



Agenda

Missaukee County Board of Commissioners


Special Board Meeting
Missaukee County Commission Room
111 S. Canal St. Lake City, MI 49651
September 27, 2018 @ 4:00 PM

- 4:00PM Meeting Called to Order
- *Public Comment
- 4:05PM FY18 Final Budget Amendment Review
- *Public Comment

****Public Comment Rules authorized by the Missaukee County Board of Commissioners:** Each person recognized by the Chairman shall state their name for the record and will have a limit of 3 minutes to state an opinion. All opinions will be duly noted by the board & if requiring an answer will be addressed by the chairman first or his designee or in writing. The audience is asked not to interrupt at anytime during public comment



September 27, 2018

To: Missaukee County Board of Commissioners
From: Precia Garland, County Administrator 
RE: FY18 – Final Budget Amendment

Attached please find the final proposed Budget Amendment for fiscal year 2018.

Proposed amendments to the County's General Fund:

- Expenditures were adjusted to reflect a decrease in anticipated expenses in some departments, and increases in others. Highlights include:
 - Equalization - \$12,400 in salaries/wages not incurred (less training time)
 - Buildings & Grounds – Electric and gas utilities exceeded budget by \$10,000
 - In Public Safety – savings in Sheriff's, TNT Officer and Jail operations; increased expenditure in CJ Training, Dispatch, and ORV Enforcement (net savings = \$7,495)
 - Veterans Affairs - \$900 increase for recently requested grave markers
- The corresponding change to the fund balance appropriation will be a decrease of \$8,975, from \$84,386 to \$75,411.

Proposed amendments to special funds include:

- Law Library – Revenues and expenses were both increased by \$600 to meet current expenses.
- Parks – Revenues and expenses were both increased by \$3,000 to meet current expenses.

	Current	Amended	Difference	Reason for Change
GENERAL FUND - EXPENDITURES				
DISTRICT COURT				
101-136-702.00 Salaries & Wages	\$ 77,335.00	\$ 77,445.00	\$ 110.00	adjust to trend
101-136-722.06 Workers Comp	\$ 290.00	\$ 330.00	\$ 40.00	adjust to trend
101-136-723.00 Retirement	\$ 8,680.00	\$ 8,880.00	\$ 200.00	adjust to trend
101-136-724.00 Social Security	\$ 5,890.00	\$ 6,560.00	\$ 670.00	adjust to trend
INFORMATION TECHNOLOGY				
101-228-940.00 Repair Contracts	\$ 32,300.00	\$ 31,300.00	\$ (1,000.00)	adjust to actual
EQUALIZATION				
101-257-702.00 Salaries & Wages	\$ 132,138.00	\$ 119,738.00	\$ (12,400.00)	adjust to trend
BUILDINGS & GROUNDS				
101-265-920.00 Utilities	\$ 59,265.00	\$ 69,265.00	\$ 10,000.00	adjust to trend
SHERIFF				
101-301-702.00 Salaries & Wages	\$ 151,570.00	\$ 149,970.00	\$ (1,600.00)	adjust to trend
101-301-712.00 Overtime	\$ 2,000.00	\$ 500.00	\$ (1,500.00)	adjust to trend
CJ TRAINING GRANT				
101-302-842.03 Work Training Equipment	\$ 700.00	\$ 1,500.00	\$ 800.00	adjust to actual
TNT OFFICER				
101-304-712.01 Court Time	\$ 700.00	\$ 200.00	\$ (500.00)	adjust to actual
101-304-723.00 Retirement	\$ 9,200.00	\$ 8,400.00	\$ (800.00)	adjust to actual
101-304-932.00 TNT vehicle maint./repair	\$ 9,860.00	\$ 7,860.00	\$ (2,000.00)	adjust to trend
DISPATCH				
101-325-702.00 Salaries & Wages	\$ 213,760.00	\$ 214,060.00	\$ 300.00	adjust to actual
JAIL				
101-351-702.00 Salaries & Wages	\$ 329,015.00	\$ 326,015.00	\$ (3,000.00)	adjust to trend
ORV ENFORCEMENT				
101-361-702.00 Salaries & Wages	\$ 10,733.00	\$ 11,033.00	\$ 300.00	adjust to actual
101-361-722.07 BCBS Opt-Out	\$ 1,575.00	\$ 1,875.00	\$ 300.00	adjust to actual
101-361-724.00 Social Security	\$ 913.00	\$ 988.00	\$ 75.00	adjust to actual
101-361-743.00 Gasoline-Oil	\$ 2,250.00	\$ 2,380.00	\$ 130.00	adjust to actual
VETERANS AFFAIRS				
101-681-727.00 Stationary & Supply	\$ 800.00	\$ 1,700.00	\$ 900.00	grave markers
Total	\$ 1,048,974.00	\$ 1,039,999.00	\$ (8,975.00)	
NET CHANGE TO GF EXPENSES	Current	Amended	Difference	Reason for Change
			\$ (8,975.00)	

NET OVERALL CHANGE TO GF GAP

\$ (8,975.00)

GENERAL FUND - APPROPRIATED FUND BALANCE

Revenue				
101-000-699.01	Approp Fund Balance	\$ 84,386.00	\$ 75,411.00	\$ (8,975.00)
Total		\$ 84,386.00	\$ 75,411.00	\$ (8,975.00)

	Current	Amended	Difference	Reason for Change
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269 - LAW LIBRARY

Revenue				
269-000-699.02	Approp. Fund Balance	\$ 200.00	\$ 800.00	\$ 600.00 adjust to actual
Total		\$ 200.00	\$ 800.00	\$ 600.00
Expenditures				
269-000-805.00	Books & Publications	\$ 8,200.00	\$ 8,800.00	\$ 600.00 adjust to actual
Total		\$ 8,200.00	\$ 8,800.00	\$ 600.00

508 - PARKS

Revenue				
508-000-607.00	Park Fees	\$ 320,000.00	\$ 323,000.00	\$ 3,000.00 adjust to actual
Total		\$ 320,000.00	\$ 323,000.00	\$ 3,000.00
Expenditures				
508-000-702.00	Wages	\$ 130,100.00	\$ 133,100.00	\$ 3,000.00 adust to actual
Total		\$ 130,100.00	\$ 133,100.00	\$ 3,000.00