

General Fund 2017 to 2022 History

Revenues:

Year	Current Taxes	Settlement & Adjustments	Total
2017	\$9,010,107.36	\$246,404.21	\$9,256,511.57
2018	\$9,363,968.03	\$249,066.57	\$9,613,034.60
2019	\$9,661,174.44	\$267,800.73	\$9,928,975.17
2020	\$10,111,144.87	\$285,170.95	\$10,396,315.82
2021	\$10,399,451.32	\$247,650.38	\$10,647,101.70 (Un-Audited)
Budgeted 2022	\$10,150,000.00	\$285,000.00	\$10,435,000.00
Difference from 2022 budgeted & 2021 Actual Collection:			\$212,101.70 (vs '21 collected)
* Un-Audited 2022 Revenues over Expenses Rolled Forward:			\$380,689.04
			\$592,790.74
* DCS Technology Contract \$160,000.00 Allocated 2/28/2022:			\$160,000.00
			\$432,790.74
Fund Balance Used to balance for the 2022 Budget:			\$1,605,663.00

Fund Balance Changes

Year	Beginning	Ending	Difference
2017	\$7,252,746.09	\$7,462,467.25	\$209,721.16
2018	\$7,462,467.25	\$7,604,575.11	\$142,107.86
2019	\$7,604,575.11	\$6,988,339.13	-\$616,235.98 (HVAC/LEC Roof)
2020	\$6,988,339.13	\$7,485,173.82	\$496,834.69
2021	\$7,485,173.82	\$7,865,862.86	\$380,689.04

2022 General Fund Wage & Fringe Adjustment

Account #	Department	Adopted	Amended	Increase
101.101.100	Board Of Commissioners	\$367,486.00	\$386,409.00	\$18,923.00
101.225.301	Sheriff's Office	\$1,521,967.00	\$1,557,427.00	\$35,460.00
101.225.331	Marine	\$51,623.00	\$54,366.00	\$2,743.00
101.225.333	Secondary Road Patrol	\$61,625.00	\$62,367.00	\$742.00
101.225.334	TNT Program	\$61,625.00	\$63,357.00	\$1,732.00
101.225.336	Suttons Bay Village Officer	\$71,460.00	\$72,319.00	\$859.00
101.225.349	Leelanau Township Officer	\$61,344.00	\$62,085.00	\$741.00
101.225.351	Jail Division	\$1,365,040.00	\$1,388,701.00	\$23,661.00
101.225.426	Emergency Management	\$51,564.00	\$53,239.00	\$1,675.00
101.225.430	Animal Control	\$64,758.00	\$66,869.00	\$2,111.00
101.325.132	Family Circuit Court Office	\$130,543.00	\$134,771.00	\$4,228.00
101.325.152	Circuit Court Juvenile Officer	\$92,728.00	\$95,727.00	\$2,999.00
101.375.148	Probate Court Office	\$267,431.00	\$275,722.00	\$8,291.00
101.425.215	Clerk Office	\$331,041.00	\$356,846.00	\$25,805.00
101.430.253	Treasurer Office	\$225,681.00	\$244,106.00	\$18,425.00
101.430.236	Register of Deeds Office	\$199,872.00	\$226,665.00	\$26,793.00
101.475.225	Equalization Department	\$271,993.00	\$282,713.00	\$10,720.00
101.615.257	MSU Co-op Extension	\$97,171.00	\$103,406.00	\$6,235.00
101.645.400	Planning Department	\$179,895.00	\$192,985.00	\$13,090.00
101.690.275	Drain Commissioner	\$19,377.00	\$20,006.00	\$629.00
101.825.201	Accounting/Finance	\$88,931.00	\$95,167.00	\$6,236.00
101.850.756	Parks & Recreation	\$41,253.00	\$43,337.00	\$2,084.00
Total Proposed Amendment:				\$214,182.00

This proposal does not reflect any adjustment to Short-Term/Long-Term Disability Insurance (UNUM) premiums fringe line item budget.

Budget Amendment #22-002 dated 2/15/2022	
101.250.229	Amended
101.250.230	Amended
101.250.231	Amended

BOARD OF COMMISSIONERS

- Rick Robbins, District #1
- Debra L. Rushton, District #2
- William J. Bunek, District #3
- Ty Wessell, District #4
- Patricia Soutas-Little, District #5
- Gwenne Allgaier, District #6
- Melinda C. Lautner, District #7



Chet Janik, County Administrator

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 Suttons Bay, Michigan 49682
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 www.leelanau.gov ♦ cjanik@co.leelanau.gov

To: Board of Commissioners

From: Chet Janik

Date : April 4,2022

Re: Millage Rates

Per several commissioners' requests, below is the revenue generated at various millage rates based on the 2022 taxable value of Leelanau County property as calculated by the Equalization Director. A mill is 1/1,000 of a dollar and to calculate the revenue generated by a given millage the millage is first divided by 1,000 and then multiplied against the taxable value of the given property.

2022 Leelanau County Taxable Value	Millage Rate	Revenue
\$3,317,449,286	1.0000	\$3,317,449
\$3,317,449,286	0.1000	\$331,745
\$3,317,449,286	0.0100	\$33,174
\$3,317,449,286	0.0010	\$3,317
\$3,317,449,286	0.0001	\$332

Mill (1/1000)	Dollar Value
1.0000	\$1 per \$1,000 of value
0.1000	10¢ per \$1,000 value
0.0100	1¢ per \$1,000 value
0.0010	1/10¢ per \$1,000 value
0.0001	1/100¢ per \$1,000 value

Below is the estimated revenue for each county levy using the 2021 millage rates:

2022 Leelanau County Taxable Value	Millage	Millage Rate (2021 rate)	Revenue
\$3,317,449,286	Operating	3.3986	\$11,274,683
\$3,317,449,286	Roads	0.4958	\$1,644,791
\$3,317,449,286	Seniors	0.3173	\$1,052,627
\$3,317,449,286	Early Childhood	0.1988	\$659,509

Leelanau County L-4029 Operating Millage Approval Dates

Year	Date	Taxable Value	Maximum Allowable Millage Levy	Approved Millage Levy	General Fund Operating Revenue Generated
2022	To Be Determined	3,317,449,286	3.2964	TBD	10,935,639.83
2021	Tuesday, June 15, 2021	3,122,236,394	3.3988	3.3986	10,611,232.61
2020	Tuesday, May 19, 2020	3,009,939,850	3.4276	3.4276	10,316,869.83
2019	Tuesday, June 11, 2019	2,879,025,334	3.4542	3.4542	9,944,729.31
2018	Tuesday, June 19, 2018	2,753,679,120	3.4748	3.4748	9,568,484.21
2017	Tuesday, May 16, 2017	2,638,678,102	3.4951	3.4951	9,222,443.83
2016	Tuesday, June 21, 2016	2,569,394,527	3.5212	3.5212	9,047,352.01
2015	Tuesday, June 16, 2015	2,523,514,450	3.5393	3.5393	8,931,474.69
2014	Tuesday, June 17, 2014	2,460,230,289	3.5393	3.5393	8,707,493.06
2013	Tuesday, June 18, 2013	2,421,999,946	3.5393	3.5393	8,572,184.41
2012	Tuesday, June 12, 2012	2,375,884,866	3.5393	3.5393	8,408,969.31
2011	Tuesday, May 24, 2011	2,375,281,515	3.5393	3.5393	8,406,833.87
2010	Tuesday, June 15, 2010	2,351,342,205	3.5393	3.5393	8,322,105.47

Leelanau County General Fund Budgeted Tax Revenue vs Proposed Actual

2022 Taxable Value	3,317,449,286	2022 Maximum Allowable Millage Levy	3.2964	Approved Millage Levy	TBD	General Fund Operating Revenue Generated	10,935,640	General Fund Operating Revenue Budgeted	10,150,000	General Fund Settlements and Adjustments	285,000	Increase to Current Tax Revenue Line Item	500,640
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REVENUE & EXPENSE REPORT - NOT FINAL

County of Leelanau
 Period Ending Date: April 30, 2022

Account Number <u>Account Name</u>	Current Year Appropriated Budget	Current Year Total Amended Budget	YTD Revenues	YTD Expenses	Current Fund Balance
Revenues					
000000-401.000 Fund Balance Forward	1,567,491.00	1,605,663.00			
000000-402.000 Current Taxes	10,150,000.00	10,150,000.00			+\$10,650,640.00
		+			\$500,640
000000-402.003 Settlement and Adjustments	285,000.00	285,000.00			
Revenues Total	12,002,491.00	12,040,663.00	12,002,491.00		
Revenues Total	12,002,491.00	12,040,663.00	12,040,663.00		
Net (Rev/Exp)	12,002,491.00	12,040,663.00	12,002,491.00		
Beginning/Adjusted Balance	7,865,862.86	+	643,285.36	3,537,332.80	= 4,971,815.42