

## **TUSCOLA COUNTY BOARD OF COMMISSIONERS May 2008 Activity Report**

- Recently, the Board of Commissioners approved funding to enable an important change in the warrant entry/administrative process from Dispatch to District Court – this change allows for timely warranty entry by the Court and will reduce the chances of warranty entry arrest errors while freeing-up valuable police time for protection and enforcement matters rather than warrant administrative activities – this change also enables dispatchers to give full attention to dispatch activities instead of warrant entry
- Tuscola County has been selected to present the County Enterprise Facilitation program at the July 2008 National Association of Counties conference in Kansas City – this national recognition will provide further strength to the program locally – presentations will also be made to local governmental units in the county over the next several months
- Commissioners recently approved participating in the Michigan Agricultural Environmental Assurance program – awards under this program are provided to farmers who have complied with rigorous environmental farming practices and standards
- Recent appointments to county boards include the following: Economic Development Corporation and Brownfield Redevelopment Authority: Kent Graf, Christine Young and Rose Laskowski – Donald Dost to the Tuscola County Behavioral Health Systems Board of Directors – John Hunter to the Substance Abuse Advisory Council
- Preliminary draft 2007 county audit information was recently received – a summary was presented by the Controller/Administrator and Chief Accountant to the Board of Commissioners for review and discussion – some of the findings include:
  1. All county funds finished the 2007 fiscal year in a positive fund balance position
  2. The county maintained an adequate unreserved/undesignated fund balance in the general fund at approximately 11% of expenditures (auditors typically recommend 10% to 15%)
  3. From 2002 to 2005, general fund expenditures averaged less than 1% while from 2006 to 2007 expenditure growth was 5.1% although recurring revenues were adequate in 2007 to provide for this growth without reducing fund balance
  4. Over the past two years, the largest general fund expenditure growth has occurred in the public safety category followed by the judicial category
  5. Of the \$806,000 in 2007 delinquent tax income, approximately \$500,000 was required to balance the general fund with approximately \$300,000 transferred for short and long term capital improvement needs

6. For the past 10 years, an average of 63% of annual delinquent tax net income was required to balance the general fund and 37% allocated for short and long-term capital improvements – in 2007, approximately the same percentage as the 10 year average was required – during the 2002 to 2005 period, all delinquent tax income was required just to balance the general fund with no delinquent tax funds available for capital improvement needs
7. A major financial factor that county officials monitor closely is overall earnings on investments because this single factor has a tremendous impact on county finances from year to year

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