

Proposed FY 2018 Budget

Delta County, Michigan

October 1, 2017-September 30, 2018



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Administrator's FY 2018 Budget Message

Chairperson Rivard and the Delta County Board of Commissioners,

It is my privilege to present the Proposed FY 2018 Budget. Although there will be several recommended changes in how we approach various financial issues, the budget will still include the following financial tenants and strategies:

- No use of financial reserves to balance the General Fund.
- No use of one-time revenues to offset ongoing costs.
- Two percent salary increases in every settled labor contract, and for non-union employees.
- No reduction in employee benefits.
- Full required funding for the county's pension system.

Focusing on the Criminal Justice System

The number one priority of a county government in Michigan is its criminal justice system. I consider this budget to be the third year of a fundamental shift in Delta county government towards this priority. In the Proposed FY 2018 Budget the county will spend 59 cents of every dollar on the criminal justice system. This represents a significant investment over FY 2015, when the county only allocated 54 cents of each dollar for the purposes of criminal justice. Included within the increase is a 15 percent expansion in the Jail Operations budget over that same time period.

Building a Modern Correctional Facility

In November of 2016 Delta County voters approved a bond referendum to build a \$17.9 million criminal justice facility. In the nine months that have followed, the county secured architecture, engineering, and construction management firms to design and build the facility. Fortunately, the process has gone well and construction will begin before the FY 2018 Budget is adopted.

The new facility will allow for an expansion of the jail's capacity from 85 inmates to 160. More importantly, it will result in a much safer work environment for our Corrections Officers. The new facility also presents opportunities for programming that will have a community impact. There is adequate space for addiction treatment, workforce training, GED classes, and any other ideas that may reduce recidivism rates and improve the health of our population. In the estimated 15 months before the facility opens, expect the Sheriff, Prosecutor, or Judicial Offices to work together with the Board to determine how to best utilize the new facility as an impactful community asset.

Operating a Modern Correctional Facility

Although the benefits are undeniable, the new Correctional Facility will also present challenges for the Sheriff's Office and the County Board. Additional inmates will require additional food and incur medical costs. Although the facility will not be operational until FY 2019, the FY 2018 budget does shift \$39,300 toward these costs in an effort to bridge the expected gap.

Staffing of the new facility will be one of the most important conversations of FY 2019 Budget Development. Delta County added one Corrections Officer in FY 2016, and another one in FY 2017. The FY 2018 Budget proposes adding a third new Corrections Officer. However, the county will likely need to add five more Officers by FY 2019. Fortunately, FY 2018 will include the final year of the \$300,000 courthouse debt payment. In the FY 2019 budget, I will propose that these funds be reallocated to Corrections staffing.

Specialty Court and Prosecuting Attorney Support

District Court has been very active in seeking support and funding for its specialty Drug Court. The FY 2018 Budget will again include federal grant funding of \$30,000. Additionally, the county will attempt to apply for another \$40,000 Northcare Substance Abuse Grant, which it received this year. The Drug Court has been a very successful endeavor for our county, and I will continue to recommend that the Board support the program wherever it can.

Likewise, our Prosecuting Attorney has been active in seeking out other funding sources to improve the well being of county residents. This past year, the office received a grant to greatly expand victim outreach efforts. Recently, it applied for a grant to combat juvenile truancy. In FY 2017 we supported the office by providing \$6,000 in funds for an intern position to assist with the caseload. I am recommending this program again in FY 2018.

Developing the FY 2018 Budget

Developing a budget is a year round process. Typically, the first step is projecting the cost drivers. These are the inflationary costs you typically cannot control, such as healthcare, pensions, and contractual salary increases. Then revenue changes for the upcoming year are projected. At this point there is either a preliminary surplus or budget gap that needs to be accounted for with various strategies. The FY 2018 Budget was no different. The preliminary budget gap was close to \$200,000.

Cost Drivers

Pensions: Delta County closed its pension plans to new employees a decade ago. As a result, the timeframe the county has to pay off its unfunded liability has been reduced. As this process continues, it will result in dramatic cost increases over the next six to eight years before slowly reducing to zero over the next several decades. The Proposed FY 2018 Budget includes an additional \$140,000 toward General Fund pension costs. Although it may be tempting to tap into our \$1.9 million Pension Stabilization Fund, those funds are better utilized to stabilize future years, when annual costs may increase by as much as \$900,000 over FY 2018 levels.

Healthcare: The County is restricted by the state to contributing a maximum cost toward each employee's healthcare. This number typically increases by a few percent each year. Although the state has not yet announced the increase for 2018, I am estimating that the county will contribute \$840,000 from the General Fund toward employee healthcare in FY 2018. This is a manageable \$17,500 increase,

primarily due to additional employees declining enrollment. It is worth noting however, that the County Road Patrol had increased enrollment, and will be facing a \$40,000 increase in healthcare costs.

Salaries: Employee relations have been a board priority in recent years. One of the tenants of this priority is giving employees salary increases that can at a minimum hold pace with inflation. Every union contract since 2015 has been settled with two percent salary increases. Due to these increases, the FY 2018 Budget will include approximately \$50,000 in inflationary salary increases. It is worth noting that good relations work both ways. Due to a lack of employee grievances, Delta County has spent \$0 on labor attorneys in over two years, compared to \$50,000-\$100,000 annually in some previous years.

Revenue Changes

For the first time in several years, the county received mostly positive news in its FY 2018 revenue forecast. In 2017, assessed values increased by 1.5 percent from 2016. This adds close to \$65,000 to the General Fund. Additionally, all manufacturing personal property tax exemptions for essential services were paid in full during FY 2016, and will be again in both FY 2017 and FY 2018. The state even contributed a modest \$19,000 towards revenue sharing. Despite being offset by a \$35,000 loss in federal in-lieu of payments, the FY 2018 forecast projects approximately \$90,000 in new revenue.

Financial Lifeline: Manufacturing Personal Property Exemption Reimbursement

The most important revenue driver in FY 2016 and FY 2017 was related to manufacturing personal property exemption reimbursement. Although it will not re-occur in FY 2018, a quirk in the state's formula led to reimbursement for non-essential services to be funded at 265 percent of losses. In other words, Delta County received two and a half times what it lost out on in FY 2016. If this happens again in FY 2017, Delta County will have received over \$1 million of unanticipated revenue from the state over a two year period. These funds have been essential in maximizing the county's aforementioned Pension Stabilization Fund and they improve the county's financial outlook considerably.

Closing the Gap: Protecting the General Fund

Over the years, Delta County has had a habit of unintentionally protecting nongeneral funds at the expense of the General Fund. Cuts have historically been made to the General Fund, while allowing several subsidized nongeneral funds to continue to collect large fund balances. The Proposed FY 2018 budget closes the cost gap, and adds Corrections funding by implementing the following General Fund protection strategies:

Changes to Insurance

The county currently spends approximately \$200,000 annually on property, liability, and automotive insurance. Currently this is split between the General Fund and Road Patrol based on utilization. The Proposed FY 2018 Budget transfers \$15,000 of these costs to the Airport and Service Center Funds based on their proportional share. Both of these funds have significant fund balances and are able to absorb the costs.

Additionally, the General Fund will no longer make the optional \$25,000 payment into our self-insured retention fund. With a \$75,000 deductible, and a \$150,000 maximum annual cost, our insurer recommends that Delta County maintain a retention fund of at least \$225,000. As of today, the county has a balance of \$450,000.

Residual Equity Fund Interest

The Residual Equity Fund serves as the county's savings account. It provides both cash-flow protection, and ability to loan funds to entities such as the Airport and Conservation District. Only in extreme circumstances would I recommend depleting these funds on General Fund use. However, with over a \$7 million balance, the county can afford to capture the fund's annual interest earnings. If enacted, this policy will add approximately \$48,000 in General Fund revenue annually without reducing the Residual Equity Fund's current balance.

Childcare Fund Cost Allocation Payment

The General Fund contributes \$350,000 annually to the Childcare Fund. This pays for approximately half of the fund's costs. The state traditionally pays for the other half. On top of this agreement, the state also makes an annual cost allocation payment, based on other county costs such as infrastructure, utilities, technology, and administration. This payment of approximately \$60,000 has traditionally remained in the Childcare Fund. This has led to a significant fund balance developing over the years, up to \$650,000 at the end of FY 2016. The Proposed FY 2018 Budget instead captures these funds for General Fund use through an indirect cost allocation payment.

Other Cost Reduction Strategies

The Proposed FY 2018 Budget also includes the following cost reduction strategies:

- The Community Corrections Work Release program has been eliminated, primarily due to concerns with the increase of narcotics being smuggled into the jail. This action saves \$22,500.
- The appropriation to Building and Zoning, the Law Library, and the Superior Trade Zone has been reduced. These actions save \$14,000.
- The energy and infrastructure project completed in FY 2017 has resulted in a projected reduction of \$30,000 in utilities, equipment, and maintenance costs.

Building a Financially Strong Organization

The county received a stable credit rating report in 2014, primarily based on its cash reserves. Although the county does not anticipate receiving another credit rating in FY 2018, the Board of Commissioners can be proud of the positive strides that have been made in recent years. The Proposed FY 2018 Budget continues this momentum. Rating agencies typically judge financial health based on the following factors:

1. **Financial Reserves:** An entity is considered very strong if it has more than 75% of its annual operating costs in reserves. Delta County currently has more than 110% of its operating costs in reserve.
2. **Budgetary Performance:** An entity is considered very strong if it both structurally balanced and continuously produces budget surpluses. Delta County's ongoing revenues have recently been higher than its ongoing expenditures, producing considerable surpluses the past two years.
3. **Debt Profile:** Delta County is nearing the end of its multi-million dollar debt obligation from renovating the Courthouse. After FY 2018, Delta County will have annual operating debt costs equal to less than 1 percent of its operating costs. This would be considered very strong.
4. **Management Conditions:** In the previous rating, Delta County management was determined to be adequate, rather than strong, or very strong. With consistent financial policy upgrades, and the first clean audit in over a decade, Delta County would likely take a positive step forward.

Other County Priorities

Equalization and Geographic Information Systems

The Proposed FY 2018 Budget continues support for upgrades to the Equalization and GIS program. At the same cost as three years ago, the county has already greatly expanded its capabilities. In the past year alone, CUPPAD has assisted township assessors, fire departments, 911, and the county on various projects. The county also moved forward on updated mapping and a flyover was completed this past spring. The county will even see cost reimbursement for the first time in the form of private companies purchasing our data. On the Equalization front, the county recently signed an agreement with the city to share our Equalization Director, which will result in a net profit of \$6,000 to the county and significant savings to the city's tax payers.

Veteran Affairs

The county expanded its Veteran Officer to full-time in FY 2016, and the results have been remarkable. Veteran Service Officer Dave Dziejwior assisted over 200 veterans and their families in 2016. The result was a \$2.3 million increase in local government compensation. While some was certainly a natural fluctuation, there is no doubt that Dave had a significant hand in this 12 percent increase. The program is again fully funded in the FY 2018 Budget and we look forward to continuing to help our deserving veterans.

Looking Ahead

FY 2019

The Proposed FY 2018 Budget includes as a contingency enough funds to cover nearly all of the projected FY 2019 Pension Cost increase. This means that the only budget gap is likely to be \$100,000 in salary and healthcare increases, plus new jail operation costs. The elimination of the county's debt service payment should nearly cover five additional Corrections Officers. Although there will again be

little room for new programs or services, Administration should be able to recommend strategies to manage an estimated budget gap of \$200,000-\$300,000.

FY 2020

FY 2020 is projected to be a more difficult year financially. The cost increases with operating a new Correctional Facility will of course be ongoing. Salary and Healthcare costs will likely increase by another \$100,000. Additionally, the FY 2020 pension cost increase is projected to add approximately \$200,000. FY 2020 may be the first year that Delta County will need assistance from its Pension Stabilization Fund.

Conclusion

Rather than force difficult decisions on elected officials and department heads, the Proposed FY 2018 Budget recommends strategies to protect the General Fund and either maintain or expand service levels. This is done over the backdrop of a strengthening financial situation, a strong relationship with employees, and updated infrastructure throughout the county. Although the county will have to face many difficult decisions in the year ahead, I feel very strongly that we have the team in place countywide to achieve our citizen's goals. I encourage the Board of Commissioners to review the budget and contact me with any questions.

Thank you,
Ryan Bergman
Delta County Administrator

Fund Balance Report

The following report is not intended to project fund balance gains in FY 2017 or FY 2018 due to surpluses or deficits. It is only intended to report planned uses (spending) of fund balances during that period.

As the below table shows, there is no planned fund balance use for any of the county's major governmental funds in FY 2017 or FY 2018.

Major Governmental Fund Balance Report				
Description	After FY 2016 Audit	Planned Use in FY 2017 Budget	Planned Use in FY 2018 Budget	Projected through FY 2018
General Fund	\$2,027,591	\$0	\$0	\$2,027,591
Residual Equity Fund	\$7,043,142	\$0	\$0	\$7,043,142
Capital Outlay Fund	\$498,492	\$0	\$0	\$498,492
Pension Stabilization Fund	\$1,909,749	\$0	\$0	\$1,909,749
Total	\$11,478,974	\$0	\$0	\$11,478,974

The three major nongeneral funds plan on spending a small portion of their fund balance in FY 2018. In the case of the Airport and Building and Zoning Fund, this is being planned to protect the General Fund. In the case of Road Patrol, this may be negated by FY 2018 insurance dividends, or a grant for a patrol vehicle.

Major Nongeneral Fund Balance Report				
Description	After FY 2016 Audit	Planned Use in FY 2017 Budget	Planned Use in FY 2018 Budget	Projected through FY 2018
Airport Fund ¹	\$601,540	(\$48,184)	(\$34,053)	\$519,303
Building and Zoning Fund	\$130,137	\$0	(\$10,489)	\$119,648
Road Patrol Fund	\$291,122	\$0	(\$39,337)	\$251,785

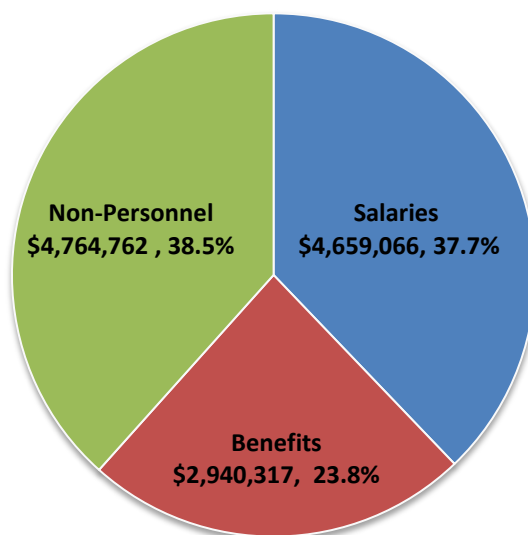
¹The Airport's fund balance does not account for the \$350,000 owed to the Residual Equity Fund because by rule, it will only be paid back through end-of-year surpluses in the future.

Budget Summary (Major Funds)

The following charts and graphs include information from the major county funds (General, Airport, Building and Zoning, Road Patrol, and Service Center)

The FY 2018 Budget includes approximately \$7.6 million in personnel costs, between salaries and benefits in the county's major governmental funds. This is in addition to \$4.76 million in non-personnel costs. Non-personnel costs include contractual services, appropriations, utility costs, debt payments, and all required equipment and infrastructure.

FY 2018 Budget by Expenditure Type



The average permanent Delta County employee earns \$45,090 a year. If they elect health insurance, and are part of the County pension system, the County will be required to contribute an average of \$35,771 in benefit costs on their behalf. This means that for every \$1 in salaries that the County contributes for many employees, it contributes an additional 80 cents for payroll taxes and benefits.

Average Permanent Employee Statistics	
Number of Permanent/Elected Employees	105
Average Permanent Salary	\$45,100
Average Healthcare Cost (with Coverage)	\$14,000
Average Retiree Cost (with Pension)	\$18,750
Average FICA Cost	\$3,450
Average Employee Cost (w/ Healthcare, Pension)	\$81,300

Budget Summary (General Fund)

General Fund Budget By Program Type		
Program Type	FY 18 Budget	Percent
Prosecutor and Courts	\$3,218,633	33.0%
Sheriff and Corrections	\$2,522,537	25.9%
Board and Administration	\$445,100	4.6%
Maintenance and Custodial	\$417,554	4.3%
Clerk/Elections/Register of Deeds	\$388,301	4.0%
Mental Health and Substance Abuse	\$348,880	3.6%
Unallocable Pension Expense	\$316,657	3.2%
Airport Subsidy	\$300,000	3.1%
Health Department Appropriation	\$265,731	2.7%
Debt Payment	\$264,842	2.7%
Equalization and GIS	\$199,000	2.0%
County Treasurer	\$177,000	1.8%
Technology Purchase and Maintenance	\$171,900	1.8%
Capital Outlay Appropriation	\$100,000	1.0%
General Insurance	\$95,000	1.0%
General Appropriations	\$86,210	0.9%
Audit and Professional Services	\$80,600	0.8%
Parks Subsidy/Conservation District	\$75,000	0.8%
Veteran Affairs	\$69,200	0.7%
Emergency Management	\$55,600	0.6%
Medical Examiner	\$50,500	0.5%
MSU Extension Appropriation	\$43,500	0.4%
Miscellaneous and General Subsidies	\$32,255	0.3%
Contingency Funds	\$25,000	0.3%
General Fund Total	\$9,749,000	100%

Permanent and Elected Staffing Summary

The following table represents all permanent employees in Delta County. Part-time and contractual employees are not included. 24 employees are under the purview of the Delta County Board of Commissioners; 52 are under the purview of the Elected Treasurer/Clerk/Prosecutor/Sheriffs; and 33 are under the purview of Elected Judges.

Permanent and Elected Staffing Summary				
Department Name	Management	FY 2017	FY 2018	Change
Administration & Finance	Board	3	3	0
Board of Commissioners	Board	6	6	0
Building Maintenance	Board	4	4	0
Circuit Court	Circuit Judge	3	3	0
County Clerk	Clerk	2	2	0
County Treasurer	Treasurer	3	3	0
District Court	District Judge	11	11	0
Elections	Clerk	1	1	0
Equalization	Board	1	1	0
Friend of the Court	Circuit Judge	9	9	0
Probate Court	Probate Judge	3	3	0
Probate Court-Juvenile	Probate Judge	8	8	0
Prosecuting Attorney	Prosecutor	7	7	0
Register of Deeds	Clerk	2	2	0
Sheriff-Administration	Sheriff	4	4	0
Sheriff-Corrections	Sheriff	16	17	1
Veteran Affairs	Board	0	1	1
General Fund Sub-Total		83	85	2
Airport	Board	7	7	0
Building & Zoning	Board	2	2	0
Road Patrol	Sheriff	11	12	1
Nongeneral Funds Sub-Total		19	20	1
Countywide Total		102	105	3

General Fund Mandated & Non-Mandated Services

The following is intended only as a guide. Mandated programs are services required of County Government by the state. Non-mandated programs exist at the discretion of the Board of Commissioners.

Mandated Programs and Services

Board of Commissioners
Circuit Court
District Court
Friend of the Court
Probate Court (including Juvenile Division)
Elections
County Clerk
Equalization
Prosecuting Attorney
Register of Deeds
Sheriff and Corrections
Medical Examiner
Appropriation to Delta Menominee Public Health
Appropriation to Pathways Mental Health
Appropriation to Northcare (Substance Abuse Funding)
Building Inspections (Code Official)

Services that Directly Support Mandated Programs and Services

Administration and Finance
Technology
Maintenance and Custodial

Grant Funded Programs and Services

Sheriff-Marine
Emergency Management

Non-Mandated Programs and Services

Appropriation to Delta County Airport
Delta County Park System Management
Appropriation to MSU Extension
Zoning Administration
Appropriation to Animal Shelter
GIS through CUPPAD
Memberships (CUPPAD, UPCAP, Chamber, EDA, MAC)
Soil Erosion Agreement with Delta Conservation District
Veteran Services

General Fund Revenue

Proposed FY 2018 General Fund Revenue				
Description	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change
Taxes	\$5,663,853	\$5,904,367	\$5,738,900	(\$165,467)
Fees/Cost Reimb/Misc	\$2,169,893	\$1,890,436	\$1,975,600	\$85,164
State Allocations	\$2,109,160	\$1,192,046	\$1,445,800	\$253,754
Federal Allocations	\$383,153	\$375,000	\$340,000	(\$35,000)
Grants	\$161,753	\$126,300	\$151,600	\$25,300
Interest Earnings	\$49,809	\$60,600	\$49,100	(\$11,500)
Transfer In	\$0	\$0	\$48,000	\$48,000
Use of Fund Balance	\$0	\$0	\$0	\$0
Total Revenue	\$10,537,621	\$9,548,749	\$9,749,000	\$200,251

Summary of Significant General Fund Revenue Changes		
Revenue Source	Change from FY 2017	Reason for Change
Property Taxes	(\$165,467)	Reduction primarily due to state's phase out of industrial personal property tax. A portion will be reimbursed under PPT reimbursement below.
Federal In-Lieu Of Taxes Payment	(\$35,000)	Reduction based on actual. FY 2017 allocation was significantly less than FY 2016 allocation.
Out of County Prisoners	(\$15,000)	A reduced number of out-of-county parole violators and inmates have been accepted by the Sheriff due to jail overcrowding.
FOC Cooperative Reimbursement	\$10,000	Projected increase in Friend of the Court Cooperative Reimbursement expenditures based on FY 2016 actuals.
State Revenue Sharing	\$18,898	Additional funds due to additional revenue sharing approved in FY 2018 Michigan State Budget.
VOCA Grant	\$18,300	Funds received by state for victim services Grant.
Assessor Reimbursement	\$24,000	Funds from City of Escanaba for sharing Equalization Director.
Residual Equity Fund Interest	\$48,000	Change in accounting to capture annual interest earnings of the Residual Equity Fund in the General Fund.
Childcare Fund Indirect Cost Payment	\$60,000	Change in accounting to capture indirect costs into General Fund, rather than into Childcare Fund. The General Fund subsidizes the Childcare Fund \$350,000/year.
State PPT Exemption Reimbursement	\$230,255	Covers a portion of lost revenue for policy changes in personal property tax exemptions. Revenue was more than anticipated in FY 2016.

Board of Commissioners: Fund 101 Dept 101

Department Overview

The Board of Commissioners is the governing body and the major policy approval center for County government. It is the legislative body with authority over most aspects of the county, including approval of the annual budget. The County Board consists of five members elected by regional district, serving two year terms. The Chairperson is elected by a vote from the five standing Commissioners.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$93,545	\$96,868	\$97,700	\$832
Benefits/FICA	\$36,233	\$35,478	\$37,300	\$1,822
Non-Personnel	\$14,340	\$14,700	\$14,700	\$0
Total Budget	\$144,118	\$147,046	\$149,700	\$2,654

Summary of Significant Changes

- **\$1,832** Increase salaries budget due to January 2017 two percent wage increase
- **\$1,823** Increase healthcare budget due to inflationary increase and employee enrollment changes.
- **(\$1,000)** Decrease per diem budget due to recent utilization.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 17	Proposed FY 18	Change
Administrative Assistant/Secretary to Board	1	1	0
County Board Chairperson	1	1	0
County Commissioner	4	4	0
Department Total	6	6	0

Circuit Court– Fund 101-Dept 131

Department Overview

Circuit Court is the major trial court of the Michigan Justice System. In general, the Court handles felony criminal cases and all civil cases with claims of more than \$25,000. The Court also handles some family cases such as divorce proceedings, and hears cases appealed from other trial courts and administrative agencies. The Circuit Court Judge is responsible for the Friend of the Court Department (which is listed in the Budget as a separate department).

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$149,602	\$145,451	\$145,325	(\$126)
Benefits/FICA	\$73,959	\$85,894	\$88,913	\$3,019
Non-Personnel	\$136,559	\$151,890	\$155,000	\$3,110
Total Budget	\$360,120	\$383,235	\$389,238	\$6,003

Summary of Significant Changes

- **\$5,292** Increase healthcare budget due to inflationary increase and employee enrollment changes.
- **\$2,000** Increase budget for jury expenses due to recent increase in number of trials.
- **\$810** Increase discretionary budget for telephone, certification expense, and training due to recent utilization.
- **(\$2,798)** Decrease defined benefit retirement budget due to the retirement of an employee eligible for a pension.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 17	Proposed FY 18	Change
Circuit Court Judge ¹	1	1	0
Court Administrator	1	1	0
Court Reporter	1	1	0
Department Total	3	3	0

¹Circuit Court Judge is primarily paid by the State, with the County contributing approximately \$45,000.

District Court– Fund 101-Dept 136

Department Overview

District Court handles misdemeanor criminal cases, civil cases up to \$25,000, landlord-tenant matters, and traffic violations. District Court also operates a substance abuse diversion program known as Sobriety Court, holds probable cause conferences and preliminary examinations for felony cases.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$405,328	\$397,323	\$400,824	\$3,501
Benefits/FICA	\$181,905	\$192,392	\$219,832	\$27,440
Non-Personnel	\$110,097	\$108,490	\$108,500	\$10
Total Budget	\$697,330	\$698,205	\$729,156	\$30,951

Summary of Significant Changes

- **\$17,116** Increase retirement budget primarily due to growth in costs associated with paying off county's unfunded pension liability
- **\$9,970** Increase healthcare budget due to inflationary increase and employee enrollment changes.
- **\$3,801** Increase salary budget due to two percent increases, partially offset by a portion of the new Magistrates salary being paid by other funds.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 17	Proposed FY 18	Change
Clerk	5	5	0
Court Administrator	1	1	0
Court Reporter/Clerk	1	0	-1
Court Reporter/Judicial Secretary	0	1	1
District Court Judge ¹	1	1	0
Magistrate	1	1	0
Probation Officer	2	2	0
Department Total	11	11	0

¹District Court Judge is primarily paid by the State, with the County contributing approximately \$45,000.

Friend of the Court– Fund 101-Dept 141

Department Overview

The Friend of the Court is the family division of the Circuit Court and helps decide and administer divorce, custody, parenting time, paternity, and support matters.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$361,778	\$332,712	\$369,800	\$37,088
Benefits/FICA	\$202,460	\$225,361	\$226,139	\$778
Non-Personnel	\$19,491	\$58,873	\$20,900	(\$37,973)
Total Budget	\$583,729	\$616,946	\$616,836	(\$107)

Summary of Significant Changes

- **\$3,712** Increase salaries budget due to two percent wage increases
- **(\$1,081)** Decrease retirement budget due to actuarial changes in assigning pension costs.
- **(\$2,923)** Decrease budget for discretionary expenditures such as telephone, bench warrants, and equipment due to recent utilization and the ability to purchase items from the Friend of the Court special revenue fund.
- **\$0** A Court Referee was converted from contractual to a part-time employee, resulting in a transfer of costs from non-personnel to salaries. This has no financial impact.

Permanent Staffing Summary			
Job Classification	Approved FY 17	Proposed FY 18	Change
Chief Account Clerk	1	1	0
Enforcement Clerk	3	3	0
Friend of the Court	1	1	0
Legal Assistant	2	2	0
Receptionist/Caseworker	1	1	0
Staff Attorney	1	1	0
Department Total	9	9	0

Probate Court– Fund 101-Dept 148

Department Overview

Probate Court handles wills, administers estates and trusts, appoints guardians and conservators, and orders treatment for mentally ill and developmentally disabled persons. In addition, Probate Court handles all abuse/neglect matters and adoption proceedings. Probate Court's Juvenile Division, and its 8 employees, is listed in the Budget Document as a separate department.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$194,511	\$188,589	\$192,519	\$3,930
Benefits/FICA	\$59,296	\$78,747	\$39,200	(\$39,547)
Non-Personnel	\$87,771	\$88,850	\$88,900	\$50
Total Budget	\$341,578	\$356,186	\$320,619	(\$35,567)

Summary of Significant Changes

- **\$3,930** Increase salaries budget due to step and two percent salary increases
- **\$236** Increase healthcare budget due to inflationary increase
- **(\$40,055)** Decrease retirement budget due to the retirement of an employee who was a member of the pension system. These costs can no longer be charged to the department.

Permanent and Elected Staffing Summary ¹			
Job Classification	Approved FY 17	Proposed FY 18	Change
Deputy Register ¹	1	1	0
Probate Court Judge	1	1	0
Register ¹	1	1	0
Department Total	3	3	0

¹Position funding split between the General Fund and the Childcare or County Probation special revenue funds.

Probate Court-Juvenile– Fund 101-Dept 154

Department Overview

Probate Court’s Juvenile Division handles all juvenile criminal offenses, including a diversion program and juvenile probation. Juvenile Diversion and Probation are primarily funded through the special revenue Childcare and County Probation funds.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$99,323	\$128,655	\$130,900	\$2,245
Benefits/FICA	\$36,194	\$81,316	\$97,416	\$16,100
Non-Personnel	\$0	\$0	\$0	0
Total Budget	\$135,517	\$209,971	\$228,316	\$18,345

Summary of Significant Changes

- **\$21,786** Increase retirement budget primarily due to growth in costs associated with paying off county’s unfunded pension liability
- **\$2,805** Increase salaries budget due to two percent wage increases
- **(\$6,043)** Decrease healthcare budget due to employee enrollment changes.

Permanent Staffing Summary ^{1,2}			
Job Classification	Approved FY 17	Proposed FY 18	Change
Clerk	1	1	0
Diversion Director ¹	1	1	0
Juvenile Referee/Director ²	1	1	0
Probation Officer ¹	4	4	0
Probation Supervisor ²	1	1	0
Department Total	8	8	0

¹Positions funded and paid directly through Childcare or County Probation Special Revenue Funds.

² Position funding split between General Fund, and Childcare or County Probation Special Revenue Funds.

Elections– Fund 101-Dept 191

Department Overview

The County Clerk is the Chief Election Official of the county and oversees the Elections Department. As Chief Election Official, the County Clerk: accepts candidate filings; prepares and distributes all ballots; maintains campaign finance reports; trains all elections inspectors; and tabulates and certifies all election results.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$37,908	\$37,211	\$37,400	\$189
Benefits/FICA	\$20,716	\$18,946	\$26,854	\$7,908
Non-Personnel	\$25,353	\$25,300	\$25,300	\$0
Total Budget	\$83,977	\$81,457	\$89,554	\$8,097

Summary of Significant Changes

- **\$6,124** Increase retirement budget primarily due to growth in costs associated with paying off county's unfunded pension liability
- **\$1,681** Increase healthcare budget due to inflationary increase and employee enrollment changes.

Permanent Staffing Summary ¹			
Job Classification	Approved FY 17	Proposed FY 18	Change
Elections Clerk ¹	1	1	0
Department Total	1	1	0

¹The Elections Clerk works in the office of, and is supervised by the County Clerk/Register of Deeds.

County Clerk– Fund 101-Dept 215

Department Overview

The County Clerk is responsible for keeping records of births, deaths, marriage licenses, concealed pistol licenses, military discharges, and notary bonds. Additionally, all documents pertaining to Circuit Court, including all District Court bindovers and Friend of the Court documents, are filed with the County Clerk. The position also serves as the Clerk for the Board of Commissioners, Jury Board, and Board of Canvassers. The County Clerk has additional responsibilities as the Register of Deeds, and Chief Election Official, duties of which are covered separately under these departments in the Budget Document.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$96,088	\$95,906	\$94,300	(\$1,606)
Benefits/FICA	\$70,132	\$80,053	\$91,495	\$11,442
Non-Personnel	\$7,208	\$9,110	\$9,300	\$190
Total Budget	\$173,428	\$185,069	\$195,095	\$10,026

Summary of Significant Changes

- **\$21,967** Increase retirement budget primarily due to growth in costs associated with paying off county's unfunded pension liability.
- **(\$10,588)** Decrease healthcare budget due to employee enrollment changes and a portion of costs being paid by Concealed Pistol Fund.
- **(\$2,113)** Decrease budget for Chief Deputy Clerk due to replacement being hired at a lower rate, and due to a portion of costs being paid by Concealed Pistol Fund.

Permanent and Elected Staffing Summary ¹			
Job Classification	Approved FY 17	Proposed FY 18	Change
Chief Deputy County Clerk	1	1	0
County Clerk/Register of Deeds	1	1	0
Department Total	2	2	0

¹The Elections Department also has one employee and the three employees share several duties. This employee is included in the staffing summary for the Elections Department.

Administration & Finance– Fund 101-Dept 223

Department Overview

The County Administrator is hired by the Board of Commissioners and implements board directives and policies. The County Administrator is responsible for payroll, accounting, preparation of the annual budget, labor negotiations, human resources, and management of all departments/employees that fall under the County Board's purview.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$196,187	\$201,115	\$200,300	(\$815)
Benefits/FICA	\$108,658	\$113,024	\$84,900	(\$28,124)
Non-Personnel	\$11,490	\$10,250	\$10,200	(\$50)
Total Budget	\$316,335	\$324,389	\$295,400	(\$28,989)

Summary of Significant Changes

- **\$3,491** Increase healthcare budget due to inflationary increase and employee enrollment changes.
- **(\$31,730)** Decrease retirement budget due to retirement of previous Senior Account Clerk. With no active employees in the pension plan, pension costs cannot be charged to department.

Permanent Staffing Summary			
Job Classification	Approved FY 17	Proposed FY 18	Change
County Administrator	1	1	0
Information Technology Director	1	1	0
Senior Account Clerk/Payroll	1	1	0
Department Total	3	3	0

Technology– Fund 101-Dept 224

Department Overview

The Technology Department is led by the county's Information Technology Director, who is funded out of the Administration Department. Countywide technology maintenance and purchases are funded out of this budget. Aside from computer hardware and software, the department is responsible for the county's network security, website development, security camera management, and computerized building access system.

Technology Department Budget				
Description	FY 16 Actual Expenditures	FY 17 Approved Budget	FY 18 Proposed Budget	Change
Maintenance-New Dawn	\$18,743	\$19,000	\$19,700	\$700
<i>Annual payment for county's court management software.</i>				
Maintenance-Jury	\$1,521	\$1,700	\$1,600	(\$100)
<i>Annual payment for county's jury pool management software.</i>				
Maintenance-BS&A Software	\$27,300	\$28,000	\$27,600	(\$400)
<i>Annual payment for county's accounting and tax management software.</i>				
Maintenance-Courts VIQ	\$0	\$6,700	\$0	(\$6,700)
<i>Annual payment for county's court recorder technology. Annual payment is no longer required.</i>				
Maintenance-Software	\$10,467	\$12,500	\$16,300	\$3,800
<i>Funds used to purchase and maintain miscellaneous software programs</i>				
Maintenance-Computers	\$7,710	\$15,000	\$15,000	\$0
<i>Funds for purchase of new computers and printers (hardware).</i>				
Internet Service	\$10,650	\$10,650	\$10,700	\$50
<i>Annual payment for county's internet service.</i>				
Phone Service	\$7,670	\$20,000	\$11,000	(\$9,000)
<i>Annual payment for county's phone service. The county now uses an IP phone system which has reduced costs.</i>				
Technology Implementation	\$57,604	\$70,000	\$70,000	\$0
<i>Funds for all other technology projects including: network security; security cameras; security doors; network storage; website development; and all miscellaneous.</i>				
TOTAL	\$141,665	\$183,550	\$171,900	(\$11,650)

Equalization– Fund 101-Dept 225

Department Overview

Equalization is the process of correcting inequities that occur between local units during the assessment process. Delta County also has an agreement with a contractual Equalization Director, and one full-time Office Manager. The office coordinates with local assessors and with the county's GIS program, run contractually through CUPPAD. The office also prints annual tax bills for the majority of local units, and provides parcel and mapping customer service. Customer service duties are shared with the Building and Zoning Department.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries ^{1,2}	\$32,351	\$33,329	\$33,500	\$171
Benefits/FICA	\$12,560	\$13,169	\$13,600	\$431
Non-Personnel	\$5,446	\$8,900	\$8,900	\$0
Total Budget	\$50,357	\$55,398	\$56,000	\$602

Summary of Significant Changes

- **\$281** Increase healthcare budget due to inflationary growth
- **\$196** Increase salaries budget due to January 2017 two percent wage increase.

Permanent Staffing Summary ^{1,2}			
Job Classification	Approved FY 17	Proposed FY 18	Change
Office Manager	1	1	1
Department Total	1	1	1

¹The County also has an agreement with a contractual Equalization Director. The contract is paid through the Appropriations department.

²The Deputy Clerk in the Treasurer's Office also works in Building and Zoning/Equalization as needed.

Prosecuting Attorney– Fund 101-Dept 229

Department Overview

The County Prosecuting Attorney is the chief law enforcement official in the County. The office is responsible for a wide array of functions including: litigating misdemeanors and felonies; representing the state in child abuse/neglect cases; handling both civil and criminal appeals; and victim/witness services.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$349,385	\$351,538	\$365,400	\$13,862
Benefits/FICA	\$162,308	\$169,476	\$170,565	\$1,089
Non-Personnel	\$21,700	\$34,450	\$37,000	\$2,550
Total Budget	\$533,393	\$555,464	\$572,965	\$17,501

Summary of Significant Changes

- **\$17,400** Increase salaries, training, and other discretionary budgets to account for the VOCA victim assistance grant. Funding includes a part-time Victim Outreach employee.
- **\$13,546** Increase retirement budget primarily due to growth in costs associated with paying off county's unfunded pension liability.
- **(\$13,814)** Decrease healthcare budget due to employee enrollment changes.
- **(\$841)** Decrease salaries budget due to transition to a replacement employee starting at a lower pay rate. Savings are partially offset by January 2017 two percent salary increases.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 17	Proposed FY 18	Change
Assistant Prosecuting Attorney	1	1	0
Chief Assistant Prosecuting Attorney	1	1	0
Intake Clerk-Prosecutor's Office	1	1	0
Legal Assistant to the Prosecutor	1	1	0
Misdemeanor Clerk/Office Manager	1	1	0
Prosecuting Attorney	1	1	0
Victim/Witness Coordinator	1	1	0
Department Total	7	7	0

Register of Deeds– Fund 101-Dept 236

Department Overview

The County Clerk/Register of Deeds serves as the official recording office for all legal documents pertaining to the transfer and ownership of all real property located in the County. Register of Deeds office staff also serves as a passport application acceptance agent for the U.S Department of State.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$60,987	\$61,739	\$63,300	\$1,561
Benefits/FICA	\$35,362	\$38,835	\$45,352	\$6,517
Non-Personnel	\$3,187	\$4,350	\$4,300	(\$50)
Total Budget	\$99,536	\$104,924	\$112,952	\$8,028

Summary of Significant Changes

- **\$6,246** Increase retirement budget primarily due to growth in costs associated with paying off county's unfunded pension liability
- **\$1,509** Increase salaries budget due to January two percent wage increase and the re-grade of the Chief Deputy Register of Deeds.

Permanent Staffing Summary ¹			
Job Classification	Approved FY 17	Proposed FY 18	Change
Chief Deputy Register of Deeds	1	1	0
Deputy Register of Deeds	1	1	0
Department Total	2	2	0

¹Register of Deeds personnel works under direction of the County Clerk/Register of Deeds.

County Treasurer: Fund 101 Dept 253

Department Overview

The County Treasurer has the responsibility to receive, and act as the custodian for, all county funds. The Treasurer is also responsible for the collection of all delinquent real property taxes, including managing foreclosure and sale of property for non-payment in accordance with the Michigan General Property Tax Act.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$122,754	\$125,578	\$126,900	\$1,322
Benefits/FICA	\$47,775	\$46,732	\$46,200	(\$532)
Non-Personnel	\$57,360	\$3,595	\$3,900	\$305
Total Budget	\$227,889	\$175,905	\$177,000	\$1,095

Summary of Significant Changes

- **\$1,322** Increase salaries budget due to January 2017 two percent salary increase.
- **\$305** Increase discretionary funds for postage, dues, telephone, and travel due to recent utilization.
- **(\$945)** Decrease healthcare budget due to employee enrollment changes.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 17	Proposed FY 18	FTE Change
Chief Deputy Treasurer	1	1	0
County Treasurer	1	1	0
Deputy Treasurer/Equalization and B&Z Clerk	1	1	0
Department Total	3	3	0

Maintenance & Custodial– Fund 101-Dept 266

Department Overview

The Department of Building Maintenance and Custodial handles maintenance, repair, and housekeeping duties for Delta County buildings, with emphasis on the Delta County Correctional Facility.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$193,728	\$170,672	\$167,900	(\$2,772)
Benefits/FICA	\$92,810	\$101,267	\$106,754	\$5,487
Non-Personnel	\$106,343	\$160,150	\$126,700	(\$33,450)
Total Budget	\$392,881	\$432,089	\$401,354	(\$30,735)

Summary of Significant Changes

- **\$8,106** Increase retirement budget primarily due to growth in costs associated with paying off county's unfunded pension liability
- **\$4,698** Increase salaries budget due to step increases, two percent wage increases, and a vacation relief Housekeeper.
- **(\$23,450)** Decrease budget for equipment, repair, and snow removal due to recent utilization. The appropriation to the Capital Outlay Fund has been increased and will cover major purchases.
- **(\$7,500)** Decrease budget for part-time employees. The part-time landscaping employee will be paid by the Service Center Fund in FY 2018.
- **(\$10,000)** Decrease budget for Courthouse utilities and lighting equipment due to recent utilization and anticipated savings due to the recent energy upgrades.
- **(\$2,832)** Decrease healthcare budget due to employee enrollment changes.

Permanent Staffing Summary			
Job Classification	Approved FY 17	Proposed FY 18	Change
Director of Maintenance & Housekeeping	1	1	0
Chief Maintenance Technician	1	1	0
Housekeeper	2	2	0
Department Total	4	4	4

Sheriff Administration– Fund 101-Dept 305

Department Overview

The Sheriff is charged with enforcing the laws enacted by the Legislature under the police power of the state, and with preserving public peace within the County. The Sheriff also manages the Delta County Correctional Facility, Delta County Road Patrol, and the Marine Division. These departments are included elsewhere in the Budget Document. Additionally, the Sheriff supervises the Courthouse Security Deputy, who is tasked by Judges with protecting the courts.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$254,212	\$258,189	\$261,000	\$2,811
Benefits/FICA	\$102,751	\$106,266	\$115,775	\$9,509
Non-Personnel	\$13,497	\$17,875	\$18,200	\$325
Total Budget	\$370,460	\$382,330	\$394,975	\$12,645

Summary of Significant Changes

- **\$6,905** Increase retirement budget primarily due to growth in costs associated with paying off county's unfunded pension liability.
- **\$2,049** Increase healthcare budget due to inflationary increase and employee enrollment changes.
- **\$1,737** Increase salaries budget due to two percent salary increases.
- **\$1,000** Increase overtime budget due to utilization of Courthouse Security overtime.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 17	Proposed FY 18	Change
Road Patrol Deputy (Courthouse Security)	1	1	0
Office Manager	1	1	0
Sheriff	1	1	0
Undersheriff	1	1	0
Department Total	4	4	0

Sheriff-Marine– Fund 101-Dept 331

Department Overview

The Marine Patrol, under the supervision of the Delta County Sheriff, shares responsibility with the Department of Natural Resources to patrol the waters of the County.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$15,419	\$13,800	\$14,400	\$600
Benefits/FICA	\$4,448	\$1,456	\$1,700	\$244
Non-Personnel	\$6,107	\$5,550	\$6,400	\$850
Total Budget	\$25,974	\$20,806	\$22,500	\$1,694

Summary of Significant Changes

- **\$850** Increase discretionary budget for telephone and gasoline based on recent utilization.
- **\$600** Increase salaries budget due to two percent salary increases and utilization.

Permanent Staffing Summary

The Sheriff-Marine Division does not have any dedicated permanent employees. Salaries are paid to a part-time employee and a split time Road Patrol Deputy.

Sheriff-Corrections– Fund 101-Dept 351

Department Overview

The Sheriff is responsible for the maintenance and operation of the Delta County Jail which houses inmates sentenced to County Jail, defendants awaiting trial, and felons sentenced to prison prior to their transfer. The current facility has a rated capacity of 85 inmates.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$794,268	\$766,749	\$878,400	\$111,651
Benefits/FICA	\$450,591	\$487,911	\$532,362	\$44,451
Non-Personnel	\$593,308	\$678,900	\$694,300	\$35,400
Total Budget	\$1,838,167	\$1,913,560	\$2,105,062	\$191,502

Summary of Significant Changes

- **\$77,030** Increase salary budget for two new Corrections Deputies, including one that was created in FY 2017.
- **\$35,900** Increase Board of Prisoners budget. The county anticipates housing additional inmates in the future, and FY 2018 is intended to bridge the gap to FY 2019.
- **\$27,451** Increase salaries budget due to step and two percent wage increases.
- **\$20,282** Increase healthcare budget due to inflationary increase and employee enrollment changes, including additional coverage for one new Corrections Officer.
- **\$15,669** Increase retirement budget primarily due to growth in costs associated with paying off county's unfunded pension liability
- **\$10,000** Increase funds for temporary Corrections Officers due to recent utilization and for replacing jail project transition team members.

Permanent Staffing Summary ¹			
Job Classification	Approved FY 17	Proposed FY 18	Change
Corrections Deputy	10	11	1
Corrections Sergeant	5	5	0
Corrections Lieutenant (Jail Administrator)	1	1	0
Department Total	16	17	1

¹All Corrections positions are supervised by the Sheriff.

Miscellaneous– Fund 101-Dept 958

Miscellaneous General Fund Expenditures				
Description	FY 16 Actual Expenditures	FY 17 Approved Budget	FY 18 Proposed Budget	Change
Audit Costs	\$35,600	\$36,000	\$35,600	(\$400)
<i>Payment to financial firm for conducting the annual financial audit.</i>				
Equipment Purchase	\$1,054	\$16,500	\$6,200	(\$10,300)
<i>Contingency account for equipment purchases beyond Building Maintenance appropriation. Funds have been reduced due to recent utilization, and upgrades to Courthouse equipment accomplished in FY 2017.</i>				
Insurance (Auto, Liability, Property)	\$131,659	\$135,000	\$95,000	(\$40,000)
<i>Payment to MMRMA for automotive, liability, and property insurance. Costs have been reduced in FY 2018 due to billing other funds, and the elimination of a self-insurance risk fund payment.</i>				
Labor Relations Attorney	\$0	\$25,000	\$15,000	(\$10,000)
<i>Funds used for Attorney costs on labor relations matters. Budget reduced due to Administrator handling all negotiation duties.</i>				
Miscellaneous Costs	\$6,954	\$10,300	\$7,000	(\$3,300)
<i>Contingency account for unanticipated costs.</i>				
Publications	\$1,543	\$2,500	\$2,500	\$0
<i>Cost of required advertisements and public notices.</i>				
Professional and Consulting Fees	\$27,757	\$25,000	\$30,000	\$5,000
<i>Funds used for consulting and attorney fees on non-labor matters. Funds have primarily used recently to provide assistance on dark store legal costs.</i>				
Repair	\$15,875	\$20,000	\$10,000	(\$10,000)
<i>Contingency account used for repair beyond Building Maintenance appropriation. Funds have been reduced due to the upgrades made to Courthouse equipment in FY 2017.</i>				
Soldier Burial	\$11,700	\$14,500	\$12,500	(\$2,000)
<i>Stipend, handled by the Veteran Services Officer, for partial veteran funeral reimbursement.</i>				
Unallocable Retirement Expenses	\$201,012	\$207,853	\$316,657	\$108,804
<i>Pension system costs that cannot be allocated to departments.</i>				
Department Total	\$433,154	\$492,653	\$530,457	\$37,804

Contingency– Fund 101-Dept 941

Description	FY 16 Actual Expenditures	FY 17 Approved Budget	FY 18 Proposed Budget	Change
Contingency Funds	\$0	\$0	\$25,000	\$25,000
<i>Contingency funds to assist with unanticipated costs in FY 2018, including potential labor negotiations.</i>				

Appropriations– Fund 101-Dept 965

Internal Appropriations (Transfers to other County Funds)				
Description	FY 16 Actual Expenditures	FY 17 Approved Budget	FY 18 Proposed Budget	Change
Airport Fund	\$300,000	\$300,000	\$300,000	\$0
<i>General Fund subsidy for operation of the Delta County Airport.</i>				
Brownfield Authority	\$0	\$1,000	\$0	(\$1,000)
<i>General Fund subsidy for meeting costs associated with Delta County Brownfield Authority. The authority has fund balance for meetings if a project is awarded.</i>				
Building and Zoning Fund	\$0	\$10,000	\$5,000	(\$5,000)
<i>General Fund subsidy for costs associated with the Building and Zoning Fund. Funds are only transferred if needed.</i>				
Capital Outlay Fund	\$78,739	\$85,000	\$100,000	\$15,000
<i>Funds set aside for future capital and infrastructure need and with loan payment from comprehensive energy project. Funds will be increased in FY 2018 due to payback on the energy project loan.</i>				
Childcare Fund	\$350,000	\$350,000	\$350,000	\$0
<i>General Fund subsidy for Childcare Fund costs, which get 50 percent reimbursement.</i>				
Law Library	\$9,000	\$9,000	\$5,000	(\$4,000)
<i>General Fund subsidy for costs associated with Circuit Courts Law Library. Due to digitalization, costs have been lower, at \$9,000 in recent years. The fund retains a fund balance, allowing for the reduction.</i>				
Soldier & Sailor Relief Fund	\$350	\$1,500	\$1,500	\$0
<i>Funds for emergency relief as approved by the Soldier Sailor Relief Committee and the Veteran Services Officer.</i>				
Debt Retirement	\$326,680	\$327,330	\$264,842	(\$62,488)
<i>Transfer to Courthouse Renovation Debt fund for annual payments associated with the 1994 renovation and expansion of the Courthouse. The final annual payment will occur in FY 2018.</i>				
Internal Appropriation Total	\$1,064,769	\$1,083,830	\$1,026,342	(\$57,488)

External Appropriations (Payments to Other Agencies)				
Description	FY 16 Actual Expenditures	FY 17 Approved Budget	FY 18 Proposed Budget	Change
Chamber of Commerce	\$2,510	\$2,510	\$2,510	\$0
<i>Annual appropriation to Delta County Chamber of Commerce.</i>				
Community Corrections	\$33,534	\$23,500	\$0	(\$23,500)
<i>Appropriation to fund inmate work release program. The program will not continue in FY 2018.</i>				
Community Promotions	\$231	\$2,000	\$1,500	(\$500)
<i>Miscellaneous funds for community events.</i>				
CUPPAD	\$9,000	\$9,000	\$9,000	\$0
<i>Annual appropriation to Central Upper Peninsula Planning and Development Regional Commission.</i>				
Delta County Animal Shelter	\$25,000	\$25,000	\$25,000	\$0
<i>Annual appropriation to Delta County Animal Shelter. The current agreement ends this fiscal year.</i>				
Economic Development Alliance	\$20,000	\$20,000	\$20,000	\$0
<i>Annual appropriation to Economic Development Alliance to help fund EDA Director position.</i>				

Description	FY 15 Actual Expenditures	FY 16 Approved Budget	FY 17 Proposed Budget	Change
Equalization Contract	\$102,823	\$90,000	\$108,000	\$18,000
<i>Contract with JLK Valuation Services. Increase in FY 2018 is due to contract with Escanaba, which brings in \$24,000 in revenue.</i>				
Fire Departments	\$10,000	\$7,500	\$7,500	\$0
<i>Grants to local fire departments for equipment.</i>				
Garden Ambulance	\$800	\$800	\$800	\$0
<i>Annual appropriation to help fund Garden Township's ambulance service.</i>				
GIS Agreement (CUPPAD)	\$22,500	\$35,000	\$35,000	\$0
<i>Payment for contractual agreement with CUPPAD to fund geographic information systems services, to improve the county's mapping.</i>				
Health Department	\$270,231	\$267,231	\$265,731	(\$1,500)
<i>Required annual appropriation to the Delta-Menominee Health Department. Reduction is to cigarette tax appropriation, which is only given if revenue is received. Revenue has not been received in several years.</i>				
Historical Society	\$2,000	\$2,000	\$2,000	\$0
<i>Annual appropriation to the Delta County Historical Society.</i>				
Human Services Board	\$2,130	\$3,000	\$3,000	\$0
<i>Payment for Human Services Board dues and expenses.</i>				
MAC and NACO	\$8,911	\$9,000	\$9,000	\$0
<i>Annual dues for MAC and NACO membership.</i>				
MSU Extension	\$45,100	\$43,500	\$43,500	\$0
<i>Annual appropriation for MSU Extension Services, including the 4-H program.</i>				
Northcare Substance Abuse	\$103,501	\$69,350	\$73,200	\$3,850
<i>State required payment to Northcare based on ½ of Convention Facilities revenue received.</i>				
Northwoods Rail Commission	\$100	\$100	\$100	\$0
<i>Annual dues for membership in the Northwoods Rail Commission.</i>				
Park Funding (Delta Conservation)	\$50,000	\$50,000	\$50,000	\$0
<i>Contractual agreement with the Delta Conservation District to manage the Delta County Parks System.</i>				
Pathways Mental Health	\$275,608	\$275,608	\$275,608	\$0
<i>Annual appropriation to Pathways for mental health services.</i>				
Rock Ambulance	\$800	\$800	\$800	\$0
<i>Annual appropriation to help fund Maple Ridge Township's ambulance service.</i>				
Delta Conservation District	\$25,000	\$25,000	\$25,000	\$0
<i>Payment to Delta County Conservation District for advisory services.</i>				
Superior Trade Zone	\$10,000	\$10,000	\$5,000	(\$5,000)
<i>Annual dues for membership in the Superior Trade Zone. Dues have been reduced for FY 2018.</i>				
UPCAP	\$1,500	\$1,500	\$1,500	\$0
<i>Annual dues for membership in the Upper Peninsula Center for Area Progress.</i>				
External Appropriation Total	\$1,021,979	\$972,399	\$963,749	(\$8,650)

Other General Fund Departments

The following departments are also included within the General Fund:

Emergency Management- Dept 426 Funds primarily used to pay a contractual Emergency Management Coordinator who assists both Delta and Schoolcraft Counties.

Medical Examiner- Dept 648 Funds primarily used to pay for county medical examiner services, including autopsies.

Veteran Affairs- Dept 682 Funds primarily used for a Veteran Services Officer, who assists citizens with veteran benefit programs and community veteran outreach/coordination. The position is located at the Delta County Airport.

Jury Commission- Dept 145 Funds used to pay per diem and postage costs for the Jury commission.

Drain Commissioner-Dept 275 Funds used to pay a stipend to the required elected Drain Commissioners office.

Record Copying-Dept 286 Funds used for the annual service agreement and related supplies for the county's copier machines.

Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Emergency Management	\$54,974	\$55,600	\$55,600	\$0
Medical Examiner	\$52,576	\$50,500	\$50,500	\$0
Veteran Affairs	\$45,343	\$55,000	\$55,200	\$200
Jury Commission	\$1,544	\$2,110	\$2,200	\$90
Drain Commissioner	\$55	\$55	\$55	\$0
Record Copying	\$11,874	\$11,000	\$11,200	\$200

Airport– Fund 581

Department Overview

The Delta County Board of Commissioners is responsible for operations of the Delta County Airport, after input from an Airport Advisory Board. The Airport, which is located in Escanaba, currently provides commercial service to Detroit. In addition, the Airport handles general aviation, fueling, and hangar rentals.

Revenue Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Fuel Sale Revenue	\$362,428	\$328,150	\$365,900	\$37,750
Hangar Rental Revenue	\$81,347	\$74,000	\$80,700	\$6,700
Other Services/Grants	\$291,674	\$182,300	\$211,750	\$35,950
Transfer From General Fund	\$300,000	\$300,000	\$300,000	\$0
Use of Airport Fund Balance ¹	\$95,998	\$48,184	\$34,053	(\$14,131)
Revenue Totals	\$1,131,447	\$932,634	\$992,403	\$59,769

Expenditure Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$288,927	\$290,133	\$303,493	\$13,360
Benefits/FICA	\$143,610	\$186,874	\$186,233	(\$641)
Non-Personnel	\$698,910 ¹	\$455,627	\$502,677	\$47,050
Total Budget	\$1,131,447	\$932,634	\$992,403	\$59,769

¹FY 2016 included a planned use of fund balance for \$270,000 in investment in energy and infrastructure upgrades.

Summary of Significant Changes

- **\$35,000** Increase fuel sale budget based on recent and planned utilization. The Delta County Airport purchases fuel to sell for a profit
- **\$10,680** Increase salaries budget due to step and two percent wage increase.
- **\$7,900** Increase insurance budget. In FY 2018 the airport will pay liability insurance on its employees, and property insurance. Previously the General Fund picked up this cost.
- **\$2,500** Increase overtime and reimbursed overtime budget based on recent and planned utilization.
- **(\$1,664)** Decrease healthcare budget based on changes in employee enrollment.

Airport- Fund 581

(Continued)

Permanent Staffing Summary			
Job Classification	Approved FY 17	Proposed FY 18	Change
Airport Manager	1	1	0
Assistant Airport Manager	1	1	0
Assistant Maintenance Worker	5	5	0
Department Total	7	7	0

Building and Zoning– Fund 240

Department Overview

The Department of Building and Zoning employs a designated Code Official responsible for managing the county's permitting process for various local units. This currently includes building, plumbing, and mechanical permits. Additionally, the office interprets and hears cases related to the County's Zoning Ordinance, which is only used in local units that do not have their own zoning.

Revenue Budget Summary¹				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Previous Revenue Structure ¹	\$258,287 ¹	\$0	\$0	\$0
Menominee Contract	\$0	\$20,000	\$18,000	(\$2,000)
Building Permit Fees	\$0	\$90,000	\$90,000	\$0
Mechanical Permit Fees	\$0	\$30,000	\$40,000	\$10,000
Plumbing Permit Fees	\$0	\$30,000	\$30,000	\$0
Zoning Permit Fees	\$0	\$10,700	\$2,000	(\$8,700)
Township Zoning Fees	\$0	\$8,000	\$8,000	\$0
Transfer From General Fund	\$0	\$15,000	\$5,000	(\$10,000)
Use of Fund Balance	\$0	\$0	\$10,489	\$10,489
Revenue Totals	\$258,287	\$203,700	\$203,489	(\$211)

¹In previous years, various revenue types were intermingled. Beginning in FY 2017, revenue has been more specifically tracked for the department.

Expenditure Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$85,442	\$87,214	\$87,305	\$91
Benefits/FICA	\$38,296	\$60,631	\$64,384	\$3,753
Non-Personnel	\$66,519	\$55,855	\$51,800	(\$4,055)
Total Budget	\$190,257	\$203,700	\$203,489	(\$211)

Summary of Significant Changes

- **\$4,277** Increase retirement budget primarily due to growth in costs associated with paying off county's unfunded pension liability
- **(\$2,300)** Decrease discretionary budget in per diem, travel, and publications for the Planning Commission due to recent and anticipated utilization.
- **(\$1,000)** Decrease training budget due to recent utilization.
- **(\$628)** Decrease healthcare budget due to employee enrollment changes.
- **(\$605)** Decrease vehicle maintenance budget due to recent and anticipated utilization.

Building and Zoning– Fund 240

(Continued)

Permanent Staffing Summary¹			
Job Classification	Approved FY 17	Proposed FY 18	Change
Assistant Building and Zoning Administrator	1	1	0
Building and Zoning Director	1	1	0
Department Total	2	2	0

¹The Office of Building and Zoning; and the Equalization Department share clerical staff and responsibilities. Additionally, a Deputy Treasurer position serves as an office replacement during absences.

Sheriff-Road Patrol– Fund 205

Department Overview

The Road Patrol is supervised by the Sheriff and is primarily funded through a countywide millage. The Road Patrol provides 24 hour police protection to all Delta County citizens, including a Detective and a dedicated Officer for the Upper Peninsula Substance Enforcement Team (UPSET).

Revenue Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Property Taxes	\$1,078,734	\$1,035,070	\$1,017,800	(\$17,270)
State Funding	\$0	\$44,740	\$92,163	\$47,423
Grant Funding	\$102,689	\$100,762	\$107,700	\$6,938
Reimbursement	\$30,687	\$32,402	\$31,400	(\$1,002)
Miscellaneous	\$109,877	\$56,940	\$53,100	(\$3,840)
Use of Fund Balance	\$0	\$0	\$39,337	\$39,337
Total Revenue	\$1,321,987	\$1,269,914	\$1,341,500	\$71,586

Expenditure Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$614,128	\$623,337	\$634,050	\$10,713
Benefits/FICA	\$308,629	\$336,666	\$416,531	\$79,865
Non-Personnel	\$217,912	\$309,911	\$290,919	(\$18,992)
Total Budget	\$1,140,669	\$1,269,914	\$1,341,500	\$71,586

Summary of Significant Changes

- **\$48,826** Increase healthcare budget due to: inflationary growth, employee enrollment changes, and the addition of healthcare for one more Deputy.
- **\$28,419** Increase retirement budget primarily due to growth in costs associated with paying off county's unfunded pension liability.
- **\$17,253** Increase salaries budget due to salary increases and the addition of one Deputy, which is partially offset by a reduction in overtime and holiday pay due to recent and anticipated utilization.
- **(\$10,000)** Decrease budget for gasoline due to recent and anticipated utilization.
- **(\$6,540)** Decrease salaries for snowmobile patrol due to a reduction in grant reimbursement.
- **(\$3,048)** Decrease transfer to Drug Enforcement Fund due to the reduced needs of the subsidy.

Sheriff-Road Patrol– Fund 205

(Continued)

Permanent Staffing Summary ¹			
Job Classification	Approved FY 17	Proposed FY 18	Change
Lieutenant/Detective	1	1	0
Road Patrol Deputy	6	7	1
Road Patrol Lieutenant	1	1	0
Road Patrol Sergeant	2	2	0
UPSET Detective	1	1	0
Department Total	11	12	1

¹All Road Patrol positions are supervised by the Sheriff.

Service Center Fund– Fund 631

Department Overview

The Service Center Fund is an internal service fund that accounts for all activities at the Delta County Service Center. Activities currently include: leasing out space to Michigan Works and CUPPAD; and giving out space to Delta-Menominee Public Health Department and Michigan State Cooperative Extension. This fund is also used for some non-bondable costs of the Correctional Facility. There are over \$538,045 of reserves in this fund intended to assist with the repurposing of the facilities.

Revenue Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Service Center Rents	\$46,540	\$45,200	\$48,650	\$3,450
Use of Fund Balance	\$102,496	\$22,374	\$29,103	\$6,729
Revenue Totals	\$149,036	\$67,574	\$77,753	\$10,179

Expenditure Budget Summary				
Cost Type	Actual FY 16	Approved FY 17	Proposed FY 18	Change
Salaries	\$0	\$7,500	\$15,000	\$7,500
Benefits/FICA	\$0	\$574	\$1,150	\$576
Non-Personnel	\$149,036	\$59,500	\$61,603	\$2,103
Total Budget	\$149,036	\$67,574	\$77,753	\$10,179

Summary of Significant Changes

- **\$7,500** Increase salary budget to pay for all costs associated with part-time maintenance position.
- **\$7,103** Increase insurance budget to pay appropriate share of property insurance costs.
- **(\$5,000)** Reduce non-personnel budget by \$5,000, primarily due to recent and anticipated utilization of utilities.

Permanent Staffing Summary

The Service Center Fund does not have any dedicated permanent employees. Only a part-time Maintenance employee is funded through the Service Center Fund. Other maintenance staff assists at the Service Center at no cost to the fund.

Other Nongeneral Funds

(Component Unit Funds, and Trust & Agency Accounts not included)

In addition to: the General Fund, Road Patrol Fund, Building and Zoning Fund, Airport Fund, and Service Center Fund; the Proposed FY 2018 Budget includes the following funds:

Internal Service Funds- Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, on a cost reimbursement basis.

Debt Service Funds- Funds used to account for and report financial resources that are restricted or committed for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The Proposed FY 2018 Budget includes the following Internal Service and Debt Service Funds:

Internal Service/Debt Service Funds				
Description	Post FY 16 Fund Balance	FY 17 Approved Budget	FY 18 Proposed Budget	Change
Capital Outlay Fund	\$498,492	\$115,000	\$100,000	(\$15,000)
<i>Fund 401- Accounts for activities related to major capital expenditures for the county. After the recent energy and infrastructure project, the majority of FY 2018 funds will be used for paying infrastructure debt.</i>				
Airport Improvement Fund	\$266,254	\$20,000	\$50,000	\$30,000
<i>Fund 287 – Accounts for capital projects at the county airport with funds received from other governmental agencies.</i>				
Courthouse Renovation Fund	\$62,313	\$327,330	\$327,155	(\$175)
<i>Fund 368- Accounts for collection from the General Fund and disbursement of the annual bond payment required on the 1994 courthouse renovation project and subsequent 2009 refinancing bonds. FY 2018 will be the final payment.</i>				
Building Authority Fund	\$35,753	\$35,753	\$35,753	\$0
<i>Fund 251- Accounts for the remaining funds available from the 1994 courthouse renovation bond sale. Expenditures must be related to the Courthouse, and must be approved by the Building Authority.</i>				
PFC Airport Improvement Fund	\$90,350	\$51,000	\$28,400	(\$22,600)
<i>Fund 288- Accounts for funds received from the passenger facility tax and other grants to be used on approved airport related projects.</i>				
Renaissance Zone Fund	\$31,091	\$0	\$0	\$0
<i>Fund 410- Accounts for the General Fund contribution to, and some revenues received, related to the recently expired Renaissance Zone. A business park sign was ordered in FY 2017.</i>				
Brownfield Fund	\$429,444	\$1,000	\$0	(\$1,000)
<i>Fund 420- Accounts for revenue and expenditures related to projects supported by the Delta County Brownfield Authority. FY 16 Budget included grant revenue related to a project that was discontinued. The majority of the fund balance will be returned to the state.</i>				
Termination/Sick Leave Fund	\$449,054	\$35,000	\$35,000	\$0
<i>Fund 230- Accounts for annual leave and sick leave payouts for employees upon termination.</i>				
Michigan Works Fund	\$135,993	\$0	\$10,000	\$10,000
<i>Fund 632- Funds collected over the years for the maintenance of the detached former Michigan Works building at the Service Center. \$10,000 will cover utility costs in FY 2018 during the Correctional Facility project.</i>				

Proprietary Funds- Funds that are businesslike in nature that are funded by charging costs to external users.

The Proposed FY 2018 Budget includes the following Proprietary Funds:

Proprietary Funds				
Description	Post FY 16 Fund Balance	FY 17 Approved Budget	FY 18 Proposed Budget	Change
PA 123 Foreclosure Fund	\$872,272	\$68,750	\$143,200	\$74,450
<i>Fund 254- Accounts for fees, sales proceeds, and expenses related to the foreclosure process of real property in the county for which taxes are delinquent beyond the statutory redemption period. (Managed by Treasurer)</i>				
Delinquent Tax Revolving Fund	\$4,015,708	\$45,000	\$316,000	\$271,000
<i>Fund 516- Accounts for the purchase and subsequent collection of delinquent real property taxes from the various taxing units throughout the county. (Managed by Treasurer)</i>				
Delinquent Tax Administration	\$2,744	\$2,500	\$2,744	\$244
<i>Fund 615- Accounts for revenue previously received to administer the Delinquent Tax Revolving Fund. (Managed by Treasurer.) Revenue is no longer received, and only fund balance remains.</i>				

Special Revenue Funds- Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes. (other than debt service).

The Proposed FY 2018 Budget includes the following Special Revenue Funds:

Special Revenue Funds				
Description	Post FY 16 Fund Balance	FY 17 Approved Budget	FY 18 Proposed Budget	Change
Title III Forest Project Fund	\$270,678	\$200,000	\$200,000	\$0
<i>Fund 212- Accounts for reimbursing activities permitted by the local Firewise plan in National Forest land.</i>				
Friend of the Court Fund	\$151,672	\$8,000	\$8,000	\$0
<i>Fund 215- Funds received from the state to be used for nonfederally funded services such as custody and parenting time activities. (Managed by Circuit Court Judge and Friend of the Court)</i>				
Circuit Court Counseling	\$85,972	\$3,000	\$3,000	\$0
<i>Fund 216- Funds received from the state to be used for certain services such as mediation, custody, and parenting time evaluations. (Managed by Circuit Court Judge)</i>				
Hannahville Fund	\$62,461	\$230,000	\$234,000	\$4,000
<i>Fund 235- Accounts for the receipt and disbursement of Hannahville 2% grants to local agencies. (Funding recommended by Hannahville)</i>				
Donations (Sheriff/Search&Rescue)	\$108,453	\$62,000	\$62,500	\$500
<i>Fund 237- Accounts for donations and grants to be used by the Sheriff and the County Search and Rescue Team (Managed by Sheriff)</i>				
PA 124 Training Fund	\$7,148	\$6,000	\$6,000	\$0
<i>Fund 264- Funds received from the State for Corrections Officer training. (Managed by Sheriff)</i>				
Drug Enforcement Fund	\$5,193	\$101,067	\$108,119	\$7,052
<i>Fund 265- Accounts for funds received from the Road Patrol Fund, and federal and state funds received, for the placement of a local detective on the Upper Peninsula Substance Enforcement Team. (Managed by Sheriff)</i>				
County Survey Fund	\$90,456	\$127,960	\$87,000	(\$40,960)
<i>Fund 245- Accounts for county's grant-funded remonumentation program to survey corners.</i>				
Description	Post FY 16 Fund Balance	FY 17 Approved Budget	FY 18 Proposed Budget	Change

Homestead P.A 105	\$24,656	\$5,650	\$5,650	\$0
<i>Fund 255- Accounts for the administration of the homestead exemption and qualified agricultural property exemption. (Managed by Treasurer)</i>				
Register of Deeds Automation Fund	\$68,638	\$38,000	\$37,100	(\$900)
<i>Fund 256- Accounts for fees received for Register of Deeds services that are required to be used for the purpose of automating/digitizing files and services. (Managed by County Clerk/Register of Deeds)</i>				
Concealed Pistol Licensing	\$23,091	\$16,000	\$17,000	\$1,000
<i>Fund 263- Accounts for funds received for issuing concealed pistol licenses, used for costs associated with managing the program. (Managed by County Clerk)</i>				
Law Library Fund	\$37,279	\$13,500	\$9,500	(\$4,000)
<i>Fund 269- Accounts for funds received from the General Fund and penal fines to be used for legal textbooks and digital library access. (Managed by Circuit Court Judge)</i>				
Soldiers and Sailor Relief Fund	\$11,128	\$3,000	\$4,000	\$1,000
<i>Fund 293- Accounts for General Fund dollars appropriated to program that awards emergency funds to soldiers and sailors. Program is administered by Veteran Services Officer and three appointed members.</i>				
Veterans Trust Fund	\$1,562	\$2,700	\$3,000	\$300
<i>Fund 294- Accounts for state veteran trust funds received to be used on assisting veterans. Funds are managed by the Veteran Services Officer who requests reimbursement from the state.</i>				
County Probation Fund	\$210,426	\$88,577	\$106,217	\$17,640
<i>Funds 295- Accounts for grant revenue received, and the local match required, to fund a portion of juvenile probation services. (Managed by Probate Court Judge)</i>				
Childcare Fund	\$654,464	\$602,307	\$749,020	\$146,713
<i>Fund 292- Accounts for state reimbursement received, and the local match required, to fund juvenile activities such as Probation Officer salaries, placements, and foster care. (Managed by Probate Court Judge)</i>				
Sobriety Court	\$0	\$30,000	\$30,000	\$0
<i>Fund 297- Federal pass through grant funds for District Court's Sobriety Court. (Managed by District Court Judge)</i>				
Northcare Sobrierty Court	\$0	\$40,000	\$40,000	\$0
<i>Fund 208- Funds received from Northcare network for substance abuse treatment. (Managed by District Court Judge)</i>				
Summer Tax Fund	\$7,120	\$7,000	\$7,120	\$120
<i>Fund 602- Accounts for funds previously received for costs related to the tax schedule change to the summer for counties. (Managed by Treasurer). Revenue is no longer received, and only fund balance remains.</i>				