

**TUSCOLA COUNTY BOARD OF COMMISSIONERS
MEETING AGENDA**

FRIDAY, DECEMBER 27, 2019 – 8:00 A.M.

**H. H. PURDY BUILDING BOARD ROOM
125 W. Lincoln Street
Caro, MI**

125 W. Lincoln Street
Caro, MI 48723

Phone: 989-672-3700
Fax : 989-672-4011

8:00 A.M. Call to Order – Chairperson Bardwell
Prayer – Commissioner Grimshaw
Pledge of Allegiance – Commissioner Vaughan
Roll Call – Clerk Fetting
Adoption of Agenda
Action on Previous Meeting Minutes (**none**)
Brief Public Comment Period for Agenda Items Only
Consent Agenda Resolution (**none**)

New Business

- **8:00 AM. Public Hearing Regarding 2020 County Budget (See Correspondence #1)**
- **Adoption of the 2020 County All Funds Budget General Appropriations Act (See Correspondence #2)**
- **Year End Compliance with the Uniform Budgeting and Accounting Act (See Correspondence #3)**

Old Business

Correspondence/Resolutions

COMMISSIONER LIAISON COMMITTEE REPORTS

YOUNG

Board of Public Works
County Road Commission Liaison
Dispatch Authority Board
Genesee Shiawassee Thumb Works
Great Start Collaborative
Human Services Collaborative Council (HSCC)
Jail Planning Committee
MAC Agricultural/Tourism Committee
MI Renewable Energy Coalition (MREC)
Region VI Economic Development Planning
Saginaw Bay Coastal Initiative
Senior Services Advisory Council
Tuscola 2020
Local Units of Government Activity Report

VAUGHAN

Board of Health
County Planning Commission
Economic Development Corp/Brownfield Redevelopment
MAC Environmental Regulatory
Mid-Michigan Mosquito Control Advisory Committee
NACO-Energy, Environment & Land Use
Parks and Recreation Commission
Tuscola County Fair Board Liaison
Local Units of Government Activity Report

GRIMSHAW

Behavioral Health Systems Board
Recycling Advisory
Local Units of Government

JENSEN

Board of Health
Community Corrections Advisory Board
Dept. of Human Services/Medical Care Facility Liaison
Genesee Shiawassee Thumb Works
Jail Planning Committee
Local Emergency Planning Committee (LEPC)
MAC Judiciary Committee
MEMS All Hazard
Local Units of Government Activity Report

BARDWELL

Behavioral Health Systems Board
Caro DDA/TIFA
Economic Development Corp/Brownfield Redevelopment
MAC 7th District
MAC Workers Comp Board
TRIAD
Local Units of Government Activity Report

Other Business as Necessary

Extended Public Comment

Adjournment

Note: If you need accommodations to attend this meeting please notify the Tuscola County Controller/Administrator's Office (989-672-3700) two days in advance of the meeting.

CORRESPONDENCE

1. Year End Compliance with the Uniform Budgeting and Accounting Act
2. 2020 County Budget
3. Adoption of the 2020 County All Funds Budget General Appropriations Act

2020 All Funds Budget Presented by Fund

Fund	Fund Name	2020 Estimated Beginning Available Fund Balance	2020 Estimated Revenue and Transfers In	2020 Estimated Expenditures and Transfers Out	2020 Estimated Ending Fund Balance
General Fund					
101	Total General Fund	3,230,937	14,100,000	14,100,000	3,230,937
Special Revenue Funds					
207	Road Patrol	1,260,369	2,526,306	2,779,088	1,007,587
208	County Parks & Recreation	40,975	34,500	17,300	58,175
213	Arbela Township Police Services	0	89,173	89,173	0
214	Voted Primary Road Improvement	498,178	1,810,274	1,345,695	962,757
215	Friend of the Court	152,106	1,122,070	1,161,859	112,317
216	Family Counseling	64,706	9,000	7,000	66,706
218	Dispatch/911	1,250,484	1,358,500	2,014,276	594,708
221	Health Department	2,985,314	3,855,248	3,857,349	2,983,213
224	Regional DWI Court Grant	75,379	217,880	209,663	83,596
225	Vassar Township Police Services	0	92,985	92,985	0
230	Recycling	118,471	348,814	379,783	87,502
232	Millington Township Police Services	0	180,312	180,312	0
233	Mental Health Grant for Courts	0	75,823	75,219	604
236	Victim Services	112	90,733	90,733	112
239	Animal Control	54,520	284,884	304,929	34,475
240	Mosquito Abatement	248,469	1,183,354	1,191,411	240,412
244	Equipment Fund	614,869	254,672	444,733	424,808
250	CDBG Housing Program Income	74,354	50,000	50,000	74,354
251	Principal Residence Exemption	1,330	133,500	112,890	21,940
252	Remonumentation	0	56,615	56,615	0
255	Victim of Crime Act Grant	1,789	91,524	91,524	1,789
256	Register of Deeds Automation	55,579	52,450	51,350	56,679
257	HDC Stop Grant	0	31,634	31,634	0
258	Geographic Information Systems	152,757	107,750	88,238	172,269
260	Michigan Indigent Defense	0	1,109,356	983,513	125,843
261	Homeland Security	256	60,000	60,000	256
263	Concealed Pistol Licensing	107,426	34,200	21,460	120,166
265	Corrections Officer Training	17,608	11,000	13,700	14,908
266	Forfeiture Sheriff/Pros/Crime Victim	129,433	1,267	65,376	65,324
269	Law Library	17,437	6,500	6,500	17,437
278	Drug Grant Enforcement	5	0	0	5
279	Voted MSU-Extension	0	187,036	179,673	7,363
285	Michigan Justice Training	6,589	3,344	4,000	5,933
288	Human Services Child Care	265,250	440,000	523,000	182,250
291	Medical Care Facility	829,552	23,479,565	23,738,356	570,761
292	Child Care Probate Juvenile	179,188	898,900	969,710	108,378
293	Soldiers Relief	82,694	40,000	25,000	97,694

295	Voted Veterans	129,832	319,444	339,091	110,185
296	Voted Bridge	975,139	906,120	865,735	1,015,524
297	Voted Senior Citizens	101,584	597,906	565,584	133,906
298	Voted Medical Care Facility	1,062,396	475,230	277,826	1,259,800
	Special Revenue Funds Total	11,554,149	42,627,869	43,362,283	10,819,735
	Debt Service Funds				
352	Pension Bonds	3,609	509,841	509,700	3,750
353	Pension Bond Health Department	77	174,925	174,925	77
374	Purdy Building Debt	799	75,718	75,655	862
375	Caro Sewer System	0	433,128	433,128	0
379	Mayville Storm Sewer	0	78,350	78,350	0
385	Denmark Sewer System	0	111,000	111,000	0
387	Wisner Water	0	160,488	160,488	0
	Debt Service Funds Total	4,486	1,543,450	1,543,246	4,690
	Capital Project Funds				
470	State Police Capital Expenditures	130,446	17,890	14,400	133,936
483	Capital Improvements Fund	2,007,087	69,065	593,196	1,482,956
488	Jail Capital Improvement Fund	971,263	50,000	50,000	971,263
	Capital Project Funds Total	3,108,796	136,955	657,596	2,588,155
	Enterprise Funds				
532	Tax Foreclosure Fund	1,395,028	657,128	496,671	1,555,486
	Internal Service Funds	1,395,028	657,128	496,671	1,555,486
	Internal Service Funds				
676	Motor Pool (Child Care Vehicle)	17,133	5,000	17,000	5,133
677	Workers Compensation	4,272	140,000	140,000	4,272
	Internal Service Funds	21,405	145,000	157,000	9,405
	Total All Funds	\$19,314,802	\$59,210,402	\$60,316,796	\$18,208,408

General Fund Revenue Budget

Account Number	Revenue Category/Department	2018 Actual	2019 Amended Budget 11-30-19	2019 Projected Year-End	2020 Revenue Budget	Comments
	Taxes					
402-253	Current Taxes (Non-Wind)	5,916,794	6,069,000	6,112,571	5,935,808	Reflects the Governor's reduction in PILT funds of \$49,384
402-891	Current Wind Tax Revenue	1,076,413	1,125,000	1,164,019	1,348,231	Includes Consumer Wind Farm in Production
404-253	Payment in Lieu of Taxes	0	4,300	0	0	
425-253	Trailer Park Fees	3,026	4,500	4,425	4,500	
447-253	Summer Tax Collection	96,315	116,000	100,000	120,000	
	Total Taxes	7,092,548	7,318,800	7,381,015	7,408,539	
	Licenses and Permits					
452-441	Building Codes SCMCCI	405,983	300,000	440,000	440,000	Expense Also Recorded as Offest
476-215	Marriage Licenses	1,570	1,700	1,394	1,700	
544-136	District Court Case Flow Assistance	21,309	21,309	21,044	22,000	
544-215	Drug Case flow Fund Circuit Ct.	297	500	566	500	
609-215	Waiver Marriage License 3 Day					
	Total Licenses & Permits	429,159	323,509	463,004	464,200	
	Intergovernmental Federal					
506-253	Civil Defense	30,225	31,000	31,000	31,000	
544-253	Marine Safety	12,400	12,537	12,500	12,500	
509-346	Byrne Jag TNU/Lapeer Co	0	0	0	14,172	Offset in Expense/Previous last two Years was Local Reimb from Lapeer Co
563-253	Co-op Reimbursement Prosecutor	79,348	75,000	75,000	80,000	Covers About 50% of the Cost for This Prosecutor's Division
	Total Intergovernmental Federal	121,973	118,537	118,500	137,672	
	Intergovernmental State					
505-352	Community Corrections Grant Gatekeeping	2,594	2,500	2,500	2,000	
541-253	Judges Salary (Cir,Pro,District)	247,936	248,000	248,000	248,000	Judges' Annual Salaries Shall be Increased by 2% Effective October 1, 2019 (Public Act 31 of 2016).
545-253	Secondary Road Patrol	82,078	82,243	82,243	0	Reflects the Governors Cut of \$86,931
562-301	SSI Incentive	8,600	6,000	6,000	7,500	
574-253	State Revenue Sharing	1,120,917	1,125,000	1,125,000	1,155,300	Anticipated Growth of about 3%
577-253	State Hotel/Liquor Tax	104,021	101,855	101,900	102,500	
578-253	State Payment Court Equity Fund	228,033	218,000	218,000	218,000	
	Total Intergovernmental State	1,794,179	1,783,598	1,783,643	1,733,300	

General Fund Revenue Budget

Account Number	Revenue Category/Department	2018 Actual	2019 Amended Budget 11-30-19	2019 Projected Year-End	2020 Revenue Budget	Comments
	Intergovernmental Local					
511-301	Community Foundation Grant	2,833	0	0	0	
581-301	MI WORK COMP GRANTS	0	4,000	6,435	4,750	
582-426	Enbridge Grant Emergency Services	1,000	1,000	1,000	1,000	
	Total Intergovernmental Local	3,833	5,000	7,435	5,750	
	Charges for Services - General					
590-215	Certified Clerk	40,531	37,000	39,166	40,000	
601-136	District Court Probation Fees	204,507	200,000	200,000	200,000	
602-136	Dist. Court (Court & Bond Costs)	250,766	255,000	265,375	265,000	
602-143	Court Costs FOC	12,657	12,000	12,000	12,000	
602-215	Court Costs	151,818	156,000	163,893	160,000	
603-136	District Court Bond Costs	5,413	5,300	4,267	5,000	
607-215	DNA Assessment County Share	1,491	1,500	1,500	1,500	
607-301	DNA Assessment Sheriff	2,397	2,500	3,201	2,500	
620-215	Late Fees	786	600	600	600	
626-259	IS Service Computers	2,319	2,000	2,000	2,000	
626-352	Work Crew Charge for SVSC	1,480	300	2,853	2,500	
627-259	IS Web Service	1,000	2,000	3,380	2,000	
640-259	Property Tax Export	5,844	5,000	5,000	5,000	
679-301	ICS REIMBURSEMENTS	0	13,000	13,000	10,000	
694-215	Cash-Over/Short	0	0	0	0	
694-253	Cash-Over/Short	0	0	0	0	
	Total Charges for Services - General	681,009	692,200	716,235	708,100	
	Charges for Services - Sales					
631-301	Sheriff Report Copies	84	1,000	500	1,000	
642-236	Register of Deeds On Line Costs	48,563	44,000	44,000	45,000	
645-236	Register of Deeds Postage Costs	467	400	433	400	
646-259	Sale of Computer Equipment	20	0	0	0	
646-301	Sales Sheriff - Auction	220	1,000	1,000	1,000	
646-331	Sales Sheriff - Marine - Auction	500	0	0	0	
647-301	Sales Sheriff - Canteen	50,563	52,000	50,000	52,000	
691-301	Sheriff Misc.	249	2,100	2,100	2,000	
	Total Charges for Services - Sales	100,666	100,500	98,033	101,400	

General Fund Revenue Budget

Account Number	Revenue Category/Department	2018 Actual	2019 Amended Budget 11-30-19	2019 Projected Year-End	2020 Revenue Budget	Comments
	Charges for Services - Fees					
604-136	MIP Deferral Program	175	300	253	300	
605-136	Dist.Ct. Screening Assessment Fee	24,031	24,000	24,000	20,000	
608-136	District Court Intensive Prob. Fees	26,075	27,000	27,000	20,000	
608-215	Bench Warrant Fee	6,416	6,500	6,577	6,500	
608-301	Sex Offenders Registration Fee	2,560	3,000	3,549	3,000	
609-215	Waiver Marriage Lic. 3 Day	820	1,000	524	1,500	
609-301	Drug Testing Fees Sheriff	0	50	34	50	
610-132	Admin Fees/Family Division	24,487	25,000	20,000	20,000	
610-148	Probate Court-Service Fees	43,467	41,000	46,132	44,000	
611-215	DBA Co-Partnership Clerk	3,860	4,000	4,000	4,000	
612-215	Appeals Fees Circuit Court	0	100	0	100	
612-236	Register of Deeds-Transfer Tax	170,456	155,000	155,000	155,000	
613-236	Register of Deeds-Recording Fee	231,012	230,000	230,000	230,000	
614-215	Clerk Fees	8,776	9,000	10,000	10,000	
614-236	Register of Deeds-Copies	20,530	24,000	20,000	10,000	
615-215	Searches Circuit	6,114	6,000	7,182	7,000	
615-236	Register of Deeds-Searches	70	100	51	50	
616-215	Motion Fees - Circuit Court	9,089	8,500	8,000	8,000	
617-132	Filing Fee/Family Court	537	50	960	1,000	
617-215	Jury/Entry/Forensic	14,535	14,000	13,350	14,000	
617-253	BC/BS Administrative Fee Retires	1,997	2,000	1,834	2,000	
618-215	Notary Bond Filing Fee	1,361	1,500	1,234	1,500	
618-253	Notary Fees Treasurer	145	0	270	300	
618-301	Mortgage Sales	3,382	4,000	3,221	4,000	
619-136	Civil Fees (District Court)	161,251	160,000	160,000	150,000	
619-301	Drug Testing Fees	11,655	12,000	10,000	12,000	
620-132	Collection Fees/Family Div.	4,833	5,500	5,405	5,500	
620-148	Childcare Fees	0	500	0	0	
620-722	Airport Zoning Application Fees	0	4,200	8,000	1,000	
621-215	Circuit Court Fees	395	500	541	500	
622-215	Objections to AIDS Counseling	0	60	0	0	
622-225	Equalization LUG Tax System	0	0	0	0	
623-215	Funeral Home Corrections	26	100	43	100	
624-215	Victims Rights Admin. Fee	3,556	4,000	4,224	4,000	
624-253	Tax Certification	7,272	7,500	7,106	7,500	
624-648	Medical Examiner Fees	2,450	2,000	2,748	2,000	

General Fund Revenue Budget

Account Number	Revenue Category/Department	2018 Actual	2019 Amended Budget 11-30-19	2019 Projected Year-End	2020 Revenue Budget	Comments
625-215	Voter Registration Processing	423	500	516	500	
625-236	County Share MSSR Fee	617	500	835	500	
625-253	Tax Searches	0	50	12	50	
625-722	Zoning Board of Appeal Fees	0	0	0	500	
626-225	Tax Administration Fees	53,908	52,000	50,000	52,000	
626-253	Inheritance Tax Fees	0	5	5	10	
626-301	Housing Prisoners Other Counties	0	0	0	0	
628-301	Care of Prisoners DOC Detainer	19,231	24,000	24,000	24,000	
629-253	Sales Treasurer	2,468	3,000	3,463	3,000	
629-301	Prisoners Other Counties	0	0	0	0	
630-301	Sheriff Foreclosure Adjudgment Postings	2,398	2,500	1,203	2,500	
633-301	Boat Livery Inspections	26	75	101	100	
634-301	Felon Diverted Program	131,255	100,000	110,000	0	Reflects the Governors Cut of \$120,000
635-301	Inmate Phone Revenues	40,537	40,000	35,237	40,000	
636-301	Charge to Prisoners for Jail	41,806	40,000	43,141	43,000	
637-301	Day Reporting	9,751	6,000	4,000	6,000	
637-352	Day Reporting PA 511	407	0	0	0	
638-301	Care of Prisoners Work Release	20,998	25,000	41,980	35,000	
659-136	Warrant Fees District Court	16,671	17,000	17,127	17,000	
660-301	Vehicle Impoundment Fee	0	20	0	0	
	Total Charges for Services - Fees	1,131,829	1,093,110	1,112,858	969,060	
	Fines & Forfeits					
655-253	County Treasurer Forfeitures	11,315	12,000	13,000	12,000	
656-136	District Court Bond Forfeitures	40,990	40,000	40,000	40,000	
657-136	District Court Ordinance Fines	15,207	15,000	15,148	16,000	
657-137	Ordinance Fines - Magistrate	0	400	552	500	
657-215	Court Fines	0	500	500	500	
	Total Fines & Forfeitures	67,512	67,900	69,200	69,000	
	Interest & Rentals					
664-253	Interest - Summer Taxes	50,457	50,000	50,000	50,000	
665-253	Pooled General Fund Interest	43,968	40,000	45,000	60,000	
667-253	Thumb Cellular Tower Rental	4,979	4,287	5,028	5,000	
667-301	Rentals (Use of Van)	(5)	0	0	0	
667-369	Rent for County Property	9,565	9,516	9,516	9,516	

General Fund Revenue Budget

Account Number	Revenue Category/Department	2018 Actual	2019 Amended Budget 11-30-19	2019 Projected Year-End	2020 Revenue Budget	Comments
668-253	Human Services Lease Payment	304,707	332,491	332,491	332,491	
699-020	Health Department Lease	85,676	85,676	85,676	85,676	
	Total Interest & Rentals	499,347	521,970	527,711	542,683	
	Refunds & Reimbursements					
580-253	Reimbursement State Jury	45,545	17,000	27,470	20,000	
658-253	Return Check Charge	162	300	211	300	
674-254	Thumb Narcotics Unit Reimburse (local)	11,153	14,173	12,000	12,000	
674-301	Reimbursements FOC Warrants	299	500	708	600	
674-331	Contributions Marine	300	150	253	200	
676-060	Drain Restitution	0	400	50	100	
676-130	Reimbursement Mental Health Eval.	200	645	169	200	
676-191	State Reimbursement/Elections	0	0	0	35,000	
676-215	GAL Attorney Fee/Reimbursement	22,496	20,000	21,839	20,000	
676-227	Equalization Base Contract Caro	29,081	29,080	29,080	29,080	
676-229	Reimbursements - Prosecutor	1,030	500	1,264	1,000	
676-253	Reimbursements Treasurer	5,609	8,000	2,500	3,000	
676-259	IS Reimbursement	597	600	600	500	
676-301	Reimbursement Sheriff	17,077	17,000	36,881	25,000	
676-306	Weigh Master	78,928	83,477	83,477	84,000	
676-648	Reimbursements Medical Examiner	800	0	0	0	
677-191	Reimb-School Election	16,034	14,000	14,000	34,000	
677-215	Reimbursement Crt Appt Atty Fees	2,947	3,500	5,576	5,000	
677-301	Sheriff Medical Service Reimb.	17,146	16,000	16,000	16,000	
677-430	Animal Shelter Restitution	0	500	0	0	
678-132	State Tax Lein Fee	6	82	82	82	
678-191	Twsp. - Election Supplies	9,574	16,000	16,000	30,000	
678-301	Reimb. DDJR	0	500	0	500	
679-215	DE Novo Transcripts	0	100	0	100	
694-130	Cash Over/Short - Unified Court	(100)	0	(34)	0	
694-215	Cash Over/Short	70	0	17	0	
694-253	Cash Over/Short	74	0	(40)	0	
698-292	Indirect Costs 10% Administration Payment Related Child Care Costs	133,869	150,000	150,000	0	Reflects the Governors cut of \$150,000
699-207	Road Patrol Indirect Costs	57,458	64,423	64,423	68,368	
699-215	Friend of the Court Indirect Cost	205,675	210,896	210,896	170,685	

General Fund Revenue Budget

Account Number	Revenue Category/Department	2018 Actual	2019 Amended Budget 11-30-19	2019 Projected Year-End	2020 Revenue Budget	Comments
699-218	Dispatch Fund Indirect Costs	78,784	88,756	88,756	94,241	
699-221	Health Department Indirect Costs	8,311	8,477	8,477	10,578	
699-230	Recycling Indirect Costs	38,938	39,908	39,908	42,573	
699-240	Mosquito Control	61,901	71,873	71,873	84,295	
699-244	Transfer In Equip/Co Allocation	0	5,217	5,217	0	
699-255	Indirect Cost - VOCA Fund	0	8,886	8,886	0	
699-279	MSU-e Indirect costs	762	1,182	1,182	1,408	
699-292	Child Care Fund Indirect Costs	12,743	0	0	0	
699-295	Veterans Voted Indirect Costs	5,842	6,747	6,747	8,482	
699-297	Senior Citizens Fund Indirect Cost	4,318	4,943	4,943	7,197	
699-298	Medical Care Facility Indirect Cost	1,309	1,495	1,495	1,452	
699-441	Building Codes SCMCCI Rent	24,996	25,000	25,000	25,000	
699-701	Transfer In Unreconciled T&A	290	0	0	0	
	Total Reimbursement & Refunds	894,224	930,310	955,906	831,041	
	Total Operating Revenue	12,816,279	12,955,434	13,233,540	12,970,745	
	Revenue Transfers Other Funds					
699-251	Principle Residence Exemption	33,788	12,890	12,890	12,890	
699-532	Tax Foreclosure	79,288	108,862	108,862	80,000	
699-626	Delinquent Tax Revolving Fund	777,375	708,243	708,243	830,704	
	Total Revenue Transfers from	890,451	829,995	829,995	923,594	
	Other Funds					
	Grand Total Revenues	13,706,730	13,785,429	14,063,535	13,894,339	
	Recurring Sources of Funds					
672-390	Use of Fund Balance	0	64,265	0	205,661	Governors restoration in Revenue Cut's will be \$406,315
	or Use of Other One-Time Sources					
	GRAND TOTAL REVENUES	13,706,730	13,849,694	14,063,535	14,100,000	

General Fund Expenditure Budget by Department						
Account Number	Category/Department	2018 Actual	2019 Amended Budget 11-30-19	2019 Projected Year End	2020 DRAFT Expenditure Budget	Comments
	Legislative					Base budget includes: 2% wage increase , 6% health insurance increase, retirement increase 3%
101-101	Board of Commissioners	112,661	124,629	113,639	123,172	2019 was a 3% 2020 is zero/per Board Action 18-M-147
101-104	Special Programs	23,220	69,600	66,214	47,500	Does not include possible cost of hiring a Lobbyist
	Total Legislative	135,881	194,229	179,853	170,672	
	Judicial					Judges' annual salaries shall be increased by 2% effective October 1, 2019 (Public Act 31 of 2016).
101-130	Unified Court	2,384,058	2,247,825	2,141,830	2,410,877	New Crt rule by Supreme Crt on Appeal cases increased Crt Appt Council by \$128,000
101-147	Jury Commission	3,022	5,875	2,510	3,715	
101-151	Adult Probation	9,266	12,000	10,000	11,000	
	Total Judicial	2,396,346	2,265,700	2,154,340	2,425,592	
	General Government					
101-191	Elections	118,221	82,442	17,989	206,100	Election year major increase - some costs reimbursed
101-202	Accounting Services	49,505	47,740	46,776	47,740	
101-211	Legal Services	147,446	125,000	200,000	101,000	Expect labor neg done/does not account for any possible appeal cost
101-215	County Clerk	426,685	466,343	464,942	485,418	Clerk Requested meeting with Finance
101-223	Controller/Administrator	346,746	439,887	408,030	460,126	
101-225	Equalization	211,462	230,005	224,413	239,486	
101-227	Equalization Caro Assessing Contract	6,155	7,498	5,897	7,508	
101-229	Prosecutor	576,894	605,573	572,392	624,686	Prosecutor Request meeting with Finance
101-230	Co-Op Prosecutor	178,792	191,046	203,281	195,108	
101-236	Register of Deeds	283,418	296,255	298,750	315,508	
101-253	Treasurer	364,366	355,898	352,041	367,091	
101-259	Computer Operations	623,776	653,924	637,858	742,021	Increase of Computer Svc Contracts by \$70,000
101-265	Buildings & Grounds	810,260	821,755	772,345	837,159	
101-266	Human Services Building Main.	51,687	60,154	45,534	60,060	
101-275	Drain Commission	218,412	225,323	216,499	232,758	Added new legal line item of \$1,000
	Total General Government	4,413,825	4,608,843	4,466,747	4,921,769	

General Fund Expenditure Budget by Department						
Account Number	Category/Department	2018 Actual	2019 Amended Budget 11-30-19	2019 Projected Year End	2020 DRAFT Expenditure Budget	Comments
	Public Safety					
101-303	Courthouse Security	122,452	139,675	134,676	139,896	
101-304	Jail	2,285,067	2,369,872	2,275,537	2,431,299	Increase of inmate medical costs
101-324	Weigh Master	78,348	83,477	82,314	88,202	
101-331	Marine Safety	12,401	12,537	15,232	12,469	
101-333	Secondary Road Patrol	86,236	82,243	89,958	0	Reflects the Governors cut of \$86,391 one FTE
101-346	Thumb Narcotics	11,183	14,173	10,926	14,172	Off setting TNU revenue provided
101-352	Community Corrections Work Site Crew	67,296	68,023	66,821	72,550	Increased revenue reimbursements to help cost of program
101-400	Planning Commission	4,389	4,000	3,803	3,905	
101-426	Emergency Services	96,106	102,578	94,263	101,450	
	Total Public Safety	2,763,478	2,876,578	2,773,530	2,863,943	
	Public Works					
101-441	Building Codes (See note below)	405,983	325,000	440,000	440,000	Offset by revenue to provide activity on county GL
101-442	Board of Public Works	1,318	1,000	1,093	1,055	
101-445	Drain-at Large	400,943	425,483	425,483	370,939	Decline in Drain at Large
	Total Public Works	808,244	751,483	866,576	811,994	
	Health & Welfare					
101-631	Substance Abuse	52,010	50,928	50,928	51,250	
101-648	Medical Examiner	91,646	97,390	65,472	75,000	New contract with MIFSM will contain cost
101-670	DHHS Board	9,736	10,000	8,182	10,000	
101-722	Airport Zoning Board	0	3,400	3,265	1,775	
101-723	Airport Zoning Brd of Appeals		1,000	900	1,750	
101-728	Economic Development	80,000	80,000	80,000	80,000	
	Total Health & Welfare	233,392	242,718	208,747	219,775	
	Other					
101-863	Employee Sick Vacation Benefit	8,514	80,840	54,000	10,765	
101-865	Insurance & Bonds	110,850	88,000	60,500	95,000	
	Other Total	119,364	168,840	114,500	105,765	

General Fund Expenditure Budget by Department						
Account Number	Category/Department	2018 Actual	2019 Amended Budget 11-30-19	2019 Projected Year End	2020 DRAFT Expenditure Budget	Comments
	Contingency					
101-890	Contingency	0	0	0	0	
	Total Contingency	0	0	0	0	
	Operating Transfers Out					
999-208	County Park	0	15,000	15,000	15,000	
999-215	Friend of the Court	242,970	282,970	282,970	282,970	
999-221	Health Department	315,000	321,750	321,750	328,185	Possible discussion with HD regarding increased appropriation Requested 2% base Increase
999-239	Animal Control	84,500	84,500	84,500	90,000	
999-222	Behavioral Health	288,243	288,243	288,243	288,243	
999-244	Equipment Fund	500,000	250,000	500,000	310,547	
999-252	Remonumentation	117	0	0	0	
999-258	GIS Fund	30,000	60,000	60,000	60,000	
999-264	Community Corrections	0	0	0	0	
999-288	Child Care Human Services	275,000	162,500	162,500	162,500	State pays first effective 10-1-19
999-292	Child Care Probate	400,000	500,000	500,000	400,000	State pays first effective 10-1-19
999-352	Pension Ob Bond	1,300	0	0	0	
999-374	Purdy Building Debt	73,238	72,018	72,018	75,655	
999-483	Capital Improvements Fund	350,000	250,000	350,000	69,065	Offset with corrections
999-488	Jail Capital Fund -Transfer from General	0	0	0	0	
999-648	Medical Examiner	27,100	13,648	13,648	0	
999-260	Michigan Indigent Defense	13,652	248,000	248,000	253,957	
101-891	Wind Revenue Escrow	0	205,474	0	244,368	
	Total Operating Transfers Out	2,601,120	2,754,103	2,898,629	2,580,490	
	GRAND TOTAL EXPENDITURES	\$13,471,650	\$13,862,494	\$13,662,922	\$14,100,000	
	Increased Fund Balance			\$ 142,745	\$ -	

2020 Capital Improvement Budget

Capital Improvement Requests and Funding Recommendations

Requests			Recommended for Funding			
Department Request		Capital Improvement Requests	Recommended for Funding from Capital Improvement Fund - 483	Recommended for Funding from Equipment/Technology Fund - 244	Recommended for Funding from Special Purpose Fund	Comments
ANIMAL CONTROL	Lights	\$2,500	\$2,500			Department of Ag replacement Inspection
	Interior Doors	\$900	\$900			Department of Ag replacement Inspection
	Exterior Doors	\$16,324	\$16,324			Department of Ag replacement Inspection w/card access
	Medical Room - Shower	\$1,000	\$1,000			Department of Ag replacement Inspection
	Cat Room	\$5,000	\$5,000			? Inspection
	Pole Barn	\$55,000				\$55,000 Remove potential 2021 project
	Shed w/cement slab	\$12,000				\$12,000 Remove
	Window in office	\$2,500	\$2,500			Window to view incoming guests for security and customer service.
	Additional phone line	\$200			\$200	CenturyLink will install line, IT does not need to be involved.
BUILDING AND GROUNDS	Storage Building	\$400,000	\$400,000			Running out of space for court records and other county departments.
	Pool vehicle	\$30,000		\$30,000		Replacing 2001 vehicle that needs too much maintenance and not useable.
	Pool vehicle (IT)	\$30,000		\$30,000		1192 County vehicle currently being used is rusted out and IT would like one for their own use.
	Animal Shelter Furnace and A/C Replacement	\$8,000	\$8,000			Current furnace and A/C systems are old and warn out
	Health Dept. parking lot repairs	\$5,000	\$5,000			Deteriorating parking lot.
	Seal coat and line stripe Health Dept. parking lot	\$10,000	\$10,000			Regular maintenance.
	Seal Coat entrance Health Dept/DHHS/Dispatch buildings	\$2,000	\$2,000			Regular maintenance.
	Seal Coat DHHS North parking lot	\$1,000	\$1,000			Regular maintenance.
	Health Dept. parking lot drainage	\$9,000	\$9,000			Water problem that needs to be addressed and fixed.
	Retention Pond at Health Dept/DHHS/Dispatch repair	\$12,000	\$12,000			Parking Lot Drainage issue.
	Animal Shelter parking lot addition	\$24,000	\$24,000			Additional parking needed, currently parking on lawn
	Annex roof replacement	\$50,000	\$50,000			Leaking - Repairs needed
CLERK	Copier	\$10,000				\$10,000 2019 Project (Jodi requested to lease an IMC 6000 from Galaxy Office Supply, motion passed)

2020 Capital Improvement Budget

Capital Improvement Requests and Funding Recommendations

Requests			Recommended for Funding			
Department Request		Capital Improvement Requests	Recommended for Funding from Capital Improvement Fund - 483	Recommended for Funding from Equipment/Technology Fund - 244	Recommended for Funding from Special Purpose Fund	Comments
	Clerk Storage Cabinets	\$24,000		\$12,000	\$12,000	Possible use of CPL Fund for part of costs
	Time stamp	\$1,200				Board Approved this purchase in the 2019 Budget
CONTROL	Purdy Building Stucco Repair	\$16,000	\$16,000			Damaged and deteriorating.
	Purdy Building Sign	\$1,600	\$1,600			Need sign to distinguish county building.
	Magistrate/Dist. Ct Windows	\$20,000	\$20,000			Replace old and damaged/weathered/leaking windows.
EMERGENCY SERVICES	Emergency Services Vehicle	\$46,000		\$46,000		Replace current truck that is wearing down.
IT	Purdy Building Paging System (phones)	\$5,220		\$5,220		Voice paging for entire building to notify in the event of an emergency.
	Replace aging Printers	\$1,500		\$1,500		Replace aging printers throughout the county.
	iPad for Courthouse & replace old laptops	\$7,000		\$7,000		iPads for Judges to sign warrant requests on weekends. Replace aging laptops throughout the county.
	EMC Storage Drive - Increase network storage	\$43,000		\$43,000		Operating environment for County Computer Operations. Allows for continued growth.
	Choesity backup Disaster Recovery	\$150,000		\$150,000		Replaces 9 end of life hardware devices that store backups. Also provides a complete copy of County operations off site in Disaster Recovery location.
	Annex & Data Center Door Security	\$8,000		\$8,000		Provides keycard access to building. Logging employees and controls distribution.
	Replace Cable infrastructure	\$8,250		\$8,250		Replaces old 1GB cable with 10GB cable.
	Case Cracker	\$17,000		\$17,000		Software for hacking cellphones taken in as evidence for TCSO.
	Complete removing WIN 7 machines and replace desktops	\$17,000		\$17,000		Replaces any remaining Windows 7 machines that are end of life.
	Animal Control Desktop computer w/Shelter Pro access	\$2,350		\$2,350		Additional annual cost
	4 additional Security Cameras for Courthouse ext. parking lot	\$5,595		\$5,595		Requested for parking lot monitoring
	License for cameras	\$11,024		\$11,024		Provides viewing cameras at workstations. Requested by Chief Judge Geirhart.
	Drain office scanner 24x36 Docs	\$5,000		\$5,000		Requested by Drain office to scan larger format documents.

2020 Capital Improvement Budget

Capital Improvement Requests and Funding Recommendations

Requests			Recommended for Funding			
Department Request		Capital Improvement Requests	Recommended for Funding from Capital Improvement Fund - 483	Recommended for Funding from Equipment/Technology Fund 244	Recommended for Funding from Special Purpose Fund	Comments
	Courthouse docket monitors	\$2,500		\$2,500		Displays docket outside of Courtroom. Requested by Court Administrator.
MOSQUITO ABATEMENT	Abatement materials	\$140,000			\$140,000	Abatement Materials - 2019 budget reflected a lower amount due to purchase of materials in the previous budget
	Truck Accessories	\$3,600			\$3,600	Truck accessories, 5 new sets of tires to replace old
	Abatement ULV Sprayers	\$15,000			\$15,000	ULV Sprayers - New ULV to replace aged equipment
	Office Equipment	\$5,000			\$5,000	Office equip (com, fax, copier) PC's for office staff to replace aged systems
	Spreaders/Sprayers/Foggers	\$6,000			\$6,000	Spreaders/Sprayers/Foggers 2 backpack sprayers to replace old units
SHERIFF - JAIL	Garage door replacement	\$4,862	\$4,862			<i>Mike Miller to check out. The overhead garage doors for the jail are in disrepair. They are old, heavy, and have to be opened by hand. There is a real concern that staff/inmates will injure themselves opening them. The estimate at \$4,862 (see attached) provides for their replacement with door openers.</i>
	Marine Boat	\$10,000				<i>Marine boat replacement (potential grants) follow up with Sheriff. They are planning for the replacement of the 20 year old Marine boat. It has been many years since the motor has been replaced. The requested \$10,000 will be placed in an account to be built over the next 5 years to replace the boat at time of need; expectations of replacement cost to be over \$35,000 (cost of boat in 1999). They will also be looking at Grants to cover cost, at this point, it MAY be covered under a USDA grant @ 75% up to \$50,000. Can Road Patrol money be used?</i>
	Stainless Kitchen Tables (2)	\$3,300	\$1,510			<i>The requested 2 kitchen tables will be used for food preparation to replace one that is in disrepair and the other for much needed additional food preparation space. \$3,300 has been revised to \$1510 as other suitable tables have been found at a lesser cost, not including shipping (see attached quote)</i>

2020 Capital Improvement Budget

Capital Improvement Requests and Funding Recommendations

Requests		Recommended for Funding				Comments
Department Request		Capital Improvement Requests	Recommended for Funding from Capital Improvement Fund - 483	Recommended for Funding from Equipment/Technology Fund - 244	Recommended for Funding from Special Purpose Fund	
	K-9 Vehicle	\$10,000				207 Rd Patrol for K-9 vehicle <i>The \$10,00 is for the eventual replacement of the K-9 Vehicle in a separate account. The goal is to add \$10K per year to reach \$50K, to ensure the funds are there for its replacement when necessary. The road patrol millage increase was factored on two K-9 vehicles over an 8 year period.</i>
UNIFIED COURT	3 chairs, 1 Bench Chair	\$2,730		\$2,730		Circuit Court chair for bench. 3 Desk Chairs to replace existing worn out chairs.
Total		\$1,279,155	\$593,196	\$404,169	\$181,800	
Total Funded		\$1,179,165				
Total Not Funded		\$99,990				

**GENERAL APPROPRIATIONS ACT – ADOPTING THE
2020 TUSCOLA COUNTY BUDGET (Calendar Fiscal Year)**

WHEREAS, The Tuscola County Board of Commissioners has examined the financial reports and budget requests for 2020 of the various departments, agencies, offices, and activities (“Budgetary Centers”) which it, by law or by policy, must finance or assist in financing;

WHEREAS, The Board has taken into consideration the fact that there are certain required functions of county government or operations, which must be budgeted at serviceable levels in order to provide statutory and constitutionally required services and programs;

WHEREAS, The Uniform Budgeting and Accounting Act (“UBAA”), MCLA 141.421, et seq., requires that the Board enact a General Appropriation Act designed to appropriate for all county expenditures;

WHEREAS, The Board has reviewed the recommended budget for 2020 and believes the same to contain funds sufficient to finance all mandatory county funded services at or beyond a serviceable level;

NOW THEREFORE, BE IT RESOLVED, that the 2020 Tuscola County Budget, as detailed in the document attached which is incorporated by reference herein, is hereby adopted on a fund, activity, and line-item basis, subject to all County policies regarding the expenditure of funds and the conditions set forth in this resolution.

BE IT FURTHER RESOLVED #1, a public hearing has been held on the proposed 2020 budget following notice as required by law, including notice concerning the millage rates to be levied as required by the Uniform Budgeting and Accounting Act, P.A. 2 of 1978, as amended, the following tax rates are hereby authorized, certified, and reaffirm the previously adopted rates for the 2019 tax year (2020 Budget Year) for a total county levy of 8.3121 mills as listed in detail below:

2019 AUTHORIZED TAX RATES – 2020 BUDGET

Purpose	Millage	Fund
General Government Operations	3.9141	General Operating
County Bridge & Local Streets	0.4807	Bridge
Senior Citizens	0.3200	Senior Citizens
Recycling	0.1500	Recycling
Medical Care Facility	0.2500	Voted Medical Care
Road Patrol	1.3300	Road Patrol
Primary Roads/Streets	0.9657	Primary Roads
Mosquito Control	0.6316	Mosquito Control
Veteran's	0.1700	Veteran Services
MSU-Extension	0.1000	MSU-Extension
Total	8.3121	

BE IT FURTHER RESOLVED #2, that each budgetary center shall limit expenditures within the appropriations and accounts authorized and for purposes consistent with the name of the account, and shall not attempt to expend funds that will result in an account deficit or at a rate that will eventually result in an account deficit;

BE IT FURTHER RESOLVED #3, that in order to expedite ongoing budget amendments, the County Controller/Administrator shall have the authority to transfer up to \$5,000 between non-wage/fringe benefit accounts within an adopted activity (departmental) budget without approval of the Board of Commissioners. However, any increase in a total activity budget appropriation requires Board of Commissioner approval.

BE IT FURTHER RESOLVED #4, that the Board is appropriating to the Child Care Funds with the understanding that such sums are reasonable and necessary for the Probate (Family) Court and Department of Human Services to meet critical needs in an adequate manner and without waiving the County's entitlement to 50% reimbursement from the State of Michigan as mandated by Michigan's Constitution;

BE IT FURTHER RESOLVED #5, that the sum of **\$60,316,796** as set forth in the budget adopted by this Board is hereby appropriated for the use by departments and for the use of defraying and paying boards of the County of Tuscola for all costs and expenses for the fiscal year beginning January 1, 2020 and ending December 31, 2020;

BE IT FURTHER RESOLVED #6, that said sums appropriated to and shall be available for expenditures from several funds in accordance with the law, and no obligation or liability shall be incurred, nor any vouchers drawn in payment thereof by any county department, which shall be confined to the objects or categories of expenditures and shall not exceed the amount appropriated therefore, as set forth in the categories of said budget;

BE IT FURTHER RESOLVED #7, that all County elected officials and county department heads shall abide by County Policies, as adopted and amended by this Board, and that these budgeted funds are appropriated contingent upon compliance with all financial and other policies of the County (Official copy of all county policies maintained in the Controller/Administrator's Office);

BE IT FURTHER RESOLVED #8, that all the approved full time and part time positions identified for various departments and funds in the budget, shall limit the number of employees who can be employed and no funds are appropriated for any position or employee not in the 2020 budget document. Further, there may be a need to increase or decrease various positions within the budget and/or impose a hiring freeze and/or impose lay-offs due to the unforeseen financial changes; therefore, the number of authorized full time and part time positions in the budget may be changed from time to time by the Board and/or the Board. The County elected officials and County department heads shall abide by whatever changes are made by the Board, if any, relative to the approved positions and the number of employees;

BE IT FURTHER RESOLVED #9, that certain positions contained in the budget which are supported in some part by a grant, cost-sharing, child care reimbursement, or other source of outside funding, are only approved contingent upon the County receiving the budgeted revenues. In the event outside funding is not received, then said positions shall be considered unfunded and removed from the budget as necessary;

BE IT FURTHER RESOLVED #10, that revenues received by the County under Public Act 106 and 107, 1985 (Convention Facility tax revenues) shall not be used to reduce the County's operating millage levy as defined by Public Act 2, 1986;

BE IT FURTHER RESOLVED #11, that in the event the Board imposes a hiring freeze and vacancies occur during the existence of that hiring freeze, the vacancies shall be considered and hereby declared to be vacated positions. Said vacated positions shall not be refilled except by specific Board authorization. Further, the existence of a hiring freeze which may be imposed by the Board shall be, and is hereby declared to be, contingent upon the expenditure of budgeted funds, as well as the position specifically listed on the approved position roster list;

BE IT FURTHER RESOLVED #12, that in accordance with Public Act 106 of 1985 and Public Act 2 of 1986, if 50% of the estimated Convention Facility Tax revenues are not used to reduce the County's operating tax rate, then these funds shall be transmitted to the Substance Abuse Coordinating Agency with remaining revenues to be deposited in the County's general fund;

BE IT FURTHER RESOLVED #13, that the revenues received by the County under Public Act 264 of 1987 (Health and Safety Fund Act) shall not be used to reduce the County's operating millage levy;

BE IT FURTHER RESOLVED #14, that in accordance with Public Act 264 of 1987, that 12/17 of the estimated Cigarette Tax revenues not used to reduce the County's operating tax rate shall be used for other purposes specified by Public Act 264 of 1987, with the remaining revenues generated by PA 264 of 1987 to be used for other General Fund expenditures;

BE IT FURTHER RESOLVED #15, that the Controller/Administrator be, and is hereby appointed, Budget Administrator pursuant to the Uniform Budgeting and Accounting Act, MCLA 141.421 et. seq., with power to administer such duties in connection with said budget, and may from time to time, be delegated to the Office of Controller/Administrator by the Board of Commissioners;

BE IT FURTHER RESOLVED # 16, that the Budget Administrator be directed to disburse to the various agencies, the approved County appropriation on the basis of need as determined by the cash balances within their respective funds;

BE IT FURTHER RESOLVED #17, that the Controller is authorized to establish funds, activities, and line item accounts as necessary under the State Uniform Chart of Accounts to maintain effective financial accounting of county operations;

BE IT FURTHER RESOLVED #18, that inter-fund transfers are automatically approved on a quarterly basis in January, April, July, and October based on the quarterly transfer schedule included in the annual County Budget unless otherwise changed by the Tuscola County Board of Commissioners. Notification of any changes shall be submitted by the Controller/Administrator to the appropriate accounting offices;

BE IT FURTHER RESOLVED #19, that claims shall be paid by the Statutory Finance Committee following the normal claims approval process unless other payment provisions

have been made by County Board action. By previous Board action, the Board Chairperson and Finance Chairperson have the authority to approve payment of claims in advance of the regular claims approval process in situations to avoid not meeting payment deadlines, to avoid interest penalty charges and other situations deemed necessary by the Board Chairperson and Finance Chairperson;

BE IT FURTHER RESOLVED #20, that Maintenance of Effort payments may be paid from the Voted Medical Care Facility Fund #298 upon signature of the Medical Care Facility Director. Said claim is a fixed per day amount paid by the County to the State for patients housed at the facility;

BE IT FURTHER RESOLVED #21, that in conformance with the Uniform Budgeting and Accounting Act, the budget includes the following information;

- 1) Expenditure data for the most recently completed fiscal year.
- 2) An estimate of the expenditure amounts required to conduct, in the ensuing fiscal year, the government of Tuscola County.
- 3) Revenue data for the most recently completed fiscal year.
- 4) An estimate of the revenues, by source of revenue, to be raised or received by Tuscola County in the ensuing fiscal year.
- 5) The amount of surplus or deficit that has accumulated from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year.
- 6) An estimate of the amount needed for deficiency, contingent, or emergency purposes, and the amounts needed to pay and to discharge the principal and interest of the debt of Tuscola County due in the ensuing fiscal year.
- 7) The amount of proposed capital outlay expenditures, except those financed by enterprise, public improvement, or building and site, or special assessment funds, including the estimated total cost and proposed method of financing of each capital construction project and the projected additional annual operating costs of each capital construction project, and the projected additional annual operating cost of each capital construction projected for three (3) years beyond the fiscal year covered by the budget.

TO: Tuscola County Board of Commissioners

FROM: Controller/Administrator and Chief Accountant

DATE: December 27, 2019

RE: Year-End Compliance with the Uniform Budgeting and Accounting Act

In order to be in compliance with the Uniform Budgeting and Accounting Act certain 2019 year-end financial correcting actions must be made by the County Board of Commissioners. This is an annual county activity that is completed to abide by the conditions of the act. The County Fiscal Analyst and I have identified preliminary recommended year-end adjustments to meet the terms of the Act. It should be noted that, further actions may be required at a later date when the County Auditors (Gabridge & Co.) begin their annual county auditing work. A summary of each of the terms of the act that must be fulfilled is listed below along with a specific recommended Board of Commissioners action.

1. General Fund adjustments so actual year-end expenditures do not exceed budget at the activity level

The following is a list of activity level budgets (departments) in the general fund where actual year end expenditures exceeded budget. These budgets will need to be increased so the actual year-end expenditures do not exceed budget

	2019	2019	Estimated	2019
Expenditure	Amended	Projected	Difference	Year End
Category/Department	Budget	Actual	Under Budget (Over Budget)	Amended Budget
Legal	125,000	210,000	(85,000)	210,000
Prosecutor Co-Op	191,046	199,564	(8,518)	199,564
Special Programs	69,600	84,000	(14,400)	84,000
Planning Commission	4,000	5,100	(1,100)	5,100
Airport Zoning	3,400	6,600	(3,200)	6,600
Airport Zoning Board Appeals	1,000	2,000	(1,000)	2,000

- **Correcting Action** - Move that the 2019 general fund activity budgets be amended as shown in the table above to prevent actual year-end expenditures from exceeding budget and in order to gain compliance with the Uniform Budgeting and Accounting Act.

2. Special Revenue and Debt Service Fund adjustments so actual year-end expenditures/revenues do not exceed budget at the total fund level

The following is a list of special revenue and debt service budgets (departments) where actual year end expenditures/revenues exceeded budget. These budgets need to be increased so actual year-end expenditures/revenues do not exceed budget.

	11/30/2019	2019	Estimated	2019	
	2019	Projected	Difference	Year End	
	Amended	Actual	Under Budget	Amended	
Special Revenue Funds	Budget	Exp/Rev	(Over Budget)	Budget	Comments
COUNTY PARKS REVENUE	29,500	40,300	(10,800)	40,300	Revenue to Actual
HEALTH DEPARTMENT REVENUE	3,225,536	4,215,210	(989,674)	4,215,210	Revenue to Actual
EXPENSE	3,195,381	3,463,156	(267,775)	3,463,156	Expense to Actual
HDP STOP GRANT REVENUE	31,634	38,801	(7,167)	38,801	Revenue to Actual
EXPENSE	31,634	38,801	(7,167)	38,801	Expense to Actual
VOTED BRIDGE REVENUE	869,637	874,907	(5,270)	869,637	Revenue to Actual
PENSION OB BOND DEBT REVENUE	490,200	493,727	(3,527)	493,727	Revenue to Actual
CAPITAL IMPROVEMENTS REVENUE	258,000	260,473	(2,473)	260,473	Revenue to Actual
TAX FORECLOSURE REVENUE	402,500	659,824	(257,324)	658,824	Revenue to Actual
EXPENSE	307,862	515,493	(207,631)	515,493	Expense to Actual

- **Correcting Action** - Move that the 2019 special revenue fund budgets be amended as shown in the table above to prevent actual year-end expenditures/revenues from exceeding budget and in order to gain compliance with the Uniform Budgeting and Accounting Act.

3. Correct Special Revenue and Debt Service Funds with Deficits

The following is any special revenue and debt service funds where actual expenditures will exceed revenues and beginning fund balance at year-end if supplemental general fund appropriations are not provided. If adjustments were not made the fund would finish the year in a deficit and the state would demand that a corrective action plan be developed.

<i>GENERAL FUND APPROPRIATIONS</i>		
Arbela Twp Police Svc Contract		\$4,000
Regional DWI Court Grant		\$17,717
Vassar Twp Police Svc Contract		\$19,287
Millington Twp Police Svc Contract		\$29,503
Mental Health Court		\$21,483
Victim Services Grant		\$22,929
State Survey Grant		\$38,770
Victim of Crime Act Grant		\$1,938
HDC Stop Grant		\$1,120
Homeland Security		\$15,393

- **Correcting Action** - Move that temporary supplemental appropriations from the general fund as shown in the table above be authorized to prevent the identified funds from finishing the 2019 fiscal year in a deficit situation and gain compliance with the Uniform Budgeting and Accounting Act.

4. Delinquent Tax Revolving Fund

Estimated delinquent tax net income for 2019 is approximately \$845,000

- **Correcting Action** – Move to transfer actual delinquent tax income to the General Fund as budgeted.

5. Other Compliance Adjustments

- **Correcting Action** – Move to authorize staff after consultation with the county auditors to conduct further year-end financial transactions and make other adjustments as necessary to gain compliance with the Uniform Budgeting and Accounting Act.