



Proposed FY 2023 Budget
Delta County, Michigan
October 1, 2022 – September 31, 2023

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Delta County Administrator's Budget Message FY23

Chairperson Johnson and the Delta County Board of Commissioners,

It is my privilege to present the Proposed FY 2023 Budget. The past fiscal year presented many challenges due to the increase in goods and services from inflation and cost of living. There were a lot of adjustments needing to be made to contribute more funds into our Corrections budget and also due to the significant increase in defined benefit retirement liabilities. These are all items that when fiscal year 2022 was being planned for, were not incorporated into the original budget and therefore budget adjustments were made. Fast forward to fiscal year 2023 and we are more thoughtful in understanding these increases and planning out our priorities. The introduction of a Mission Statement and finite goals will help keep the budget focused and allow for an increase in fiscal responsibility. Some highlights in this year's budget include:

- No layoffs or reduction in hours
- Funding for a Part-Time Maintenance Position and adding 12 new employees with the Delta County Central Dispatch
- Large Infrastructure Improvements
- Training Grant for Corrections and Road Patrol Staff
- Tax Revenue Increase due to Garden Township Windmills
- CAC Independence
- Removal of Contractual Agreements with Schoolcraft and Menominee Counties
- No cuts to current Appropriations
- Improvements to Technology

Administrative Priorities and Goals

In a deviation of years past, the budget message will focus less on specific budgeted items in fiscal year 2023, and instead focus on the larger picture of County fiscal responsibility. With the unknowns of COVID and how it would have an effect on County Revenue or Expenditures, it made it difficult for Administration to plan years out into the future and prioritize spending. Budget years 2020-2022 were spent focusing on each individual year with a solid priority of maintaining County employment and services. The County succeeded in that mission and did not have to make labor cuts or downsize departments to adjust to the reduction in revenue. The budgets were balanced and fiscal year 2022 did not see a use of fund balance to balance the budget at the end of the year.

Seeing trends over 2022 start to climb their way back to pre-COVID numbers, it is time to look to the future and start to plan for what this County needs to grow and stay relevant to the needs of its citizens. Delta County needs to get back to strategic planning. We budget based on projections, but if we have no goal or guidance of how we want to budget our revenue moving forward, how do we stay consistent and competitive and make progress? The first step in this process is to develop a mission statement.

In looking at what County Government encompasses there are two main responsibilities we have as a unit. We are to provide services to our citizens, and in doing so, be as fiscally responsible as possible to create stability. The County needs to have a mission statement where we *“provide a transparent, efficient, and effective continuity of government while maintaining fiscal responsibility for the citizens of Delta County.”*

This past fiscal year of 2022, my contract was renewed for three years. This allows me to plan out for three years keeping this mission in mind and developing vision statements to support it. So, what are the County’s goals and how do we reach them? The following will help guide you through this process and be a tool to refer to when making financial decisions during the upcoming budget year.

Employee Retention and Recruitment

The County budget takes a hit every time an employee leaves and is needing to be replaced. Training costs in our Corrections division has been substantial in fiscal year 2022, not to mention over-time costs associated with coverage for when employee numbers drop to cover shifts. Not only is this not meeting our goal of efficient services, but it is also ineffective in maintaining the continuity of government. We learned over fiscal year 2020 that paramount to any priorities was the continuation of governmental services, especially in a time of crisis. We cannot service the public if we are consistently maintaining a high level of turnover.

A goal for fiscal year 2023 is to offer competitive wages and benefits to attract and recruit new employment. This was accomplished in fiscal years 2021 and 2022 in labor agreements, allowing the cost of living increases to be reflected in employee raises throughout the life of the contracts, which is typically three years. County benefits have grown and our service to the employees has increased. Just this past fiscal year we have agreed to move our benefit services to VAST out of Marquette which allows employees to have more specialized help in managing their benefit packages.

Administration also needs to identify departmental needs and expose weaknesses with a clear path for how to repair them. This comes by way of workload, and looking at how the distribution of work is being handled by department heads to alleviate employee burnout. In order to continually be addressing these issues, I have implemented Department Head Meetings on a quarterly basis, which in turn allows Administration in conjunction with the departments stay current on job descriptions and requirements to best fill the positions that the County maintains. It also allows the employees to make sure that the changing environments of their positions is being addressed at an Administrative level.

Increase in Grant Awards

Not only does the County need to maintain a budget throughout the year that fits the needs of the services it provides, but we need to ensure that we have the proper fiscal policies in place to maintain stability no matter the financial environment we are surrounded by. In order to achieve this goal, Administration is making it a priority to set financial policies that will guide Department Heads and Administration in our budget process and audit process. With high turnover of employees and Department Heads, it becomes extremely difficult to maintain that continuity of governing practices, and basic financial principles can take a negative hit in the miscommunication of information. Fiscal year 2023, Administration will work on developing these financial policies for all applicable departments and for the County as a whole. It will give a guide to the employees and will aid in ensuring we are properly maintaining funds received from the State and Federal Government according to grant contracts.

The amount of grants received by the County significantly increased due to the COVID pandemic. Fiscal year 2023 is no exception to that. Record keeping of the grant contracts along with the reimbursement of funds is a priority for this coming fiscal year and will be the cornerstone in helping to develop new programs and keep moving forward even with the increase to cost of living and inflation. It allows the County to look ahead and be progressive in thought and infrastructure. These grants are a big part of the County's fiscal stability and much attention will be placed on their maintenance as well as what they can bring to the County that otherwise would not have been possible.

Some grant funds that will bring much improvement to the County include: Airport infrastructure improvements and new equipment purchases, Court Treatment Programs, Victim services, and the training grant received for Corrections and Road Patrol Staff. Fiscal year 2023 vision will be to continue to work with Department Heads and look for all ways possible in which grants can be obtained to help supplement budget shortfalls.

Improvements to IT

One of the largest lessons learned coming out of the pandemic, was how important our IT Department is and how we need to invest in this department to keep it up to date with the newest of technologies to better service our community. The functionality of government is largely based off of how our IT Infrastructure is developed.

A goal for this fiscal year is to really listen to the needs of the County and how we can cut costs in our budget by combining services while at the same time investing in services or needs that will help with our protection of our network as well as stay current to the changing technology around us.

Right now, as we sit, we have one employee in our IT Department. This position is responsible for all network maintenance and all software contracts for each department. Every department has different software needs and it can be a lot to manage on a daily basis. A goal of FY23 is to look to expand that department by adding a base level employee to assist with daily activities and help desk services. This will alleviate the time spent by our IT Director to develop software needed for county function, while saving money in the county budget by not having to outsource these services.

The County did invest last year in laying its own fiber so that we could start to become more independent from the City of Escanaba. Due to several shutdowns of cut service, it really exposed the vulnerability we have and how the County can do better at making sure there is a continuity of services. We also invested in our malware to detect and deter outside threats to our email server. Cyber security is a problem nation wide and Delta County intends to stay on top of the trends and invest the money needed to secure our systems and departments so we do not experience an obstruction of service to our citizens.

The County will continue to offer all Board of Commissioners meetings via Zoom, so that the public can attend and track all action items the Board takes. They have a way to communicate with the Board if they are unable to attend in person as well. We will work on streaming these meetings as well and posting them in a public forum so that they can be viewed and accessed by all members of the public at any time.

All budgetary information can be found on the County's website for public comment and viewing, and Finance Committee Meetings are posted for the public to attend as well. We will continue with this transparency into fiscal year 2023 and work to better utilize our County website to get out information,

access documents, and remain as user friendly as possible to allow citizens to become actively involved in County Government process.

Budget Pressures

The Delta County Budget remains stressed due to four significant budget pressures.

Corrections Problems

With the use of our new correctional facility, we are experiencing upkeep and staffing costs that were never in prior year budgets.

The capacity is of concern currently and going into FY23. Particularly ensuring that the proper number of staff are assigned to the number of inmates we are housing. Couple this with COVID related protocols and mandated policies and it has created staffing hardships throughout Fiscal Year 21 and 22. Our main goal is to protect inmates and staff. We want to ensure a safe environment within our congregate setting and mitigate the spread of COVID by inmates. This has created a need for shifting of employees and has garnered discussions on how to move forward. In this past bargaining unit proposal, we shifted all part-time employees to full-time, doing away with any part-time position. After looking at the cost savings analysis, it showed that by using the full-time employees we can reduce the need for comp time and overtime shifts. This is the leading cause for budget collapse. Making this shift will stabilize the Corrections budget and fill the management gaps of staffing within the jail. The goal for next year is to report back on the savings the County encountered and the reduction of overtime hours needed to effectively operate the jail.

Along the same lines, on October 1, 2021, the Raise the Age legislation took effect throughout the state. This now classifies juveniles as those 17 years old and younger. This change creates expenses at this time to our Probate Court and to our detention system. There is a need for juvenile detention space and the cost of housing for juveniles is a strain on any budget. Meetings have occurred in which plans are actively being developed to create the space that the community needs to keep these juveniles safe from other citizens and themselves. Discussions will continue into fiscal year 2023 with how we can manage these increases in costs and absorb some of the infrastructure changes that may need to take place in order to do so.

Due to inflation the increases in the budget for fiscal year 2023 have created an over burden on the county's fund balance and the excess we have received from the increase to the tax revenue. The cost of food and medical care that we are now incurring is significant. It puts a lot of pressure on finding ways to balance the needs of the budget and statutorily what the County is required to provide.

Pension Funding

Like so many communities throughout the Country, the current funding of our pension system is inadequate to meet our long-term needs. Our current assets only cover 67 percent of our future liabilities. Because our pension systems are closed to new entrants, we will be forced to pay off our unfunded liability over the next decade. After increasing by approximately \$1.5 million this year alone, our annual costs are projected to increase by an average of over \$100,000 each year until 2024, before leveling off and finally decreasing.

Fortunately, the County has strong financial reserves, and it will almost certainly be required to dip into them over the next decade to cover these pension costs. In FY 2015, we drastically reduced end of year spending and out-of-fund transfers to create a General Fund surplus of \$615,000. This was deposited in the newly created Pension Stabilization Fund, and we used it to mitigate pensions cost in the FY 2019 budget.

Also, at the end of FY18, Delta County was in a strong financial place to contribute one million dollars into our pension stabilization fund. Conservative spending and continued commitment from our employees are imperative to continuing to grow the Pension Stabilization Fund and be able to deposit lump sums of money into the fund. It is the hope that in fiscal year 2023 we can continue to build our fund balance up to deposit more lump sums into this fund and pay it down.

Property Tax Changes

The continuous threat of property tax changes has made government financial forecasting very risky. When considering salary increases, program enhancements, or even avoiding reductions, local governments have to rely on stable revenue forecasting. When the state awards major, and retroactive, property tax refunds, or passes major reforms without funding them, the budget can get set back years. Fortunately, Upper Peninsula legislators have taken an active role in at least reducing the impact by attempting to close the dark store loophole. This isn't our only concern with recent state changes, but it does show that the state is starting to more actively consider the financial impact on local units.

Michigan's Local Government Revenue System

Finally, not only is the state changing the rules after the game started, but the game was set up to be next to impossible for local governments to sustainably grow. A state act called "Headlee", forces property tax values of existing structures to grow no faster than the rate of inflation. And if the overall property values grow too quickly, the millage rate is automatically reduced with something called a Headlee rollback. While this might sound good in theory to the average taxpayer, what happens after a recession? When homes "return to normal values" after a recession, there is no mechanism for local governments to ever get that money back, because growth cannot exceed inflation. This is the main reason that Michigan Counties are 50th out of 50 states for local government revenue gained during the last measured decade.

Major Changes in the FY 2023 Budget

So far, the theme that we are seeing is that tax revenue is temporarily increasing due to the utilization of the wind turbines in Garden Township, while local revenue is reducing, most likely as a result of coming out of the pandemic. We are also increasing in expenditures do to new protocols having to be enacted to ensure employee and citizen safety, as well as equipment needed to effectively initiate our continuity of services. We have continued to take a conservative approach on revenues and did not use Fiscal Year 20 in averaging projections for Fiscal Year 23.

Subsidies

The General Fund has subsidized many departments over the years. These were completed for the Airport, Building and Zoning, Capital Outlay and Probate Court Child Care Fund; all while taking into consideration these appropriations not effecting the overall budget and verifying a healthy fund balance in each of the respective departments. The County also received a large grant award through the Federal

CARES Act, for our Airport, above and beyond the first award in Fiscal Year 20. Due to this, we were able to reduce the amount we appropriate from the general fund to the Airport fund, and reallocate that money into other departments to increase the expenditures.

Michigan Indigent Defense Commission

The FY23 budget includes increases in grant funding through the Michigan Indigent Defense Commission. This allows the County to continue to contribute the same amount to defense attorney line items, while improving the type of defense that we are able to supply to all defendants in Delta County who are unable to hire an attorney on their own, all while increasing our attorney rate to be competitive with other counties throughout the state. In FY20 we were compensating our conflict attorneys at a rate of \$55 per hour. We are now, in FY22, reimbursing them for their time at a rate of \$110 to \$120 per hour, and have increased our base contract rates that attorneys will be seeing.

We were also able to create another Corrections Officer position associated with this grant, to assist in the daily activities and services related to indigent clientele within our jail.

FY 2023 Goals

Aside from its financial purpose, the Budget Document is also an excellent way to set other goals for the upcoming year. Below are goals that administration will work towards in FY 2023, with any additions by the Board to be added:

- Settling long-term inspections structure with contracts for Plumbing, Mechanical, and Electrical inspections.
- Continuation of Staffing the New Correctional Facility
- Shifting customer interactions online wherever possible.
- Upgrades to technology and web-based County features
- General Infrastructure Improvements
- Courthouse Safety Improvements

The FY 2024 and FY 2025 Budgets

When developing the FY 2023 Budget, eyes are also on the next several years. Proposing a budget that sets us up for failure in future years is not good for the county. With that in mind, here are early thoughts on the next two budgets:

FY 2024 Projections

Salaries will increase by at least \$50,000 due to wage increases. Healthcare will likely increase another few percent, and our pension costs will continue to climb, adding over \$100,000 in new General Fund costs. Hopefully, it is solved with additional revenues, like those generated from licensing and permitting fees, an increase in grant funds, and consolidating services with other governmental agencies. If not, I would still consider it a manageable gap at this stage.

FY 2025 Projections

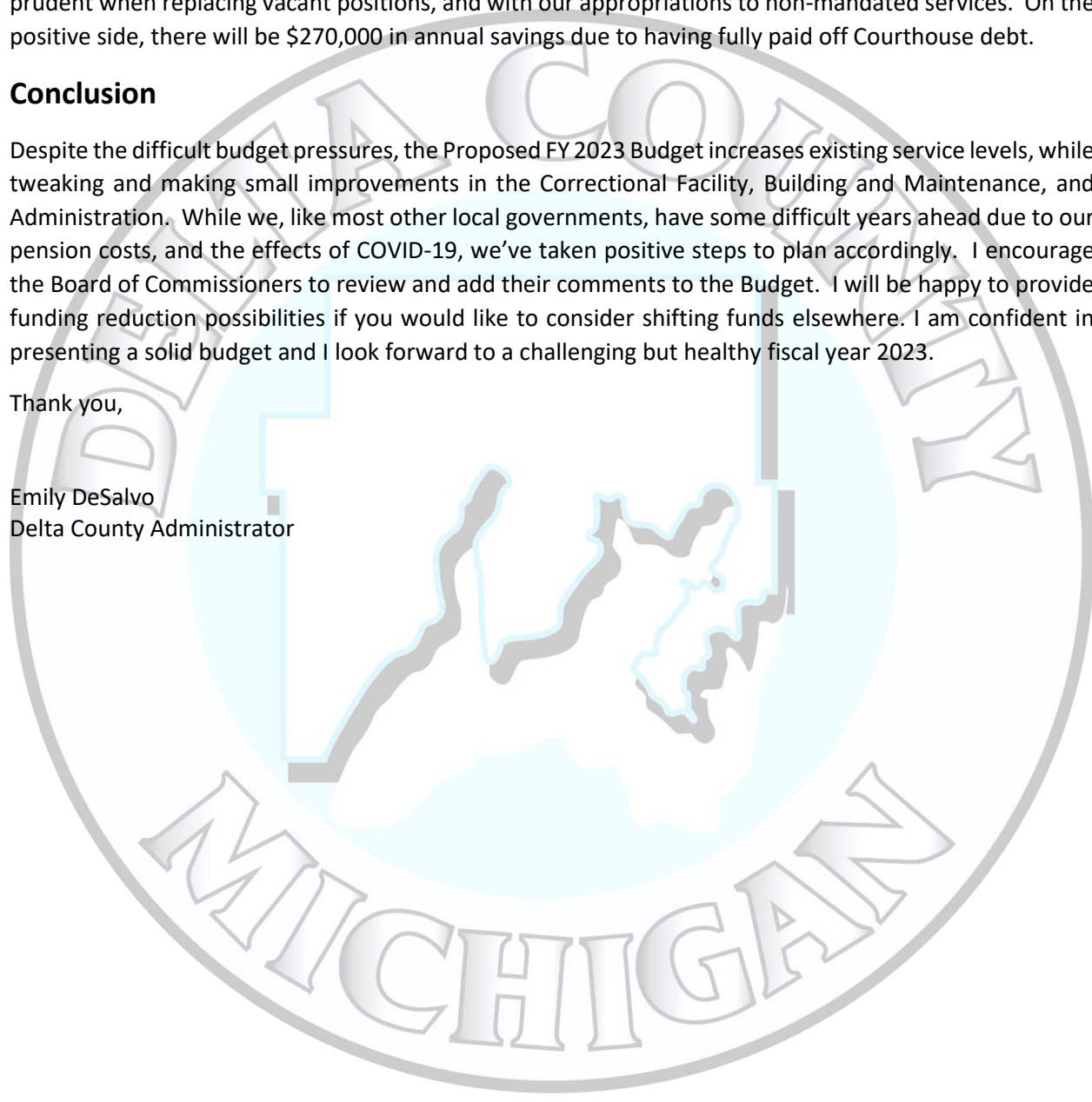
Our FY 2025 Pension costs are not set yet, but early projections have them increasing by \$270,000 over current costs, and \$180,000 over FY 2022. This, coupled with an assumed \$70,000 increase in salary and healthcare costs, will present a difficult budget gap if we maintain flat property tax growth. This may be the first year that we need to use a portion of the Pension Stabilization Fund. We will also need to be very prudent when replacing vacant positions, and with our appropriations to non-mandated services. On the positive side, there will be \$270,000 in annual savings due to having fully paid off Courthouse debt.

Conclusion

Despite the difficult budget pressures, the Proposed FY 2023 Budget increases existing service levels, while tweaking and making small improvements in the Correctional Facility, Building and Maintenance, and Administration. While we, like most other local governments, have some difficult years ahead due to our pension costs, and the effects of COVID-19, we've taken positive steps to plan accordingly. I encourage the Board of Commissioners to review and add their comments to the Budget. I will be happy to provide funding reduction possibilities if you would like to consider shifting funds elsewhere. I am confident in presenting a solid budget and I look forward to a challenging but healthy fiscal year 2023.

Thank you,

Emily DeSalvo
Delta County Administrator



Fund Balance Report

The following report is not intended to project fund balance gains in FY 2022 or FY 2023 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 some planned fund balance use for the county's General Fund, Road Patrol Fund and Airport Fund funds in FY 2022 or FY 2023.

Major Governmental Fund Balance Report				
Description	After FY 2021 Audit	Planned Earned/(Use) in FY 2022 Budget	Planned Earned/(Use) in FY 2023 Budget	Projected through FY 2023
General Fund	\$4,971,320	(\$1,000,298)	\$393,198	\$4,364,220
Pension Stabilization Fund	\$2,129,859	\$0	\$84,264	\$2,214,123
Road Patrol	\$17,655	(\$15,053)	\$424,656	\$427,258
Airport	\$1,048,549	(\$639,303)	\$410,363	\$819,609
Total	\$8,167,383	(\$1,654,654)	\$1,312,481	\$7,825,210

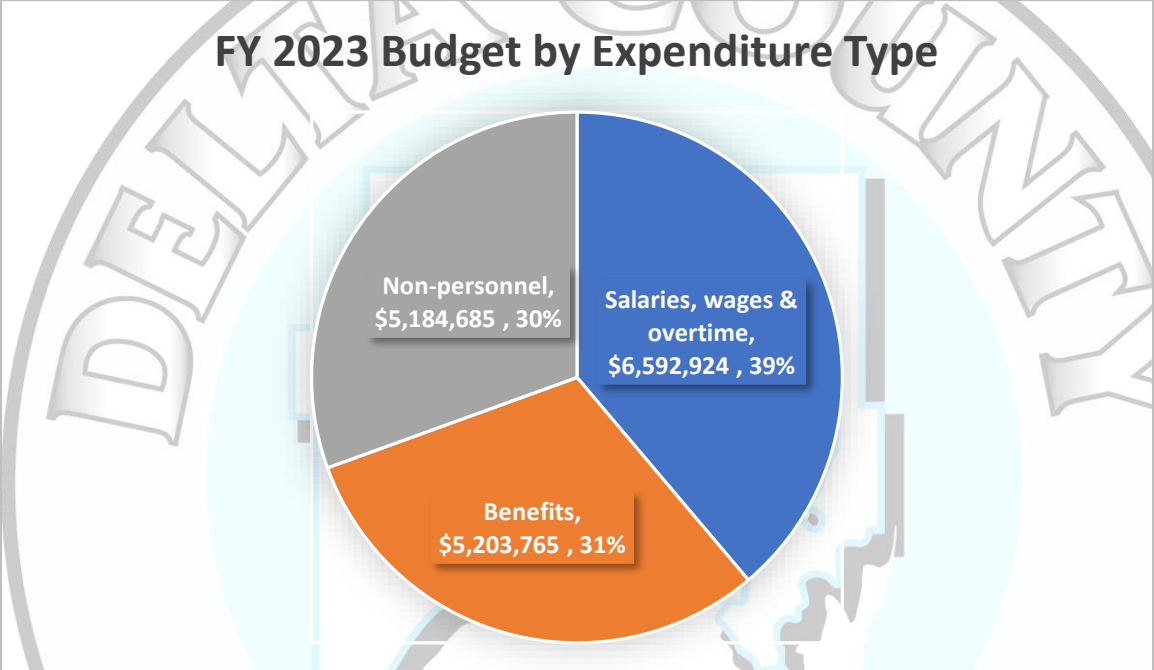
The 2 major nongeneral funds plan on spending a portion of their fund balance in FY 2023. In the case of the Title III Forest Projects Fund, projects have been approved to use the grants money provided. In the case of PFC, projects have been approved to use the passenger facility charge money collected..

Major Nongeneral Fund Balance Report				
Description	After FY 2021 Audit	Planned Use in FY 2022 Budget	Planned Use in FY 2023 Budget	Projected through FY 2023
Title III Forest Projects Fund	\$152,283	\$0	(\$152,283)	\$0
Sheriff Donations Fund	\$150,697	(\$31,807)	\$0	\$133,890
Building and Zoning Fund	\$104,258	(\$88,318)	\$0	\$15,940
Drug Enforcement Fund	\$85,154	(\$56,932)	\$0	\$28,222
911 Millage Fund	\$326,428	(\$2,200)	\$892,550	\$1,216,778
PFC/Airport Projects Fund	\$142,225	\$0	(\$9,700)	\$132,525
Child Care Fund	\$603,314	(\$8,486)	\$1,836	\$596,664
Co-Probation Fund	\$4,470	(\$4,470)	\$0	\$0
Service Center Fund	\$403,840	(\$48,494)	\$4,513	\$359,859

Budget Summary (Major Funds)

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

The FY 2023 Budget includes approximately \$11.2 million in personnel costs, between salaries and benefits in the county’s major governmental funds. This is in addition to \$5.3 million in non-personnel costs. Non-personnel costs include contractual services, appropriations, utility costs, debt payments, and all required equipment and infrastructure.



The average permanent Delta County employee earns \$56,878 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 \$41,480 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 73 cents for payroll taxes and benefits.

Average Permanent Employee Statistics	
Number of Permanent/Elected Employees	125
Average Permanent Salary, Wages & Overtime	\$52,743
Average Healthcare Cost (with Coverage)	\$13,672
Average Retirement Cost (with Pension)	\$21,089
Average FICA Cost	\$3,774
Average Employee Cost (w/ Healthcare, Pension)	\$91,278

Budget Summary (General Fund)

General Fund Budget by Program Type		
Program Type	FY 23 Budget	Percent
Sheriff Administration & Corrections	\$4,292,868	33.74%
Prosecutors & Courts	3,760,704	29.56%
Board & Administration	694,225	5.46%
Clerk/Election/Deeds	\$518,129	4.07%
Maintenance & Custodial	\$475,808	3.74%
Mental Health/Substance Abuse	\$349,608	2.75%
Child Care Fund Transfer	\$348,631	2.74%
Equalization and GIS	\$270,407	2.13%
Health Department	\$270,231	2.12%
County Treasurer	\$250,047	1.97%
Technology	\$229,952	1.81%
Transfer to Other Funds	\$202,407	1.59%
Airport Transfer	\$150,000	1.18%
General Insurance	\$128,900	1.01%
Conservation District	\$127,410	1.00%
MIDC Fund Transfer	\$111,534	0.88%
Emergency Management	\$93,951	0.74%
Appropriations	\$88,620	0.70%
Veteran's Affairs	\$75,832	0.60%
Capital Outlay Transfer	\$70,000	0.55%
Medical Examiner	\$67,550	0.53%
Operating Expenditures	\$55,601	0.44%
MSU Extension	\$49,000	0.39%
Audit & Professionals	\$42,450	0.33%
General Fund Total	\$12,723,865	100%

Permanent and Elected Staffing Summary

The following table represents all permanent employees in Delta County. Part-time and contractual employees are not included. 28 employees are under the purview of the Delta County Board of Commissioners; 65 are under the purview of the Elected Treasurer/Clerk/Prosecutor/Sheriffs; and 34 are under the purview of Elected Judges.

Permanent and Elected Staffing Summary				
Department Name	Management	FY 2022	FY 2023	Change
Administration & Finance	Board	4	4	0
Board of Commissioners	Board	6	6	0
Building Maintenance	Board	6	6	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
Emergency Management	Board	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	2	2	0
Prosecuting Attorney	Prosecutor	9	7	-2
Register of Deeds	Clerk	2	2	0
Sheriff-Administration	Sheriff	5	5	0
Sheriff-Corrections	Sheriff	27	27	0
Veteran's Affairs	Board	1	1	0
General Fund Sub-Total		96	94	-2
Airport	Board	7	7	0
Building & Zoning	Board	2	2	0
Road Patrol	Sheriff	15	15	0
Michigan Indigent Defense Commission	Sheriff	1	1	0
Child Care	Probate Judge	4	4	0
Sobriety Court	District Judge	1	1	0
Nongeneral Funds Sub-Total		31	31	0
Countywide Total		127	125	-2

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 North care (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
Crime Victim Rights

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
Michigan Indigent Defense Commission

General Fund Revenue

Approved FY 2023 General Fund Revenue				
Description	Actual FY 2021	Approved FY 2022	Proposed FY 2023	Change
Taxes	\$6,329,284	\$7,614,902	\$9,811,113	\$2,196,211
License and permits	\$2,320	\$0	\$0	\$0
Federal sources	\$1,357,383	\$1,361,930	\$759,485	(\$602,445)
State sources	\$2,521,985	\$1,192,635	\$1,169,984	(\$22,651)
Local sources	\$108,000	\$132,000	\$85,000	(\$47,000)
Charges for services	\$1,106,175	\$3,082,288	\$1,057,250	(\$2,025,038)
Interest and rentals	\$46,784	\$30,000	\$15,000	(\$15,000)
Other	\$492,616	\$25,776	\$8,000	(\$17,776)
Use of Fund Balance	(\$772,388)	\$1,000,298	\$0	(\$1,000,298)
Transfer In	\$97,183	\$240,255	\$213,000	(\$27,255)
Sale of Capital Assets	\$3,635	\$4,000	\$2,000	(\$2,000)
Total Revenue	\$11,292,977	\$14,684,084	\$13,120,832	(\$1,563,252)

Summary of Significant General Fund Revenue Changes		
Revenue Source	Change from FY 2022	Reason for Change
Local Stabilization PPT Reimbursement	(\$200,000)	Decrease to Local Stabilization due to trend from fiscal year 2021.
Victim of Crime Act	(\$195,441)	Elimination of VOCA grant under the scope of the County.
Federal Grant pass through State	(\$369,924)	Decrease due to one time grant of Jail COVID testing reimbursement and District Court CESF grant.
Taxes	\$2,449,413	Increase due to taxable value increase.

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$97,375	\$104,132	\$105,436	\$1,304
Benefits/FICA	\$53,725	\$94,394	\$114,368	\$19,974
Non-Personnel	\$12,601	\$12,042	\$10,000	(\$2,042)
Total Budget	\$163,701	\$210,568	\$229,804	\$19,236

Summary of Significant Changes

- **\$19,974** Increase due to health and dental insurance estimate.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 22	Proposed FY 23	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

Administration & Finance– Fund 101-Dept 172

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$287,237	\$280,521	\$289,101	\$8,580
Benefits/FICA	\$170,600	\$148,700	\$162,270	\$13,570
Non-Personnel	\$11,373	\$14,079	\$13,050	(\$1,029)
Total Budget	\$269,210	\$443,300	\$464,421	\$21,121

Summary of Significant Changes

- **\$8,263** Increase in Defined Benefit contributions.

Permanent Staffing Summary			
Job Classification	Approved FY 22	Proposed FY 23	Change
County Administrator	1	1	0
Information Technology Director	1	1	0
Controller/HR Specialist	1	1	0
Senior Account Clerk/Payroll	1	1	0
Department Total	4	4	0

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 bind overs 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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$106,806	\$107,388	\$113,153	\$5,765
Benefits/FICA	\$116,319	\$153,206	\$188,059	\$34,853
Non-Personnel	\$5,170	\$6,404	\$5,645	(\$759)
Total Budget	\$228,295	\$266,998	\$306,857	\$39,859

Summary of Significant Changes

- **\$32,838** Increase in Defined Benefit contributions.
- **(\$1,794)** Decrease in health and dental insurance due to election of plan.

Permanent and Elected Staffing Summary¹			
Job Classification	Approved FY 22	Proposed FY 23	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.

Technology– Fund 101-Dept 228

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 21 Actual Expenditures	FY 22 Approved Budget	FY 23 Proposed Budget	Change
Maintenance-Court Records	\$35,638	\$85,160	\$24,000	(\$61,160)
<i>Annual payment for county’s court management software.</i>				
Maintenance-Jury	\$1,760	\$1,848	\$1,782	(\$66)
<i>Annual payment for county’s jury pool management software.</i>				
Maintenance-BS&A Software	\$29,405	\$30,618	\$31,000	\$382
<i>Annual payment for county’s accounting and tax management software.</i>				
Maintenance-Courts VIQ	\$6,086	\$6,268	\$6,000	(\$268)
<i>Annual payment for county’s court recorder technology.</i>				
Maintenance-Software	\$13,340	\$15,470	\$48,350	\$32,785
<i>Funds used to purchase and maintain miscellaneous software programs</i>				
Maintenance-Computers	\$13,733	\$13,830	\$13,830	\$0
<i>Funds for purchase of new computers and printers (hardware).</i>				
Internet Service	\$25,878	\$30,990	\$30,990	\$0
<i>Annual payment for county’s internet service.</i>				
Phone Service	\$13,136	\$18,900	\$14,000	(\$4,900)
<i>Annual payment for county’s phone service. The county now uses an IP phone system which has reduced costs.</i>				
Technology Implementation	\$56,951	\$58,952	\$60,000	\$1,048
<i>Funds for all other technology projects including: network security; security cameras; security doors; network storage; website development; and all miscellaneous.</i>				
Capital Outlay - ARPA	\$0	\$261,168	\$0	(\$261,168)
<i>American Rescue Plan Act funds used for technology purposes.</i>				
TOTAL	\$195,927	\$523,299	\$229,952	(\$293,347)

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$102,402	\$104,139	\$107,419	\$3,280
Benefits/FICA	\$82,849	\$121,945	\$135,015	\$13,070
Non-Personnel	\$31,210	\$43,309	\$7,613	(\$35,696)
Total Budget	\$216,461	\$269,393	\$250,047	(\$19,346)

Summary of Significant Changes

- **(\$5,656)** Decrease due to employee reclass.
- **\$17,952** Increase in Defined Benefit contributions.
- **(\$25,000)** Decrease in Refunding Property Taxes for Board of Review.
- **(\$10,696)** Decrease in MTT Interest on Property Taxes

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 22	Proposed FY 23	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

Equalization– Fund 101-Dept 257

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 21	Approved FY 22	Proposed FY 23	Change
Salaries ^{1,2}	\$39,487	\$36,418	\$37,331	\$913
Benefits/FICA	\$62,748	\$84,817	\$89,426	\$4,609
Non-Personnel	\$18,270	\$18,650	\$18,650	\$0
Total Budget	\$120,505	\$139,885	\$145,407	\$5,522

Summary of Significant Changes

- No significant changes.

Permanent Staffing Summary^{1,2}			
Job Classification	Approved FY 22	Proposed FY 23	Change
Office Manager	1	1	0
Department Total	1	1	0

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.

Elections– Fund 101-Dept 262

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$36,813	\$36,897	\$37,159	\$262
Benefits/FICA	\$12,166	\$11,509	\$12,530	\$1,021
Non-Personnel	\$20,385	\$21,187	\$20,815	(\$372)
Total Budget	\$69,364	\$69,593	\$70,504	\$911

Summary of Significant Changes

- No significant changes.

Permanent Staffing Summary¹			
Job Classification	Approved FY 22	Proposed FY 23	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.

Maintenance & Custodial– Fund 101-Dept 265

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$158,470	\$160,470	\$158,707	(\$1,763)
Benefits/FICA	\$180,751	\$133,790	\$178,544	\$44,754
Non-Personnel	\$122,434	\$143,923	\$138,557	(\$5,366)
Total Budget	\$461,655	\$438,183	\$475,808	\$37,625

Summary of Significant Changes

- **\$20,648** Increase in Defined Benefit contributions.
- **\$21,805** Increase in health and dental insurance due to annual increase and elections.

Permanent Staffing Summary			
Job Classification	Approved FY 22	Proposed FY 23	Change
Director of Maintenance & Housekeeping	1	1	0
Building Trades Technician	2	2	0
Custodial	2	2	0
Housekeeper	1	1	0
Department Total	6	6	0

Miscellaneous– Fund 101-Dept 268

Miscellaneous General Fund Expenditures				
Description	FY 21 Actual Expenditures	FY 22 Approved Budget	FY 23 Proposed Budget	Change
Audit Costs	\$39,050	\$47,855	\$42,450	(\$5,405)
<i>Payment to financial firm for conducting the annual financial audit.</i>				
Insurance (Auto, Liability, Property)	\$114,760	\$128,900	\$128,900	\$0
<i>Payment to MMRMA for automotive, liability, and property insurance.</i>				
Publications	\$2,382	\$1,850	\$1,850	\$0
<i>Cost of required advertisements and public notices.</i>				
Professional and Consulting Fees	\$2,812	\$3,905	\$3,181	(\$724)
<i>Funds used for consulting and attorney fees on non-labor matters. Funds have primarily used recently to aid on dark store legal costs.</i>				
Repair	\$14	\$0	\$0	\$0
<i>Contingency account used for repair beyond Building Maintenance appropriation.</i>				
Soldier Burial	\$11,495	\$10,000	\$10,000	\$0
<i>Stipend, handled by the Veteran Services Officer, for partial veteran funeral reimbursement.</i>				
New Hire expenditures	\$3,999	\$2,340	\$2,340	\$0
<i>Funds used for new hires physical exam and EAP services provided prior to employment.</i>				
Equipment Purchase	\$52	\$0	\$0	\$0
<i>Contingency account for equipment purchases beyond Building Maintenance appropriation. Eliminated due Courthouse Upgrade being completed.</i>				
Telephone – Pay Telephone	\$354	\$141	\$0	(\$141)
<i>Pay phone has been eliminated due to removal of phone.</i>				
Mail/Postage	\$3,785	\$3,980	\$3,755	(\$255)
<i>Maintenance, supplies and rental of postage machine.</i>				
Tower Building	\$1,839	\$2,113	\$2,000	(\$113)
<i>Utility billing of tower building.</i>				
Department Total	\$180,542	\$201,084	\$194,476	(\$6,608)

Circuit Court– Fund 101-Dept 283

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$170,928	\$178,089	\$182,449	\$4,360
Benefits/FICA	\$113,299	\$115,117	\$132,925	\$17,808
Non-Personnel	\$37,587	\$48,762	\$50,580	\$1,818
Total Budget	\$321,814	\$341,968	\$365,954	\$23,986

Summary of Significant Changes

- **\$14,781** Increase due to define benefit contributions.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 22	Proposed FY 23	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 \$46,000.

District Court– Fund 101-Dept 286

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$429,112	\$481,663	\$509,488	\$27,825
Benefits/FICA	\$262,221	\$415,343	\$516,590	\$101,247
Non-Personnel	\$104,663	\$154,509	\$123,100	(\$31,409)
Total Budget	\$795,996	\$1,051,515	\$1,149,178	\$97,663

Summary of Significant Changes

- **\$27,825** Increase salaries and wages due to step and annual increases.
- **\$61,158** Increase in Defined Benefit contributions.
- **\$11,433** Increase in health and dental insurance due to annual increase and elections.
- **(\$7,120)** Decrease in GPS monitoring budget, this will be adjusted monthly to be accurate to billing and related revenue.
- **(\$3,768)** Decrease in copier maintenance due to change in contract
- **(\$7,300)** Decrease due to one-time grant for kiosk.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 22	Proposed FY 23	Change
Clerk	6	6	0
Court Administrator	1	1	0
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 \$46,500.

Friend of the Court– Fund 101-Dept 289

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$357,955	\$380,819	\$397,458	\$16,639
Benefits/FICA	\$321,340	\$300,987	\$393,165	\$92,178
Non-Personnel	\$13,381	\$18,025	\$16,600	(\$1,425)
Total Budget	\$692,676	\$699,831	\$807,223	\$107,392

Summary of Significant Changes

- **\$16,585** Increase salaries and wages due to step and annual increases.
- **\$42,015** Increase in Defined Benefit contributions.
- **\$39,334** Increase in health and dental insurance due to annual increase and elections.

Permanent Staffing Summary			
Job Classification	Approved FY 22	Proposed FY 23	Change
Director	1	1	0
Referee	1	1	0
Chief Account Clerk	1	1	0
Enforcement Clerk	3	3	0
Legal Assistant	2	2	0
Receptionist/Caseworker	1	1	0
Department Total	9	9	0

Probate Court– Fund 101-Dept 294

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$222,877	\$221,870	\$232,884	\$11,014
Benefits/FICA	\$225,616	\$124,938	\$144,547	\$19,609
Non-Personnel	\$106,725	\$118,950	\$114,511	(\$4,439)
Total Budget	\$555,218	\$465,758	\$491,942	\$26,184

Summary of Significant Changes

- **\$11,014** Increase salaries and wages due to step and annual increases.
- **\$20,064** Increase in Defined Benefit contributions.
- **(\$2,317)** Decrease in health and dental insurance due to annual elections.

Permanent and Elected Staffing Summary¹			
Job Classification	Approved FY 22	Proposed FY 23	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 special revenue fund.

Prosecuting Attorney– Fund 101-Dept 296

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$506,305	\$455,490	\$407,325	(\$48,165)
Benefits/FICA	\$221,261	\$295,150	\$314,578	\$19,428
Non-Personnel	\$85,787	\$95,881	\$81,664	(\$14,217)
Total Budget	\$813,353	\$846,522	\$803,567	(\$40,954)

Summary of Significant Changes

- **(\$47,799)** Decrease in salaries and wages due to elimination of VOCA grant.
- **\$29,957** Increase in Defined Benefit contributions.
- **(\$5,179)** Decrease in health and dental insurance due elimination of VOCA positions.
- **(\$7,049)** Decrease in VOCA expenditures due to elimination of grant.
- **(\$5,000)** Decrease in attorney fees.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 22	Proposed FY 23	Change
Prosecuting Attorney	1	1	0
Chief Assistant Prosecuting Attorney	1	1	0
Assistant Prosecuting Attorney	1	1	0
Legal Assistant to the Prosecutor	1	1	0
Intake Clerk-Prosecutor's Office	1	1	0
Misdemeanor Clerk/Office Manager	1	1	0
Program Coordinator	1	0	-1
Family Advocate	1	0	-1
Victim Witness Coordinator	1	1	0
Department Total	9	7	-2

Probate Court-Juvenile– Fund 101-Dept 299

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$86,600	\$79,482	\$87,457	\$7,975
Benefits/FICA	\$50,941	\$28,839	\$32,995	\$4,156
Non-Personnel	\$0	\$0	\$0	\$0
Total Budget	\$137,541	\$108,321	\$121,152	\$12,831

Summary of Significant Changes

- No significant changes.

Permanent Staffing Summary¹			
Job Classification	Approved FY 22	Proposed FY 23	Change
Clerk	1	1	0
Probation Officer ¹	1	1	0
Department Total	2	2	0

¹Positions funded and paid directly through Childcare Special Revenue Fund.

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$317,088	\$356,400	\$343,159	(\$13,241)
Benefits/FICA	\$249,240	\$281,894	\$291,257	\$9,363
Non-Personnel	\$23,779	\$107,987	\$37,800	(\$70,187)
Total Budget	\$590,107	\$746,281	\$672,216	(\$66,309)

Summary of Significant Changes

- **(\$13,241)** Decrease salaries budget due to part-time position.
- **(\$24,878)** Increase in health and dental insurance due to annual elections.
- **\$25,568** Increase in Defined Benefit contribution.
- **(\$80,574)** Decrease training costs due to Grant.

Permanent and Elected Staffing Summary			
Job Classification	Approved FY 22	Proposed FY 23	Change
Road Patrol Deputy (Courthouse Security)	2	2	0
Office Manager	1	1	0
Sheriff	1	1	0
Undersheriff	1	1	0
Department Total	5	5	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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$19,948	\$18,739	\$18,807	\$68
Benefits/FICA	\$5,868	\$5,166	\$6,264	\$1,097
Non-Personnel	\$4,523	\$271,700	\$28,250	(\$243,450)
Total Budget	\$30,339	\$295,605	\$53,351	(\$242,285)

Summary of Significant Changes

- **(\$243,450)** Decrease due to American Rescue Plan monies for airboat.

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 156 inmates.

Budget Summary				
Cost Type	Actual FY 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$1,313,909	\$1,417,022	\$1,551,738	\$134,716
Benefits/FICA	\$730,296	\$837,591	\$974,360	\$136,769
Non-Personnel	\$1,098,399	\$1,674,043	\$1,040,930	(\$633,113)
Total Budget	\$3,142,604	\$3,785,706	\$3,565,927	(\$361,628)

Summary of Significant Changes

- **\$134,716** Increase salaries budget due to Corrections Service Agreements, part-time to full-time corrections officers and overtime (comp time elimination) has been increased based on past years' activity.
- **\$23,744** Increase in FICA based on above increase.
- **\$41,410** Increase healthcare budget due to inflationary increase and employee enrollment changes.
- **\$14,916** Increase in worker's compensation payment due to increase in salaries, wages and overtime.
- **\$50,002** Increase in payments to defined contributions.
- **(\$204,611)** Decrease of American Rescue Plan Act grant is currently not being budgeted to be used in FY23.
- **(\$50,068)** Decrease of Board of Prisoners payments based on current activity.
- **(\$18,504)** Decrease in training costs due to Grant.
- **(\$23,000)** Decrease in new vehicle due to no need of such purchase.

Permanent Staffing Summary¹			
Job Classification	Approved FY 22	Proposed FY 23	Change
Corrections Deputy	22	22	0
Corrections Sergeant	4	4	0
Corrections Lieutenant (Jail Administrator)	1	1	0
Department Total	27	27	0

¹All Corrections positions are supervised by the Sheriff.

Register of Deeds– Fund 101-Dept 711

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 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$68,956	\$68,464	\$70,177	\$1,713
Benefits/FICA	\$53,076	\$67,173	\$66,191	(\$980)
Non-Personnel	\$4,392	\$4,580	\$4,400	\$0
Total Budget	\$126,424	\$140,217	\$140,768	\$733

Summary of Significant Changes

- No significant changes.

Permanent Staffing Summary¹			
Job Classification	Approved FY 22	Proposed FY 23	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.

Transfer Out – Fund 101-Dept 965

Internal Appropriations (Transfers to other County Funds)				
Description	FY 21 Actual Expenditures	FY 22 Approved Budget	FY 23 Proposed Budget	Change
Airport Fund	\$150,000	\$67,826	\$150,000	\$82,174
<i>General Fund subsidy for operation of the Delta County Airport.</i>				
Building and Zoning Fund	\$5,000	\$10,418	\$29,765	\$19,347
<i>General Fund subsidy for costs associated with the Building and Zoning Fund.</i>				
Capital Outlay Fund	\$81,000	\$102,050	\$70,000	(\$32,050)
<i>Funds set aside for future capital and infrastructure needs.</i>				
Childcare Fund	\$284,221	\$313,116	\$348,631	\$35,515
<i>General Fund subsidy for Childcare Fund costs, which get 50 percent reimbursement.</i>				
Law Library	\$5,000	\$7,000	\$7,000	\$0
<i>General Fund subsidy for costs associated with Circuit Courts Law Library. Due to digitalization, subscription costs have increase.</i>				
UPSET Fund	\$0	\$8,537	\$0	(\$8,537)
<i>UPSET received restricted revenues that were spent on salaries and General Fund covered the unallowable expenditures</i>				
Co-Probation Fund	\$0	\$45,881	\$0	(\$45,881)
<i>Co-Probation lost its funding in Fiscal Year 2021. One probation officer will be covered by the General Fund.</i>				
Soldier & Sailor Relief Fund	\$2,000	\$2,000	\$2,000	\$0
<i>Funds for emergency relief as approved by the Soldier Sailor Relief Committee and the Veteran Services Officer.</i>				
MIDC Fund	\$109,484	\$112,424	\$111,534	(\$890)
<i>Funds for Michigan Indigent Defense Commission grant match.</i>				
Road Patrol	\$0	\$703,785	\$0	(\$703,785)
<i>Funds for Defined benefit contribution support and ARPA monies</i>				
Sheriff – Donations	\$0	\$10,000	\$0	(\$10,000)
<i>Funds for assist balance donation funds.</i>				
Internal Appropriation Total	\$636,705	\$1,383,037	\$718,930	(\$664,107)

Transfer Out – Fund 101-Dept 966

External Appropriations (Payments to Other Agencies)				
Description	FY 21 Actual Expenditures	FY 22 Approved Budget	FY 23 Proposed Budget	Change
Chamber of Commerce	\$2,620	\$2,620	\$2,550	(\$70)
<i>Annual appropriation to Delta County Chamber of Commerce.</i>				
Community Promotions	\$0	\$900	\$900	\$0
<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</i>				
Economic Development Alliance	\$40,000	\$20,000	\$20,000	\$0
<i>Annual appropriation to Economic Development Alliance to help fund EDA Director position.</i>				
Equalization Contract	\$90,000	\$90,000	\$90,000	\$0
<i>Contract with Northrop Assessing Inc.</i>				
Fire Departments	\$11,000	\$11,000	\$11,000	\$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)	\$35,000	\$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	\$265,731	\$270,231	\$270,231	\$0
<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	\$0	\$2,000	\$2,000	\$0
<i>Annual appropriation to the Delta County Historical Society.</i>				
Human Services Board	\$230	\$700	\$700	\$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	\$46,725	\$46,725	\$49,000	\$2,275
<i>Annual appropriation for MSU Extension Services, including the 4-H program.</i>				
Northcare Substance Abuse	\$70,926	\$74,000	\$74,000	\$0
<i>State required payment to Northcare based on 1/2 of Convention Facilities revenue received.</i>				
Northwoods Rail Commission	\$250	\$300	\$300	\$0
<i>Annual dues for membership in the Northwoods Rail Commission.</i>				
Park Funding (Delta Conservation)	\$50,000	\$50,000	\$75,000	\$25,000
<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>				

Description	FY 21 Actual Expenditures	FY 22 Approved Budget	FY 23 Proposed Budget	Change
Rock Ambulance	\$800	\$800	\$800	\$0
<i>Annual appropriation to help fund Maple Ridge Township's ambulance service.</i>				
Delta Conservation District	\$25,350	\$25,350	\$25,350	\$0
<i>Payment to Delta County Conservation District for advisory services.</i>				
Superior Trade Zone	\$0	\$5,000	\$5,000	\$0
<i>Annual dues for membership in the Superior Trade Zone.</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	\$959,451	\$955,534	\$982,739	\$27,205



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. One permanent employee.

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. One permanent employee.

Jury Commission- Dept 297 Funds used to pay per diem and postage costs for the Jury commission.

Drain Commissioner-Dept 442 Funds used to pay a stipend to the required elected Drain Commissioners office.

Record Copying-Dept 261 Funds used for the annual service agreement and related supplies for the county's copier machines.

Animal Shelter-Dept 602 Funds used for the Defined Benefit retirement of past employees.

Extension Service-Dept 710 Funds used for the Defined Benefit retirement of past employees.

Parks and Recreation-Dept 751 Funds used for the Defined Benefit retirement of past employees.

Assessor-Dept 257 Funds used for the Defined Benefit retirement of past employees.

Budget Summary				
Cost Type	Actual FY 21	Approved FY 22	Proposed FY 23	Change
Emergency Management	\$81,545	\$90,755	\$93,951	\$3,196
Medical Examiner	\$69,583	\$68,050	\$67,550	(\$500)
Veteran Affairs	\$60,672	\$93,408	\$75,832	(\$17,576)
Jury Commission	\$1,575	\$2,368	\$2,300	(\$68)
Drain Commissioner	\$2,043	\$1,220	\$1,535	\$315
Record Copying	\$12,598	\$14,149	\$11,500	(\$2,649)
Animal Shelter	\$8,842	\$15,307	\$19,440	\$4,133
Extension Service	\$8,668	\$15,266	\$19,388	\$4,122
Parks and Recreation	\$16,446	\$21,307	\$27,060	\$5,753

Sheriff-Road Patrol– Fund 207

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 21	Approved FY 22	Proposed FY 23	Change
Property Taxes	\$1,551,549	\$1,611,936	\$2,145,085	533,149
Federal Sources	\$117,560	\$129,593	\$82,630	(\$49,963)
State Sources	\$133,262	\$123,363	\$140,550	\$17,187
Local Sources	\$6,700	\$6,700	\$6,700	\$0
Licenses & Permits	\$4,369	\$6,000	\$6,000	\$0
Charges for Services	\$23,440	\$25,000	\$32,500	\$7,500
Sale of Capital Assets	\$14,700	\$0	\$4,000	\$4,000
Misc. Revenue	\$53,891	\$39,389	\$58,517	\$19,128
Revenue from Fund Balance	\$0	\$15,053	\$0	(15,053)
Transfers In	\$3,064	\$706,785	\$3,000	(\$703,785)
Total Revenue	\$1,908,535	\$2,663,819	\$2,478,982	\$105,402

Expenditure Budget Summary				
Cost Type	Actual FY 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$902,917	\$989,515	\$955,062	(\$34,453)
Benefits/FICA	\$540,533	\$745,831	\$890,125	\$144,294
Non-Personnel	\$476,401	\$928,474	\$514,039	(\$414,435)
Total Budget	\$1,919,851	\$2,663,820	\$2,359,226	(\$304,594)

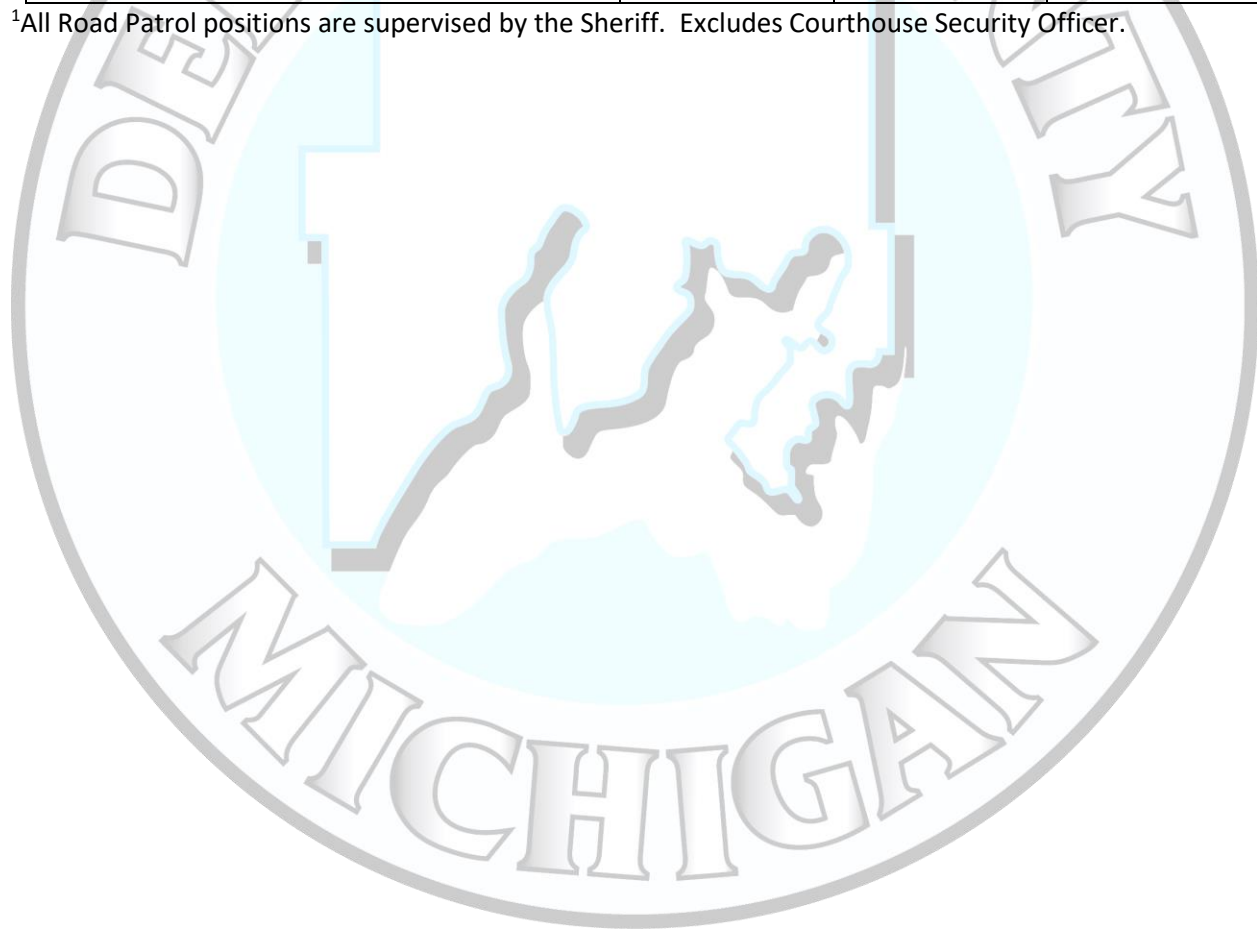
Summary of Significant Changes

- **\$533,149** Increase in property taxes due to millage approval.
- **(\$50,000)** Decrease in due to reduce grant amount in StoneGarden.
- **\$11,200** Increase in Snowmobile grant.
- **\$19,000** Increase in insurance reimbursements.
- **(\$703,785)** Decrease due to ARPA and Defined Benefit contributions.
- (\$33,393) Decrease overtime wages
- \$174,809 Increase in health and medical costs.

- **(\$300,000)** Decrease due to ARPA monies.
- **(\$162,478)** Decrease due to no new vehicles are being purchased.

Permanent Staffing Summary¹			
Job Classification	Approved FY 22	Proposed FY 23	Change
Lieutenant/Detective	1	1	0
Road Patrol Deputy	10	10	0
Road Patrol Lieutenant	1	1	0
Road Patrol Sergeant	2	2	0
UPSET Detective	1	1	0
Department Total	15	15	0

¹All Road Patrol positions are supervised by the Sheriff. Excludes Courthouse Security Officer.



Building and Zoning– Fund 249

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 Summary				
Cost Type	Actual FY 21	Approved FY 22	Proposed FY 23	Change
Building Permit Fees	\$92,138	\$86,150	\$80,000	(\$6,150)
Menominee Contract	\$22,204	\$20,137	\$0	(\$20,137)
Mechanical Permit Fees	\$0	\$0	\$0	\$0
Plumbing Permit Fees	\$0	\$0	\$0	\$0
Zoning Permit Fees	\$5,475	\$4,700	\$3,400	(\$1,300)
Township Zoning Fees	\$8,543	\$3,000	\$7,974	\$4,974
Transfer from General Fund	5,000	\$10,418	\$110,260	\$99,842
Use of Fund Balance	\$0	\$88,318	\$0	(\$88,318)
Retirement Forfeitures	\$0	\$0	\$100	\$100
Revenue Totals	\$133,360	\$212,723	\$201,734	(\$10,989)

Expenditure Budget Summary				
Cost Type	Actual FY 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$94,794	\$79,172	\$98,352	\$19,180
Benefits/FICA	\$64,738	\$98,551	\$66,852	(\$31,699)
Non-Personnel	\$8,649	\$35,078	\$24,300	(\$10,778)
Total Budget	\$168,181	\$212,801	\$189,504	(\$23,297)

Summary of Significant Changes

- \$20,137 Decrease in Menominee contract due to elimination.
- **\$35,000** Increase in mechanical permit fees due to mechanical inspector.
- **\$38,865** Increase in plumbing permits due to plumbing inspector.
- **(\$88,318)** Increase of fund balance use due to Fund being able to cover move of department.
- **(\$31,577)** Decrease in healthcare budget due to employee enrollment changes.

Building and Zoning– Fund 249

(Continued)

Permanent Staffing Summary¹			
Job Classification	Approved FY 22	Approved FY 23	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.



Airport– Fund 295

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 21	Approved FY 22	Proposed FY 23	Change
Fuel Sale Revenue	\$576,732	\$1,036,104	\$798,000	(\$238,104)
Hangar Rental Revenue	\$66,070	\$78,000	\$78,000	\$0
Other Services/Grants	\$381,838	\$265,462	\$259,570	(\$5,892)
Federal Grants	\$1,076,012	\$500,000	\$1,003,576	\$503,576
Transfer from General Fund	\$300,000	\$67,826	\$150,000	\$82,174
Use of Airport Fund Balance	\$0	\$759,576	\$101,228	(\$658,348)
Revenue Totals	\$1,880,514	\$2,147,786	\$1,342,289	(\$805,497)

Expenditure Budget Summary				
Cost Type	Actual FY 20	Approved FY 21	Proposed FY 22	Change
Salaries	\$308,838	\$302,669	\$345,084	\$42,415
Benefits/FICA	\$202,060	\$245,236	\$236,486	(\$8,750)
Non-Personnel	\$1,086,067	\$2,056,790	\$1,316,713	(\$740,077)
Total Budget	\$1,596,965	\$2,604,695	\$1,898,283	(\$706,412)

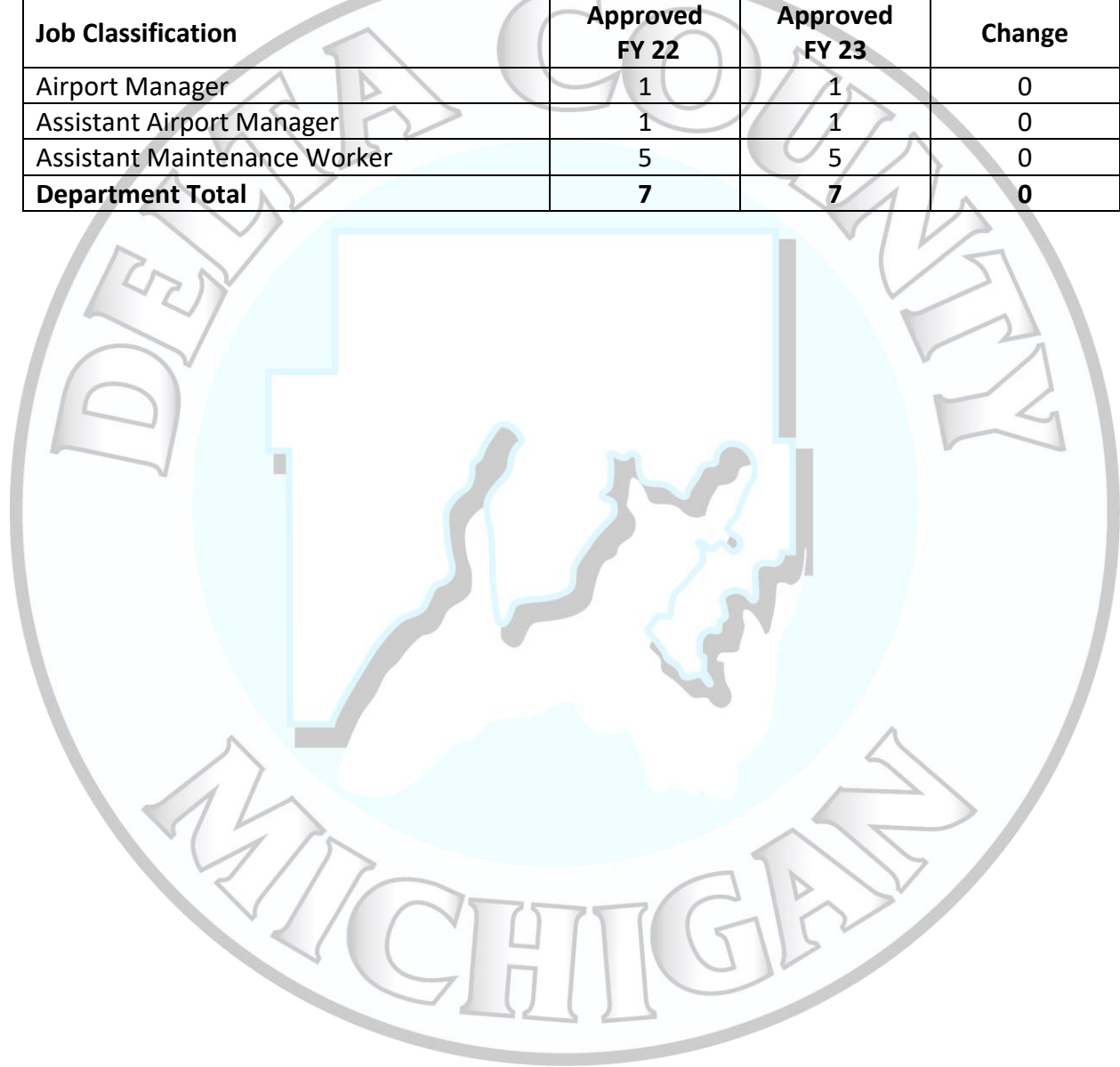
Summary of Significant Changes

- **(\$238,104)** Decrease in fuel based on predicted fuel sales and elimination of overnight flight.
- **\$503,576** Increase federal grants based on discussion with Consultant and future projects.
- **\$82,174** Increase in transfer from General Fund to prior FY2020 transfer.
- **(\$658,348)** Decrease in use of fund balance due to matching fund requirements.
- **\$42,415** Increase in Salaries due to annual increase.
- **(\$25,750)** Decrease in sales tax expenditure.
- **(\$369,731)** Decrease in Match Funds for grants due to projects being completed prior to or not yet started in FY23.

Airport- Fund 295

(Continued)

Permanent Staffing Summary			
Job Classification	Approved FY 22	Approved FY 23	Change
Airport Manager	1	1	0
Assistant Airport Manager	1	1	0
Assistant Maintenance Worker	5	5	0
Department Total	7	7	0



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 \$453,546 of reserves in this fund intended to assist with the repurposing of the facilities.

Revenue Budget Summary				
Cost Type	Actual FY 21	Approved FY 22	Proposed FY 23	Change
Service Center Rents	\$51,200	\$50,000	\$50,000	\$0
Insurance Refunds	\$294	\$340	\$250	(\$90)
Use of Fund Balance	\$0	\$48,494	\$0	(\$48,494)
Transfer In from General Fund	\$0	\$53,562	\$83,147	\$29,585
Revenue Totals	\$51,494	\$152,396	\$133,397	(\$18,999)

Expenditure Budget Summary				
Cost Type	Actual FY 21	Approved FY 22	Proposed FY 23	Change
Salaries	\$21,073	\$20,914	\$41,803	\$20,889
Benefits/FICA	\$19,205	\$14,590	\$20,942	\$6,352
Non-Personnel	\$60,922	\$116,892	\$66,139	(\$50,753)
Total Budget	\$101,200	\$152,396	\$128,884	(\$23,512)

Summary of Significant Changes

- **\$21,486** Increase in salaries budget due to addition of part-time employee.
- **(\$53,562)** Decrease in American Rescue Plan monies.

Permanent Staffing Summary

The Service Center Fund does not have any dedicated permanent employees. Staffing is recorded in General 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 Approved FY 2022 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 Approved FY 2023 Budget includes the following Internal Service and Debt Service Funds:

Internal Service/Capital Projects/Debt Service Funds				
Description	Post FY 21 Fund Balance	FY 22 Approved Budget	FY 23 Proposed Budget	Change
Capital Outlay Fund	\$261,958	\$102,050	\$117,000	\$14,950
<i>Fund 401- Accounts for activities related to major capital expenditures for the county. The majority of FY 2022 funds will be used for paying infrastructure debt.</i>				
PFC Airport Improvement Fund	\$142,226	\$82,000	\$10,000	(\$72,000)
<i>Fund 287 – Accounts for funds received from the passenger facility tax and other grants to be used on approved airport related projects.</i>				
Jail Building Debt	\$1,427,884	\$100	\$1,200	(\$459,377)
<i>Fund 366- Accounts for the collection of the millage and disbursement of the annual bonds' payment required on the 2017 Jail Construction of new building. FY 2047 will be the final payment.</i>				
Residual Equity Fund	\$5,841,585	\$84,624	\$0	\$0
<i>Fund 616- Funds from the General Fund.</i>				

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

The Approved FY 2022 Budget includes the following Proprietary Funds:

Proprietary Funds				
Description	Post FY 21 Net Position	FY 22 Approved Budget	FY 23 Proposed Budget	Change
PA 123 Foreclosure Fund	\$2,035,459	\$97,250	\$82,000	(\$15,250)
<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	\$5,426,216	\$98,504	\$55,475	(\$43,029)
<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>				
Jail Commissary Fund	\$191,788	\$524,163	\$514,511	(\$72,663)
<i>Fund 595- Accounts for revenue collected for commissary items at the jail. (Managed by Sheriff's Department and Treasurer.)</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 Approved FY 2021 Budget includes the following Special Revenue Funds:

Special Revenue Funds				
Description	Post FY 21 Fund Balance	FY 22 Approved Budget	FY 23 Proposed Budget	Change
MIDC Grant Fund	\$127,772	\$744,936	\$744,723	(\$213)
<i>Fund 260- Funds received from the state to bring indigent criminal defense systems into compliance with minimum standards. (Managed by Administrator and various Court systems)</i>				
Title III Forest Project Fund	\$152,284	\$103,570	\$209,400	\$105,830
<i>Fund 212- Accounts for reimbursing activities permitted by the local Firewise plan in National Forest land. (Managed by Emergency Management Department)</i>				
Friend of the Court Fund	\$52,428	\$8,280	\$8,280	\$0
<i>Fund 215- Funds received from the state to be used for nonfederal funded services such as custody and parenting time activities. (Managed by Circuit Court Judge and Friend of the Court)</i>				
Circuit Court Counseling	\$99,910	\$0	\$0	\$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>				
Community Action	(\$16,074)	\$1,104,551	\$1,898,238	\$793,687
<i>Fund 225- Funds received from the millage and state transportation grant.</i>				
Sanitary Landfill Fund	\$35,782	\$421,649	\$752,417	\$330,768
<i>Fund 227- Funds received from the millage to be used for recycling, composting and household hazardous waste disposal services.</i>				
911 Millage Fund	\$226,901	\$1,409,208	\$1,313,528	(\$95,680)
<i>Fund 272- Provides services to dispatch emergency police, fire and ambulance services in Delta County.</i>				

Special Revenue Funds				
Description	Post FY 21 Fund Balance	FY 22 Approved Budget	FY 23 Proposed Budget	Change
Hannahville Fund	\$50,000	\$188,866	\$129,547	(\$59,319)
<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)	\$150,696	\$134,807	\$51,000	(\$83,807)
<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>				
Homestead PA 105	\$2,527	\$0	\$0	\$0
<i>Fund 255- Funds received by exemption from the tax levied by a local school district for school operating purposes to the extent provided under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, if an owner of that homestead claims an exemption</i>				
PA 124 Training Fund	\$13,134	\$6,500	\$5,200	(\$1,300)
<i>Fund 264- Funds received from the State for Corrections Officer training. (Managed by Sheriff)</i>				
Drug Enforcement Fund	\$85,156	\$201,038	\$129,694	(\$71,344)
<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. One permanent employee employed. (Managed by Sheriff)</i>				
County Survey Fund	\$105,941	\$114,924	\$114,924	\$0
<i>Fund 245- Accounts for county's grant-funded remonumentation program to survey corners.</i>				
Register of Deeds Automation Fund	\$1025,305	\$36,102	\$23,707	(\$12,395)
<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	\$68,627	\$24,820	\$15,645	(\$9,175)
<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	\$18,543	\$14,000	\$11,500	(\$2,500)
<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	\$12,065	\$1,500	\$2,000	\$500
<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>				
County Probation Fund	\$4,471	\$77,418	\$0	(\$77,418)
<i>Funds 286- Accounts for grant revenue received, and the local match required, to fund a portion of juvenile probation services. One permanent employee employed. (Managed by Probate Court Judge)</i>				
Childcare Fund	\$603,312	\$638,258	\$767,925	\$129,667
<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. Four permanent employees employed. (Managed by Probate Court Judge)</i>				

Special Revenue Funds				
Description	Post FY 21 Fund Balance	FY 22 Approved Budget	FY 23 Proposed Budget	Change
Sobriety Court	(\$2,753)	\$40,000	\$40,000	\$0
<i>Fund 297- Federal pass through grant funds for District Court's Sobriety Court. One permanent employee employed. (Managed by District Court Judge)</i>				
Northcare Sobriety Court	\$47,489	\$41,000	\$41,000	\$0
<i>Fund 298- Funds received from Northcare network for substance abuse treatment. (Managed by District Court Judge)</i>				

