
Total Revenue	2,436,970	100.0%	2,403,875	100.0%	2,419,033	100.0%

Department Expenditure by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Salaries and wages	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Benefits	-	0.0%	-	0.0%	-	0.0%
Contractual services	-	0.0%	-	0.0%	-	0.0%
Other expenditures	-	0.0%	113,094	4.7%	120,595	5.0%
Supplies	-	0.0%	-	0.0%	-	0.0%
Land, build & equip	-	0.0%	-	0.0%	-	0.0%
Indirect Cost Recovery	-	0.0%	-	0.0%	-	0.0%
Transfers out	2,158,654	100.0%	2,290,781	95.3%	2,298,438	95.0%
Total Expenditures	2,158,654	100.0%	2,403,875	100.0%	2,419,033	100.0%

Net changes in fund bal	278,315	-	-
Fund bal beginning of yr	445,999	724,314	724,314
Fund bal end of year	\$ 724,314	\$ 724,314	\$ 724,314

Public Safety Millage Distribution



Millage Distribution Breakdown:

- Narc Fund \$1,176K
- Prosecutor \$106K
- Drug Treatment \$133K
- Drug Court \$267K
- Special Teams \$225K
- Drug Lab \$118K
- Benton Harbor Match \$50K
- All Others \$233K



County of Berrien, Michigan 2012 Special Fund Budget November 10, 2011

Senior Center Millage

Department Revenue by Category

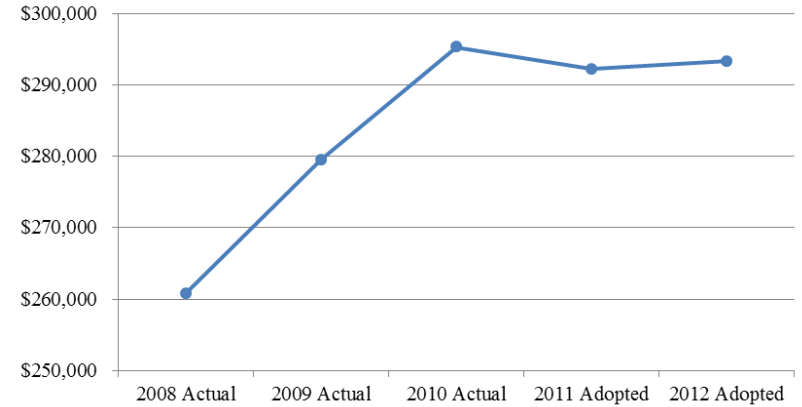
	2010 Actual		2011 Adopted		2012 Adopted	
Taxes	\$ 2,087,486	100.0%	\$ 2,067,450	100.0%	\$ 2,084,840	100.0%
Intergovernmental rev	-	0.0%	-	0.0%	-	0.0%
Charges for services	-	0.0%	-	0.0%	-	0.0%
Other revenue & reimb	-	0.0%	-	0.0%	-	0.0%
Indirect Cost Recovery	-	0.0%	-	0.0%	-	0.0%
Transfers in	-	0.0%	-	0.0%	-	0.0%
Total Revenue	2,087,486	100.0%	2,067,450	100.0%	2,084,840	100.0%

Department Expenditure by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Salaries and wages	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Benefits	-	0.0%	-	0.0%	-	0.0%
Contractual services	-	0.0%	-	0.0%	-	0.0%
Other expenditures	2,067,385	99.0%	2,066,394	99.9%	2,063,992	99.0%
Supplies	-	0.0%	-	0.0%	-	0.0%
Land, build & equip	-	0.0%	-	0.0%	-	0.0%
Indirect Cost Recovery	20,922	1.0%	1,056	0.1%	20,848	1.0%
Transfers out	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	2,088,307	100.0%	2,067,450	100.0%	2,084,840	100.0%
Net changes in fund bal	(821)		-		-	
Fund bal beginning of yr	5,028		4,207		4,207	
Fund bal end of year	\$ 4,207		\$ 4,207		\$ 4,207	

Senior Center Distributions

Average Distribution Per Center



Average 2012 distribution budgeted at \$293.4K, up \$1.1K from 2011 Adopted Budget



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911 County Operational Fund

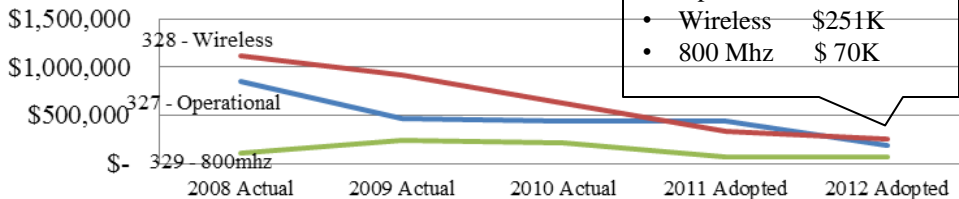
Department Revenue by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Taxes	\$ 1,740,589	55.9%	\$ 1,715,625	50.1%	\$ 1,742,872	56.9%
Intergovernmental rev	149,850	4.8%	122,600	3.6%	56,566	1.8%
Charges for services	1,115,526	35.8%	1,122,333	32.8%	1,078,993	35.2%
Other revenue & reimb	-	0.0%	-	0.0%	-	0.0%
Indirect Cost Recovery	-	0.0%	-	0.0%	-	0.0%
Transfers in	106,582	3.4%	461,449	13.5%	185,487	6.1%
Total Revenue	3,112,547	100.0%	3,422,007	100.0%	3,063,918	100.0%

Department Expenditure by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Salaries and wages	\$ 1,489,831	41.9%	\$ 1,709,050	44.3%	\$ 1,778,109	52.4%
Benefits	877,278	24.7%	894,708	23.2%	803,810	23.7%
Contractual services	348,298	9.8%	175,643	4.5%	186,005	5.5%
Other expenditures	284,899	8.0%	293,122	7.6%	318,615	9.4%
Supplies	7,245	0.2%	12,480	0.3%	11,730	0.3%
Land, build & equip	29,718	0.8%	141,953	3.7%	9,776	0.3%
Indirect Cost Recovery	147,923	4.2%	147,428	3.8%	83,624	2.5%
Transfers out	368,059	10.4%	486,449	12.6%	202,987	6.0%
Total Expenditures	3,553,251	100.0%	3,860,833	100.0%	3,394,656	100.0%
Net changes in fund bal	(440,704)		(438,826)		(330,738)	
Fund bal beginning of yr	1,721,977		1,281,273		842,447	
Fund bal end of year	\$ 1,281,273		\$ 842,447		\$ 511,709	

Fund Balance



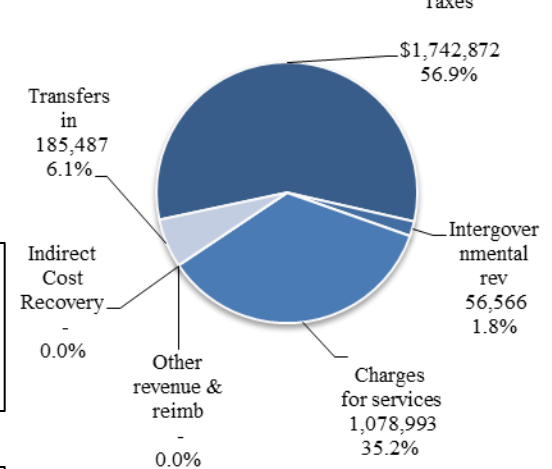
Operating Portion -\$253K

Operating Portion is \$190K of Fund Balance

Declining Operating Fund Balance will require greater draw on other resources in 2013, change in operations, or passage of future millage/chrgs for services

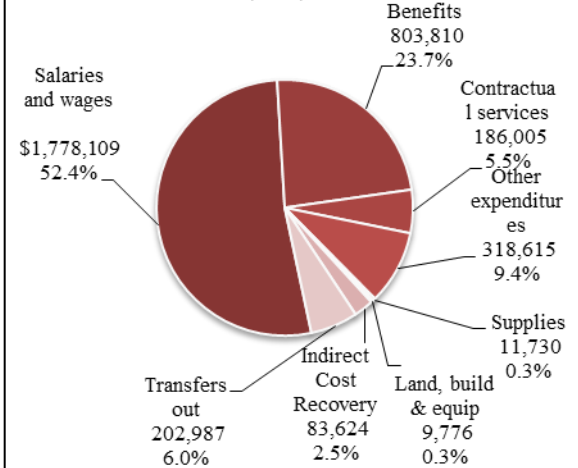
2012 Adopted Revenues

\$3,063,918



2012 Adopted Expenditures

\$3,394,656





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SELF INSURANCE FUNDS



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Self Insurance Funds (677.01, 677.02 & 677.03)

Department Revenue by Category

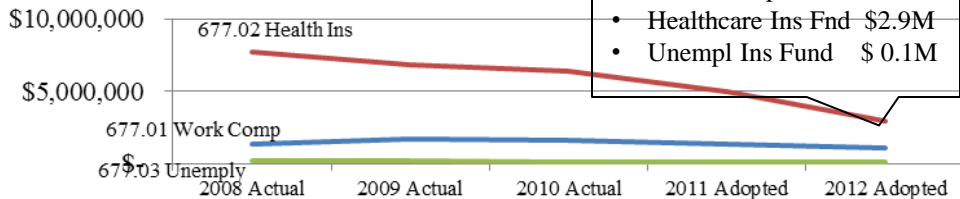
	2010 Actual		2011 Adopted		2012 Adopted	
Taxes	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Intergovernmental rev	-	0.0%	-	0.0%	-	0.0%
Charges for services	-	0.0%	-	0.0%	-	0.0%
Other revenue & reimb	345,119	2.7%	327,045	2.5%	149,604	1.5%
Indirect Cost Recovery	-	0.0%	-	0.0%	-	0.0%
Transfers in	12,550,416	97.3%	12,653,778	97.5%	10,046,664	98.5%
Total Revenue	12,895,535	100.0%	12,980,823	100.0%	10,196,268	100.0%

Department Expenditure by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Salaries and wages	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Benefits	9,902,268	74.2%	12,843,685	86.7%	10,899,733	87.5%
Contractual services	63,497	0.5%	192,043	1.3%	74,050	0.6%
Other expenditures	-	0.0%	-	0.0%	-	0.0%
Supplies	-	0.0%	-	0.0%	-	0.0%
Land, build & equip	-	0.0%	-	0.0%	-	0.0%
Indirect Cost Recovery	-	0.0%	-	0.0%	-	0.0%
Transfers out	3,385,174	25.4%	1,770,287	12.0%	1,488,260	11.9%
Total Expenditures	13,350,940	100.0%	14,806,015	100.0%	12,462,043	100.0%

Net changes in fund bal	(455,405)		(1,825,192)		(2,265,775)
Fund bal beginning of yr	8,635,430		8,180,025		6,354,833
Fund bal end of year	\$ 8,180,025		\$ 6,354,833		\$ 4,089,058

Fund Balance



- Fund Balance Breakdown:**

 - Work Comp Fund \$1.1M
 - Healthcare Ins Fnd \$2.9M
 - Unempl Ins Fund \$ 0.1M

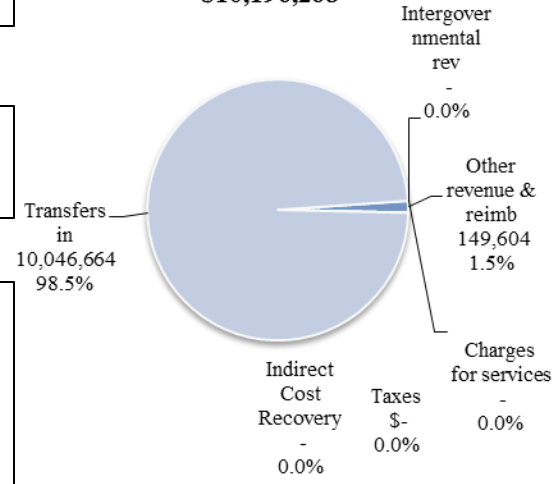
- Healthcare Insurance Fund \$10.0M

- Healthcare Insurance Fund \$10.7M

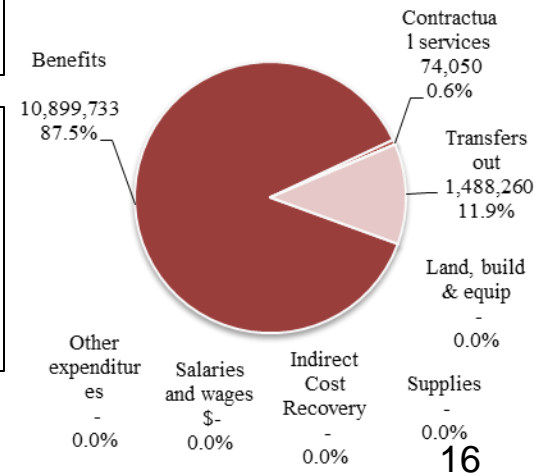
- Worker Comp Fund -\$0.2M
- Healthcare Insurance Fund -\$2.0M (Includes Post-Retire Health Contrib. of \$1.5M)

- Healthcare Insur. Fund balance ends with estimated 4 months expenditures available.

2012 Adopted Revenues \$10,196,268



2012 Adopted Expenditures \$12,462,043





County of Berrien, Michigan
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OTHER SELECTED FUNDS



County of Berrien, Michigan 2012 Special Fund Budget November 10, 2011

Friend of the Court

Department Revenue by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Taxes	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Intergovernmental rev	1,744,133	73.6%	1,976,892	66.9%	1,917,046	70.2%
Charges for services	235,144	9.9%	219,600	7.4%	223,256	8.2%
Other revenue & reimb	1,505	0.1%	2,500	0.1%	2,500	0.1%
Indirect Cost Recovery	-	0.0%	-	0.0%	-	0.0%
Transfers in	387,884	16.4%	757,405	25.6%	586,490	21.5%
Total Revenue	2,368,666	100.0%	2,956,397	100.0%	2,729,292	100.0%

• Approp recvd -\$171K vs 2011 Adopt

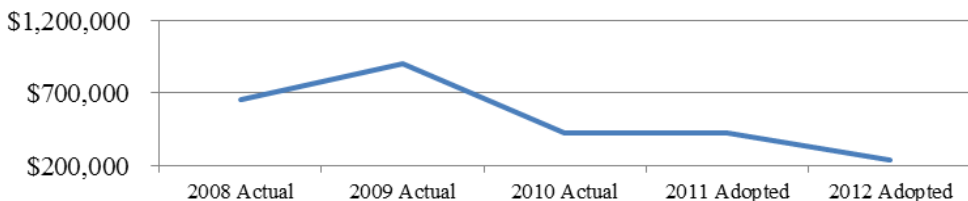
Department Expenditure by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Salaries and wages	\$ 1,551,872	54.5%	\$ 1,646,100	55.7%	\$ 1,671,293	57.3%
Benefits	843,621	29.6%	847,511	28.7%	755,687	25.9%
Contractual services	78,927	2.8%	76,100	2.6%	76,100	2.6%
Other expenditures	32,469	1.1%	39,000	1.3%	40,500	1.4%
Supplies	6,089	0.2%	11,825	0.4%	11,825	0.4%
Land, build & equip	9,476	0.3%	8,660	0.3%	8,660	0.3%
Indirect Cost Recovery	327,201	11.5%	327,201	11.1%	351,227	12.0%
Transfers out	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	2,849,655	100.0%	2,956,397	100.0%	2,915,292	100.0%

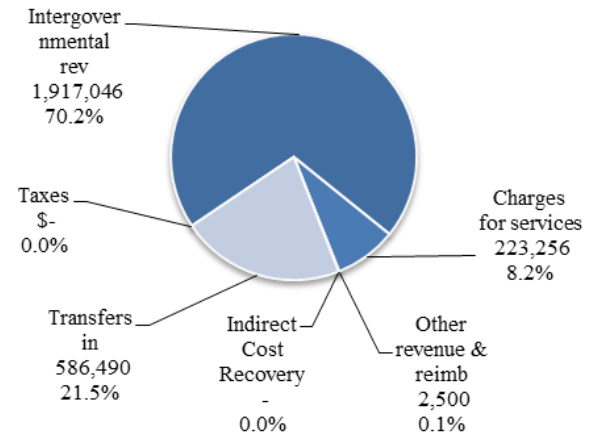
Net changes in fund bal	(480,990)	-	(186,000)
Fund bal beginning of yr	905,570	424,580	424,580
Fund bal end of year	\$ 424,580	\$ 424,580	\$ 238,580

• Chg in Fund Bal. -\$186K
• Ending Fund Bal is 1 mo. expend.

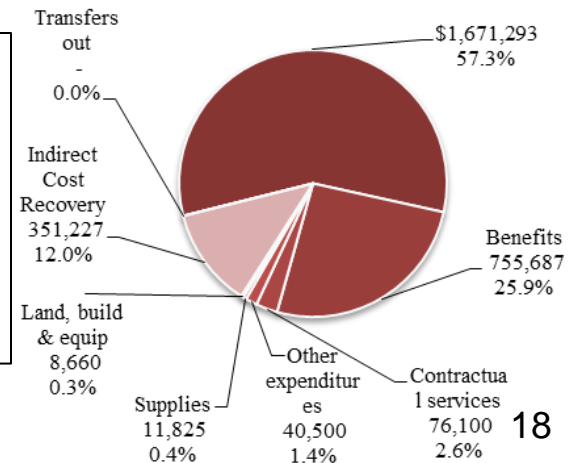
Fund Balance



2012 Adopted Revenues \$2,729,292



2012 Adopted Expenditures \$2,915,292





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Child Care

Department Revenue by Category

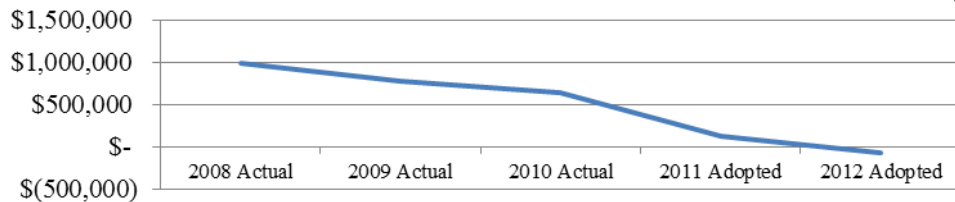
	2010 Actual		2011 Adopted		2012 Adopted	
Taxes	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Intergovernmental rev	3,151,925	45.8%	3,527,416	46.6%	3,387,820	44.0%
Charges for services	-	0.0%	-	0.0%	-	0.0%
Other revenue & reimb	153,604	2.2%	140,500	1.9%	149,400	1.9%
Indirect Cost Recovery	-	0.0%	-	0.0%	-	0.0%
Transfers in	3,579,169	52.0%	3,905,718	51.6%	4,156,704	54.0%
Total Revenue	6,884,698	100.0%	7,573,634	100.0%	7,693,924	100.0%

Department Expenditure by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Salaries and wages	\$ 2,080,942	29.7%	\$ 2,146,633	26.5%	\$ 2,266,533	28.7%
Benefits	977,455	13.9%	989,694	12.2%	939,242	11.9%
Contractual services	3,177,626	45.3%	4,141,776	51.2%	3,819,708	48.4%
Other expenditures	206,926	3.0%	230,830	2.9%	267,333	3.4%
Supplies	176,746	2.5%	197,552	2.4%	194,380	2.5%
Land, build & equip	68,806	1.0%	59,253	0.7%	73,093	0.9%
Indirect Cost Recovery	325,217	4.6%	325,217	4.0%	333,635	4.2%
Transfers out	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	7,013,718	100.0%	8,090,955	100.0%	7,893,924	100.0%

Net changes in fund bal	(129,020)	(517,321)	(200,000)
Fund bal beginning of yr	773,630	644,610	127,289
Fund bal end of year	\$ 644,610	\$ 127,289	\$ (72,711)

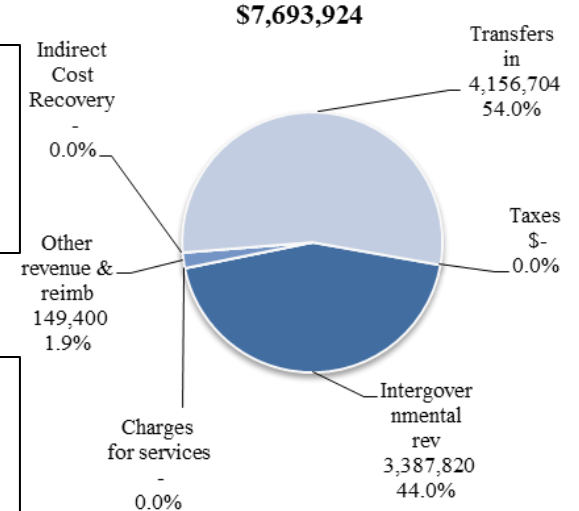
Fund Balance



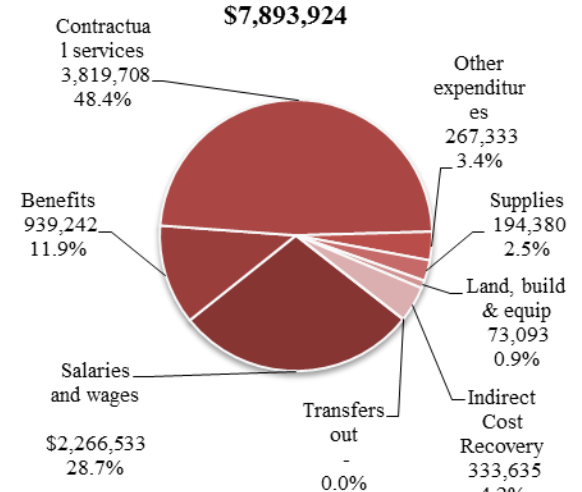
• Approp recvd +\$251K vs 2011 Adopt

• Chg in Fund Bal. +\$127K
• Ending Fund Bal. shows deficit but actual expend. will be less than budgtd or added 2011 approp. will be needed.

2012 Adopted Revenues



2012 Adopted Expenditures





County of Berrien, Michigan 2012 Special Fund Budget November 10, 2011

Law Enforcement Programs & Grants

Department Revenue by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Taxes	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Intergovernmental rev	1,979,191	29.5%	2,374,699	49.5%	2,600,517	51.9%
Charges for services	1,935,153	28.9%	364,780	7.6%	340,780	6.8%
Other revenue & reimb	664,012	9.9%	148,600	3.1%	163,505	3.3%
Indirect Cost Recovery	161,120	2.4%	138,772	2.9%	141,337	2.8%
Transfers in	1,967,240	29.3%	1,770,655	36.9%	1,762,460	35.2%
Total Revenue	6,706,716	100.0%	4,797,506	100.0%	5,008,599	100.0%

Department Expenditure by Category

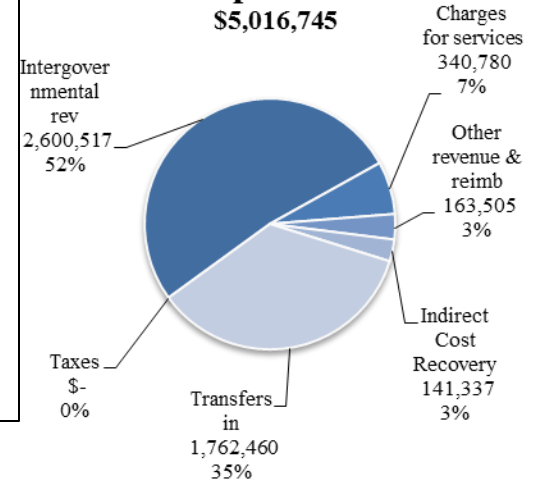
	2010 Actual		2011 Adopted		2012 Adopted	
Salaries and wages	\$ 2,255,287	35.2%	\$ 2,432,451	49.9%	\$ 2,412,533	47.1%
Benefits	1,242,516	19.4%	1,131,995	23.2%	1,122,198	21.9%
Contractual services	2,046,258	31.9%	580,750	11.9%	768,414	15.0%
Other expenditures	404,260	6.3%	388,149	8.0%	419,198	8.2%
Supplies	102,216	1.6%	125,582	2.6%	130,030	2.5%
Land, build & equip	263,026	4.1%	158,056	3.2%	169,993	3.3%
Indirect Cost Recovery	54,618	0.9%	54,618	1.1%	54,618	1.1%
Transfers out	40,825	0.6%	-	0.0%	49,591	1.0%
Total Expenditures	6,409,007	100.0%	4,871,601	100.0%	5,126,575	100.0%

Net changes in fund bal	297,709	(74,095)	(117,976)
Fund bal beginning of yr	1,277,971	1,575,680	1,501,585
Fund bal end of year	\$ 1,575,680	\$ 1,501,585	\$ 1,383,609

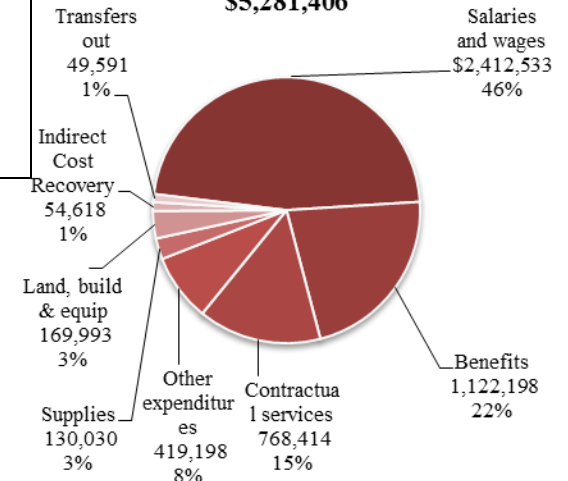
- Funding from Local Law Enforce Contracts \$1.6M
- Secondary Road Patrol \$0.2M
- Grants/Programs \$0.8M

- Civil Forfeiture Fund -\$61K
- Tether Fund -\$48K

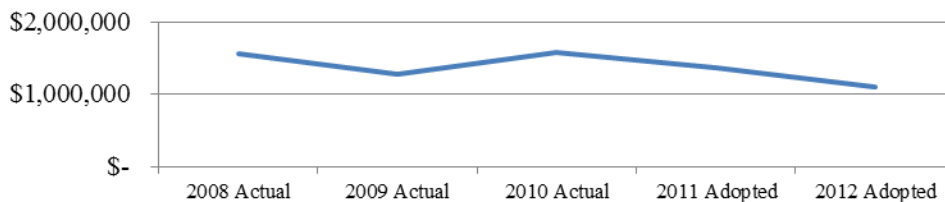
2012 Adopted Revenues \$5,016,745



2012 Adopted Expenditures \$5,281,406



Fund Balance





County of Berrien, Michigan 2012 Special Fund Budget November 10, 2011

Health Department (Including Grants)

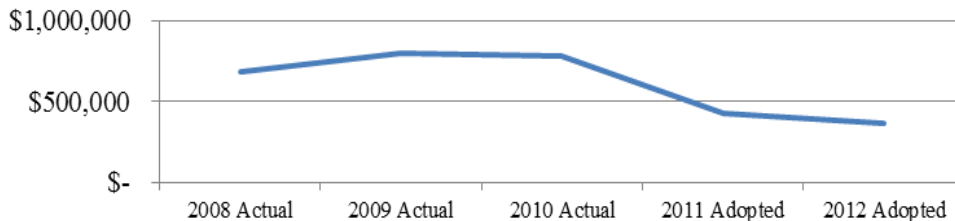
Department Revenue by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Taxes	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Intergovernmental rev	5,440,101	63.6%	4,566,740	59.2%	4,963,733	62.3%
Charges for services	738,418	8.6%	739,855	9.6%	680,677	8.5%
Other revenue & reimb	186,866	2.2%	442,887	5.7%	145,731	1.8%
Indirect Cost Recovery	811,169	9.5%	820,008	10.6%	937,038	11.8%
Transfers in	1,381,861	16.1%	1,148,950	14.9%	1,246,007	15.6%
Total Revenue	8,558,415	100.0%	7,718,440	100.0%	7,973,186	100.0%

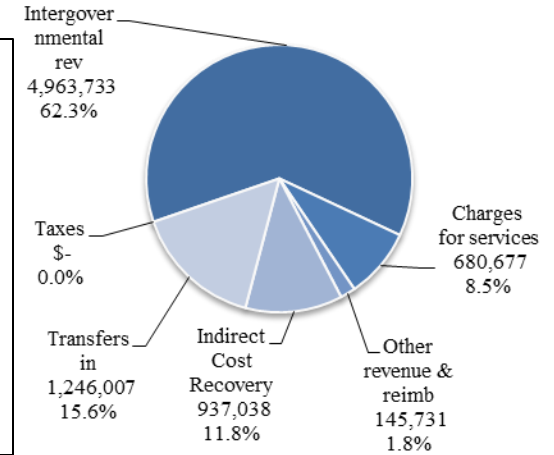
Department Expenditure by Category

	2010 Actual		2011 Adopted		2012 Adopted	
Salaries and wages	\$ 3,658,231	42.4%	\$ 3,604,246	44.6%	\$ 3,349,119	41.7%
Benefits	1,787,098	20.7%	1,671,941	20.7%	1,422,217	17.7%
Contractual services	723,899	8.4%	1,203,690	14.9%	1,327,048	16.5%
Other expenditures	349,800	4.1%	314,746	3.9%	196,839	2.5%
Supplies	1,099,619	12.8%	366,270	4.5%	298,565	3.7%
Land, build & equip	73,704	0.9%	45,500	0.6%	43,907	0.5%
Indirect Cost Recovery	858,669	10.0%	867,508	10.7%	1,395,734	17.4%
Transfers out	66,942	0.8%	-	0.0%	-	0.0%
Total Expenditures	8,617,964	100.0%	8,073,901	100.0%	8,033,429	100.0%
Net changes in fund bal	(59,549)		(355,461)		(60,243)	
Fund bal beginning of yr	798,434		738,885		383,424	
Fund bal end of year	\$ 738,885		\$ 383,424		\$ 323,181	

Fund Balance

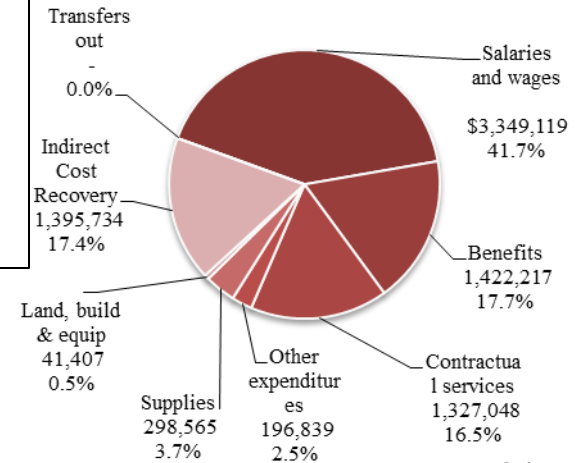


2012 Adopted Revenues \$7,973,186



• Indirect Cost Recovery Increase \$528K driven by movement of Maint. & Info Services to General Fund

2012 Adopted Expenditures \$8,030,929



• Base operating fund bal. decr by -\$17K
• Grant Funds decr by -\$43K

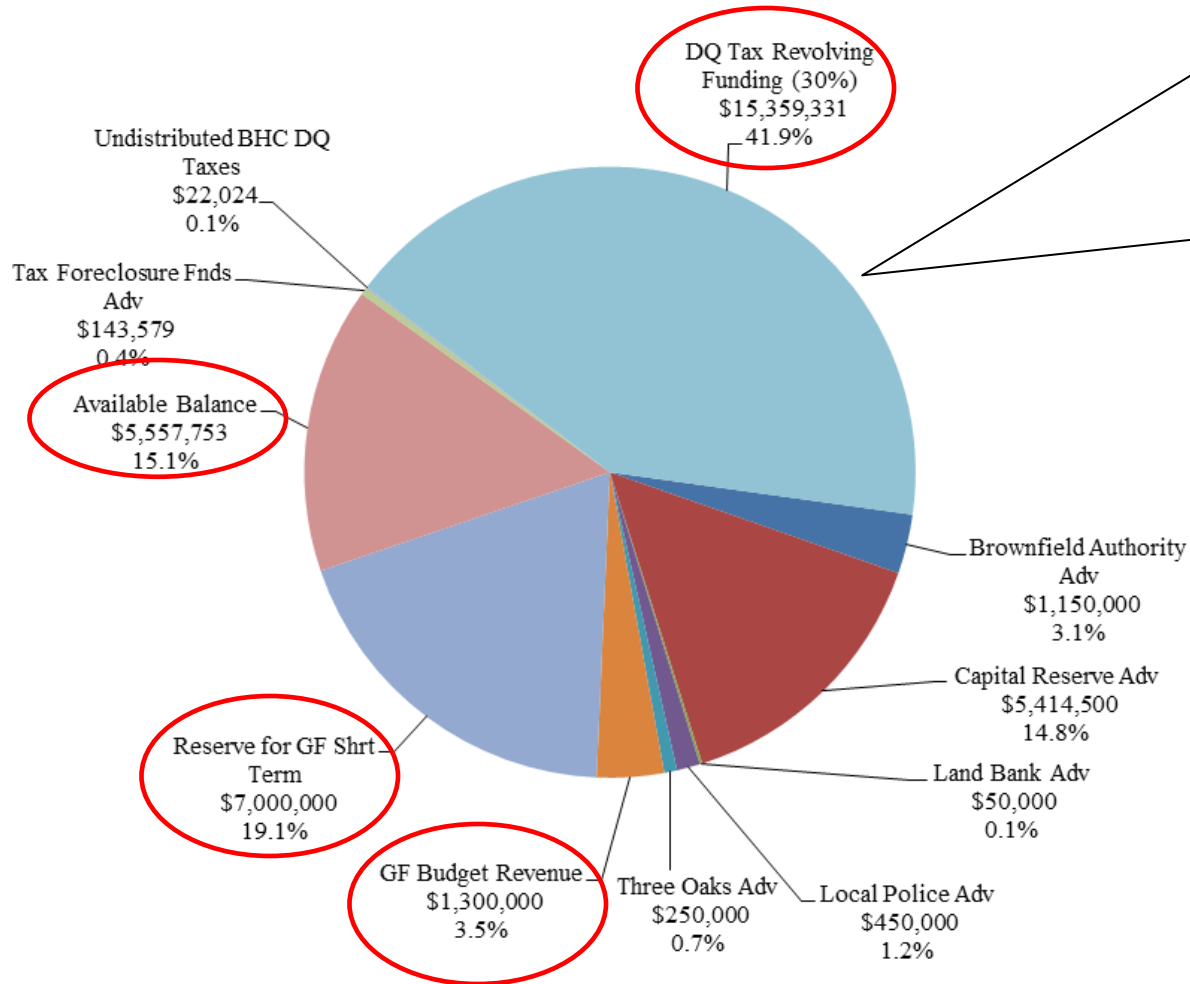


County of Berrien, Michigan 2012 Special Fund Budget

November 10, 2011

Berrien County Revolving Funds (616.XX)

\$36,697,187 Net Assets (As of 12/31/10)



- At the end of 2010, the Revolving Funds had net assets of \$36.7M
- Of this amount, only \$5.6M was available for use. The remainder, \$31.1M has been advanced to other funds or authorities, reserved for annual short term cashflow purposes, dedicated to annual appropriation to the General Fund or Delinquent Tax Revolving funding.



County of Berrien, Michigan
2012 Special Fund Budget
 November 10, 2011
2012 Capital Projects

	Capital Project Funds	Other Special Funds	Total
Animal Control Building	1,913,100	-	1,913,100
Campus Infrastructure	250,000	-	250,000
Courthouse Parking Lot	125,000	-	125,000
Health Department Parking Lot	60,000	-	60,000
Galien River Park Development	-	839,000	839,000
Parks & Recreation Parking Lots & Sidewalks	-	85,000	85,000
Parks Equipment	-	-	-
Other Building & Grounds Projects	112,000	-	112,000
Network Backup System	100,000	-	100,000
Jail Management Software	350,000	-	350,000
Clerk's Software	37,000	-	37,000
Microsoft Office Licenses	90,000	-	90,000
Finance/HR/Payroll Software	400,000	-	400,000
Jail Equipment Grant (266.83)	-	58,966	58,966
Berrien Bus Equipment	-	206,500	206,500
Patrol Car Replacements	120,000	-	120,000
Detective Bureau Car	17,000	-	17,000
Animal Control Truck	30,000	-	30,000
Vehicle Contingency	100,000	-	100,000
All Other Items or Funds	75,000	166,917	241,917
Total	3,779,100	1,356,383	5,135,483



County of Berrien, Michigan
2012 Special Fund Budget
November 10, 2011

SUPPLEMENTAL FUND INFORMATION



County of Berrien, Michigan

2012 Special Fund Budget

November 10, 2011

Fund	Activity Name	FY11 Ex Adopted	FY12 Ex Adopted	FY12 Rev Adopted	Change	% Chg
Judicial						
215.00	143 FRIEND OF THE COURT FUND	2,956,397	2,915,292	2,729,292	(41,105)	-1.4%
216.00	166 FAMILY COUNSELING SERVICES FUND	45,000	45,000	20,000	-	0.0%
266.02	229 PROSECUTORS WELF FRAUD GR	426,570	377,892	377,892	(48,678)	-11.4%
267.00	131 DRUG COURT PROGRAM	298,414	284,253	284,253	(14,161)	-4.7%
268.00	131 SELF-HELP LEGAL RESOURCE CNTR	89,528	91,323	15,045	1,795	2.0%
269.00	131 COUNTY LAW LIBRARY	81,986	83,570	61,670	1,584	1.9%
273.73	662 MENTAL HEALTH PLAN FOR JUV GRANT 10/11	41,147	-	-	(41,147)	-100.0%
297.34	150 JUV ACCOUNT BLOCK GRANT 10/11	14,200	-	-	(14,200)	-100.0%
297.36	150 JUV ACCOUNT. BLOCK GRANT - 10/11	-	2,188	2,188	2,188	100.0%
Total		3,953,242	3,799,518	3,490,340	(153,724)	-3.9%
General Government						
256.00	236 REG OF DEEDS AUTOMATION FND	150,050	140,000	140,000	(10,050)	-6.7%
256.01	236 ROD-TAX FORCLOSURE SEARCH	131,750	210,000	210,000	78,250	59.4%
Total		281,800	350,000	350,000	68,200	24.2%
Public Safety						
911 Millage, Operations & Grants						
266.09	327 911 COUNTY OPER FUND	3,299,407	3,260,169	3,007,352	(39,238)	-1.2%
266.09	328 911 WIRELESS SERVICE CHARGE	423,449	77,921	-	(345,528)	-81.6%
266.09	329 MSP 800 MHZ CR REIMBURSE	137,977	56,566	56,566	(81,411)	-59.0%
		3,860,833	3,394,656	3,063,918	(466,177)	-12.1%
Animal Control Funds						
298.01	430 ANIMAL CONTROL NEUTER/SPAY PGM	11,000	11,000	9,000	-	0.0%
298.02	430 ANIMAL CONTROL SPECIAL FUND	-	12,000	12,000	12,000	100.0%
		11,000	23,000	21,000	12,000	109.1%



County of Berrien, Michigan

2012 Special Fund Budget

November 10, 2011

Fund	Activity Name	FY11 Ex Adopted	FY12 Ex Adopted	FY12 Rev Adopted	Change	% Chg
Law Enforcement Grants & Program Funds						
261.03	328 911 WIRELESS SERVICE CHARGES	10,000	27,000	27,000	17,000	170.0%
263.00	305 DRUG EDUCATION COORDINATOR	8,410	9,544	9,544	1,134	13.5%
264.01	362 LOCAL CORR OFFICERS TRAINING FUND	57,182	49,810	46,100	(7,372)	-12.9%
265.00	305 NARCOTICS BUILDING	29,708	26,130	-	(3,578)	-12.0%
265.00	335 DRUG LAW ENFORCEMENT FUND	127,600	139,005	103,905	11,405	8.9%
265.01	335 FEDERAL FORFEITURE DRUG LAW ENF	3,000	2,000	-	(1,000)	-33.3%
265.02	229 FORFEITURE/DRUG LAB-10%	9,600	9,600	9,600	-	0.0%
266.03	333 SHERIFFS SEC ROAD PATROL	206,654	203,553	203,553	(3,101)	-1.5%
266.05	427 REG HOMELAND SEC-VAN BUREN CNTY	83,519	-	-	(83,519)	-100.0%
266.06	305 NARC SPECIAL FUND	1,238,669	1,176,069	1,176,069	(62,600)	-5.1%
266.06	312 DRUG LABORATORY	116,553	119,207	119,207	2,654	2.3%
266.07	306 LOCAL POLICE-WATERVLIET	225,463	235,403	235,403	9,940	4.4%
266.07	309 LOCAL POLICE-HAGAR	7,401	7,523	7,523	122	1.6%
266.07	310 LOCAL POLICE-NILES	820,118	833,076	833,076	12,958	1.6%
266.07	313 LOCAL POLICE-B H CITY	100,000	108,000	108,000	8,000	8.0%
266.07	314 LOCAL POLICE-BUCH TWP	14,970	17,800	17,800	2,830	18.9%
266.07	315 LOCAL POL-NEW BUFFALO TWP	565,905	573,004	573,004	7,099	1.3%
266.07	316 LOCAL POLICE-MI WORKS CONT	5,000	10,000	10,000	5,000	100.0%
266.07	317 LOCAL POLICE-DHS CONTRACT	86,774	91,883	91,883	5,109	5.9%
266.07	318 LOCAL POLICE-FBI CONTRACT	15,979	16,244	16,244	265	1.7%
266.07	323 LOCAL POLICE - PARKS	-	9,046	9,046	9,046	100.0%
266.08	305 ACT 302 TRAINING FUND	14,655	13,729	13,729	(926)	-6.3%
266.10	351 HOUSE ARREST PROGRAM-SHERIFFS	225,192	235,502	232,546	10,310	4.6%
266.21	351 COMMUNITY TETHER PROGRAM	306,885	333,760	285,680	26,875	8.8%
266.31	426 HOMELAND SECURITY GRANT PROG.	-	88,574	88,574	88,574	100.0%
266.35	327 B C SHERIFF SPEC TEAMS	231,693	225,105	225,105	(6,588)	-2.8%
266.65	151 COMPREHENS COM COR PROG 10/11	104,299	-	-	(104,299)	-100.0%



County of Berrien, Michigan

2012 Special Fund Budget

November 10, 2011

Fund	Activity Name	FY11 Ex Adopted	FY12 Ex Adopted	FY12 Rev Adopted	Change	% Chg
266.66	151 COMM. CORR PLANS & SERV 2011-12	-	210,000	210,000	210,000	100.0%
266.67	151 COMM. CORR PLANS & SERV 2012-13	-	34,192	34,192	34,192	100.0%
266.82	130 MI MNTL HLTH COURT GRANT-SCAO 09	15,000	-	-	(15,000)	-100.0%
266.83	351 EQUIP & JAIL MGT-BC JAIL	61,987	61,987	61,987	-	0.0%
266.85	351 JUST ASSIS GRNT BC 09/10	14,866	14,866	14,866	-	0.0%
266.86	169 DRUG TREATMENT GRANT 09/12	117,716	228,555	228,555	110,839	94.2%
266.87	169 MENTAL HLTH COURT GRANT 09/10	19,443	-	-	(19,443)	-100.0%
266.99	426 CERT-HM-VAN BUREN	7,082	5,348	5,348	(1,734)	-24.5%
273.71	426 HOMELAND SECURITY REGION 5 TRAINING GRANT	5,063	-	-	(5,063)	-100.0%
273.72	662 JUSTICE ASSISTANCE GRANT - BRIDGING THE GAI	15,215	11,060	11,060	(4,155)	-27.3%
		<u>4,871,601</u>	<u>5,126,575</u>	<u>5,008,599</u>	<u>254,974</u>	<u>5.2%</u>
Law Enforcement Millage						
264.00	305 DRUG ENFORC PUB SAF FUND	2,403,875	2,419,033	2,419,033	15,158	0.6%
		<u>2,403,875</u>	<u>2,419,033</u>	<u>2,419,033</u>	<u>15,158</u>	<u>0.6%</u>
Total		<u>11,147,309</u>	<u>10,963,264</u>	<u>10,512,550</u>	<u>(184,045)</u>	<u>-1.7%</u>
Public Works						
296.00	441 BOARD OF PUBLIC WORKS	5,000	-	-	(5,000)	-100.0%
		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>-100.0%</u>



County of Berrien, Michigan

2012 Special Fund Budget

November 10, 2011

Fund	Activity Name	FY11 Ex Adopted	FY12 Ex Adopted	FY12 Rev Adopted	Change	% Chg
Health and Welfare						
Child Care						
292.00	662 CHILD CARE-JUVENILE CTR	3,455,315	3,580,901	3,380,901	125,586	3.6%
292.00	664 CHILD CARE-FOSTER CARE	2,553,606	2,432,580	2,432,580	(121,026)	-4.7%
292.00	667 AFTER SCHOOL/TRUANCY ACADEMY	314,743	342,360	342,360	27,617	8.8%
292.00	668 HOME BASED SERVICES	1,767,291	1,538,083	1,538,083	(229,208)	-13.0%
292.01	670 CHILD CARE-DEPT OF SOCIAL SERVICES	967,444	1,108,980	1,008,980	141,536	14.6%
		<u>9,058,399</u>	<u>9,002,904</u>	<u>8,702,904</u>	<u>(55,495)</u>	<u>-0.6%</u>
Health Department						
221.00	601 HEALTH ADMINISTRATION 100	1,605,350	1,555,326	1,537,778	(50,024)	-3.1%
221.00	603 HEALTH-NURSING - 700	492,905	430,268	430,268	(62,637)	-12.7%
221.00	607 HEALTH-COMM PREVENT HLTH SRV	216,467	115,590	115,590	(100,877)	-46.6%
221.00	614 HEALTH-HEARING - 423	89,389	106,015	106,015	16,626	18.6%
221.00	622 ENVIRONMENTAL HEALTH 200	830,552	961,467	961,467	130,915	15.8%
		<u>3,234,663</u>	<u>3,168,666</u>	<u>3,151,118</u>	<u>(65,997)</u>	<u>-2.0%</u>
Health Grants & Programs						
221.01	601 HEALTH-DRUG COURT/DRUG TREATMENT FUND	198,000	258,018	255,323	60,018	30.3%
221.20	620 HEALTH-BIOTERROR EMERG PREPAREDNESS	167,444	144,517	144,517	(22,927)	-13.7%
221.21	620 HEALTH-EH-NONCOMMUNITY WATER	16,500	16,500	16,500	-	0.0%
221.24	620 INFANT MORTALITY	-	4,050	4,050	4,050	100.0%
221.30	620 HEALTH-V.D.- 313	242,987	230,137	230,137	(12,850)	-5.3%
221.32	620 HEALTH-SUBSTANCE ABUSE-IOP	3,500	-	-	(3,500)	-100.0%
221.34	620 COMMUNITY ANTI-DRUG COALITION	101,527	-	-	(101,527)	-100.0%
221.38	620 HEALTH-ALCOHOL DRUG TREATMENT	624,990	497,801	497,801	(127,189)	-20.4%
221.39	620 HEALTH-DRUG PREVENTION	301,000	361,916	361,916	60,916	20.2%
221.54	620 BREAST & CERVICAL CANCER CONTROL	46,000	22,840	22,840	(23,160)	-50.3%



County of Berrien, Michigan

2012 Special Fund Budget

November 10, 2011

Fund	Activity Name	FY11 Ex Adopted	FY12 Ex Adopted	FY12 Rev Adopted	Change	% Chg
221.55	620 HEALTH-FAMILY PLANNING GRANT-440	478,586	444,557	444,557	(34,029)	-7.1%
221.61	620 HEALTH-IMMUNIZATIONS	169,317	193,853	193,853	24,536	14.5%
221.62	620 HEALTH-T B CONTROL	69,992	-	-	(69,992)	-100.0%
221.63	620 HEALTH-LEAD ABATEMENT PROGRAM	42,600	50,391	50,391	7,791	18.3%
221.63	628 HUD LEAD PAINT HAZARD CONTROL PROGRAM	937,776	1,125,261	1,125,261	187,485	20.0%
221.68	620 ACCRED & QUAL IMP/PUB HLTH-RW JOHN	44,046	-	-	(44,046)	-100.0%
221.70	620 HEALTH-WIC GRANT-413	685,928	709,598	709,598	23,670	3.5%
221.74	620 FARMERS MARKET	3,000	34,493	34,493	31,493	1049.8%
221.85	620 HEALTH-CRIPPLED CHILDREN	128,608	144,806	144,806	16,198	12.6%
221.93	620 HEALTH-AIDS COUNSELING & TEST	80,187	81,025	81,025	838	1.0%
221.98	620 HEALTH-PRENATAL & EARLY CHILDHOOD PROGR	497,250	545,000	505,000	47,750	9.6%
		<u>4,839,238</u>	<u>4,864,763</u>	<u>4,822,068</u>	<u>25,525</u>	<u>0.5%</u>
Social Services						
290.00	670 SOCIAL SERVICES	644,870	691,727	691,727	46,857	7.3%
		<u>644,870</u>	<u>691,727</u>	<u>691,727</u>	<u>46,857</u>	<u>7.3%</u>
Veterans Services						
293.00	689 SOLDIERS AND SAILORS	-	1,650	-	1,650	100.0%
294.00	683 VETERANS TRUST	14,320	30,000	30,000	15,680	109.5%
		<u>14,320</u>	<u>31,650</u>	<u>30,000</u>	<u>17,330</u>	<u>121.0%</u>
Total		<u>17,791,490</u>	<u>17,759,710</u>	<u>17,397,817</u>	<u>(31,780)</u>	<u>-0.2%</u>



County of Berrien, Michigan

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Fund	Activity Name	FY11 Ex Adopted	FY12 Ex Adopted	FY12 Rev Adopted	Change	% Chg
Recreation and Cultural						
208.00	751 PARKS & RECREATION	850,732	989,425	786,425	138,693	16.3%
208.02	752 PARKS - GALIEN RIVER	-	848,000	775,000	848,000	100.0%
211.00	269 HISTORICAL-MAINTENANCE	5,000	5,000	5,000	-	0.0%
213.00	305 BERR COMM FDN-SHERIFF	-	10,000	10,000	10,000	100.0%
213.00	328 BERR COMM FDN-MOTORCYCLE	12,500	18,550	18,550	6,050	48.4%
213.00	331 BERR COMM FND-MARINE	-	10,000	10,000	10,000	100.0%
214.00	149 GENEROUS JUROR PROGRAM	3,000	3,000	3,000	-	0.0%
270.00	672 SENIOR CITIZEN FUND-1988 LEVY	2,067,450	2,084,840	2,084,840	17,390	0.8%
271.00	739 LIBRARY BOARD	96,000	86,152	86,152	(9,848)	-10.3%
Total		3,034,682	4,054,967	3,778,967	1,020,285	33.6%
Other Governmental Activities						
205.00	345 PUBLIC SAFETY FUND-CIG TAX	1,668	5,000	-	3,332	199.8%
217.00	255 4 WINDS-LOCAL REVENUE SHARING	96,686	126,810	126,810	30,124	31.2%
227.00	529 ENVIRONMENTAL AFFAIRS	359,700	334,625	15,000	(25,075)	-7.0%
227.00	531 INFRASTRUCTURE IMPROVEMENTS	1,414,513	1,361,150	1,361,150	(53,363)	-3.8%
227.00	532 LOCAL UNITS	75,500	78,147	78,147	2,647	3.5%
266.04	230 VICTIM-WIT PROS SPEC GRNT	271,334	252,975	252,975	(18,359)	-6.8%
273.22	428 HAZ MAT EMERG PREPARE GRANT	44,735	43,615	43,615	(1,120)	-2.5%
274.17	728 MSHDA CDBG REHAB GRANT 2010-11	250,300	147,295	147,295	(103,005)	-41.2%
281.00	728 BC PUB TRAN FUND/BUS PTOG	1,187,500	1,184,400	1,109,600	(3,100)	-0.3%
281.14	728 CLEAN SWEEP PEST COL GRT 791N800029	6,000	11,000	11,000	5,000	83.3%
282.00	728 CAPITAL BUS PURC GRANT-FEDERAL	447,500	206,500	206,500	(241,000)	-53.9%
297.03	215 CAMPAIGN FINANCE ADM FUND	100	100	100	-	0.0%
297.28	275 HOLLYWOOD BASIN WETLAND GRANT	8,500	-	-	(8,500)	-100.0%
620.00	253 HOMESTEAD AUDIT ADMINISTRATION FUND	90,950	95,323	95,323	4,373	4.8%
Total		4,254,986	3,846,940	3,447,515	(408,046)	-9.6%



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Capital Project Funds						
125.00	258 INFORMATION SYSTEMS	525,000	-	-	(525,000)	-100.0%
401.00	215 COUNTY CLERK	-	37,000	-	37,000	100.0%
401.00	258 INFORMATION SYSTEMS	-	590,000	-	590,000	100.0%
401.00	265 COURTHOUSE AND GROUNDS	-	125,000	-	125,000	100.0%
401.00	269 OTHER COUNTY PROPERTY	-	1,850,000	-	1,850,000	100.0%
401.00	270 ADMINISTRATION CENTER	-	12,000	-	12,000	100.0%
401.00	298 RECORDS CENTER	-	10,000	-	10,000	100.0%
401.00	351 JAIL DIVISION	-	350,000	-	350,000	100.0%
401.00	751 PARKS & RECREATION	-	125,000	-	125,000	100.0%
402.00	305 VEHICLES-SHERIFF & PATROL	-	137,000	-	137,000	100.0%
402.00	430 VEHICLES-ANIMAL CONTROL	-	30,000	-	30,000	100.0%
402.00	890 CONTINGENCIES	-	100,000	-	100,000	100.0%
413.00	430 BERRIEN COUNTY ANIMAL SHELTER CONSTRUCTK	7,000	413,100	1,500	406,100	5801.4%
Total		532,000	3,779,100	1,500	3,247,100	610.4%
Internal Service Funds						
677.01	851 WORKMENS COMPENSATION-SELF INSURANCE	306,833	222,672	1,000	(84,161)	-27.4%
677.02	852 SELF INS HLTH CARE/TERM CLAIM LIAB	14,408,718	12,181,531	10,146,098	(2,227,187)	-15.5%
677.03	851 SELF INS-UNEMP COMP RESERVE FUND	90,464	57,840	49,170	(32,624)	-36.1%
Total		14,806,015	12,462,043	10,196,268	(2,343,972)	-15.8%
Governmental Funds						
285.00	253 REVENUE SHARING RESERVE FUND	3,656,553	2,745,830	2,254,830	(910,723)	-24.9%
403.00	261 CAPITAL RESERVE FUND	809,839	921,150	60,000	111,311	13.7%
Total		4,466,392	3,666,980	2,314,830	(799,412)	-17.9%



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Fiduciary Funds						
721.00	253 LIBRARY PENAL FINES	1,605,740	1,588,573	1,588,573	(17,167)	-1.1%
Total		1,605,740	1,588,573	1,588,573	(17,167)	-1.1%
Enterprise Funds						
617.06	254 DELIN TAX FORECLOSURE FD 2006 LEVY	10,000	5,000	-	(5,000)	-50.0%
617.07	254 DELIN TAX FORECLOSURE FN 2007 LEVY	29,675	10,000	10,000	(19,675)	-66.3%
617.08	254 DELIN TAX FORECLOSURE FD 2008 LEVY	541,293	30,000	30,000	(511,293)	-94.5%
617.09	254 DELIN TAX FORCLOSURE FD 2009 LEVY	113,775	678,947	678,947	565,172	496.7%
617.10	254 DELIN TAX FORCLOSURE FD 2010 LEVY	-	114,900	114,900	114,900	100.0%
618.00	253 DEL. PERSONAL PROPERTY TAX	45,475	46,092	32,600	617	1.4%
639.00	275 DRAIN WORKING CAPITAL FUND	-	60,000	60,000	60,000	100.0%
Total		740,218	944,939	926,447	204,721	27.7%
Economic Development Component						
287.00	728 COMM DEV SUPPLEMENTAL SVS	20,503	20,872	2,700	369	1.8%
Total		20,503	20,872	2,700	369	1.8%
Total Special Funds		62,639,377	63,236,906	54,007,507	597,529	1.0%



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Questions and Answers

Thank you for your time.