



# Agenda

## Missaukee County Board of Commissioners

Special Board Meeting  
Missaukee County Commission Room  
105 S. Canal St. Lake City, MI 49651  
September 27, 2019 @ 4:00 PM

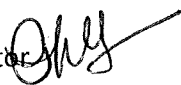
*Providing high-quality and cost-efficient essential services that support local goals and needs for the health, safety, and economic prosperity of a culturally diverse community*

- 4:00PM Meeting Called to Order
- \*Public Comment
- 4:05PM October Meeting Dates – Change Proposed
- 4:10PM Final 2018-19FY Budget Amendments
- \*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, 2019

To: Missaukee County Board of Commissioners  
From: Precia Garland, Administrator   
RE: FY19 – FINAL Budget Amendment

Attached please find the proposed final Budget Amendment for fiscal year 2019.

Proposed amendments to the county's General Fund:

- Revenues were adjusted to reflect additional revenues from court activities, county clerk/register of deeds activities, and an anticipated local community stabilization fund payment. Additional revenues total \$87,750.
- Expenditures were also adjusted to reflect increases and decreases in several departments, which balance out to a net decrease of \$19,526. Increases include adjustments primarily because of staffing changes and software expenses. Decreases include adjustments due to lower than expected wage/fringe benefit costs and less tax bond, attorney and accounting fees than expected.
- The difference between the net change in revenues and expenditures is a decrease of \$107,276, which eliminates the need for appropriated fund balance and an estimated increase to fund balance of \$29,731 (an operating margin of approximately 0.5% of total budget).

Proposed amendments to special funds:

- Secondary Road Grant - Revenues and expenditures are adjusted to reflect 37% grant/63% local match.
- Corrections Training Fund – Additional training expenditures required due to staff turnover.
- Capital Projects Fund – Correction to eliminate double-entry of grant revenue.
- Recycling Fund – Adjustment to cover required transfer out to 272 USDA Rural Development Grant fund for recycling center operations.

Requested Action – It is requested the Missaukee County Board of Commissioners consider approving the proposed final FY19 budget amendment by roll call vote.

FY19 Proposed Budget Amendment  
Final Amendment

Missaukee County  
Administration Department

	Current	Amended	Difference	Reason for Change
<b>GENERAL FUND - REVENUES</b>				
<b>CIRCUIT COURT</b>				
101-131-556.00 GFGP	\$ 12,000.00	\$ 18,000.00	\$ 6,000.00	Adjust to actual
<b>DISTRICT COURT</b>				
101-136-606.01 Bond & Court Costs	\$ 34,000.00	\$ 45,000.00	\$ 11,000.00	Adjust to actual
<b>COUNTY CLERK</b>				
101-215-614.01 Revenue Stamp - County	\$ 56,000.00	\$ 64,000.00	\$ 8,000.00	Adjust to actual
101-215-614.04 Register Copies/Fees	\$ 18,500.00	\$ 24,500.00	\$ 6,000.00	Adjust to actual
<b>COUNTY TREASURER</b>				
101-253-441.00 Local Community Stabilization	\$ 70,000.00	\$ 120,000.00	\$ 50,000.00	Adjust to forecast
101-253-540.00 Probate Judge Salary-State	\$ 96,000.00	\$ 102,750.00	\$ 6,750.00	Adjust to actual
<b>Total</b>	<b>\$ 286,500.00</b>	<b>\$ 374,250.00</b>	<b>\$ 87,750.00</b>	
<b>GENERAL FUND - EXPENDITURES</b>				
<b>COUNTY COMMISSIONERS</b>				
101-101-805.00 Attorney Fees	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	Adjust to trend
101-101-806.00 Audit/Accounting Fees	\$ 25,900.00	\$ 23,400.00	\$ (2,500.00)	Adjust to actual
<b>COUNTY CLERK</b>				
101-215-801.01 Tyler Contract	\$ 16,800.00	\$ 21,900.00	\$ 5,100.00	Adjust to actual (prepaid expense)
<b>EQUALIZATION</b>				
101-257-724.00 Social Security	\$ 8,540.00	\$ 8,790.00	\$ 250.00	Adjust to actual
<b>SHERIFF</b>				
101-301-702.00 Salaries and Wages	\$ 156,400.00	\$ 160,400.00	\$ 4,000.00	Adjust to actual
<b>SECONDARY ROAD GRANT</b>				
101-315-702.00 Salaries and Wages	\$ 31,852.00	\$ 33,134.00	\$ 1,282.00	Adjust to local share
101-315-712.00 Overtime	\$ 920.00	\$ 3,018.00	\$ 2,098.00	Adjust to local share
101-315-712.01 Court Time	\$ 460.00	\$ 719.00	\$ 259.00	Adjust to local share
101-315-712.02 Holiday Time	\$ 1,230.00	\$ 1,603.00	\$ 373.00	Adjust to local share
101-315-720.00 Longevity	\$ 135.00	\$ 113.00	\$ (22.00)	Adjust to local share
101-315-722.01 Life Insurance	\$ 133.00	\$ 135.00	\$ 2.00	Adjust to local share
101-315-722.02 BCBS Health Insurance	\$ 8,835.00	\$ 8,488.00	\$ (347.00)	Adjust to local share
101-315-722.06 Worker's Comp	\$ 910.00	\$ 469.00	\$ (441.00)	Adjust to local share
101-315-723.00 Retirement	\$ 5,515.00	\$ 6,223.00	\$ 708.00	Adjust to local share
101-315-724.00 Social Security	\$ 2,635.00	\$ 2,899.00	\$ 264.00	Adjust to local share
101-315-743.00 Gasoline and Oil	\$ 9,845.00	\$ 9,613.00	\$ (232.00)	Adjust to local share
<b>DISPATCH</b>				
101-325-702.00 Salaries and Wages	\$ 221,820.00	\$ 223,620.00	\$ 1,800.00	Adjust to actual
101-325-712.00 Overtime	\$ 18,750.00	\$ 20,200.00	\$ 1,450.00	Adjust to actual
101-325-712.02 Holiday Time	\$ 10,300.00	\$ 11,600.00	\$ 1,300.00	Adjust to actual

FY19 Proposed Budget Amendment  
Final Amendment

Missaukee County  
Administration Department

	Current	Amended	Difference	Reason for Change
101-325-712.03 Training Time	\$ 1,500.00	\$ 1,730.00	\$ 230.00	Adjust to actual
101-325-722.06 Worker's Comp	\$ 5,280.00	\$ 3,180.00	\$ (2,100.00)	Adjust to actual
101-325-723.00 Retirement	\$ 44,990.00	\$ 49,590.00	\$ 4,600.00	Adjust to actual
101-325-724.00 Social Security	\$ 18,890.00	\$ 19,190.00	\$ 300.00	Adjust to actual
<b>JAIL</b>				
101-351-702.00 Salaries and Wages	\$ 308,700.00	\$ 288,700.00	\$ (20,000.00)	Adjust to actual
<b>INSURANCE &amp; BONDS</b>				
101-851-722.00 Insurance & Bonds	\$ 108,800.00	\$ 99,800.00	\$ (9,000.00)	Adjust to actual
<b>MISCELLANEOUS</b>				
101-894-850.00 Digital Phone System	\$ 15,575.00	\$ 11,675.00	\$ (3,900.00)	Adjust to actual
<b>Total</b>	<b>\$ 982,015.00</b>	<b>\$ 964,889.00</b>	<b>\$ (17,126.00)</b>	
<b>NET CHANGE TO GF REVENUES</b>			<b>\$ 87,750.00</b>	
<b>NET CHANGE TO GF EXPENSES</b>			<b>\$ (19,526.00)</b>	
<b>NET OVERALL CHANGE TO GF GAP</b>			<b>\$ (107,276.00)</b>	
<b>GENERAL FUND - APPROPRIATED FUND BALANCE</b>				
101-000-699.01 Approp Fund Balance	\$ 77,545.00	\$ -	\$ (77,545.00)	
<b>Total</b>	<b>\$ 77,545.00</b>	<b>\$ -</b>	<b>\$ (77,545.00)</b>	<b>GF balance increase: 29,731.00</b>

<b>216-SECONDARY ROAD GRANT</b>				
216-000-702.00 Salaries and Wages	\$ 19,720.00	\$ 19,460.00	\$ (260.00)	Adjust to local share
216-000-707.00 Indirect Expenses	\$ -	\$ 419.00	\$ 419.00	Adjust to local share
216-000-712.00 Overtime	\$ 853.00	\$ 1,772.00	\$ 919.00	Adjust to local share
216-000-712.01 Court Time	\$ 284.00	\$ 422.00	\$ 138.00	Adjust to local share
216-000-712.02 Holiday Time	\$ 1,654.00	\$ 941.00	\$ (713.00)	Adjust to local share
216-000-720.00 Longevity	\$ 75.00	\$ 67.00	\$ (8.00)	Adjust to local share
216-000-722.01 Life Insurance	\$ 83.00	\$ 79.00	\$ (4.00)	Adjust to local share
2116-000-722.02 BCBS Health Insurance	\$ 5,472.00	\$ 4,985.00	\$ (487.00)	Adjust to local share
216-000-722.06 Worker's Comp	\$ 569.00	\$ 276.00	\$ (293.00)	Adjust to local share
216-000-723.00 Retirement	\$ 3,459.00	\$ 3,655.00	\$ 196.00	Adjust to local share
216-000-724.00 Social Security	\$ 1,654.00	\$ 1,703.00	\$ 49.00	Adjust to local share
216-000-743.00 Gasoline and Oil	\$ 5,602.00	\$ 5,646.00	\$ 44.00	Adjust to local share
<b>Total</b>	<b>\$ 39,425.00</b>	<b>\$ 39,425.00</b>	<b>\$ -</b>	

<b>262-CORRECTIONS TRAINING FUND</b>				
<b>Revenue</b>				
262-000-699.01 Approp Fund Balance	\$ -	\$ 1,700.00	\$ 1,700.00	Adjust to actual
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,700.00</b>	<b>\$ 1,700.00</b>	
<b>Expenditures</b>				

FY19 Proposed Budget Amendment

Missaukee County

Administration Department

	Current	Amended	Difference	Reason for Change
262-000-800.00 Services & Charges	\$ 2,350.00	\$ 4,050.00	\$ 1,700.00	Adjust to actual
<b>Total</b>	<b>\$ 2,350.00</b>	<b>\$ 4,050.00</b>	<b>\$ 1,700.00</b>	
<b>401 - Capital Projects Fund</b>				
<b>Revenue</b>				
401-000-579.00 State Capital Grants	\$ 30,000.00	\$ 15,000.00	\$ (15,000.00)	Eliminate duplicate grant entry
<b>Total</b>	<b>\$ 30,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ (15,000.00)</b>	
<b>Expenditures</b>				
401-000-970.02 Cap Outlay-Facilities	\$ 279,528.00	\$ 264,528.00	\$ (15,000.00)	Eliminate duplicate grant entry
<b>Total</b>	<b>\$ 279,528.00</b>	<b>\$ 264,528.00</b>	<b>\$ (15,000.00)</b>	
<b>593 RECYCLING FUND</b>				
<b>Revenue</b>				
593-000-699.01 Approp Fund Balance	\$ 4,340.00	\$ 12,037.00	\$ 7,697.00	Adjust to actual
<b>Total</b>	<b>\$ 4,340.00</b>	<b>\$ 12,037.00</b>	<b>\$ 7,697.00</b>	
<b>Expenditures</b>				
593-000-999.00 Transfer Out	\$ 8,000.00	\$ 15,697.00	\$ 7,697.00	Adjust to actual
<b>Total</b>	<b>\$ 8,000.00</b>	<b>\$ 15,697.00</b>	<b>\$ 7,697.00</b>	