



## 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, 2014
Fund Name:	General Fund

	2014 Audited	2015 Adopted	Percent Change	2016 Projected	Assumptions
<b>Revenues</b>					
Taxes	\$ 34,840,844	\$ 35,347,602	2.0%	\$ 36,046,731	2016 projected assumes millage rate 4.7723 and Taxable Values \$7.437 billion
Licenses and permits	269,456	290,450	-9.4%	263,200	2016 projected assumes decrease for pistol permit fees will be deposited in CPL Fund per State statute.
State revenue sharing	3,139,635	3,642,830	0.0%	3,642,830	2016 projected assumes flat with 2015 adopted per State directive.
Intergovernmental revenue	3,516,381	3,506,248	-16.5%	2,926,905	2016 projected assumes Liquor Tax down \$621 thousand.
Charges for services	6,297,797	6,391,782	4.7%	6,694,603	2016 projected assumes real estate transfer tax up \$100 thousand, services rendered up \$98 thousand, delinquent tax collection recording fees up \$64 thousand, and all other items net up \$41 thousand.
Fines and forfeitures	491,611	560,000	-8.9%	510,000	2016 projected assumes small decrease in County ordinance fines.
Interest revenue	84,056	78,725	-47.9%	41,000	2016 projected assumes continuation of poor interest rates.
Indirect cost and admin fees	2,262,117	2,230,414	4.8%	2,338,028	2016 projected assumes small increase in indirect cost allocation per cost allocation plan and administrative charge increase to Berrien Bus.
Other revenues	616,794	903,892	50.7%	1,362,155	2016 projected assumes MMRMA refund increase of \$0.3 million and reimbursements of \$0.2 million.
Interfund transfers (in)	1,374,100	2,464,839	10.7%	2,729,069	2016 projected assumes increase in transfers of \$145 thousand parks millage pass through and \$120 thousand public defender indigent defense contract support from public safety millage fund.
<b>Total revenues</b>	<b>52,892,791</b>	<b>55,416,782</b>		<b>56,554,521</b>	
<b>Expenditures</b>					
Legislative	1,603,208	1,268,446	-18.0%	1,040,637	2016 projected assumes inflationary increases less decrease in appropriations to outside agencies of \$311 thousand.
Judicial	8,799,923	9,465,609	-11.2%	8,404,889	2016 projected assumes indigent defense services decrease due to new indigent defense administration of \$1,011 thousand offset slightly by minimal inflationary increases.
General government	13,913,063	14,893,541	12.9%	16,815,236	2016 projected assumes new indigent defense administration function of \$1,437 thousand, increase for 2016 election of \$164 thousand, increased costs for building and grounds of \$122 thousand, and inflationary increases.
Public safety	16,373,639	16,844,085	2.6%	17,282,035	2016 projected assumes increases in jail operations costs of \$216 thousand, animal control operations of \$118 thousand, and other inflationary and cost increases.
Public works	351,865	394,673	11.3%	439,399	2016 projected assumes drain at large increase of \$45 thousand.
Health and welfare	695,925	672,928	-2.0%	659,227	2016 projected assumes small decrease in contagious disease costs.
Recreation and cultural	-	-	0.0%	-	N/A
Community & economic development	490,602	503,276	2.0%	513,492	2016 projected assumes inflationary increases.
Other governmental activities	854,500	2,544,387	-7.8%	2,344,943	2016 projected assumes decrease in contingency for building and grounds projects now included in general government of \$170 thousand and deceased liability/bond & surety costs of \$29 thousand.
Capital outlay	141,473	305,209	-38.8%	186,765	2016 projected assumes decrease in requested capital outlay expenditures.
Debt service	128,601	53,656	-100.0%	-	2016 assumes capital lease payments completed and lease/buy program for computer equipment not entered into during the year.
Interfund transfers (out)	9,433,330	8,470,972	4.7%	8,867,898	2016 projected assumes increase in transfers of \$145 thousand parks millage pass through and various other funds support of \$252 thousand.
<b>Total expenditures</b>	<b>52,786,129</b>	<b>55,416,782</b>		<b>56,554,521</b>	
<b>Net revenues (expenditures)</b>	<b>106,662</b>	<b>-</b>		<b>-</b>	
Beginning fund balance	17,270,889	17,377,551		17,377,551	
<b>Ending fund balance</b>	<b>\$ 17,377,551</b>	<b>\$ 17,377,551</b>		<b>\$ 17,377,551</b>	

Commentary: