

2017/18 BUDGET STUDY SESSION #2 REPORT

Monday, July 10, 2017

TOTAL GENERAL FUND REQUESTED REVENUES (Pages 1 - 33) =	\$10,721,156
TOTAL GNEERAL FUND REQUESTED EXPENSES (Pages 34 - 100) =	<u>\$12,167,182</u>

Surplus/(Deficit) =	<u>(\$-1,446,026)</u>
---------------------	-----------------------

TOTAL RECOMMENDED REVENUES ON 6/19/17 (Pages 1 - 33) =	\$10,782,105
TOTAL RECOMMENDED EXPENSES ON 6/19/17 (Pages 34 - 100) =	<u>\$10,916,944</u>

Surplus/(Deficit) =	<u>(\$-134,839)</u>
---------------------	---------------------

The following adjustments/recommendations were made to the General Fund revenue and expense budget since the June 19, 2017 Budget Study Session:

	<u>REVENUE</u>	<u>EXPENSE</u>
General Fund revenue and expense total presented to the Board on June 19, 2017 =	\$10,782,105	\$10,916,944
1) Decrease the MERS Retirement expense line Items by approximately \$100,000. (Actual amount not yet known. May affect revenues also)		(\$100,000)
2) Decrease all unemployment expense line items to - 0 - =		(\$19,903)
3) Reduce all of the Youth Services Director Fringe Benefits from the General Fund (Should be In the Child Care Fund) (\$63,348 to \$32,802) =		(\$30,546)
4) Increase Juvenile Divison expense line item #101 142 999.015 "transfer out - Child Care Fund" from \$40,000 to \$150,000 =		\$110,000
5) Increase Building and Grounds expense line item #101 265 999.008 "Transfer Out - Capital Improvement Fund" from \$0 to \$89,000 = (Matches MMRMA Net Asset Reimb. of \$88,437 In Treasurer Revenues)		\$89,000
6) Decrease General Services/Contingencies expense Line item #101 103 999.024 "Transfer Out - Recycling Fund" from \$15,000 to \$13,000 =		(\$2,000)

	<u>REVENUE</u>	<u>EXPENSE</u>
7) Increase General Services/Contingency expense line item #101 103 969.002 "Wage Contingency" from \$0 to \$33,540 (1% wage increase for 66 employees) =		\$33,540
8) Increase Sheriff budget wage and fringe benefit expense line items by 1 F.T. deputy = (If County receives a COPS Grant, revenue will increase approximately \$52,018)		\$69,358
9) Increase Sheriff expense line item #101 301 730.001 "Vehicle Purchases" from \$0 to \$35,219 = (1 vehicle)		\$35,219
10) Decrease overtime and holiday expense line items In the Jail budget to match actual request		(\$14,771)
11) Decrease District Court Revenue line item #101 136 686.001 "Salary/Fringe Reimb. - Benzle" from \$27,223 to \$0 = (100% Probation Officer in Manistee)	(\$27,223)	
12) Decrease District Court expense line item #101 136 805.000 "Court appointed attorneys" from \$70,000 to \$65,000		(\$5,000)
13) Increase Planning Department wage and fringe benefit Expense line items by 1 F.T. Assistant County Planner Position =		\$59,638
14) Increase Planning Department Revenue line item #101 721 641.000 "Services Rendered" from \$5,000 to \$10,000 =	\$5,000	
15) Decreased budgeted "Utility" line items in the Building and Grounds budget, Jail budget and Animal Control budget =		(\$9,500)
16) Decreased the D.H.S. budget line item #101 671 812.000 "Dues and Fees" from \$2,000 to \$1,000		(\$1,000)
Total FY 2017/18 Adjusted General Fund Revenue and Expense =	\$10,759,882	\$11,130,979
Fund balance required to balance this recommended Budget =	<u>\$371,097</u>	
TOTAL BUDGET =	<u>\$11,130,979</u>	<u>\$11,130,979</u>

(Note: Adjusted budget is increased \$147,467 or 1.34% from FY 2016/17 budget. Fund balance budgeted is \$182,365 more than the amount budgeted in FY 2016/17.)

Other discussion items:

- 1) Appropriations
- 2) Timing of new hires
- 3) Technology and Capital Improvement budget
- 4) Child Care Fund
- 5) Building and Grounds staffing levels
- 6) COPS Grant