



*Michigan Department of*  
**TREASURY**

**Engagement. Service. Improvement.**

---

## **Chart Chat Webinar**

Thursday, August 25, 2022

2:00pm

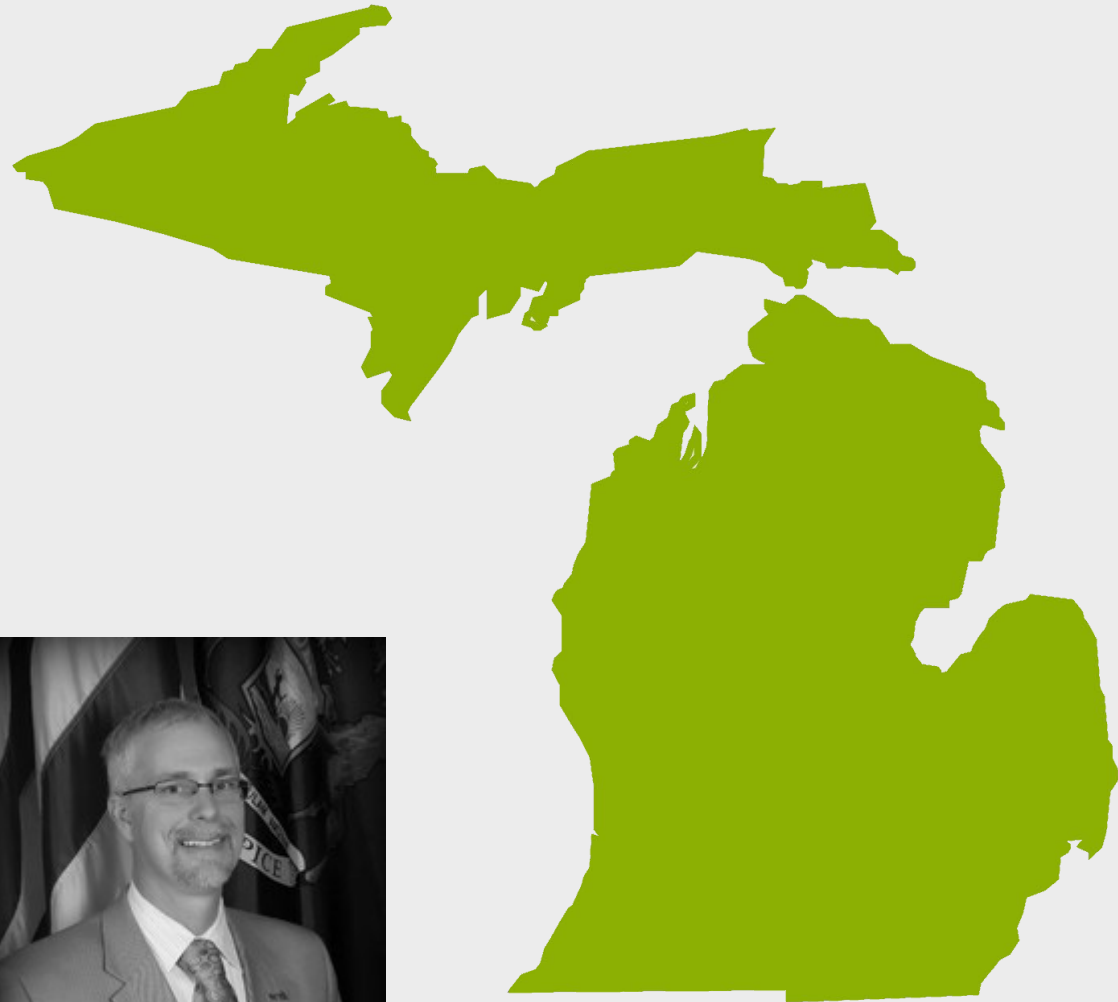
# Welcome Greeting

**Kathleen Harrison**  
Departmental Analyst  
Community Engagement and Finance,  
Department of Treasury



# Welcome Greeting

**Rod Taylor**  
Administrator,  
Community Engagement and  
Finance,  
Department of Treasury



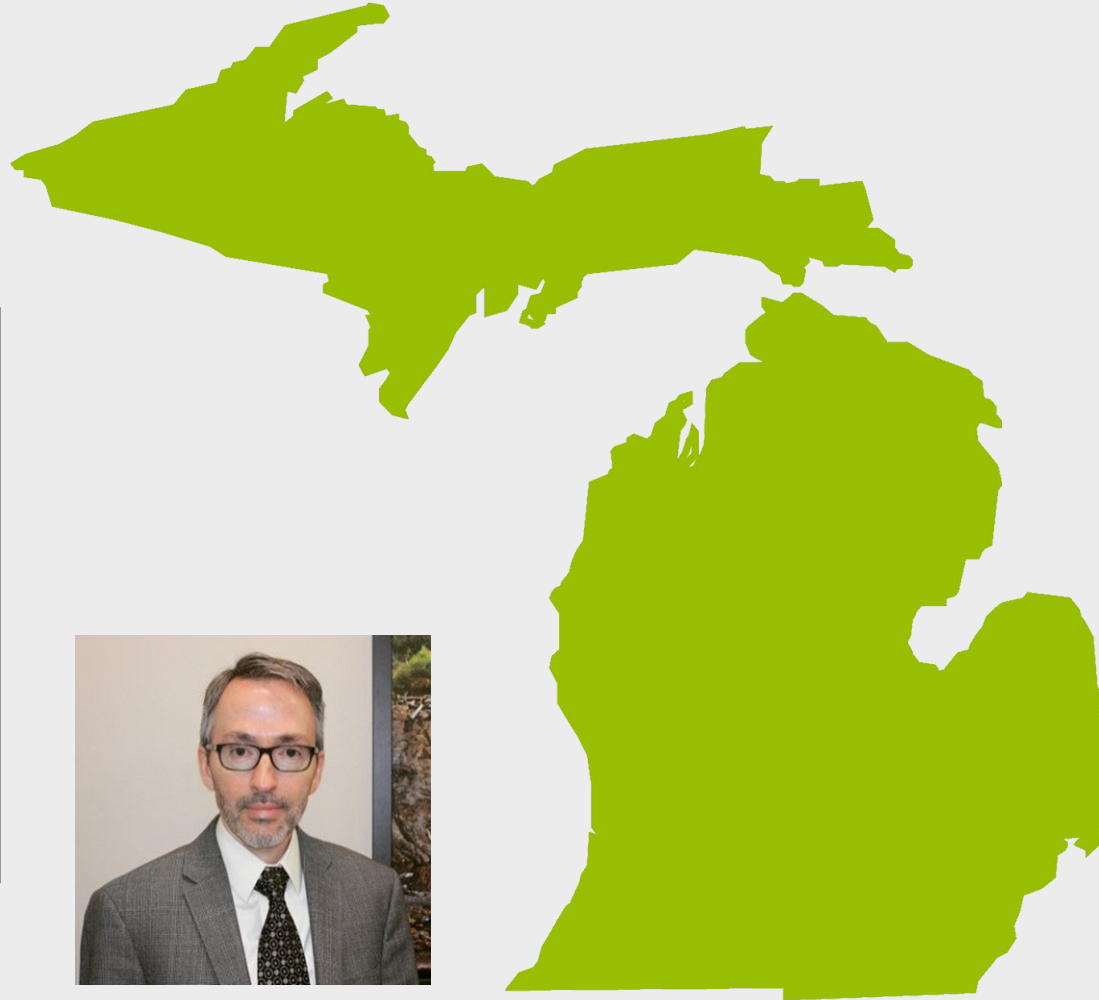
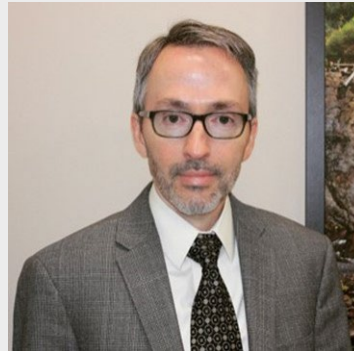
## AGENDA

- I. Welcome & Introductions**  
*Rod Taylor, Administrator, Community Engagement and Finance Division, Michigan Department of Treasury*
- II. Numbered Letter Revisions and Updates Project**  
*Cary Jay Vaughn, CPA, CGFM, Manager, Community Engagement and Finance Division, Michigan Department of Treasury*
- III. Auditing Procedures Reports & Resulting Requests for Corrective Action Plans and Deficit Elimination Plans**  
*Cary Jay Vaughn, CPA, CGFM, Manager, Community Engagement and Finance Division, Michigan Department of Treasury*
- IV. Preventable Accounting Issues in Small Local Governments**  
*Derek Hall, Senior Auditor, Audit Section, Community Engagement and Finance Division, Michigan Department of Treasury*
- V. Budget Planning for Multiple Years (Forecasting)**  
*Nicholas Brousseau, Manager, Analytics and Outreach Section, Community Engagement and Finance Division, Michigan Department of Treasury*
- VI. Questions & Answers**
- VII. Closing Remarks**  
*Rod Taylor, Administrator, Community Engagement and Finance Division, Michigan Department of Treasury*



**Numbered Letters  
Auditing Procedures Report  
Corrective Action Plans  
Deficit Elimination Plans**

**Cary Jay Vaughn, CPA**  
Audit Manager,  
Community Engagement and  
Finance,  
Department of Treasury



# Numbered Letters



# **Auditing Procedures Report (APR)**



# **APR REVISIONS**

- **Exposure Draft**
- **Corrections**
- **Clarifications**
- **Recalculations**



**APR**

**Questions  
Changed  
And  
Updated**

# **APR OUTCOMES**

- **Corrective Action Plan**
- **Enhanced Reporting**
- **Deficit Elimination Plan**

# **Corrective Action Plan (CAP)**



**CAP**

**What Does a Good  
One Look Like?**

# **Deficit Elimination Plan (DEP)**



# **Deficit Elimination Plan – Enhanced Reporting**



# RECAP



# Preventable Accounting Issues in Small Local Governments

**Derek Hall**

Senior Auditor,  
Community Engagement and  
Finance,  
Department of Treasury





## Agenda (today)

- Common Accounting Deficiencies
  - Bank Reconciliations
  - Funds in QuickBooks
  - Receivables - Governmental Funds and Enterprise Funds
  - Recording Payables
  - Capital Assets and Depreciation
  - Inventory
  - Imprest/Petty Cash
  - Debt Cards
  - Federal and State Payroll Reports

## **Agenda (Next Chart Chat)**

- Policy and Procedure Deficiencies
  - Lack of Policies
  - State Reports
  - Segregation of Duties
  - Budgets

## Common Problems – Bank Reconciliations

- Incomplete bank reconciliations.
  - Use to be easy – Bank Balance + Deposits in Transit – Outstanding Checks = Book Balance.
  - Must account for debit card transactions, deposits from credit card payments, deposits made directly at the bank, electronic checks, journal entries, NSF transactions
- Are the reconciliations being done monthly?
- Are any unresolved discrepancies being addressed?
- Is a second person verifying this? Governing body members can also be this second person.
- For bank accounts in general, are your signatories with the bank up to date?
- Don't fall behind. If you do, don't be afraid to ask for outside assistance.

## Common Problems - QuickBooks

- Comingled Funds – All funds set up in one “business” in QuickBooks
  - Funds may be out of balance (entry may debit Fund A and credit Fund B)
  - Cannot separate the fund balances for each of the local unit’s funds
  - Cannot separate financial data and budget information, all lumped in one report.
  - If errors occur, which fund has the error?
- Solution – Create a “business” for each fund to be able to account for activities individually.

## **Common Problems– Receivables/ Governmental Funds**

- Receivables not recorded at year end for grants or other governmental revenues such as
  - Due From State – Revenue Sharing (Numbered Letter 1997-1)
  - Due From State – MTF Distributions
  - Accounts Receivables - Fourth quarters paid subsequently (cable franchise fees, tipping fees, etc)
  - Due From State/Federal - Grant Reimbursements for expenses incurred during the last month/quarter of your fiscal year
- Journal entries needed to record receivables
- Search two months of your own receipts/revenues to ensure proper accruals
- We want to make sure your revenues are recognized in the proper fiscal year

## **Common Problems – Receivables/ Enterprise Funds**

- Receivables are not recorded
- Grant Reimbursements
- Does the subsequent month need to be accrued (July's billing is for June's services)
- Receivables not balanced
- Does your receivable balance recorded for the utilities match the subsidiary records?
- Do you have any old balances that are unsubstantiated?
- The longer these issues go unresolved on programs like QuickBooks, the harder and more time consuming it is to correct them.

## Common Problems – Recording Payables

- Accounts payables not recorded
- Search two months of your own payments/expenses to ensure proper accruals (includes checks, debit card payments, and any other EFT payments)
- Does your payable balance match the subsidiary records?
- Do you have any old outstanding balances?
- Must be recorded in software like QuickBooks and Peachtree correctly every time
- If an invoice is not established first or a payment correctly posted against an invoice, amounts will be out of balance.

# **Common Problems – Capital Assets and Depreciation**

- Do you know what assets are on your capital asset listing?
- When was the last time you reviewed the capital asset listing?
- Local units are responsible for their capital asset listing, even if you rely on your auditor to maintain the listing.



## **Common Problems – Capital Assets and Depreciation**

- Additions
- Do you have a capital asset determination policy? (Capitalize amounts over a set threshold)
- Does the capital outlay expense account in the governmental funds equal the additions to the capital asset listing?
- Chart of Accounts has established the 970 account number
- Are only items that are being capitalized posted to this expense?
- Does the increase in capital asset accounts in the business-type funds equal the additions to the capital asset listing?

## **Common Problems – Capital Assets and Depreciation**

- Disposals/Assets Sold
- Have you reviewed the asset listing to ensure you still have the assets on the list?
- Departments may not inform those tasked with accounting when assets are disposed.
- Recorded results of auction sales
- Have gains/losses been recorded in the business-type activities?
- Do you have any impaired assets?
- Depreciation
- Has the depreciation expense been recorded in the business-type funds?

## Common Problems - Inventory

- Does the general ledger inventory accounts agree with the inventory subsidiary listing?
- Does anyone ensure that the parts on a shelf agree with what's in the computer?
- Annual Inventory
- Don't be afraid to spot check a handful of items.
- Who has access to the inventory room? Are there barriers protecting the inventory from being taken without record?

## Common Problems – Imprest/Petty Cash

- Do you know if you have imprest/petty cash?
- Who is in control of the imprest cash and how many people have access?
- Are there procedures for signing out imprest cash, providing receipts, expense account numbers, etc.?
- Is the imprest cash being balanced by anyone?
- If so, is it being done timely?
- Is a separate individual verifying the balancing procedure?
- Does the amount on your general ledger agree with the amount actually on hand?
- With the availability of credit cards, imprest cash can now be limited.

## **Common Problems – Debit Cards**

- Do you have debit cards? If so, do you have a policy over them?
- Are you confident in the controls established?
- Are amounts paid by debit card being recorded as expenses in your general ledger?
- What about refunds?
- Is a listing of these expenses being reviewed and approved by the governing body?

## **Common Problems – Federal and State Payroll Reports**

- Are you sure that the amounts withheld from payrolls are being paid on time?
- Has your unit filed the following reports on time?
- Form 941.
- State's sales use and withholding reports
- State's unemployment reports
- Were they filed by the required deadlines?
- If not, is the legislative body being made aware of the interest and penalties being paid?
- Keep everything transparent!

## Solutions

- Community Engagement and Finance Division
- We have issued an Accounting Procedures Manual
- <https://www.michigan.gov/treasury/local/cefd/info/bulletins-manuals-and-forms>
- Fiscally Ready Communities – Provided training webinars
- Talk to your auditors
- Auditors would rather address a situation now rather than 10 months after it happened
- Consider outside assistance - This can be complicated and difficult to stay up to date on everything
- Accounting Firms
- MGFOA/MTA/MML trainings
- Talk to other local units
- Use your listservs.

# Five-Year Projection Tool: Introduction & Instructions

**Nick Brousseau**

Manager, Analytics and Outreach Section  
Community Engagement and Finance Division  
Department of Treasury





# Introduction to Five-Year Projection Tool

- Treasury's five-year budget projection tool designed to assist local governments with multi-year financial planning
- Multi-year financial planning is critical to fiscal reliance and stability
  - Allows proactivity instead of reactivity

## Benefits of Multi-Year Planning

- Multi-Year Financial Planning Benefits:
  - Can diagnose fiscal distress causes
  - Assist with identifying better solutions
  - Can change the conversation to focus on real data
  - Creates a measuring stick
  - Can help lower borrowing costs
  - Excludes nonspendable or restricted revenue
- Also recommended to monitor preferred fiscal health metrics
- In conjunction with other planning (capital improvements plan, etc.), can help local governments prepare for future

## Baseline Projections

- Five-year projection tool creates a baseline projection
- **Baseline projections** shows what the financial picture for a local government will be moving forward **without** any corrective action.
- Two important things to remember when utilizing baseline projections
  - Presents the status quo scenario
  - Baseline projections are not necessarily a predictor of the future, but demonstrate what could happen with known changes incorporated

# Five-Year Projection Model

A	B	C	D
	<b>Multi-Year Projection Model Input</b>		
	County	Ingham	
	Local Government Name		
	Municode	<div> Ingham 330000  Alaiedon Township 331010  Aurelius Township 331020  Bunker Hill Township 331030  Ingham Township 331050  Leroy Township 331070  Leslie Township 331080  Locke Township 331090 </div>	
LU_NAME	MUNICODE		pe
Alcona County	010000	Alcona	County
Alcona Township	011010	Alcona	Township
Caledonia Township	011020	Alcona	Township
Curtis Township	011030	Alcona	Township
Greenbush Township	011040	Alcona	Township
Gustin Township	011050	Alcona	Township
Harrisville Township	011060	Alcona	Township
Hawes Township	011070	Alcona	Township
Haynes Township	011080	Alcona	Township
Mikado Township	011090	Alcona	Township
Millen Township	011100	Alcona	Township

# Utilizing Historical Data

Hide Zero Rows	Show All Rows								
		Ingham 330000							
		STATEMENT OF REVENUES - GENERAL FUND							
Description of Account		Fiscal Year						Historical	
		2016	2017	2018	2019	2020	2021	3-Yr Gr	5-Yr Gr
Taxes									
Tax Reverted Property			\$113,368						
Payment in-Lieu-of Taxes (PILOT)		\$71,526		\$104,441					
Swamp Land Taxes, Forest Reserve									
Commercial Facilities Tax (Act 255 of 1978)									
Trailer Taxes (Act 243 of 1959)		\$13,441	\$16,533	\$13,495	\$15,044	\$13,385	\$13,267	-6%	-5%
Transient Guest Lodging Tax (Act 263 of 1974)		\$149,179	\$156,201	\$159,783	\$162,406	\$83,409	\$102,071	-21%	-10%
Industrial Facilities Tax (Act 198 of 1974)		\$264,851	\$247,271	\$162,078	\$292,362	\$69,559	\$435,235	22%	15%
Income Tax									
Property Tax (includes, delinquent taxes, penalties, interest, fees, community wide special assessments)		\$45,144,112	\$47,582,267	\$50,874,803	\$53,055,307	\$54,404,855	\$57,799,143	4%	5%
Total Taxes		\$45,643,109	\$48,115,640	\$51,314,600	\$53,525,119	\$54,571,208	\$58,349,716	4%	5%
Special Assessments									
Special Assessments				\$0					
Total Special Assessments				\$0					
Licenses and Permits									
Business Licenses and Permits							\$364,058		
Non-Business Licenses and Permits		\$422,753	\$428,950	\$345,802	\$385,395	\$368,617		-2%	-4%
Total Licenses and Permits		\$422,753	\$428,950	\$345,802	\$385,395	\$368,617	\$364,058	-3%	-4%

Input

Revenues

Expenditures

Summary

Dashboard

Narratives

+

## Five-Year Projection and Growth Rates

Hide Zero Rows		Show All Rows										Set All		Use historical 5-year growth									
														Use historical 3-year growth									
														Use historical 5-year growth									
														Use growth rate entry									
Description of Account		Historical		2022		2023		2024		2025		2026		Select Growth Rate Methodology									
	3-Yr Gr	5-Yr Gr	\$	%	\$	%	\$	%	\$	%	\$	%											
Taxes																							
Tax Reverted Property													Use historical 5-year gr										
Payment in-Lieu-of Taxes (PILOT)													Use historical 5-year gr										
Swamp Land Taxes, Forest Reserve													Use historical 5-year gr										
Commercial Facilities Tax (Act 255 of 1978)													Use historical 5-year gr										
Trailer Taxes (Act 243 of 1959)	-6%	-5%	\$12,557		\$11,885		\$11,248		\$10,646		\$10,076		Use historical 5-year gr										
Transient Guest Lodging Tax (Act 263 of 1974)	-21%	-10%	\$91,771		\$82,511		\$74,185		\$66,699		\$59,969		Use historical 5-year gr										
Industrial Facilities Tax (Act 198 of 1974)	22%	15%	\$501,316		\$577,430		\$665,100		\$766,081		\$882,393		Use historical 5-year gr										
Income Tax													Use historical 5-year gr										
Property Tax (includes, delinquent taxes, penalties, interest, fees, community wide special assessments)	4%	5%	\$60,679,287		\$63,702,948		\$66,877,280		\$70,209,789		\$73,708,358		Use historical 5-year gr										
Total Taxes	4%	5%	\$61,231,777		\$64,256,192		\$67,429,992		\$70,760,554		\$74,255,623		Use historical 5-year gr										
Special Assessments																							
Special Assessments													Use historical 5-year gr										
Total Special Assessments													Use historical 5-year gr										
Licenses and Permits																							
Business Licenses and Permits			\$364,058		\$364,058		\$364,058		\$364,058		\$364,058		Use historical 5-year gr										
Non-Business Licenses and Permits	-2%	-4%											Use historical 5-year gr										
Total Licenses and Permits	-3%	-4%	\$349,431		\$335,392		\$321,917		\$308,983		\$296,569		Use historical 5-year gr										
Input	Revenues	Expenditures	Summary	Dashboard	Narratives																		

# Five-Year Projection Summary

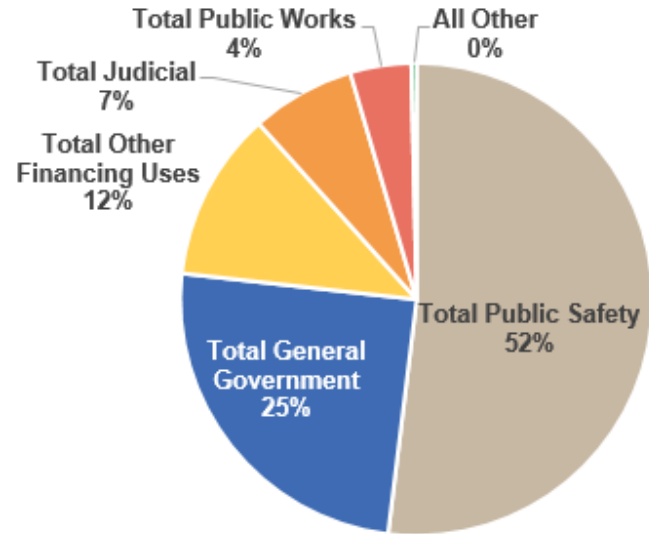
	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Proj.	2023 Proj.	2024 Proj.	2025 Proj.	2026 Proj.	Historical Growth	Projected Growth
Total Taxes	\$8,559,711	\$9,109,325	\$10,070,208	\$11,279,219	\$11,823,999	\$12,223,174	\$13,155,760	\$14,159,605	\$15,240,166	\$16,403,319	\$17,655,392	9.3%	7.6%
Total Special Assessments												N/A	N/A
Total Licenses and Permits	\$297,926	\$305,043	\$315,757	\$737,872	\$370,101	\$457,519	\$509,909	\$570,242	\$640,089	\$721,385	\$816,518	11.3%	12.3%
Total Federal Grants	\$13,039	\$0	\$5,100	\$7,938	\$2,377	\$836,423	\$2,885,241	\$10,038,751	\$35,051,585	\$122,562,128	\$428,800,971	183.0%	248.3%
Total State Grants	\$1,345,942	\$1,488,776	\$1,473,198	\$1,586,153	\$1,485,733	\$1,881,475	\$1,949,496	\$2,021,452	\$2,097,004	\$2,176,034	\$2,258,542	8.7%	3.7%
Total Charges for Services	\$317,241	\$335,934	\$417,696	\$227,348	\$201,884	\$172,865	\$153,990	\$140,473	\$131,241	\$125,461	\$122,484	-14.1%	-6.7%
Total Fines and Forfeits	\$44,283	\$39,599	\$35,613	\$36,598	\$45,949	\$35,966	\$35,111	\$34,276	\$33,462	\$32,666	\$31,890	-5.1%	-2.4%
Total Interests and Rents	\$254,858	\$303,453	\$315,910	\$492,766	\$563,968	\$338,117	\$347,385	\$356,907	\$366,691	\$376,743	\$387,070	7.3%	2.7%
Total Unclassified Operating Revenues	\$4,129,817	\$3,303,672	\$3,129,730	\$3,032,746	\$2,921,548	\$2,750,316	\$2,664,394	\$2,590,608	\$2,527,428	\$2,473,562	\$2,427,903	-9.7%	-2.5%
Total Other Financing Sources	\$1,491,443	\$1,165,276	\$1,280,110	\$1,321,722	\$1,309,338	\$1,372,485	\$1,429,807	\$1,489,522	\$1,551,732	\$1,616,540	\$1,684,054	-2.1%	4.2%
<b>TOTAL REVENUES</b>	<b>\$16,454,260</b>	<b>\$16,051,078</b>	<b>\$17,043,322</b>	<b>\$18,722,362</b>	<b>\$18,724,897</b>	<b>\$20,068,340</b>	<b>\$23,131,092</b>	<b>\$31,401,836</b>	<b>\$57,639,398</b>	<b>\$146,487,837</b>	<b>\$454,184,826</b>	<b>5.1%</b>	<b>86.6%</b>
Total General Government	\$2,574,951	\$3,075,262	\$3,103,887	\$3,060,773	\$3,166,047	\$3,356,518	\$3,436,577	\$3,520,897	\$3,609,679	\$3,703,135	\$3,801,490	6.9%	2.5%
Total Judicial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Total Public Safety	\$6,239,109	\$6,754,113	\$7,140,538	\$7,220,867	\$7,446,100	\$7,732,304	\$7,999,703	\$8,276,953	\$8,564,436	\$8,862,548	\$9,171,700	5.5%	3.5%
Total Public Works	\$1,527,271	\$1,341,309	\$1,343,099	\$1,683,787	\$2,095,614	\$2,332,253	\$2,680,468	\$3,081,221	\$3,542,353	\$4,072,891	\$4,683,220	11.2%	15.0%
Total Health and Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Total Community/Economic Development	\$620,538	\$515,793	\$508,719	\$530,687	\$554,731	\$906,128	\$1,327,018	\$2,237,862	\$4,237,065	\$8,654,969	\$18,449,139	9.9%	82.7%
Total Recreation and Culture	\$2,240,933	\$2,514,146	\$2,564,344	\$2,632,355	\$2,290,792	\$2,221,000	\$2,155,006	\$2,091,608	\$2,030,664	\$1,972,043	\$1,915,621	-0.2%	-2.9%
Total Other	\$112,262	\$124,166	\$373,991	\$37,147	\$111,082	\$60,406	\$76,564	\$97,043	\$123,001	\$155,902	\$197,603	-14.4%	26.7%
Total Other Financing Uses	\$2,514,602	\$2,069,935	\$1,897,798	\$2,544,990	\$2,637,468	\$2,224,267	\$2,264,615	\$2,305,696	\$2,347,521	\$2,390,106	\$2,433,463	-3.0%	1.8%
<b>TOTAL EXPENDITURES</b>	<b>\$15,829,666</b>	<b>\$16,394,724</b>	<b>\$16,932,376</b>	<b>\$17,710,606</b>	<b>\$18,301,834</b>	<b>\$18,832,876</b>	<b>\$19,939,950</b>	<b>\$21,611,279</b>	<b>\$24,454,720</b>	<b>\$29,811,593</b>	<b>\$40,652,236</b>	<b>4.4%</b>	<b>16.6%</b>
<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$624,594</b>	<b>(\$343,646)</b>	<b>\$110,946</b>	<b>\$1,011,756</b>	<b>\$423,063</b>	<b>\$1,235,464</b>	<b>\$3,191,142</b>	<b>\$9,790,557</b>	<b>\$33,184,678</b>	<b>\$116,676,244</b>	<b>\$413,532,589</b>	<b>18.6%</b>	<b>199.5%</b>
<b>GENERAL FUND BEGINNING FUND BALANCE</b>		\$6,748,639	\$6,404,993	\$6,515,939	\$7,527,695	\$7,950,758	\$9,095,934	\$12,287,076	\$22,077,633	\$55,262,310	\$171,938,554	N/A	40.6%
<b>GENERAL FUND ENDING FUND BALANCE</b>	<b>\$624,594</b>	<b>\$6,404,993</b>	<b>\$6,515,939</b>	<b>\$7,527,695</b>	<b>\$7,950,758</b>	<b>\$9,095,934</b>	<b>\$12,287,076</b>	<b>\$22,077,633</b>	<b>\$55,262,310</b>	<b>\$171,938,554</b>	<b>\$585,471,144</b>	<b>95.3%</b>	<b>82.5%</b>
<b>Unrestricted Fund Balance</b>	\$5,534,894	\$4,958,007	\$5,167,246	\$6,146,787	\$6,356,121	\$7,130,584	\$10,321,726	\$20,112,283	\$53,296,960	\$169,973,204	\$583,505,794	6.5%	95.5%
<b>UNRESTRICTED GENERAL FUND BALANCE RATIO (UNRESTRICTED FUND BALANCE AS A % OF GENERAL FUND REVENUES)</b>	<b>37%</b>	<b>33%</b>	<b>33%</b>	<b>35%</b>	<b>36%</b>	<b>38%</b>	<b>48%</b>	<b>67%</b>	<b>95%</b>	<b>117%</b>	<b>129%</b>	<b>0.8%</b>	<b>35.6%</b>

# Dashboard

## Financial Dashboard (Expenditures by Department)

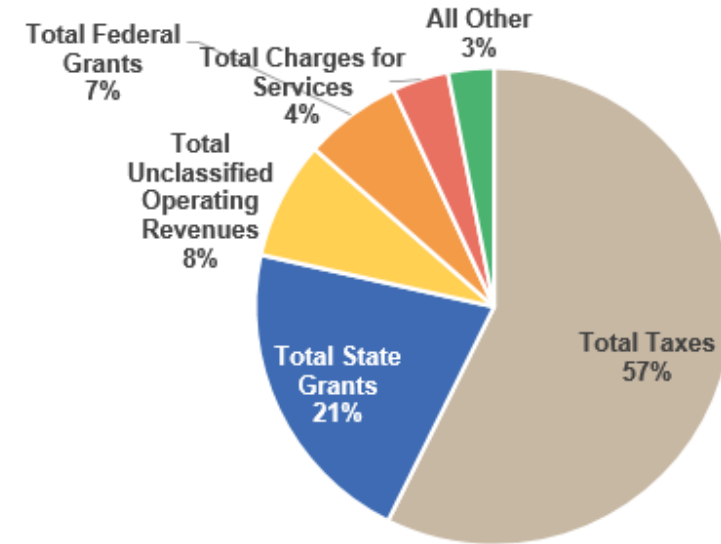
### General Fund Expenditures

2022 Proj. ▼



	2022 Proj.
Total Public Safety	\$26,652,319
Total General Government	\$12,739,166
Total Other Financing Uses	\$5,948,951
Total Judicial	\$3,648,081
Total Public Works	\$2,143,494
All Other	-\$184,268
<b>Total Expenditures</b>	<b>\$50,947,742</b>

### General Fund Revenues

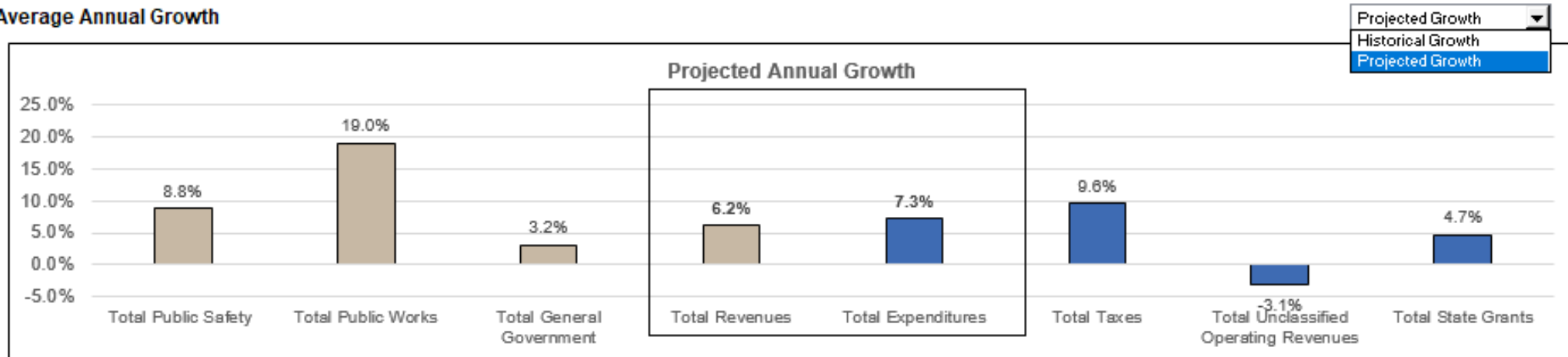


	2022 Proj.
Total Taxes	\$29,326,268
Total State Grants	\$10,821,294
Total Unclassified Operating Revenues	\$4,081,038
Total Federal Grants	\$3,382,586
Total Charges for Services	\$1,951,616
All Other	\$1,586,375
<b>Total Revenues</b>	<b>\$51,149,176</b>

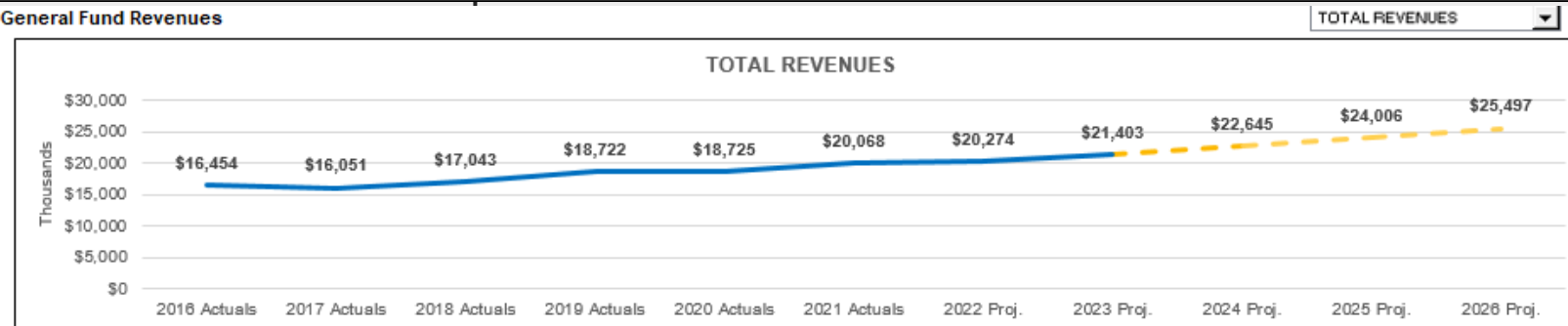


# Dashboard

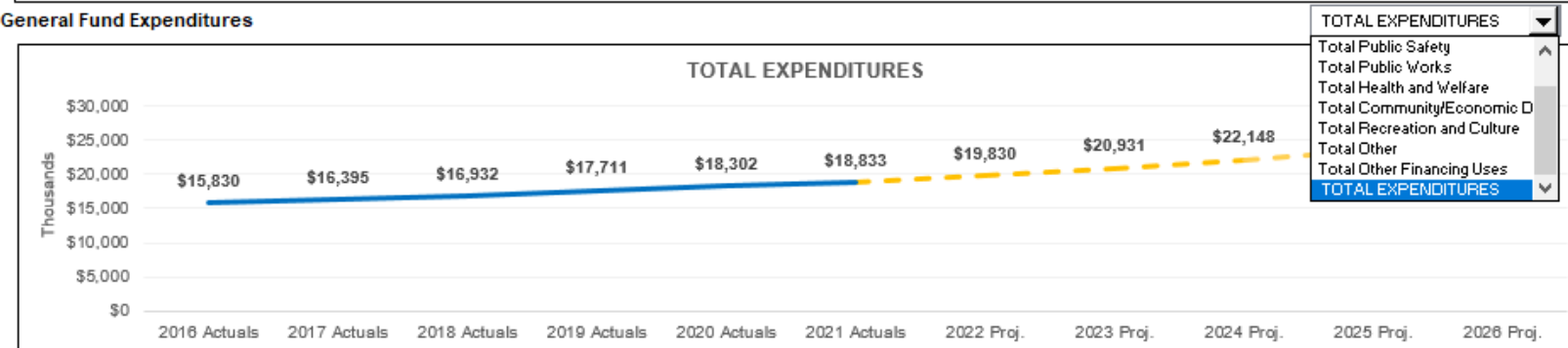
## Average Annual Growth



## General Fund Revenues



## General Fund Expenditures



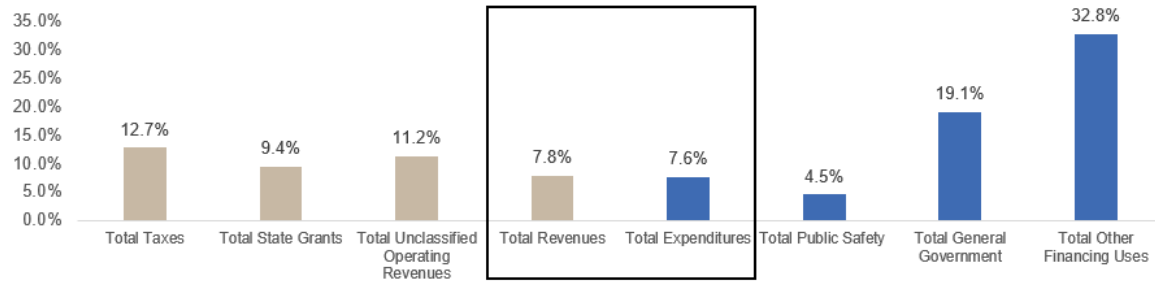
# Narrative

## Baseline Projection Fiscal Drivers

From 2016 to 2021, East Lansing 's General Fund revenues grew at an annual rate of 7.8 percent while expenditures grew by 7.6 percent annually. According to the 2021 data, the largest revenues are the total taxes and total state grants, representing 82.7 percent of the total budget. The total taxes grew by 12.7 percent and the total state grants grew by 9.4 percent over the last three years. The total unclassified operating revenues grew by 11.2 percent over the last three years.

On the expenditure side, Three largest expenditures represent 81.2 percent of the total budget. Over the last three years, Total Public Safety grew 4.5 percent and Total General Government grew 19.1 percent annually, Total Other Financing Uses grew 32.8 percent annually. East Lansing had a -\$205,000 deficit in 2017, a \$5,312,000 surplus in 2019, and a -\$91,000 surplus in 2021.

Historical Annual Growth



The baseline projection represents a status quo or carry-forward forecast absent any tax rate or headcount changes. It also does not include any corrective actions taken by East Lansing . Moving forward, the baseline shows deficits growing from -\$3,536,000 in 2020 to \$91,000 in 2024. The expenditures are projected grow by 8.5 percent annually paired with 8.7 percent annual growth in total revenues.

## Narratives Input

What were the two largest revenues, their historical growth, and their projected growth?

Revenues	2021 Actuals	Historical	Projected
Total Taxes	26,143,061	12.7%	12.2%
Total State Grants	9,996,293	9.4%	8.3%
Total Unclassified Operating Revenues	2,747,769	11.2%	48.5%

Three largest revenues as a % of total budget

What is the total historical and projected revenue growth?

What were the three largest expenditures and their historical growth?

Expenditures	2021 Actuals	Historical	Projected
Total Public Safety	25,631,904	4.5%	4.0%
Total General Government	7,559,966	19.1%	68.5%
Total Other Financing Uses	4,945,075	32.8%	20.3%

Three largest expenditures as a % of total budget

What is the total historical and projected expenditure growth?

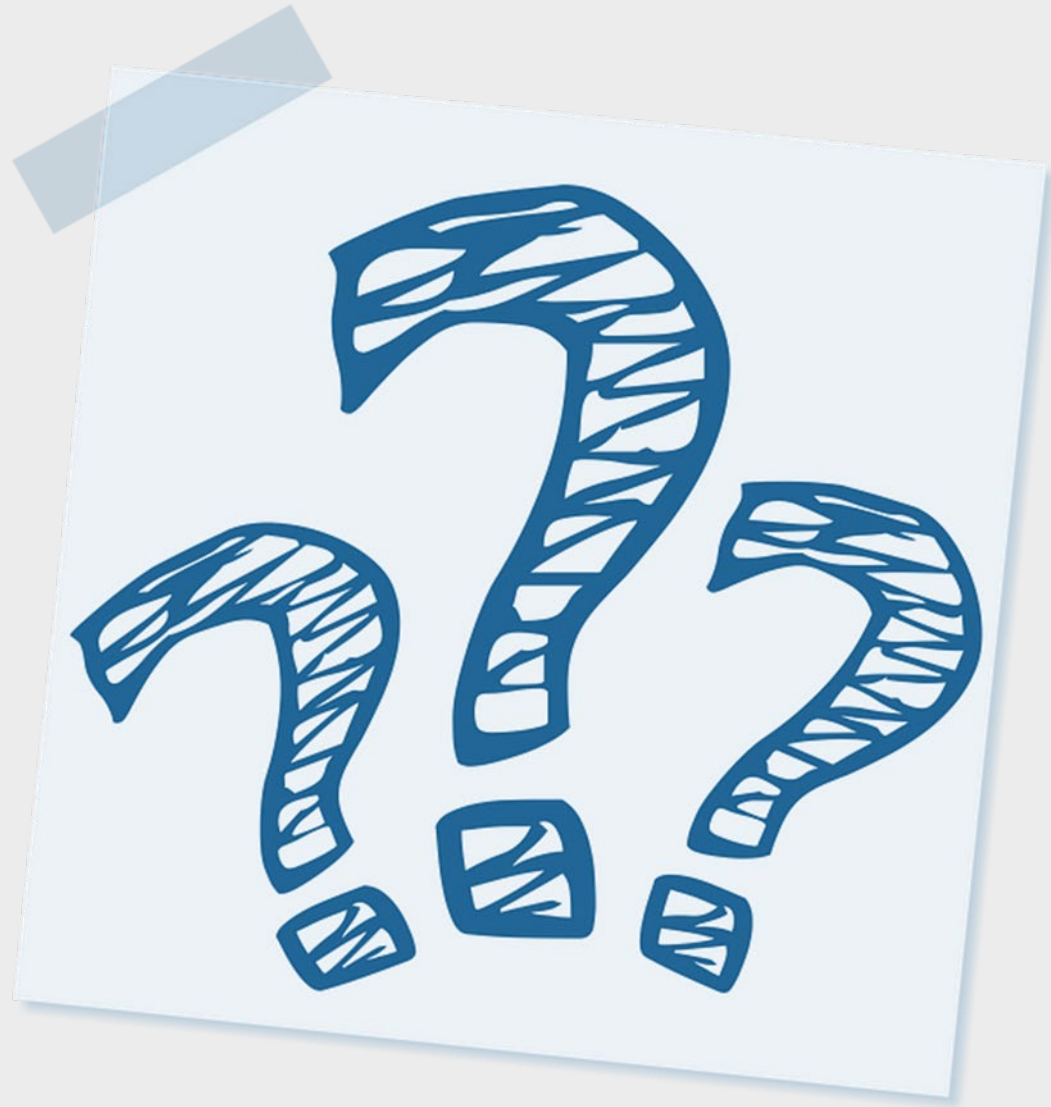
Comments:

## Public Comment

- Go to <http://www.michigan.gov/FiscallyReady> to review and test a draft version of budget forecasting tool
- **Public Comment Period**
  - Please send recommended design enhancements, questions, or other public comments to [TreasLocalGov@michigan.gov](mailto:TreasLocalGov@michigan.gov) until September 25, 2022

# Questions

---



Thank  
You!

[www.michigan.gov/CEFD](http://www.michigan.gov/CEFD)  
[www.michigan.gov/treasury](http://www.michigan.gov/treasury)

@MITreasury

