

TABLE 1

FY 2016/17 GENERAL FUND BUDGET PROJECTIONS

Listed below is a projection summary of what the FY 2016/17 General Fund budget may look like based on limited information known at this time. The actual process of completing a FY 2016/17 budget will begin in April 2016 and will continue with final adoption by the County Board of Commissioners in August 2016. Various assumptions made to prepare this projection are also listed below.

PROJECTED FY 2016/17 GENERAL FUND REVENUES

1) Property Taxes =	\$5,946,459
2) State Reimbursement – Personal Property =	\$255,503
3) State and Federal Grants/Reimbursements	\$1,225,000
4) Miscellaneous Fees, Rents, Fines ad Reimb. =	\$1,575,000
5) Benzie Reimbursements (Wage/Fringe/OPEB) =	\$650,000
6) Transfer In – Other Funds (Tax Revolving fund, Fund Balance, Foreclosure fund, Drunk Driving Caseflow Fund =	\$701,832
7) State Revenue Sharing =	\$546,000
8) Casino Payment in Lieu of Taxes Grant =	<u>\$182,000</u>
TOTAL =	<u>\$11,081,794</u>

Revenue Assumptions:

- 1) Property Tax Revenues are estimated to increase 1.5%, however, this information is being projected approximately 1.5 years in advance.
- 2) State Reimbursement for Personal Property tax losses is also estimated to increase 1.5%, 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 2016/17.
- 5) Reimbursements increase based on wage/fringe benefit expense projections.
- 6) To balance this budget, additional fund balance amounting to \$267,865 will be required. This is a \$95,114 increase from the fund balance amount in the current FY 2015/16 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 2015/16. It is assumed this will continue in FY 2016/17.
- 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 SY 2016/17 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) =	\$4,107,024
2) Courts (Circuit, District, Probate, Juvenile Division, Probation, Friend of the Court, Law Library, Jury Commission) =	\$2,840,331
3) General Government Services (County Clerk, County Treasurer, Equalization, MSU Extension, Register of Deeds, Drain Commissioner, County Planning)=	\$1,373,274
4) Debt and Other Post Employment Benefit Contribution (Jail and Courthouse renovations) =	\$455,057
5) Building and Grounds (Does not include debt) =	\$437,184
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) =	\$390,562
7) Technology =	\$393,181

8) County Administration =	\$365,843
9) Miscellaneous Contingency, (Audit and Legal Expense, Insurance, Equipment contracts, etc.)	\$298,545
10) Airport =	\$115,000
11) Economic Development and Recreation (Alliance For Economic Success, Networks Northwest, Manistee Recreation Association, Fair Board) =	\$107,692
12) Legislative (County Commissioners, Plat Board, Revenue Sharing Board) =	\$103,000
13) Elections =	\$25,000
14) Veterans Services =	\$43,101
15) Recycling (Transfer Out and Hazardous Waste) =	<u>\$27,000</u>
TOTAL =	<u>\$11,081,794</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, except for technology expenses which are expected to increase based on the County Board of Commissioners Strategic Plan. The Child Care fund transfer is also expected to increase as fund balance continues to be spent down. Election expenses are projected to decrease in an off election budget year. The entire budget is projected to increase by \$255,128 or 2.356%.