

2015/16 COUNTY BUDGET OUTLINE
Tuesday, July 14, 2015

TOTAL GENERAL FUND REQUESTED REVENUES (Pages 1 - 32)	=	\$10,687,489
TOTAL GENERAL FUND REQUESTED EXPENSES (Pages 33 - 98)	=	\$11,677,377

Surplus/(Deficit)	=	<u>(\$989,888)</u>
TOTAL RECOMMENDED REVENUES (Pages 1 - 32)	=	\$10,518,053
TOTAL RECOMMENDED EXPENSES (Pages 33 - 98)	=	\$10,518,053

Surplus/(Deficit)	=	<u>\$0.00</u>

TAX INFORMATION:

A. Millage Rates:	2006 actual =	5.2412 mills
	2007 actual =	5.4615 mills
	2008 actual =	5.4615 mills
	2009 actual =	5.4615 mills
	2010 actual =	5.4615 mills
	2011 actual =	5.4615 mills
	2012 actual =	5.5000 mills
	2013 actual =	5.5000 mills
	2014 actual =	5.5000 mills
	2015 actual =	5.5000 mills
	2016 (estimated) =	5.5000 mills

B. Taxable Value:

2005 actual =	\$897,352,727	+\$58,582,766	+6.98%
2006 actual =	\$961,141,383	+\$63,788,656	+7.11%
2007 actual =	\$1,027,592,080	+\$66,450,697	+6.91%
2008 actual =	\$1,067,328,084	+\$39,736,004	+3.87%
2009 actual =	\$1,104,958,012	+\$37,629,928	+3.53%
2010 actual =	\$1,100,322,048	(\$4,635,964)	(-0.41%)
2011 actual =	\$1,094,697,430	(\$5,624,618)	(-0.51%)
2012 actual =	\$1,090,060,426	(\$4,637,004)	(-0.42%)
2013 actual =	\$1,094,402,538	+\$4,342,112	+0.40%
2014 actual =	\$1,105,413,508	+\$11,010,970	+1.01%
2015 actual =	\$1,114,882,633	+\$9,469,125	+0.86%

(Note: For 2014/15 budget, the estimated increase was +2.00%, which would have increased taxable value \$22,108,270. As you can see, the projection was much higher than reality.)

2016 estimated = \$1,081,436,154 (-\$46,085,624) (Note: See complete calculation prepared by the County Treasurer under APPENDIX A. This calculation is an estimate because actual taxable value will not be known until April 2016. This calculation also includes the projected loss in personal property tax value, which is partially reimbursed and is also shown under APPENDIX A.)

C. 2016 Estimated Tax Revenue:

\$1,081,436,154 x .0055000	=	\$5,947,899
Plus 2016 IFT Value Estimate	=	\$31,573

Less 2016 Renaissance Zone Value Estimate	=	(\$21,476)
Less 2016 TIF/DDA Capture Revenue Estimate	=	(\$116,574)
Less 2016 Brownfield Value	=	(\$978)
Plus DNR PILT Revenue	=	\$16,037
Plus Personal Property tax Revenue Reimbursement Estimate	=	<u>\$251,757</u>
Total estimated 2016 Tax Revenue	=	<u>\$6,108,237</u>

(APPENDIX A)

D. GENERAL FUND BUDGET HISTORY:

	<u>Budgeted</u>	
2008/09	\$10,195,534	
2009/10	\$10,204,430	
2010/11	\$10,010,225	
2011/12	\$ 9,914,866	
2012/13	\$10,270,566	
2013/14	\$10,486,505	
2014/15	\$10,637,649	(Includes a \$129,822 budgeted use of fund balance)
2015/16	\$10,518,053	(Balanced with no use of fund balance.) (Admin. 1 st round recommendations)

E. RECOMMENDED FY 2015/16 GENERAL FUND PAYROLL/FRINGE BENEFIT (Note: All amounts are Gross amounts. The net reimbursement for wages/fringes is approximately \$1,720,974. Therefore, the approximate net expense for payroll/fringe benefits is \$5,137,942 (\$6,858,916 - \$1,720,974).

1.) Payroll and Per Diems =	\$4,381,216
2.) Overtime (Sheriff = \$99,500) =	\$104,250
3.) Holiday Pay (Sheriff/Jail) =	\$37,184
4.) Shift Differential (Sheriff/Jail) =	\$12,500
5.) Cleaning Allowance (Sheriff/Jail) =	\$12,400
6.) F.I.C.A.	\$333,940
7.) Health/Dental Insurance (less than 1% premium decrease) (Calculated less 9% premium co-pay and no changes to the plan.) (Dental vendor change and premium reduction)	\$1,184,862
8.) Life Insurance =	\$4,107
9.) Short-term Disability =	\$46,931
10.) H.R.A. Contribution =	\$ -0-
11.) Workers Compensation =	\$63,021
12.) Unemployment (Self-funded) =	\$ -0-
13.) Retirement =	\$586,304
14.) Sick & Vacation Payouts =	\$42,087
15.) Unused Personal Day Payouts =	\$46,614
16.) EMT/FTO Premium (Sheriff) =	\$1,000
17.) Education Premium =	<u>\$2,500</u>
TOTAL (1 - 17)	<u>\$6,858,916</u>

- 18.) Fringe benefits as a percentage of payroll and overtime = 56.55%
- 19.) Number of employees: (General Fund only)
 Full-time = 93 + Boards/Commissions, (Includes Judges)
 Part-time = 12

F. Notable fund balance information (9/30/14):

<u>GENERAL FUND</u>		
Fund Balance =	\$1,168,300	(Note: \$129,822 of this amt is budgeted in current year)
<u>ASSIGNED FUND BALANCE</u>		
Legal Fees	\$ 133,092	
Technology	\$ 84,102	
Elections	\$ 130,993	
<u>BUDGET STABILIZATION FUND</u>		
Fund Balance =	\$644,167	
Restricted Fund Balance = (Revenue Sharing Reserve)	\$804,394	
<u>CHILD CARE FUND =</u>	\$267,519	(Note: Balance was \$358,786 on 9/30/13 and \$437,887 on 9/30/12)
<u>CAPITAL IMPROVEMENT FUND =</u>	\$422,643	(Note: \$366,264 budgeted in FY2014/15)

(See APPENDIX B for complete fund balance report)

G. Budget Balancing Process:

Listed below is the step by step process used by County Administration to get a balanced budget:

- 1.) All wages were adjusted to current rates (0%) except for those individuals scheduled to receive a step increase, or pursuant to a labor agreement. The following groups are scheduled to receive a wage increase (Courthouse/Library GEA employees = 1%; Sheriff/Jail POLC employees = 2%, plus a one-time lump sum payment of \$250; Sergeants = 3%). All fringe benefits were adjusted to scheduled rates for the next fiscal year. (Wage increases were requested by Circuit Court, Friend of the Court, Juvenile Division, County Clerk, and Drain Commissioner). The budget includes a 9% employee contribution for Health/Dental insurance for all employees and Elected Officials. All revenues which are affected by salary and fringe benefits were also adjusted accordingly.
- 2.) All personnel related requests were eliminated from the recommended General Fund budget. These requests were as follows with associated costs:
 - AA.) Dept #215 COUNTY CLERK (Page 50-51).
 Requested P.T. Deputy Clerk be increased from 20 hours per week to 29 hours per week.

Wage expense = \$6,599
 Fringe expense = \$1,016
 TOTAL = \$7,615

(Note: The County Clerk indicates in this request that Concealed Pistol License (CPL) revenue will now be deposited in a separate fund pursuant to P.A. 3. This is a reduction of approximately \$6,500 in General fund revenue. The County Clerk indicates that approximately \$2,500 of these funds could be used to offset this additional expense. (See APPENDIX C)

BB.) Dept #265 BUILDING & GROUNDS (Page 61-62).
 Requested P.T. Maintenance Custodian be increased to F.T. status (29 hours to 40 hours)

Wage expense = \$ 7,793
 Fringe expense = \$16,029
 TOTAL = \$23,822

CC.) Dept #301 SHERIFF (Page 72-74).
 Requesting an increase in the overtime line item from \$35,000 (current budget) to \$84,500 (FY 2015/16) for Dept. #301. (See 6/2/15 letter under APPENDIX D).

OVERTIME EXPENSE = \$49,500
 Fringe expense = \$ 9,974
 TOTAL = \$59,474

DD.) Dept #351 JAIL (Page 84-85).

1. Requested the addition of one Sergeant position from the current staff (Currently one Sergeant position).

Wage Expense = \$2,481
 Fringe Expense = \$ 790
 TOTAL = \$3,271

2. Requested an increase in the overtime line item from \$49,000 (current budget) to \$55,000 (FY 2015/16) for Dept. #351.

Overtime Expense = \$6,000
 Fringe Expense = \$1,000 (approx..)
 TOTAL = \$7,000

3. Requested the addition of two Corrections Technician positions. In FY 2015/16 this proposal will be equivalent to 1.5 employees because the request is to hire one Technician effective 10/1/15, and one Technician effective 4/1/16.

Wage Expense = \$38,889
 Fringe Expense = \$37,535
 TOTAL = \$76,424

(Note: The Jail revenue budget line #101 351 628.005 "Inmate Lodging - Out of County" (Page 29), projected revenue of \$102,200, which would be produced from participation in the Michigan Department of Corrections Virtual Boarders program. This revenue line has been reduced to -0- in the recommended budget pending the Board's discussion regarding the hiring of the Technicians listed above.)

EE.) Unemployment Expense (All budgets).

Decreased all unemployment related expenses to -0-. This resulted in a reduction of \$18,972 from the expense budget and also had a minor effect on revenues (reimbursements). This reduction was made to assist in balancing the budget, and was able to be done because the unemployment fund had a sufficient balance of \$43,301 as of 9/30/14.

- 3.) All revenues affected by wage and fringe adjustments made on the expense side of the budget were also adjusted on the revenue side of the budget. This includes Benzie County reimbursements, CRP Contract, and other grant related wages and fringes.
- 4.) The next step was to review all other revenue line items in the budget and make an informed estimate of total revenues expected in FY 2015/16. This included research into State and Federal programs, trends over the past several years, etc. The final determination was that total General fund revenues would be tentatively set at \$10,518,053 for FY 2015/16. (Pages 1-32) This is an increase of \$10,226 (\$10,637,649 - \$129,822 fund balance) from the FY 2014/15 budget. This lack of revenue growth is caused by a combination of the following occurrences:
 - A) Stagnant tax revenue growth and the fact that the tax revenue estimate for the current fiscal year was higher than what will be received.
 - B) Some departmental and Court related revenues are decreasing.
 - C) Convention Facility tax/Substance abuse revenue reduced by approximately 50%.
 - D) Casino P.I.L.T. revenue decreasing.
 - E) Transfer in from the tax revolving fund lower than previous year.
 - F) Some revenues have increased slightly to make up for these decreases such as the Springdale Township Assessing agreement, full funding of State Revenue Sharing, the County's Net Asset reimbursement from MMRMA, Court cost revenue back to previous amounts, etc., however, the net effect is roughly -0-.
- 5.) The next step was to review for accuracy, all normal fixed costs within the proposed expense budget. These expenses included rents, utilities, debt, employee recognition expense, audit, OPEB trust funds, cost allocation plan fee, miscellaneous maintenance contracts, copier leases, postage meter lease, computer maintenance fees, and property/liability premium. Not all of these expenses are 100% accurate, but adjustments were made based on current information.
- 6.) The following other major items were tentatively eliminated from FY 2015/16 budget requests:
 - A.) Reduced Commissioners budget "Contracted Services" line for the contract with the Public Access Channel from \$5,400 to

- 0- (Page 33) (-\$5,400)
- B.) Reduced the following from the General Services/Contingencies budget (Page 34)
- 1.) Employee Education Reimbursement reduced from \$5,000 to -0- (-\$5,000)
 - 2.) Contingency reduced from \$106,000 to -0- (-\$106,000)
 - 3.) Wage contingency reduced from \$66,700 to -0- (See estimates below) (-\$66,700)
 (These estimates include all non-union/non-court employees, Court Employees (Excluding Benzie), Elected Officials and POLC \$250 payment. All other wage related expenses pursuant to Contract/agreement are included in the budget.)
- | | |
|---|---|
| <p><u>1% (54 employees)</u></p> <p>Wage = \$30,128</p> <p>Fringe est (25%) = <u>\$ 7,532</u></p> <p>Total = <u>\$37,660</u></p> | <p><u>1.5% (54 employees)</u></p> <p>Wage = \$42,316</p> <p>Fringe est (25%) = <u>\$10,579</u></p> <p>Total = <u>\$52,895</u></p> |
| <p><u>2% (54 employees)</u></p> <p>Wage = \$54,505</p> <p>Fringe est (25%) = <u>\$13,626</u></p> <p>Total = <u>\$68,131</u></p> | <p><u>2.5% (54 employees)</u></p> <p>Wage = \$66,694</p> <p>Fringe est (25%) = <u>\$16,674</u></p> <p>Total = <u>\$83,368</u></p> |
- 4.) Transfer Out-Recycling Fund reduced from \$20,000 to \$15,000 (Funds for grant match) (-\$5,000)
- C.) Reduced Computer Programming in Circuit Court from \$42,223 To -0- (Page 36) (-\$42,223)
- D.) Transfer Out – Child Care Fund in Juvenile Division budget Reduced from \$100,000 to \$40,000. (\$50,000 budgeted currently) (Page 44) (-\$60,000)
- E.) Computer Programming in Probate Court budget reduced from \$231,935 to \$550 (Page 47) (Microfilming) (-\$231,385)
- F.) Computer Programming in County Controller budget reduced from \$7,900 to \$1,000 (Page 48) (-\$6,900)
- G.) Computer Programming in County Clerk budget reduced from \$19,450 To \$1,050 (Page 50) (Most already in Technology budget) (-\$18,400)
- H.) Software Purchases, Contracted Services, and Misc. Maintenance Contracts reduced in the Technology budget a total of \$69,134 (Page 53) (all of Commissioner priorities from the Study session still remain in this budget.) (-\$69,134)
- I.) Elections budget reduced from \$58,807 to \$33,507 (Page 60) (Not accurate reflection of expected expense. May require use of restricted fund balance) (-\$25,300)

- J.) Transfer Out - Capital Improvement Fund In the Building and Grounds budget reduced from \$100,000 to -0- (Page 62) (-\$100,000)
- K.) Reduced Drain Commissioner request budget from \$56,615 to \$10,855 (Page 67) (Equivalent to FY 2014/15) (-\$45,760)
- L.) Reduced Sheriff request for vehicle purchases from \$41,319 to \$6,080 (Page 73) (Net cost to replace insured vehicle) (Requested Replacement of one additional vehicle-Marine) (-\$35,239)
- M.) Reduced the following from the "Appropriations" budget (Page 98)
 - A.) District Health reduced from \$159,068 to \$155,949 (FY 2014/15 level) (-\$3,119)
 - B.) Centra Wellness reduced from \$157,891 to \$156,297 (FY 2014/15 level) (-\$1,594)
 - C.) 2-1-1 reduced from \$3,300 to \$3,000 (FY 2014/15) (-\$300)

7.) The final step was to review all general fund operational expense budgets. The goal of this process was to provide close to the same operational funds (office supplies, travel, dues, etc) as in the current FY 2014/15 budget. Approximately \$98,570 was reduced from requested expense line items.

The tentative General Fund budget being presented to the Board today after all adjustments is as follows:

TOTAL REVENUE =		\$10,518,053
TOTAL EXPENSE =		<u>\$10,518,053</u>
SURPLUS/(DEFICIT) =		<u>\$0</u>

OTHER ATTACHMENTS TO THIS REPORT:

- APPENDIX E = Fund Transfer Information
- APPENDIX F = Appropriation Information
- APPENDIX G = Contingency Surplus Fund Information as of 9/30/14

This outline is intended to provide you with an overview of the FY2015/16 draft budget as prepared by County Administration. There are many decisions on funding levels that will need to be made by the Board before a tentative budget is adopted in July or August, and a final budget is adopted in August or September. I will review this outline and answer your questions regarding the General Fund budget at the Study Session on Tuesday, July 14, 2015. Russell Pomeroy, County Treasurer, is currently working on the tentative Supplemental Fund budgets.

Thomas D. Kaminski
 County Controller/Administrator
 July 13, 2015

(APPENDIX A)

PROPERTY TAX REVENUE ESTIMATE

ESTIMATED MILLAGE RATE FOR 2016 = 5.5000

2016 ESTIMATED TAXABLE VALUE = 1,114,882,633 X .97 (0% INFLATION FACTOR)
AND MINUS 3% TAXABLE VALUE ADDITIONS/LOSSES. SO THE 2016 TAXABLE
VALUE IS ESTIMATED AT 1,081,436,154

2016 TAXABLE VALUE	1,081,436,154	X	0.0055000	\$	5,947,899
ADD 2016 IFT VALUE	11,480,998	X	0.00275000	\$	31,573
LESS 2016 REN ZONE VALUE	3,731,900	X	0.0055000	\$	(20,525)
25%	691,800	X	0.0055000	\$	(951)
LESS 2016 DDA VALUE	21,195,185	X	-0.0055	\$	(116,574)
LESS 2016 BROWNFIELD VALUE	177,877		-0.0055	\$	(978)
ADD DNR PILT VALUE	2,985,481	X	0.0053716	\$	16,037

TOTAL 2016 TAX REVENUE ESTIMATE

\$ 5,856,480

REIMBURSEMENT FOR PERSONAL PROPERTY TAX

90% REIMBURSEMENT

45,774,006

X

0.0055000

\$

251,757

2015 TAX REVENUE BASED ON REPORTS FROM BS&A TAX PROGRAM

TOTAL = 6,108,237

COUNTY OPERATING INCLUDING IFT & REN ZONE		\$	6,131,250
LESS BROWNFIELD CAPTURE	MANISTEE TWP.	\$	(980)
LESS DDA CAPTURE	CITY	\$	(49,654)
	FILER	\$	(67,284)
DNR PILT REVENUE		\$	16,419
TOTAL 2015 TAX REVENUE ESTIMATE		\$	6,029,751
2015 BUDGETED TAX REVENUE		\$	6,067,732
DIFFERENCE		\$	(37,981)

MANISTEE COUNTY VALUE (1996-2015)

(A-2)

Inflation Rate	Year	SEV	SEV % Change	Taxable Value	Taxable Value % Change
2.80%	1996	\$552,239,121	7.86%	\$512,117,126	3.60%
2.80%	1997	\$611,685,765	10.76%	\$535,302,521	4.53%
2.70%	1998	\$661,268,573	8.11%	\$569,575,878	6.40%
1.60%	1999	\$726,263,048	9.83%	\$601,862,514	5.97%
1.90%	2000	\$811,168,309	11.69%	\$631,559,254	4.93%
3.20%	2001	\$929,873,350	14.63%	\$685,000,210	8.46%
3.20%	2002	\$1,074,508,674	15.15%	\$737,371,742	7.65%
1.50%	2003	\$1,197,162,915	11.41%	\$790,550,244	7.21%
2.30%	2004	\$1,292,646,585	7.98%	\$838,769,961	6.10%
2.30%	2005	\$1,398,717,405	8.21%	\$897,352,727	6.98%
3.30%	2006	\$1,504,426,342	7.56%	\$961,141,383	7.11%
3.70%	2007	\$1,588,625,615	5.60%	\$1,027,592,080	6.91%
2.30%	2008	\$1,612,199,200	1.48%	\$1,067,328,084	3.87%
4.40%	2009	\$1,590,623,641	-1.34%	\$1,104,958,012	3.53%
0.997%	2010	\$1,539,966,150	-3.18%	\$1,100,322,048	-0.41%
1.70%	2011	\$1,461,708,909	-5.08%	\$1,094,697,430	-0.51%
2.70%	2012	\$1,404,754,132	-3.90%	\$1,090,060,426	-0.42%
2.40%	2013	\$1,359,317,250	-3.23%	\$1,094,402,358	0.40%
1.60%	2014	\$1,359,424,800	0.01%	\$1,105,413,508	1.01%
1.60%	2015	\$1,364,553,592	0.38%	\$1,114,882,633	0.86%

Taxable Value is due to three factors:

- 1) Rate of Inflation
- 2) New construction
- 3) Uncapping of Taxable Value for Transfers

Taxable Value=Lessor of Capped Value or SEV

2015 Capped Value=(2014 Taxable Value-Losses) x 1.016 + Additions

Recd. 6/16/15
(APPENDIX B-1)

FUND BALANCE REPORT FY-14/15

THESE FUND BALANCES ARE AS OF OCTOBER 1, 2014

GENERAL FUND

FUND BALANCE	\$ 1,168,299.63
ASSIGNED FUND BALANCE	
* LEGAL FEES	\$ 133,092.29
** TECHNOLOGY	\$ 84,102.88
*** ELECTIONS	\$ 130,993.61
	\$ 1,516,488.41

- * THESE FUNDS ARE RESTRICTED TO BE USED FOR LEGAL COSTS ONLY
- ** THESE FUNDS ARE RESTRICTED TO BE USED FOR TECHNOLOGY COSTS ONLY.
- *** THESE FUNDS ARE RESTRICTED TO BE USED FOR ELECTION COSTS ONLY.

FRIEND OF THE COURT FUND

RESTRICTED FUND BALANCE	\$ 57,698.32
RESTRICTED TO FRIEND OF THE COURT COSTS	

THE CIRCUIT COURT JUDGE IS IN CONTROL OF THE BALANCES IN THE FRIEND OF THE COURT FUND.

DEPARTMENT CONTINGENCY FUND

RESTRICTED FUND BALANCE	\$ 337,784.75
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THESE FUNDS ARE RESTRICTED TO BE USED BY VARIOUS DEPARTMENTS FOR UNFUNDED AND UNBUDGETED COSTS THAT ARISE FROM TIME TO TIME. EXPENDITURE OF THESE FUNDS NEED BOARD APPROVAL.

RECYCLING FUND

RESTRICTED FUND BALANCE	\$ 6,957.61
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THESE FUNDS ARE RESTRICTED TO BE USED FOR RECYCLING COSTS ONLY.

BROWNFIELD REDEVELOPMENT FUND

RESTRICTED FUND BALANCE	\$ 9,243.99
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THESE FUNDS ARE RESTRICTED TO BE USED FOR BROWNFIELD COSTS ONLY. THESE FUNDS ARE CONTROLLED BY THE BROWNFIELD AUTHORITY

PUBLIC IMPROVEMENT FUND

RESTRICTED FUND BALANCE	\$ 4,327.54
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THESE FUNDS ARE RESTRICTED TO BE USED FOR PUBLIC IMPROVEMENTS ONLY

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FUND BALANCE REPORT FY-14/15

THESE FUND BALANCES ARE AS OF OCTOBER 1, 2014

CAPITAL IMPROVEMENT FUND

RESTRICTED FUND BALANCE \$ 422,643.09

THESE FUNDS ARE RESTRICTED TO BE USED FOR CAPITAL IMPROVEMENTS ONLY.

PRE AUDIT FUND

RESTRICTED FUND BALANCE \$ 464.99

THESE FUNDS ARE RESTRICTED FOR USE IN THE PRE AUDIT PROGRAM ONLY

BROWNFIELD SITE ASSESSMENT FUND

RESTRICTED FUND BALANCE \$ 3,034.00

THESE FUNDS ARE GRANT FUNDS RESTRICTED FOR USE IN THE BROWNFIELD SITE ASSESSMENT FUND ONLY

REGISTER OF DEEDS AUTOMATION FUND

RESTRICTED FUND BALANCE \$ 77,115.72

THESE FUNDS ARE RESTRICTED TO BE USED FOR TECHNOLOGY IN THE ROD OFFICE
THESE FUNDS ARE CONTROLLED BY THE REGISTER OF DEEDS

BUDGET STABILIZATION FUND

FUND BALANCE \$ 644,167.55

RESTRICTED FUND BALANCE \$ 804,394.00

REVENUE SHARING RESERVE

\$ 1,448,561.55

MOUNTED SEARCH & RESCUE FUND

RESTRICTED FUND BALANCE \$ 2,095.01

THESE FUNDS ARE RESTRICTED TO BE USED FOR MS&R COSTS ONLY.
THESE FUNDS ARE CONTROLLED BY THE SHERIFF

HEALTH INSURANCE FUND

RESTRICTED FUND BALANCE \$ 66,303.46

THESE FUNDS ARE RESTRICTED TO BE USED FOR HEALTH INSURANCE COSTS ONLY.

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FUND BALANCE REPORT FY-14/15

THESE FUND BALANCES ARE AS OF OCTOBER 1, 2014

MANISTEE DIVE EQUIPMENT FUND

RESTRICTED FUND BALANCE \$ 351.68

THESE FUNDS ARE RESTRICTED TO BE USED FOR DIVE TEAM COSTS ONLY.
THESE FUNDS ARE CONTROLLED BY THE SHERIFF

SHERIFF DEPT FORFIET ASSETS FUND

RESTRICTED FUND BALANCE \$ 2,841.22

THESE FUNDS ARE RESTRICTED TO BE USED FOR DRUG TEAM COSTS ONLY.
THESE FUNDS ARE CONTROLLED BY THE SHERIFF

FAMILY COUNSELING SERVICES FUND

RESTRICTED FUND BALANCE \$ 27,316.09

THESE FUNDS ARE RESTRICTED TO BE USED FOR COUNSELING SERVICES ONLY.
THESE FUNDS ARE CONTROLLED BY THE CIRCUIT COURT JUDGE

LAW ENFORCEMENT TRAINING FUND

RESTRICTED FUND BALANCE \$ 1,136.42

THESE FUNDS ARE RESTRICTED TO BE USED FOR OFFICER TRAINING COSTS ONLY.
THESE FUNDS ARE CONTROLLED BY THE SHERIFF

LAW LIBRARY FUND

RESTRICTED FUND BALANCE \$ 5,113.89

THESE FUNDS ARE RESTRICTED TO BE USED FOR LAW LIBRARY PHOTO COSTS ONLY.
THESE FUNDS ARE CONTROLLED BY THE CIRCUIT COURT JUDGE

AIR PHOTO FUND

RESTRICTED FUND BALANCE \$ 29,702.69

THESE FUNDS ARE RESTRICTED TO BE USED FOR AERIAL PHOTO COSTS ONLY.

LEPC GRANT FUND

RESTRICTED FUND BALANCE \$ 982.56

THESE FUNDS ARE RESTRICTED TO BE USED FOR LEPC ASSESMENTS ONLY.
THESE FUNDS ARE CONTROLLED BY THE EMERGENCY MANAGER

FUND BALANCE REPORT FY-14/15

THESE FUND BALANCES ARE AS OF OCTOBER 1, 2014

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DRUNK DRIVING CASELOAD FUND \$ 52,063.22

RESTRICTED FUND BALANCE

THESE FUNDS ARE RESTRICTED TO BE USED FOR DWI RELATED COSTS ONLY.
THESE FUNDS ARE CONTROLLED BY THE DISTRICT COURT JUDGE

CHILD CARE FUND

RESTRICTED FUND BALANCE \$ 267,519.37

THESE FUNDS ARE RESTRICTED TO BE USED FOR CHILD CARE CASES ONLY.
THESE FUNDS ARE CONTROLLED BY THE CIRCUIT COURT JUDGE

SOLDIERS & SAILORS RELIEF FUND

RESTRICTED FUND BALANCE \$ 4,703.64

THESE FUNDS ARE RESTRICTED TO BE USED FOR VETERAN RELATED COSTS ONLY.
THESE FUNDS ARE CONTROLLED BY THE VETERANS COUNCIL

AIRPORT AUTHORITY FUND

RESTRICTED FUND BALANCE \$ 60,769.85

THESE FUNDS ARE RESTRICTED TO BE USED FOR AIRPORT RELATED COSTS ONLY.
THESE FUNDS ARE CONTROLLED BY THE AIRPORT AUTHORITY

COMPENSATED SERVICES FUND (RETIREMENT)

RESTRICTED FUND BALANCE \$ 7,869.00

THESE FUNDS ARE RESTRICTED TO BE USED FOR EMP RETIREMENT COSTS ONLY.

COUNTY EMPLOYEE SEPERATION FUND

RESTRICTED FUND BALANCE \$ 54,808.68

THESE FUNDS ARE RESTRICTED TO BE USED FOR EMP SEPERATION COSTS ONLY.

UNEMPLOYMENT FUND

RESTRICTED FUND BALANCE \$ 48,301.33

THESE FUNDS ARE RESTRICTED TO BE USED FOR UNEMPLOYMENT COSTS ONLY.

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FUND BALANCE REPORT FY-14/15

THESE FUND BALANCES ARE AS OF OCTOBER 1, 2014

TAX REVERTED PROPERTY FUND

RESTRICTED FUND BALANCE \$ 432,221.88

THESE FUNDS ARE RESTRICTED TO BE USED TO COVER COSTS WITH TAX FORECLOSED PROPERTY
THESE FUNDS ARE RESTRICTED FOR THE FIRST TWO YEARS ONLY AND ARE CONTROLLED
THE BOARD OF COMMISSIONERS.

DELINQUENT TAX REVOLVING FUND

RESTRICTED FUND BALANCE \$ 1,959,077.42

THESE FUNDS ARE RESTRICTED TO BE USED FOR PAYING LOCAL UNITS THEIR
DELINQUENT TAXES

OPEB TRUST FUND

RESTRICTED FUND BALANCE \$ 1,369,967.69
OPEB LIABILITY

TOTAL OPEB LIABILITY IS \$3,041,084.00 ACCORDING TO OUR NEWEST
ACTUARIAL THAT DETERMINES WHAT THE EXACT UNFUNDED LIABILITY IS.

DRAIN FUND

RESTRICTED FUND BALANCE \$ 11,672.88

THESE FUNDS ARE RESTRICTED FOR THE KETTLEHOLE DRAIN DISTRICT

TOTAL INCLUDING THE TAX REVOLVING FUND	\$ 8,259,435.26
TOTAL NOT INCLUDING THE TAX REVOLVING FUND	\$ 6,300,357.84
TOTAL NOT INCLUDING THE TRF & OPEB TRUST FUND	\$ 4,930,390.15

(APPENDIX C)

15/16 EXPENDITURE PROJECTIONS DETAILS (Clerk Budget #215)

Line Item # 704.002 – Part-time Deputy Clerk Wages

I am requesting the Part-time Deputy Clerk who currently works 20 hours per week be increased to 30 hours per week for the following reasons:

The County Clerk through the approval of P.A. 3 will assume all duties, functions and responsibilities of issuing Concealed Pistol Licenses (CPL's). The Concealed Weapons Licensing Board will be dissolved effective December 1, 2015. The authority from the Concealed Weapons Licensing Board will move to the County Clerk to work in conjunction with the Michigan State Police. This change in law will increase the work load in the County Clerk's Office and also shortens the timelines for processing applications and permits. Just to name a few of the changes, the County Clerk's Office will be sending renewal notice letters to every licensee who's permit is expiring. The Clerk will be issuing denial, suspension and revocation letters. The tracking and verification process is an undertaking in itself. I estimate these extra duties will take up approximately two (2) hours per week, if not more.

The County Clerk has also re-established her duties in taking minutes and transcribing minutes for eight (8) Standing Committees of the Board of Commissioners as prescribed by law. This has entailed myself or a Deputy being in meetings for an additional eight (8) to ten (10) hours per month as each meeting is usually a minimum of one (1) hour. The recordings are then transcribed which is at least another eight (8) to ten (10) hours. Therefore, a person is doing these duties for approximately sixteen to twenty hours per month. Needless to say, adding this amount of time to daily schedules is not possible.

The difference in wage from 20 to 30 hours per week is \$7,332.00 per year. Due to the implementation of the new County Clerk CPL Fund under P.A. 3, this Fund can be used for the costs in creating CPL's, which would include supplies and wages of persons performing these duties. I would be able to help fund these additional hours through the CPL Fund of \$2,500. (3 hours per week x 52 weeks at \$14.10 per hour = \$2,199.60). I believe I would still have enough money to buy supplies, cards, toner, equipment etc. Therefore, the additional hours would be partially offset by the CPL Fund.

I have attached a short article from the Michigan Townships Magazine which describes some of the changes.

*Changed to 29 hrs.
because 30 hrs.
would result in full-time benefits.*

(APPENDIX D)

County of Manistee



15 Bd. on
6/18/15
FR

Office of the Sheriff
Dale Kowalkowski
Sheriff

June 2, 2015

Thomas D. Kaminski
Manistee County Controller/Administrator
415 Third Street
Manistee, MI 49660

RE: Sheriff's Office Budget
#101-301-710.000 Law Enforcement Overtime

Dear Mr. Kaminski,

During the course of the current fiscal year, we have had to maintain Deputy Sheriffs on duty to assure the county has police law enforcement service. This was a result of the changes in how the Michigan State Police deliver services to Manistee County. In reviewing the May 31, 2015 expenditure report, line item #101-301-710.000 "Overtime" has expended 92% of funds, with 33% of the budget year remaining.

I expect we will continue to incur overtime costs, as I do not anticipate any changes in MSP services. The Sheriff's Office has some contingency funds available, however I am not certain those funds will meet the needs of this agency. I should point out that as of May 31, 2015, the overall #301 department budget is exactly 66% expended.

The lack of full time police service is an ongoing problem that we will also face in the next budget year. The Undersheriff has submitted a FY 2015/16 request for a 140% increase in the overtime line item from \$35,000 to \$84,500. There is room for adjustment in this request, but without additional staff, we will see increasing cost as the next budget year begins.

I am available to meet with the Board when they are ready to address the funding shortfall.

Sincerely,

Dale Kowalkowski
Manistee County Sheriff

DK/jlp
cc: Undersheriff O'Hagan
Russell A. Pomeroy, County Treasurer

O: Jeri/DK/Kaminski OT 2015 ltr

APPENDIX E

The following transfers to other funds have been budgeted:

FUND	2013/14 ACTUAL	2014/15 BUDGET	2015/16 REQUEST	2015/16 DRAFT RECOMMEND
A. Airport Fund (Pg. 34)	\$115,000	\$115,000	\$115,000	\$115,000
B. OPEB Trust (Pg. 34)	\$200,000	\$206,511	\$211,199	\$211,199
C. Air Photo Fund (Pg. 34)	\$0	\$0	\$0	\$0
D. Recycling Fund (Pg. 34)	\$20,000	\$15,000	\$20,000	\$15,000
E. Community Corrections Fund (Pg. 36)	\$12,000	\$20,000	\$12,500	\$7,500
F. Law Library (Pg. 36)	\$22,000	\$22,000	\$22,000	\$22,000
G. Child Care Fund (Pg. 44)	\$25,000	\$50,000	\$100,000	\$40,000
H. Capital Improvement Fund (Pg. 62)	\$0	\$7,490	\$100,000	\$0
I. Building Authority Fund (Pg. 62)	\$177,018	\$167,000	\$168,000	\$167,500
J. Law Enforcement Training Fund (Pg. 74)	\$0	\$0	\$0	\$0
K. Mounted Search & Rescue Fund (Pg. 74)	\$0	\$0	\$0	\$0
L. Dive Equipment Fund (Pg. 74)	\$0	\$0	\$0	\$0
M. Jail Loan Fund (Pg. 85)	\$66,667	\$66,667	\$66,667	\$66,667
N. Soldiers & Sailors Relief Fund (Pg. 94)	\$10,000	\$10,000	\$10,000	\$10,000
O. Remonumentation Fund (Pg. 96)	\$471	\$0	\$0	\$0
TOTAL	\$648,156	\$679,668	\$825,366	\$654,866

APPROPRIATIONS

(All are listed on page 98 of the General Fund worksheet.)

NAME	2013/14 ACTUAL	2014/15 BUDGET	2015/16 REQUEST	2015/16 DRAFT RECOMMEND
A. District Health Department	\$155,949	\$155,949	\$159,068	\$155,949
B. Mental Health	\$158,781 + Sheriff contract of \$47,044	\$156,297+ Sheriff contract of \$51,205	\$157,891 + Sheriff contract of \$52,230	\$156,297 + Sheriff contract of \$52,230
C. Substance Abuse	\$101,896	\$104,743	\$52,080	\$52,080
D. Fair Board	\$10,000	\$10,000	\$10,000	\$10,000
E. MRA	\$2,750	\$2,750	\$2,750	\$2,750
F. Conservation District	\$27,765	\$0	\$0	\$0
G. Networks Northwest	\$4,174	\$4,174	\$4,174	\$4,174
H. Area Agency on Aging	\$4,203	\$4,203	\$4,203	\$4,203
I. HSCB	\$2,500	\$3,000	\$3,000	\$3,000
J. Alliance for Economic Success	\$90,768	\$90,768	\$90,768	\$90,768
K. Hazardous Waste Collection	\$7,000	\$7,000	\$7,000	\$7,000
L. 2-1-1	\$3,000	\$3,000	\$3,300	\$3,000
TOTAL	\$615,830	\$593,089	\$546,464	\$541,451

(APPENDIX G)

GL NUMBER	DESCRIPTION	BALANCE DEBIT	BALANCE CREDIT
216-000-001.000	CASH	337,784.75	
216-000-202.000	ACCOUNTS PAYABLE		
216-000-390.000	FUND BALANCE		
216-000-390.001	COMMISSIONERS		20,704.13
216-000-390.002	COUNTY ADMINISTRATOR		14,729.48
216-000-390.003	CIRCUIT COURT		8,445.53
216-000-390.004	DISTRICT COURT		29,698.85
216-000-390.005	FRIEND OF THE COURT		21,653.00
216-000-390.006	PROBATE COURT		20,759.00
216-000-390.007	COUNTY CLERK		33,817.00
216-000-390.008	EQUALIZATION DEPARTMENT		2,673.70
216-000-390.009	PROSECUTING ATTORNEY		21,744.00
216-000-390.010	REGISTER OF DEEDS		11,937.51
216-000-390.011	COUNTY TREASURER		3,763.00
216-000-390.012	BUILDING & GROUNDS		24,187.48
216-000-390.013	SHERIFF DEPARTMENT		14,705.94
216-000-390.014	EMERGENCY SERVICES		4,890.08
216-000-390.015	ANIMAL CONTROL		15,160.50
216-000-390.016	MEDICAL EXAMINER		15,514.00
216-000-390.017	VETERANS TRUST		14,276.78
216-000-390.018	MSU EXTENSION		2,615.00
216-000-390.019	PLANNING DEPARTMENT		17,347.60
216-000-390.020	DRAIN COMMISSIONER		345.00
216-000-390.021	JAIL		18,561.17
216-000-390.022	JUVENILE SERVICES		17,915.00
216-000-390.023	DISTRICT COURT PROBATION		2,341.00
Total - All Funds:		337,784.75	337,784.75

10/1/14 → 337,784.75

Balance on 10/1/13 = \$349,876.79