

2017/18 BUDGET REPORT #3
 FOR THE
 BOARD OF COMMISSIONERS MEETING
 ON
 Monday, July 18, 2017

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

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

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

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

On June 19, 2017, the Board directed County Administration to make several adjustments to the budget. These adjustments and other changes were added/deleted from the budget which caused the deficit to increase to \$371,097.

These changes were discussed at the budget study session on July 10, 2017. County Administration was given some general direction at this study session, which resulted in the following changes for consideration as tentative budget:

	<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) Increase Juvenile Division expense line item #101 142 999.015 "Transfer Out – Child Care Fund" from \$40,000 to \$150,000 (Page 45) =		\$110,000
2) 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) (Page 63) =		\$89,000
3) Decrease General Services/Contingencies expense line item #101 103 999.024 "Transfer Out Recycling Fund" from \$15,000 to \$13,000 (Page 35)		(\$2,000)
4) Increase General Services/Contingency expense line item #101 103 969.002 "Wage Contingency" from \$0 to \$33,540 (1% increase for 66 employees) (Page 35) =		\$33,540

5) Increase Sheriff expense line item #101 301 730.001 "Vehicle Purchases" from \$0 to \$35,219 (1 vehicle) (Page 74) =		\$35,219
6) Decrease District Court Revenue line item #101 136 686.001 "Salary/Fringe Reimb. – Benzie" from \$27,223 to \$0 (100% Probation Officer in Manistee) (Page 4) =	(\$27,223)	
7) Decrease District Court expense line item #101 136 805.000 "Court Appointed Attorneys" From \$70,000 to \$65,000 (Page 39) =		(\$5,000)
8) Decrease budgeted "Utility" line items in the Building and Grounds budget (Page 63), Jail Budget (Page 87), and Animal Control budget (Page 91) =		(\$9,500)
9) Miscellaneous adjustments to various wage and fringe benefit line items in the General Fund. These adjustments include reducing all Unemployment line items to – 0 -, adjusting all retirement line items to new rates, adjustments to Youth Services Director fringe benefits, adding one additional Sheriff Deputy, and other miscellaneous adjustments based on new information. (\$2,719,986 to \$2,581,971) =		(\$138,015)
10) Decrease Circuit Court revenue line item #101 131 686.001 "Fringe Reimb. – Benzie" from \$62,245 to \$61,437 (Page 3) =	(\$808)	
11) Decrease Juvenile Division revenue line item #101 142 686.001 "Wage/Fringe Reimb – Benzie" From \$104,404 to \$103,795 (Page 7) =	(\$609)	
12) Other Miscellaneous operational expense reductions = _____		<u>(\$17,150)</u>
Total FY 2017/18 Adjusted General Fund Revenue and expense =	\$10,753,465	\$11,013,038
Fund balance required to balance this recommended budget =	<u>\$259,573</u>	_____
TOTAL BUDGET =	<u>\$11,013,038</u>	<u>\$11,013,038</u>

(Note: Adjusted budget is increased \$29,526
or 0.268 from FY 2016/17 budget. Fund balance
budgeted is \$70,841 more than the amount
budgeted in FY 2016/17