

## FY 2022/23 GENERAL FUND BUDGET PROJECTIONS

Listed below is a projection summary of what the FY 2022/23 General Fund budget may look like based on limited information at this time. The actual process of completing a FY 2022/23 budget will begin in April 2022 and will continue with final adoption by the County Board of Commissioners in August 2022. Various assumptions made to prepare this projection are also listed below.

## PROJECTED FY 2022/23 GENERAL FUND REVENUES

1. Property Taxes =	\$6,787,051
2. State Reimbursement – Personal Property =	\$325,000
3. State and Federal Grants/Reimbursements =	\$953,280
4. Miscellaneous Fees, Rents, Fines and Reimb =	\$2,100,325
5. Benzie Reimbursements (Wage/Fringe/OPEB) =	\$424,895
6. Transfer In – Other Funds (Tax Revolving fund, Fund Balance, Foreclosure fund, Drunk Driving Caseflow fund, =	\$1,176,499
7. State Revenue Sharing =	\$581,348
8. Casino Payment in Lieu of Taxes Grant =	<u>\$172,000</u>
	Total = <u>\$12,520,398</u>

## Revenue Assumptions:

1. Property tax revenue is budgeted to increase 2% however, this information is being projected approximately 1.5 years in advance.
2. State Reimbursement for Personal Property tax losses is estimated to remain as projected in FY 2021/22 budget but is also being projected 1.5 years in advance. It is also difficult to estimate how these reimbursements will be calculated at the State level.
3. It is estimated that State and Federal Grant Reimbursement will decrease due to the COVID-19 pandemic.
4. Fees, rents, and fines are expected to decrease for FY 2022/23.
5. Reimbursements increase based on wage/fringe benefit expense projections.
6. To balance this budget, additional fund balance amounting to \$124,933 will be required. This is a decrease from the fund balance amount in the current FY 2021/22 budget.
7. State Revenue Sharing is fully funded by the State of Michigan in FY 2021/22. It is assumed this will continue in FY 2022/23 but with no increase as in FY 2022/23.

TABLE 1

8. Casino Payment in Lieu of Taxes grants are projected to decrease dramatically due to the COVID-19 Pandemic and the Casino being shut down for a period of time and capacity being reduced.

PROJECTED FY 2021/22 GENERAL FUND EXPENSES

1. Public Safety (Sheriff, Jail, SSCENT Drug Enforcement, USFS Patrol, Court Security, Marine/Snowmobile, Secondary Road Patrol, K-9, Emergency Mgt., Animal Control, Medical Examiner, Prosecuting Attorney (Does not include debt) =	\$4,701,273
2. Courts (Circuit, District, Probate, Juvenile Division, Probation, Friend of the Court, Law Library, Jury Commission) =	\$2,992,978
3. General Government Services (County Clerk, County Treasurer, Equalization, MSU Extension, Register of Deeds, Drain Commissioner, County Planning) =	\$1,762,222
4. Building and Grounds (Does not include debt) =	\$704,497
5. Debt and Other Post Employment Benefit Contribution (Jail and Courthouse renovations) =	\$394,819
6. Health and Human Services (Michigan Works Board, Contagious Disease, Human Services Board, District Health, Centra Wellness, Substance Abuse, Area Agency on Aging, Human Services Collaborative Body, 2-1-1) =	\$409,399
7. County Administration =	\$634,584
8. Miscellaneous Contingency, (Audit and Legal expense, Insurance, Equipment contracts, etc.)	\$108,055
9. Technology =	\$410,958
10. Airport =	\$130,000

TABLE 1

11. Economic Development and Recreation (Chamber Economic Development, Networks Northwest, Manistee, Recreation Association, Fair Board) =	\$50,924
12. Legislative (County Commissioners, Plat Board, Revenue Sharing Board) =	\$103,747
13. Veterans Services =	\$55,792
14. Elections =	\$41,150
15. Recycling (Transfer Out and Hazardous Waste) =	<u>\$20,000</u>
Total =	<u>\$12,520,398</u>

Expense Assumptions:

The expense projections assume a 1% wage increase, and a 5% fringe benefit increase for all County/Court employees and Elected Officials. There are no additional employees included in this budget projection. All operational expenses, appropriations to other agencies, and fund transfers are expected to remain stable. The entire budget is projected to increase by \$197,517 from FY 2022/23.