



# BERRIEN COUNTY



# 2016 ANNUAL BUDGET



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

#### Budget Summary

Fund/Group	Sources				Uses			Net
	Taxes	All other revenue excl. interfund	Transfers, indirect cost, and admin	Total	Expenditures excl. interfund	Transfers, indirect cost, and admin	Total	Change
General Fund	\$ 36,046,731	\$ 15,440,693	\$ 5,067,097	\$ 56,554,521	\$ 47,686,623	\$ 8,867,898	\$ 56,554,521	\$ -
Special Revenue Funds	9,056,236	19,895,330	13,597,054	42,548,620	34,607,988	8,496,252	43,104,240	(555,620)
Capital Projects Funds	-	-	4,803,500	4,803,500	6,032,897	503,500	6,536,397	(1,732,897)
Internal Service Funds	-	12,814,920	-	12,814,920	15,082,642	-	15,082,642	(2,267,722)
Proprietary Funds:								
Delinquent Tax Revolving Fund	1,978,987	50,000	-	2,028,987	151,000	5,600,000	5,751,000	(3,722,013)
All Other Proprietary Funds	25,076	3,811,263	-	3,836,339	3,684,270	500,000	4,184,270	(347,931)
<b>Total Primary Government</b>	<b>\$ 47,107,030</b>	<b>\$ 52,012,206</b>	<b>\$ 23,467,651</b>	<b>\$ 122,586,887</b>	<b>\$ 107,245,420</b>	<b>\$ 23,967,650</b>	<b>\$ 131,213,070</b>	<b>\$ (8,626,183)</b>
Component Unit Funds:								
Land Bank Authority	11,500	79,875	20,000	111,375	96,375	40,000	136,375	(25,000)
Brownfield Redevelopment Auth.	755,000	14,000	500,000	1,269,000	1,269,360	-	1,269,360	(360)
Building Authority	-	-	-	-	-	-	-	-
Economic Development Corp.	-	20,000	-	20,000	26,756	-	26,756	(6,756)
Drain Commission	-	4,302,723	-	4,302,723	8,685,636	-	8,685,636	(4,382,913)
<b>Total</b>	<b>\$ 47,873,530</b>	<b>\$ 56,428,804</b>	<b>\$ 23,987,651</b>	<b>\$ 128,289,985</b>	<b>\$ 117,323,547</b>	<b>\$ 24,007,650</b>	<b>\$ 141,331,197</b>	<b>\$ (13,041,212)</b>



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 5 of 2016  
Berrien County Annual  
Budget

#### 2016 All Funds Budget Summary By Fund Type (Excluding Component Units)

	<i>Year ended December 31</i>						<b>Total</b>
	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Internal Service Funds</b>	<b>Proprietary Funds</b>	
<b>Revenues</b>							
Taxes	\$ 36,046,731	\$ 9,056,236	\$ -	\$ -	\$ -	\$ 2,004,063	\$ 47,107,030
Licenses and permits	263,200	351,500	-	-	-	-	614,700
State revenue sharing	3,642,830	-	-	-	-	-	3,642,830
Intergovernmental revenue	2,926,905	12,593,128	-	-	-	-	15,520,033
Charges for services	6,694,603	5,420,680	-	-	-	1,206,790	13,322,073
Fines and forfeitures	510,000	9,600	-	-	-	-	519,600
Interest revenue	41,000	3,800	-	-	1,150	50,550	96,500
Indirect cost and adm fees revenue	2,338,028	1,649,505	-	-	-	-	3,987,533
Other revenue	1,362,155	1,516,622	-	-	12,813,770	2,603,923	18,296,470
<b>Total revenues</b>	<b>53,825,452</b>	<b>30,601,071</b>	<b>-</b>	<b>-</b>	<b>12,814,920</b>	<b>5,865,326</b>	<b>103,106,769</b>
<b>Expenditures</b>							
Legislative	1,040,637	-	-	-	-	-	1,040,637
Judicial	8,411,164	4,572,443	-	18,000	-	-	13,001,607
General government	16,966,226	1,111,220	-	3,634,550	-	1,882,892	23,594,888
Public safety	17,311,535	8,968,507	-	2,177,000	-	-	28,457,042
Public works	439,399	230,841	-	-	-	-	670,240
Health and welfare	659,227	20,441,598	-	203,347	-	-	21,304,172
Recreation and cultural	-	2,087,221	-	-	-	-	2,087,221
Community & economic dev	513,492	1,183,690	-	-	-	-	1,697,182
Other governmental activities	2,344,943	-	-	-	15,082,642	-	17,427,585
Debt service	-	-	-	-	-	2,452,378	2,452,378
<b>Total expenditures</b>	<b>47,686,623</b>	<b>38,595,520</b>	<b>-</b>	<b>6,032,897</b>	<b>15,082,642</b>	<b>4,335,270</b>	<b>111,732,952</b>
<b>Revenue over (under) expenditures</b>	<b>6,138,829</b>	<b>(7,994,449)</b>	<b>-</b>	<b>(6,032,897)</b>	<b>(2,267,722)</b>	<b>1,530,056</b>	<b>(8,626,183)</b>
<b>Other financing sources (uses)</b>							
Transfers in	2,729,069	11,947,549	-	4,803,500	-	-	19,480,118
Transfers out	(8,867,898)	(4,508,720)	-	(503,500)	-	(5,600,000)	(19,480,118)
<b>Total other financing sources (uses)</b>	<b>(6,138,829)</b>	<b>7,438,829</b>	<b>-</b>	<b>4,300,000</b>	<b>-</b>	<b>(5,600,000)</b>	<b>-</b>
<b>Net inc (dec) in fund balances</b>	<b>\$ -</b>	<b>\$ (555,620)</b>	<b>\$ -</b>	<b>\$(1,732,897)</b>	<b>\$(2,267,722)</b>	<b>\$(4,069,944)</b>	<b>\$(8,626,183)</b>

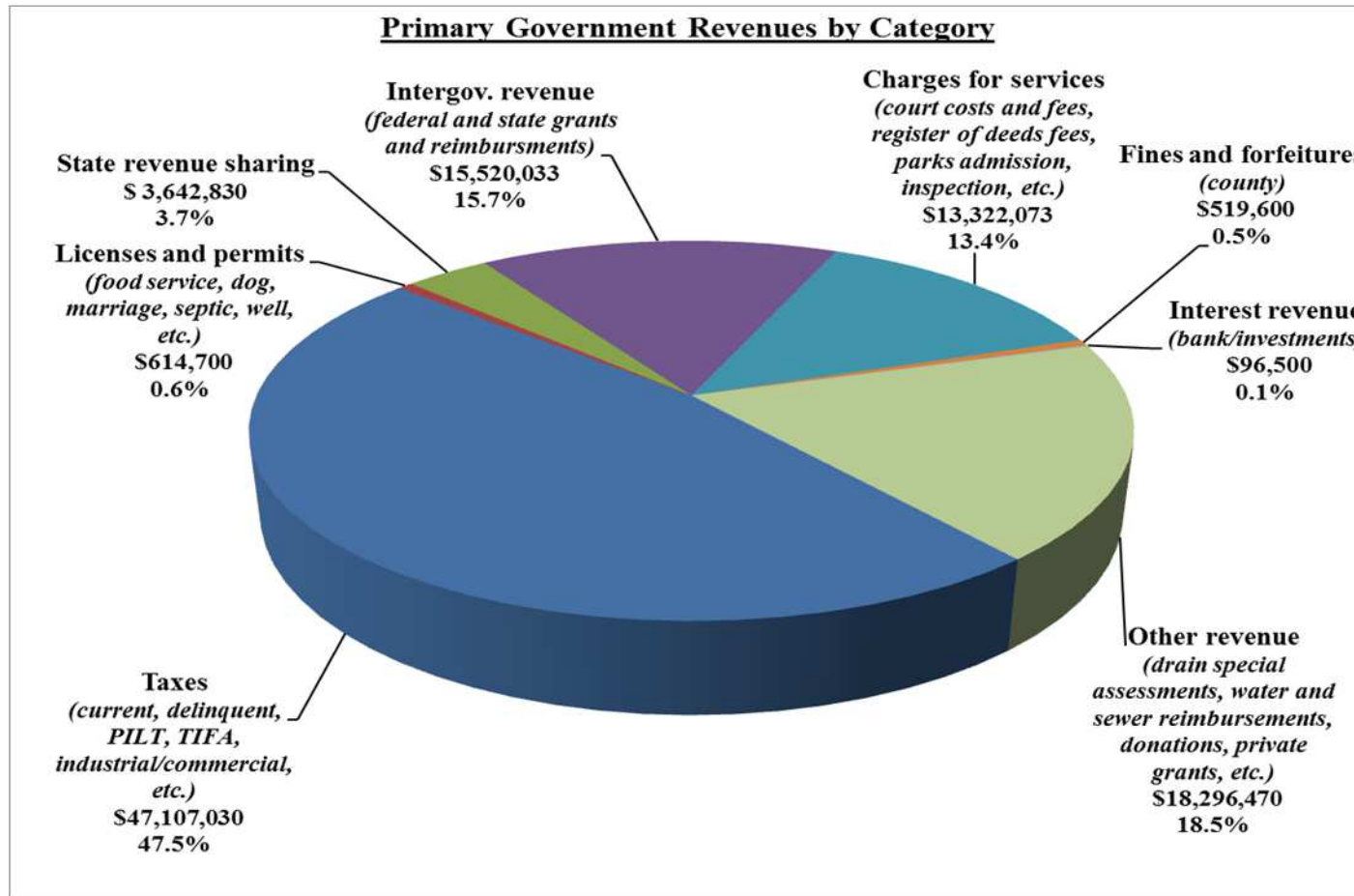


# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 5 of  
2016 Berrien County  
Annual Budget



Excludes the following:

- Transfers, Indirect Cost, and Administration Fees
- Component Units of Government
- Pension/Post Retirement Trust Funds



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 12 of  
2016 Berrien County  
Annual Budget

### Primary Government Only

#### Taxes

- The primary source of revenue to the County.
- Comprised of real estate, personal, and leasehold property, payment in lieu of, industrial and commercial, delinquent, and interest and penalties received on late payment of taxes. Real estate tax makes up most of this amount.
- For the 2016 budget, taxes represent approximately 45.7% of the County's total revenues or 47.5% when excluding interfund activity as reflected on the previous chart.
- The projection for all tax revenues totals \$47.1 million and includes the general operating, law enforcement, 911, senior citizen, and park millage, industrial and commercial, and other items noted above.
- For the year of 2016, taxes are projected to increase \$0.9 million or 1.9% from the 2015 adopted budget of \$44.2 million plus an amendment to include Delinquent Tax Revolving revenue of \$2.0 million not previously budgeted.
- State equalized values increased by \$248 million or 2.8%.
- Taxable values increased to \$7.437 billion, an increase of 2.3%.





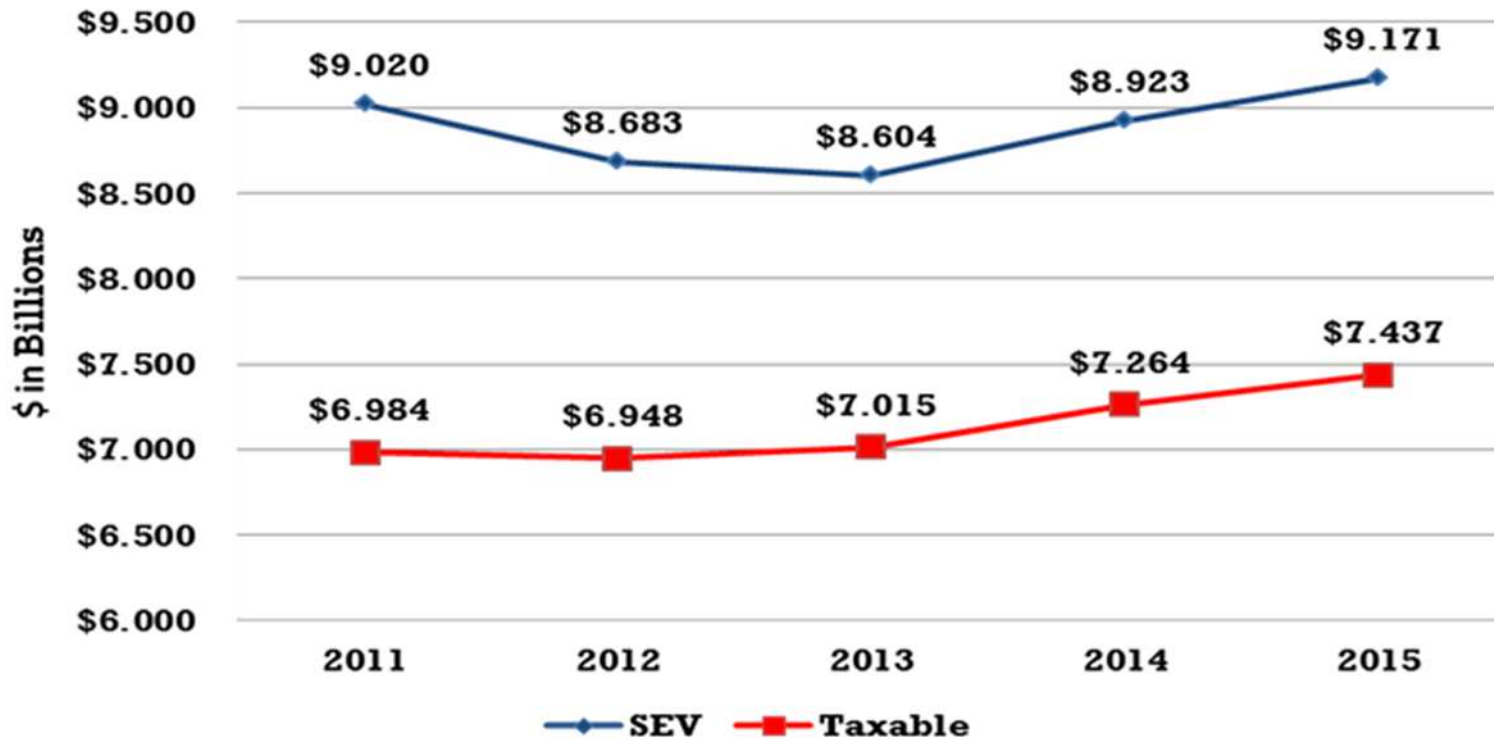
# County of Berrien Michigan

## 2016 Annual Budget Overview

November 5, 2015

Source: Page 12 of  
2016 Berrien County  
Annual Budget

### County Taxable Valuation





# County of Berrien Michigan

## 2016 Annual Budget Overview

Source: Equalization Department

RECEIVED

JUN 25 2015

ORIGINAL TO: County Clerk(s)  
 COPY TO: Equalization Department(s)  
 COPY TO: Each township or city clerk

L-4029

Michigan Department of Treasury  
 (Rev. 03-15)

**2015 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2015)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes <b>BERRIEN</b>	2015 Taxable Value of ALL Properties in the Unit as of 5-26-15 <b>\$7,434,482,635 (REN. ZONE EXCLUDED \$7,403,425,567)</b>
Local Government Unit Requesting Millage Levy <b>BERRIEN COUNTY</b>	For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2015 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Allocated-	Oper.	11/7/78	5.4250	4.7723	1.0000	4.7723	1.0000	4.7723	4.7723		N/A
Ex-Voted	911	8/7/12	.4500	.4500	1.0000	.4500	1.0000	.4500		.4500	2016
Ex-Voted	Law Enf.	8/7/12	.3500	.3500	1.0000	.3500	1.0000	.3500		.3500	2016
Ex-Voted	Sr-Citzn	8/7/12	.3000	.3000	1.0000	.3000	1.0000	.3000		.3000	2016
Apprvd.	Co Parks	10/11/12	.1000	.1000	1.0000	.1000	1.0000	.1000		.1000	2015

Prepared by <b>Gordon D. Schreiber</b>	Telephone Number <b>(269) 983-7111, ext. 8219</b>	Title of Preparer <b>Dep. Director Equalization Dept.</b>	Date <b>6/18/15</b>
---	--	--	------------------------

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature <i>Sharon Tyler</i>	Print Name <b>Sharon Tyler</b>	Date <b>6/18/15</b>
<input type="checkbox"/> Secretary			
<input checked="" type="checkbox"/> Chairperson	Signature <i>Jon Hinkelman</i>	Print Name <b>Jon Hinkelman</b>	Date <b>6/18/15</b>
<input type="checkbox"/> President			

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

**2015 Tax Millage Rates used in development of 2016 Budget Tax Revenue**



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 13 of  
2016 Berrien County  
Annual Budget

#### Current Property and PILT Only (Delinq. Not Included)

	2014 Audited	2015 Adopted	2016 Adopted	Change	% Chg
1010 - General Fund	\$ 33,725,848	\$ 33,984,386	\$ 34,735,662	\$ 751,276	2.2%
2087 - Parks Millage (PA 90) Fund	667,356	695,661	718,613	22,952	3.3%
2410 - Land Bank Authority Fund	13,423	4,500	11,500	7,000	155.6%
2430 - Brownfield Redevelop Auth Fund	643,920	536,500	755,000	218,500	40.7%
2610 - 911 Service Millage Fund	3,002,551	3,115,993	3,235,977	119,984	3.9%
2640 - Public Safety Millage Fund	2,340,526	2,442,013	2,518,231	76,218	3.1%
2700 - Senior Citizens Millage Fund	2,008,079	2,090,746	2,159,428	68,682	3.3%
<b>Grand Total</b>	<b>\$ 42,401,701</b>	<b>\$ 42,869,799</b>	<b>\$ 44,134,411</b>	<b>\$ 1,264,612</b>	<b>4.6%</b>

Current Taxes for Primary Government Only	\$ 43,367,911
Delinquent Taxes	1,647,576
Penalties & Interest on Taxes	2,091,543
<b>Total</b>	<b>\$ 47,107,030</b>





# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 13 of  
2016 Berrien County  
Annual Budget

### Primary Government Only

#### Licenses and permits

- Licenses and permits represent fees charged by the County to individuals and business for things such as marriage, food service, and dog licenses, as well as burial, pistol, septic, well, and other types of permits.
- Source of revenue amounts to \$0.6 million, or 0.6%, of total revenues for the 2016 budget.
- The majority of the increase is attributed to food service licenses issued by the Health Department and pistol permits amended in 2015 under MCL 28.421 through 28.428.



# County of Berrien Michigan

## 2016 Annual Budget Overview

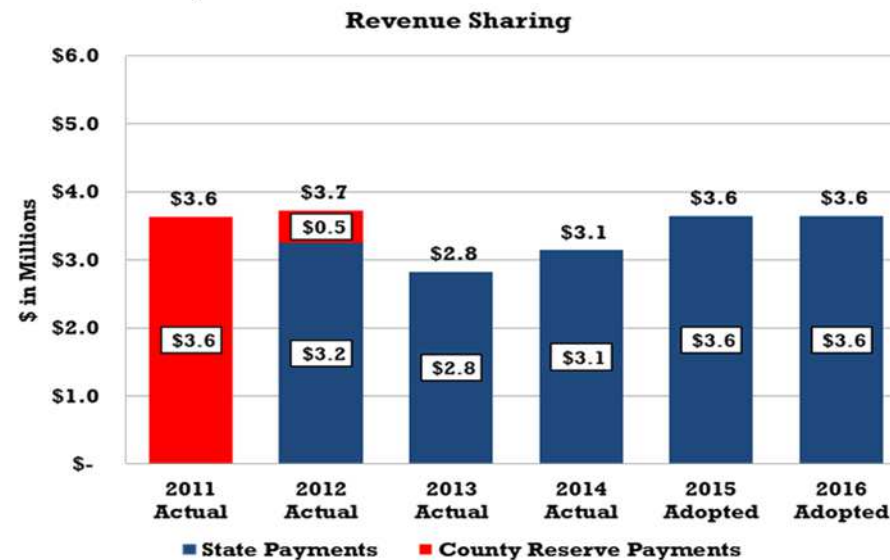
### November 5, 2015

Source: Page 13 of  
2016 Berrien County  
Annual Budget

### Primary Government Only

#### Intergovernmental revenue

- Intergovernmental revenue consists of grants from Federal, State, and local units of government.
- One of the important sources of intergovernmental revenue is state revenue sharing. Intergovernmental revenue excluding revenue sharing accounts for \$15.5 million or 15.7% of total revenues excluding interfund activity.
- State revenue sharing accounts for \$3.6 million or 3.7% of total revenues excluding interfund activity.





# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 14 of  
2016 Berrien County  
Annual Budget

### Primary Government Only

#### **Charges for services**

- Charges for Services are fees charged to individuals or business for services rendered.
- Revenue sources for this category divided into three groups, court related charges, fees and services, and sales.
- Court related costs are comprised of court costs, bond costs, and other court type fees.
- Fees and services are charges primarily set by statute, charter, or ordinance such as real estate transfer, tax, recording, filing, and certified copy fees, health clinic fees, booking or boarding fees, landfill use fees, etc.
- Sales are auction sales, scrap and salvage, printed materials, etc.
- This source accounts for \$13.3 million or 12.9% of the 2016 adopted budget revenue.



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 14 of  
2016 Berrien County  
Annual Budget

### Primary Government Only

#### **Fines and forfeitures**

- Fines and Forfeitures are revenues charges for County ordinance and penal fines, and bond forfeitures.
- This source accounts for \$0.5 million or 0.5% of total revenue.

#### **Interest revenue**

- Interest revenue is revenues from investment and interest bearing accounts when allowed by law.
- Although historically a higher percentage of total revenue, current interest rates have relegated it to an insignificant amount.



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 14 of  
2016 Berrien County  
Annual Budget

### Primary Government Only

#### Other revenue

- Other revenue is used for various accounts not covered by categories not previously discussed with the exception of other financing sources.
- These sources are made up of benefit reimbursements to the Internal Service funds from various funds, casino cost reimbursements, contributions and grants from private sources, rents, special assessments which are levied much like a tax for governmental services such as water and sewer or drains, refunds, and other reimbursements.
- Internal service cost reimbursements and administrative fees are included, however broken out for illustrative purposes on the financial statements.
- Other revenue category, excluding internal service costs and reimbursements, accounts for \$18.3 million or 18.5% of total revenues for the 2016 adopted budget.
- The 2016 adopted budget includes a refund from MMRMA to the General Fund of \$0.7 million.



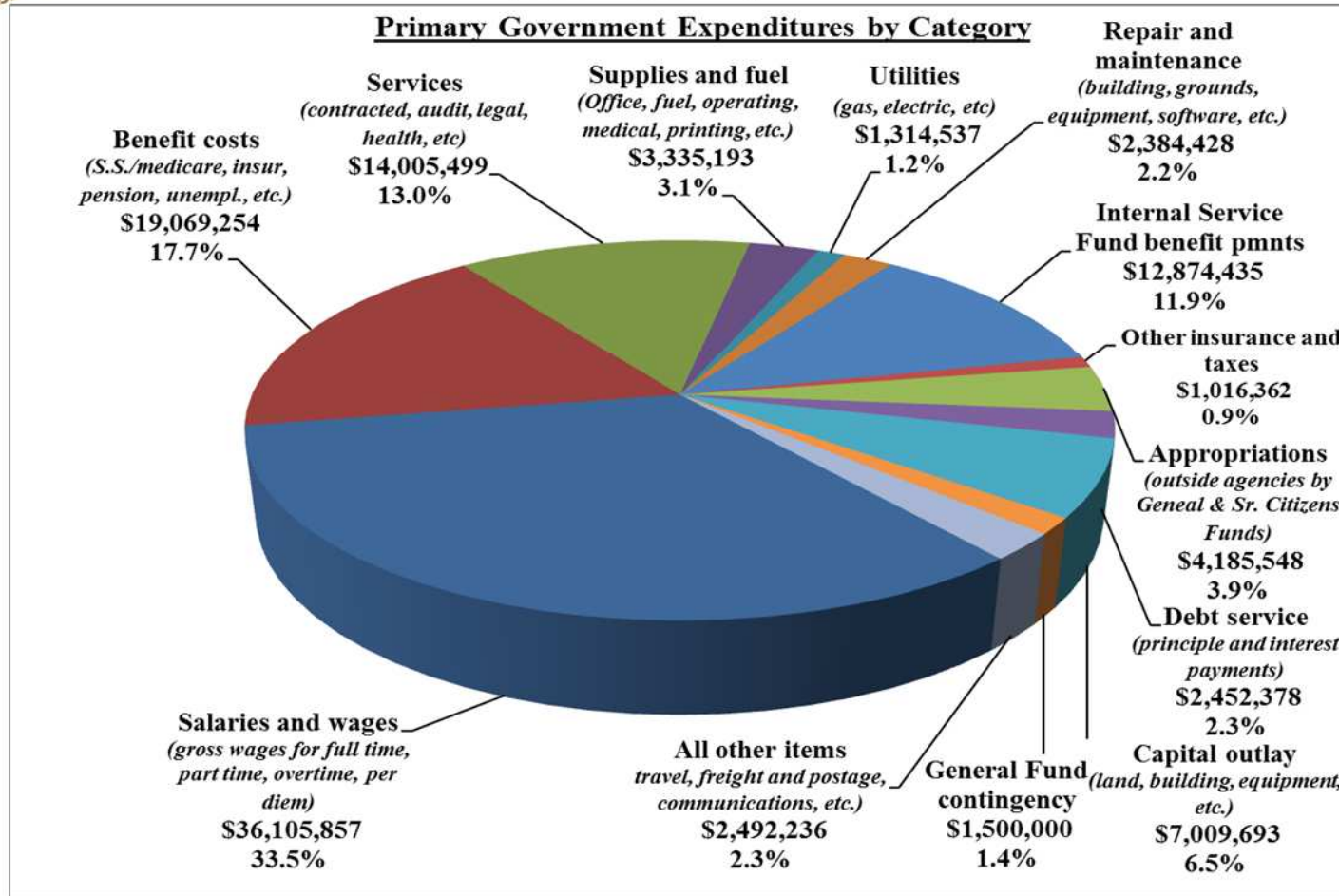


# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 15 of  
2016 Berrien County  
Annual Budget



Excludes the following:

- Transfers, Indirect Cost, and Administration Fees
- Component Units of Government
- Pension/Post Retirement Trust Funds



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

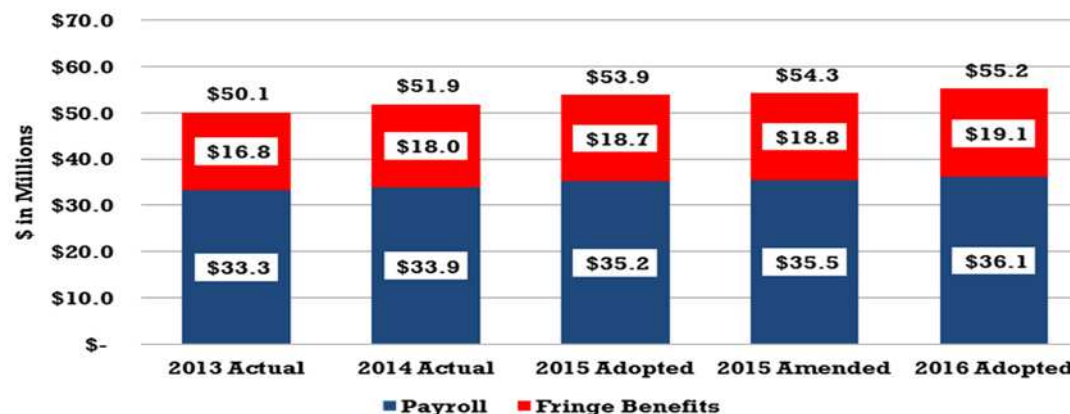
Source: Page 15 and  
16 of 2016 Berrien  
County Annual  
Budget

### Primary Government Only

#### Personnel costs

- Personnel costs are costs of salaries and wages, and employer portion of benefits for employees.
- Included in this category are salaries and wages of elected officials, appointed officials, deputies, supervisory employees, permanent and temporary employees, overtime, and per diems.
- Benefits include employer portion of social security, medicare, health insurance, life insurance, pension, unemployment, and worker's compensation insurance.
- These expenses account for \$55.2 million or 49.4% of total expenditures or 51.2% of expenditures excluding interfund activity for the 2016 adopted budget.

**Personnel Expense Trend**





# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 14 and  
15 of 2016 Berrien  
County Annual  
Budget

	2014		2015		2016		Incr(Decr) vs 2015	
	Audited	Percent	Adopted	Percent	Adopted	Percent	Amount	Percent
<b>Salaries and Wages</b>								
Per Diem	86,348	0.2%	101,285	0.2%	110,225	0.2%	8,940	8.8%
Full Time/Judges Std	30,418,833	58.6%	31,425,948	58.3%	32,061,570	58.1%	635,622	2.0%
Temporary	1,552,315	3.0%	1,880,429	3.5%	2,035,892	3.7%	155,463	8.3%
Overtime	1,839,323	3.5%	1,782,264	3.3%	1,898,170	3.4%	115,906	6.5%
<b>Total</b>	<b>33,896,819</b>	<b>65.3%</b>	<b>35,189,926</b>	<b>65.3%</b>	<b>36,105,857</b>	<b>65.4%</b>	<b>915,931</b>	<b>2.6%</b>
<b>Benefit costs</b>								
Social Sec/Medicare	2,413,154	4.7%	2,659,063	4.9%	2,730,831	4.9%	71,768	2.7%
Health Insurance	8,917,184	17.2%	9,360,838	17.4%	9,841,045	17.8%	480,207	5.1%
Dental/Vision	459,611	0.9%	636,067	1.2%	646,662	1.2%	10,595	1.7%
Life Insurance	164,540	0.3%	169,852	0.3%	173,831	0.3%	3,979	2.3%
Pension	5,970,676	11.5%	5,831,388	10.8%	5,624,502	10.2%	(206,886)	-3.5%
Unemployment Ins.	48,655	0.1%	50,990	0.1%	52,383	0.1%	1,393	2.7%
<b>Total</b>	<b>17,973,819</b>	<b>34.7%</b>	<b>18,708,198</b>	<b>34.7%</b>	<b>19,069,254</b>	<b>34.6%</b>	<b>361,056</b>	<b>1.9%</b>
<b>Grand Total</b>	<b>\$51,870,638</b>	<b>100.0%</b>	<b>\$ 53,898,124</b>	<b>100.0%</b>	<b>\$ 55,175,111</b>	<b>100.0%</b>	<b>\$ 1,276,987</b>	<b>2.4%</b>

### *Salaries and wages*

- Salaries and wages are budgeted at \$36.1 million, an increase of 2.6% from the 2015 adopted budget.
- The 2016 proposed budget places full time equivalent employees at 662, an increase of 5.5 from the 2015 adopted budget.
- Changes in personnel are shown on page 11 of the budget document and are a portion of the overall increase.



# County of Berrien Michigan

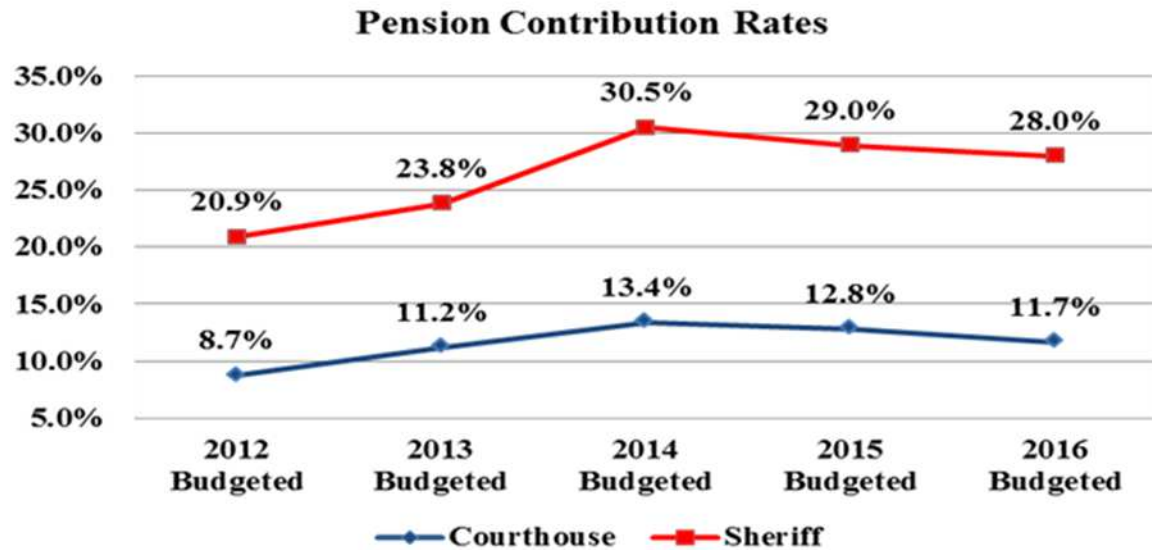
## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 17 of  
2016 Berrien County  
Annual Budget

### *Benefit costs*

- Benefit costs are budgeted at \$19.1 million, an increase of 1.9% or \$0.4 million from the 2015 adopted budget.
- \$0.4 million is due to an increased contribution to meet the Annual Required Contribution (ARC) to the OPEB Trust Fund from the Healthcare Insurance internal service fund.
- Pension contributions decreased by \$0.2 million due to a decrease in pension contribution rates for the second straight year.





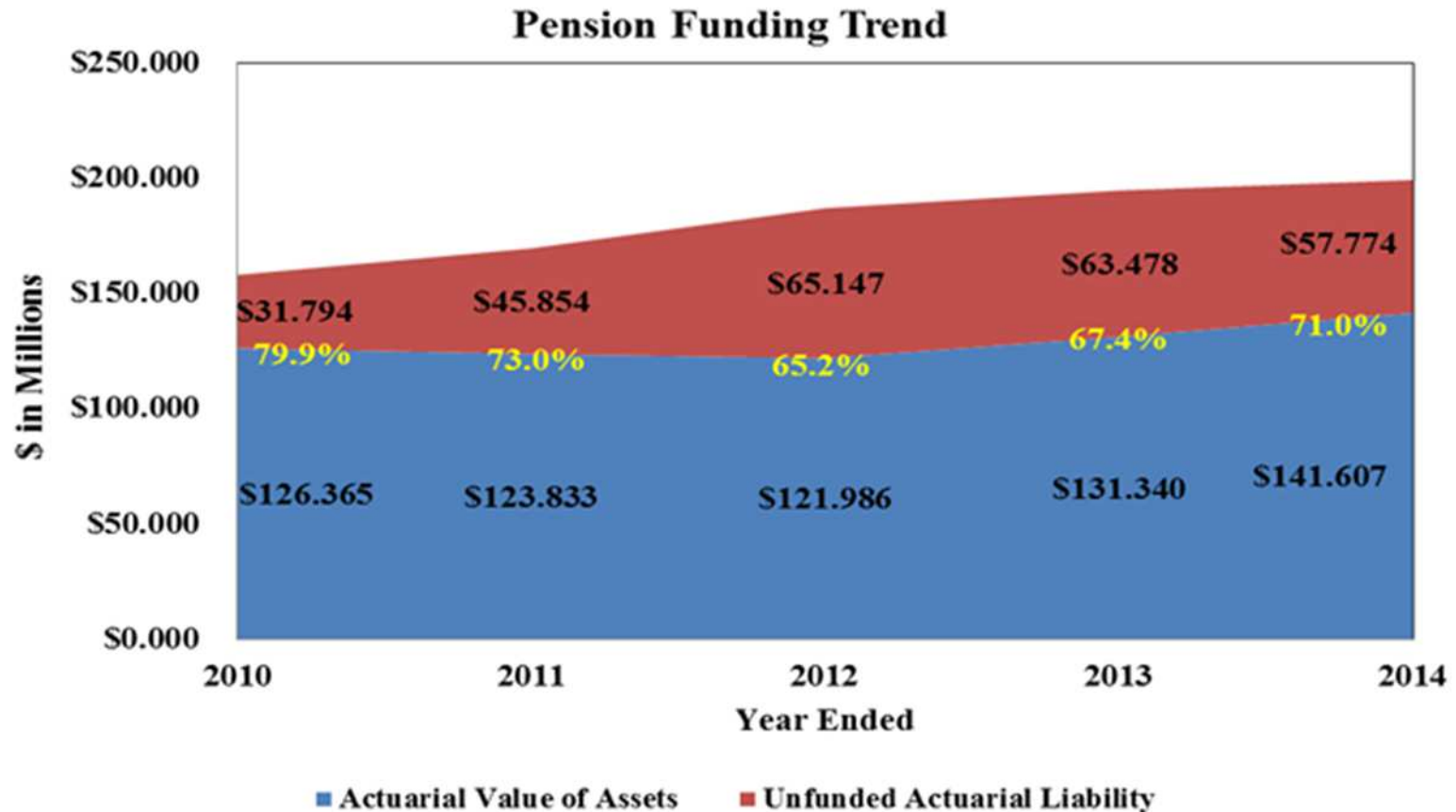
# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 17 of  
2016 Berrien County  
Annual Budget

Pension, including component units (Riverwood and Road Commission) was 71.0% funded at the end of 2014.







# County of Berrien Michigan

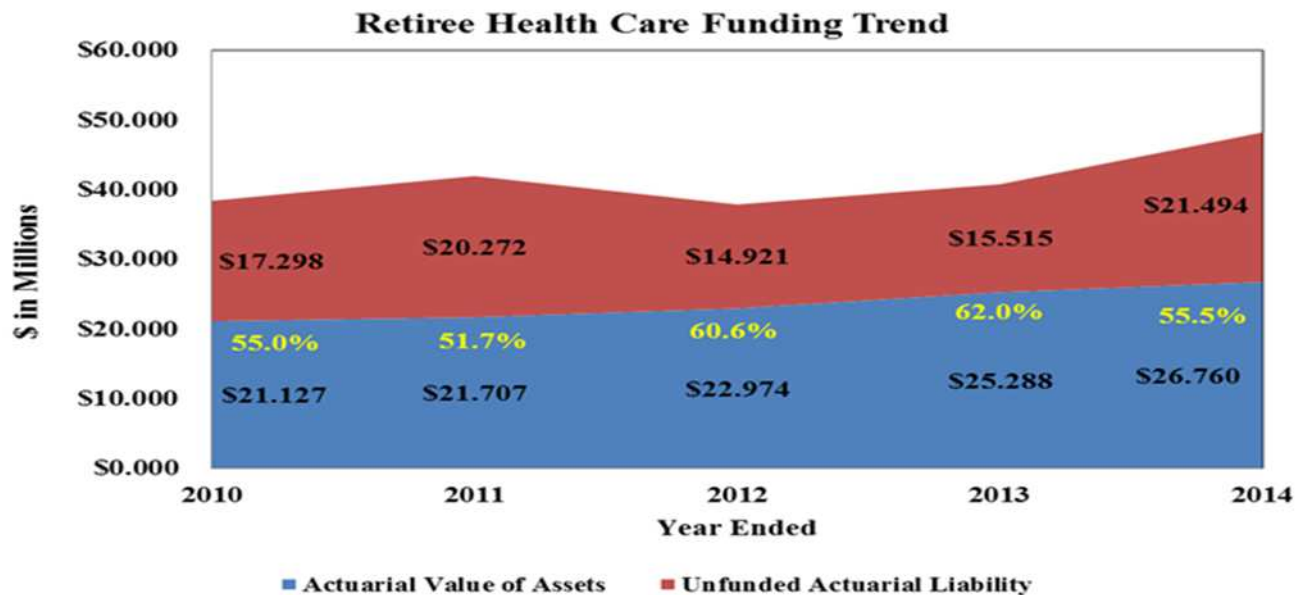
## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 17 of  
2016 Berrien County  
Annual Budget

Retiree health care benefits are pre-funded by contributions from employer (County) and are considered a self-insured program. At the end of 2014, retiree health care benefit funding was 55.5%. Like pension, this amount includes component units.

Note: 2016 Adopted Budget includes OPEB Health employer contribution of \$2,080,015. Decline in fund balance of Healthcare Insurance Internal Service fund will affect ability to contribute to OPEB from this fund in 2017 and beyond. Actions will be required to incorporate contributions to OPEB by General and Special Revenue Funds at that time.





# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 18 of  
2016 Berrien County  
Annual Budget

### Primary Government Only

#### **Non-personnel costs**

Non-personnel costs of supplies, fuel, professional and contractual services, communications, repair and maintenance of facilities or equipment, indirect costs, capital outlay, etc. Highlights for the different groupings are listed on page 18 of the budget document. The items following are a few items to note:

#### ***Professional and contractual services***

- Professional and contractual services are comprised of payments to third party service providers for services performed and include jail health services, building and grounds maintenance services, legal and audit services, etc.
- Expenses are broken out into separate significant groupings for illustrative purposes.
- These expenses account for \$14.0 million of 2016 budget expenditures, a decrease of \$0.8 million from the 2015 adopted budget.



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 18 of  
2016 Berrien County  
Annual Budget

### Primary Government Only

#### *Appropriations*

- Appropriations are expenditures to outside agencies or between primary government and component units.
- These expenses account for \$4.2 million of the 2016 adopted budget.
- A list of appropriations is shown on page 114 of the budget document.

#### *Debt service*

- Debt service is payment of principal and interest on long or short term debt, including capital lease items.
- Debt service payments for primary government account for \$2.5 million of the 2016 adopted budget.
- These debt service payments are largely due to the repayment of long term debt incurred in the construction of water and sewer systems with various communities in Berrien County. See page 99 of the budget document for additional information.



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 18 of  
2016 Berrien County  
Annual Budget

### Primary Government Only

#### *Capital outlay*

- Capital outlay is expenditures that result in the acquisition of or addition to capital assets.
- Capital outlay is \$7.0 million of expenditures for the 2016 adopted budget.
  - \$6.0 million are expended through capital project funds
    - Animal Control Building is \$2.2 million
    - Jail Intake Remodeling is \$1.5 million
    - Vehicle Replacements is \$0.3 million
    - All Other Expenditures are \$2.0 million
  - \$4.3 million is budgeted to be appropriated from the delinquent tax revolving fund for the Animal Control Building and Jail Intake projects in 2016 (a portion of this amount is to cover Animal Control costs that will have been expended in 2015).
  - Page 82 - 88 provide details of capital project funds of \$6.0 million.
- \$0.6 million is related to a Parks Improvement grant.
- \$0.2 million is General Fund.
- \$0.2 million are all other funds combined.



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

### Primary Government Only

Source: 2016 Berrien  
County Annual  
Budget

### **Other Items**

#### *Transfers in/out*

- A schedule of transfers in/out is provided in the budget document on pages 110 and 111 totaling \$19.5 million.
- These transfers net to zero when matching revenue with expenditures for all funds.

#### *Indirect cost transfers*

- A schedule of transfers is provided in the budget document on pages 112 totaling \$5.3 million.
- These transfers net to zero when matching revenue with expenditures for all funds.

#### *Administration fee transfers*

- A schedule of transfers is provided in the budget document on pages 113 totaling \$5.3 million.
- These transfers net to zero when matching revenue with expenditures for all funds.





# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: Page 23 of 2016  
Berrien County Annual  
Budget

#### General Fund (1010)

#### Fund Source / Use Summary by Functional Area

	<i>Year ended December 31</i>							
	2013		2014		2015		2016	
	Audited		Audited		Adopted		Adopted	
<b>Revenues by category</b>								
Taxes	\$ 33,972,349	65.5%	\$ 34,840,845	65.9%	\$ 35,347,602	63.8%	\$ 36,046,731	63.7%
Licenses and permits	278,452	0.5%	269,456	0.5%	290,450	0.5%	263,200	0.5%
State revenue sharing	2,820,492	5.4%	3,139,635	5.9%	3,642,830	6.6%	3,642,830	6.4%
Intergovernmental revenue	3,344,059	6.5%	3,516,381	6.6%	3,506,248	6.3%	2,926,905	5.2%
Charges for services	6,769,978	13.1%	6,297,796	11.9%	6,391,782	11.5%	6,694,603	11.8%
Fines and forfeitures	516,223	1.0%	491,611	0.9%	560,000	1.0%	510,000	0.9%
Interest revenue	19,731	0.0%	84,056	0.2%	78,725	0.1%	41,000	0.1%
Indirect cost and adm fees revenue	2,463,700	4.8%	2,262,117	4.3%	2,230,414	4.0%	2,338,028	4.1%
Other revenue	625,783	1.2%	616,768	1.2%	903,892	1.6%	1,362,155	2.4%
<b>Total revenues</b>	<b>50,810,767</b>	<b>98.0%</b>	<b>51,518,665</b>	<b>97.4%</b>	<b>52,951,943</b>	<b>95.6%</b>	<b>53,825,452</b>	<b>95.2%</b>
Proceeds from capital lease	160,965	0.3%	-	0.0%	-	0.0%	-	0.0%
Transfers in	864,286	1.7%	1,374,103	2.6%	2,464,839	4.4%	2,729,069	4.8%
<b>Total sources</b>	<b>51,836,018</b>	<b>100.0%</b>	<b>52,892,768</b>	<b>100.0%</b>	<b>55,416,782</b>	<b>100.0%</b>	<b>56,554,521</b>	<b>100.0%</b>
<b>Expenditures by function</b>								
Legislative	1,634,372	3.2%	1,603,208	3.0%	1,268,446	2.3%	1,040,637	1.8%
Judicial	9,271,974	18.2%	8,813,117	16.7%	9,468,738	17.1%	8,411,164	14.9%
General government	13,230,802	26.0%	14,123,089	26.8%	15,071,027	27.2%	16,966,226	30.0%
Public safety	15,498,047	30.4%	16,420,492	31.1%	16,924,396	30.5%	17,311,535	30.6%
Public works	282,851	0.6%	351,865	0.7%	394,673	0.7%	439,399	0.8%
Health and welfare	817,008	1.6%	695,925	1.3%	672,928	1.2%	659,227	1.2%
Recreation and cultural	101,978	0.2%	-	0.0%	-	0.0%	-	0.0%
Community & economic dev	582,782	1.1%	490,602	0.9%	504,776	0.9%	513,492	0.9%
Other governmental activities	836,210	1.6%	854,500	1.6%	2,640,826	4.8%	2,344,943	4.1%
<b>Total expenditure s</b>	<b>42,256,024</b>	<b>82.9%</b>	<b>43,352,799</b>	<b>82.1%</b>	<b>46,945,810</b>	<b>84.7%</b>	<b>47,686,623</b>	<b>84.3%</b>
Transfers out	8,696,649	17.1%	9,433,330	17.9%	8,470,972	15.3%	8,867,898	15.7%
<b>Total uses</b>	<b>50,952,673</b>	<b>100.0%</b>	<b>52,786,128</b>	<b>100.0%</b>	<b>55,416,782</b>	<b>100.0%</b>	<b>56,554,521</b>	<b>100.0%</b>
<b>Net incr (decr) in fund balance</b>	<b>\$ 883,345</b>		<b>\$ 106,640</b>		<b>\$ -</b>		<b>\$ -</b>	

**The General Fund reflects a balanced budget with revenues and expenditures at \$56.6 million which is an increase of \$1.1 million or 2.1%.**

**Additional information is available in the Budget Document on pages 23 – 30.**



# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

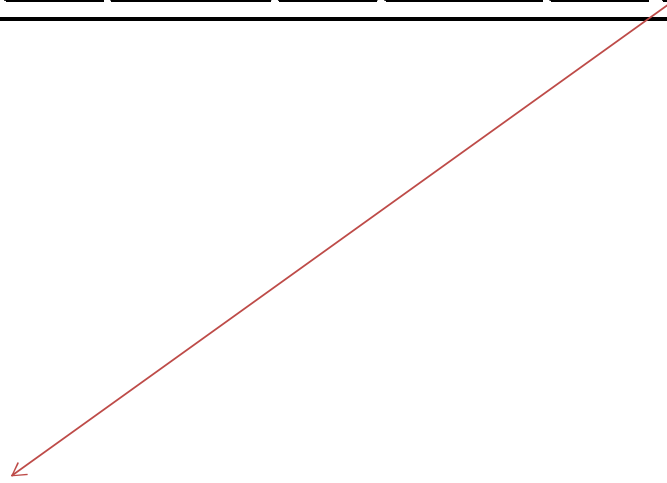
Source: Page 23 of 2016  
Berrien County Annual  
Budget

#### General Fund (1010) Use Summary by Functional Area

	<i>Year ended December 31</i>									
	2013		2014		2015		2016		Change vs	
	Audited		Audited		Adopted		Adopted	2015 Adopted		
<b>Expenditures by function</b>										
Legislative	1,634,372	3.2%	1,603,208	3.0%	1,268,446	2.3%	1,040,637	1.8%	(227,809)	-20.0%
Judicial	9,271,974	18.2%	8,813,117	16.7%	9,468,738	17.1%	8,411,164	14.9%	(1,057,574)	-93.0%
General government	13,230,802	26.0%	14,123,089	26.8%	15,071,027	27.2%	16,966,226	30.0%	1,895,199	166.6%
Public safety	15,498,047	30.4%	16,420,492	31.1%	16,924,396	30.5%	17,311,535	30.6%	387,139	34.0%
Public works	282,851	0.6%	351,865	0.7%	394,673	0.7%	439,399	0.8%	44,726	3.9%
Health and welfare	817,008	1.6%	695,925	1.3%	672,928	1.2%	659,227	1.2%	(13,701)	-1.2%
Recreation and cultural	101,978	0.2%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Community & economic dev	582,782	1.1%	490,602	0.9%	504,776	0.9%	513,492	0.9%	8,716	0.8%
Other governmental activities	836,210	1.6%	854,500	1.6%	2,640,826	4.8%	2,344,943	4.1%	(295,883)	-26.0%
<b>Total expenditures</b>	<b>42,256,024</b>	<b>82.9%</b>	<b>43,352,799</b>	<b>82.1%</b>	<b>46,945,810</b>	<b>84.7%</b>	<b>47,686,623</b>	<b>84.3%</b>	<b>740,813</b>	<b>65.1%</b>
Transfers out	8,696,649	17.1%	9,433,330	17.9%	8,470,972	15.3%	8,867,898	15.7%	396,926	34.9%
<b>Total uses</b>	<b>50,952,673</b>	<b>100.0%</b>	<b>52,786,128</b>	<b>100.0%</b>	<b>55,416,782</b>	<b>100.0%</b>	<b>56,554,521</b>	<b>100.0%</b>	<b>1,137,739</b>	<b>100.0%</b>

**2016 Change vs 2015 Adopted Drivers:**

Board of Comm Approp to Outside Agencies	(310,522)
Indigent Defense Administration	424,890
All Other Judicial	(45,612)
Building & Grounds	122,106
Elections	164,030
All Other General Government	172,211
Jail Operations	215,573
Animal Control	118,031
All Other Public Safety	53,535
Transfers to Other Funds	396,926
Contingency	(266,327)
All Other Items Net	92,898
<b>Total</b>	<b>1,137,739</b>





# County of Berrien Michigan

## 2016 Annual Budget Overview

### November 5, 2015

Source: 2016 Berrien  
County Annual  
Budget

A copy of this presentation and budget document have been made available to the public on the County website at [www.berriencounty.org](http://www.berriencounty.org) under the Budget Reports link.