

TABLE 1

FY 2018/19 GENERAL FUND BUDGET PROJECTIONS

Listed below is a projection summary of what the FY 2018/19 General Fund budget may look like based on limited information known at this time. The actual process of completing a FY 2018/19 budget will begin in April 2018, and will continue with final adoption by the County Board of Commissioners in August 2018. Various assumptions made to prepare this projection are also listed below.

PROJECTED FY 2018/19 GENERAL FUND REVENUES

1) Property Taxes =	\$6,347,430
2) State Reimbursement – Personal Property =	\$206,250
3) State and Federal Grants/Reimbursements =	\$1,318,070
4) Miscellaneous Fees, Rents, Fines and Reimb. =	\$1,524,941
5) Benzie Reimbursements (Wage/Fringe/OPEB) =	\$482,291
6) Transfer In – Other Funds (Tad Revolving fund, Fund Balance, Foreclosure fund, Drunk Driving Caseflow Fund =	\$611,616
7) State Revenue Sharing =	\$561,517
8) Casino Payment in Lieu of Taxes Grant =	\$223,336
TOTAL =	\$11,275,451

Revenue Assumptions:

- 1) Property Tax Revenues are estimated to increase 3.0%, 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 2017/18 budget, but is also being projected approximately 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 reimbursements will remain stable, except for CRP revenue which is expected to increase based on wage/fringe benefit increases being projected in the expense budget.
- 4) Fees, rents, and fines expected to remain stable for FY 2018/19.
- 5) Reimbursements increase based on wage/fringe benefit expense projections.
- 6) To balance this budget, additional fund balance amounting to \$204,368 will be required. This is a \$63,641 decrease from the fund balance amount in the current FY 2017/18 budget. It is anticipated that this amount will be reduced to near zero when more detail is received during the actual budget process.
- 7) State Revenue Sharing is fully funded by the State of Michigan in FY 2017/18. It is assumed this will continue in FY 2018/19 with a 1% increase projected.
- 8) Casino Payment in Lieu of Taxes grants are projected to increase slightly since the taxable value of the casino is expected to increase. It is also anticipated that the 2% funds received from the casino will be sufficient to cover the Payment in Lieu of Taxes grant obligations.

PROJECTED FY 2018/19 GENERAL FUND EXPENSES

- | | |
|--|-------------|
| <ol style="list-style-type: none"> 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) = | \$4,207,076 |
| <ol style="list-style-type: none"> 2) Courts (Circuit, District, Probate, Juvenile Division, Probation, Friend of the Court, Law Library, Jury Commission = | \$2,793,334 |

3) General Government Services (County Clerk, County Treasurer, Equalization, MSU Extension Register of Deeds, Drain Commissioner, County Planning) =	\$1,430,261
4) Debt and Other Post Employment Benefit Contribution (Jail and Courthouse renovations) =	\$451,667
5) Building and Grounds (Does not include debt) =	\$520,151
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) =	\$401,360
7) Technology =	\$375,000
8) County Administration =	\$383,506
9) Miscellaneous Contingency, (Audit and Legal Expense, Insurance, Equipment contracts, etc.)	\$298,396
10) Airport =	\$115,000
11) Economic Development and Recreation (Alliance for Economic Success, Networks Northwest, Manistee Recreation Association, Fair Board) =	\$105,692
12) Legislative (County Commissioners, Plat Board, Revenue Sharing Board) =	\$103,288
13) Elections =	\$27,947
14) Veterans Services =	\$42,773
15) Recycling (Transfer Out and Hazardous Waste) =	\$20,000
TOTAL =	<u>\$11,275,451</u>

Expense Assumptions:

The expense projections assume a 2% wage increase, and 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 \$233,296 or 2.02%.