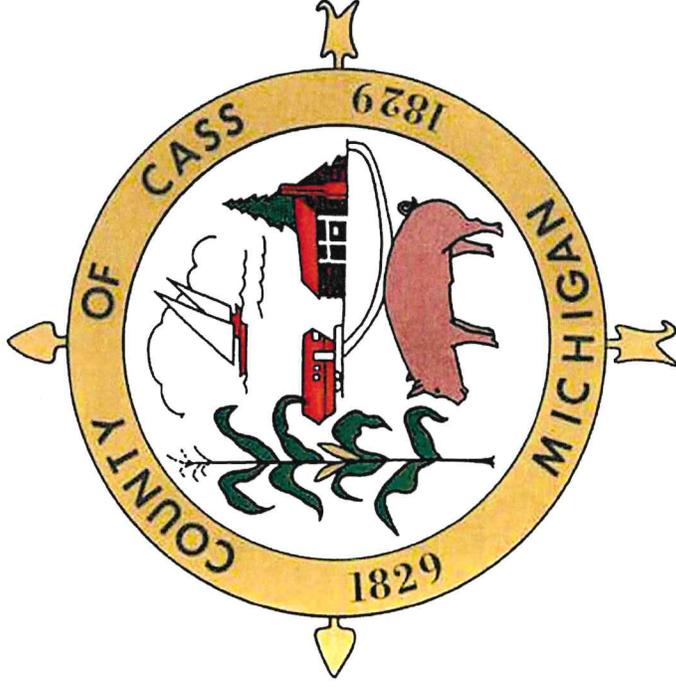


# COUNTY OF CASS

## FISCAL 2021 AND 2022 BUDGET



PRESENTED BY: JEFF CARMEN, COUNTY ADMINISTRATOR AND BECKY MOORE CPA,  
FINANCE DIRECTOR / SEPTEMBER 3, 2020

## FISCAL 2021 AND 2022 BUDGET ANALYSIS & NARRATIVE

Ladies and Gentlemen of the Cass County Board of Commissioners Becky Moore, our Finance Director and I are pleased to submit for your consideration a budget for Fiscal 2021 and 2022 as required by Public Act 2 of 1968, as amended.

At the outset we want to thank all Elected and Appointed leaders who met with us multiple times to understand and explore where we have come from, what we are learning, and how, working together, we can do better for one another and our residents and taxpayers.

It has been a challenging year. The pandemic has sent shockwaves through all aspects of public finance. It has, and will continue, to present challenges to our expectations of revenues as well as impacting expenditures. The adjustments we have made in response to the pandemic have also showed us new ways to serve our residents, property owners, partners and businesses. These impacts do not necessarily relate in linear terms; receive a dollar more and spend a dollar more or receive a dollar less and reduce costs by a dollar.

Many people, many times over the last few months, have asked Becky and me, "What is the number? What are we short?" We generally respond with ranges and qualifications. I would like to give you some idea of the magnitude of building the County budget. Many imagine that it is like assembling our household budget where we deposit money and then spend it or save it. In fact, the County receives money from a multitude of different sources, over 36,000 tax parcels alone. So far this year total County revenue intake includes 2,497 Treasurer receipts totaling \$53,503,868 posted to 550 different general ledger accounts and 47 different County funds. Keep in mind that many of those receipts is not a single transaction but many transactions combined into one receipt. Two examples: District Court may take in money every day for a month and combine that money in just one receipt. The Treasurer may take in property tax payments from 40 taxpayers in one day and combine that into just one receipt. If we do not proactively manage these in-flows, we can very easily neglect to take notice of money we should have received or misapply monies we did receive. One example of this was in one of our budget meetings the Sheriff asked what had happened to a fee applied to traffic tickets that dates back 20 years. The Sheriff, Becky and others are working on the timeline to understand when and why that fee is no longer being collected. In other cases, what appear to be excess funds have been sitting, not hidden away, just "lost" in the machine of over 5,000 general ledger accounts and hundreds of thousands of transactions. The pandemic accelerated adopting alternative payment methods. It has created circumstances where many people who have payments to make prefer to do so remotely. Fewer people coming to County facilities has implications far beyond paper towel usage by visitors to right sizing office space, security systems, even parking and building access. Vendors are now pitching payment kiosks. Imagine a payment kiosk located in each local jurisdiction that could provide access to remit money to the County. We learned in our budget meetings that people can pay child support for a Cass County obligation at any 7-Eleven in America. Directly related to income are non-statutory fees that the county charges for certain services. Examples (not exhaustive) of these kinds of fees include dog licenses, ROD search fees, mapping fees and permits of various types. Becky and I believe that appropriate assessing of these fees can produce between \$50,000-\$100,000 or the equivalent of

supporting the entire costs of one of our existing employees. **We recommend creating a Committee of the Board of Commissioners to study and recommend a schedule of fees.**

All of what I have just described is solely about revenues and money coming into the County.

**Expenditures** are exponentially more complex. The County issues over **5,000** vendor payments each year and over **5,000** payroll checks in that same time period. Again, each check does not equate to a single transaction, but many include multiple transactions. The average payroll check will post to **20** different general ledger accounts, all which then require reconciliation as the money is collected and then paid out, on behalf of the employee.

We have talked about revenues and expenditures from a transactional standpoint, however throughout our budget there is a dynamic relationship that influence, and somewhat hinder our control of both revenues and expenditures. A good example is the jail. The jail has a minimum staffing requirement. Think of it as a fixed cost to have the doors open. Once we have it “open” the ability to manage its population has an impact on food costs and other jail census driven costs. It is critical for our jail population to include as many sentenced individuals as possible because we can bill the State for lodging them. If we can bill the State, we receive income. No matter the jail population, if inmates are not sentenced the county pays all the costs and receives no revenue. This is exacerbated by COVID-19 quarantine requirements that further impact (reductively) the jail population. These symbiotic relationships exist throughout the budget. Monitoring and managing them is essential and requires the cooperation of ALL County employees.

Before we detail noteworthy changes, I want to talk about **County assets and real estate**. The County owns hundreds of properties and tens of thousands of square feet of buildings. These are not tax reverted properties but rather County owned and include a very wide range from a lot on Diamond Isle to the Log Cabin Museum to vacant land; and the buildings we all know and think of as County owned buildings: Law and Courts, the County Building, the Sheriff Office and Jail, Animal Control, Cass District Library, Cass County Medical Care Facility and on and on. We talked about a facilities study to evaluate the buildings and their systems earlier this year. That study was placed on hold due to COVID-19 and our buildings being closed to the public. It is critical that we have the right amount and not maintain and bear the cost of excess space. It is also important, in our judgement, to not hold on to assets that can be disposed of or converted to other uses. One such building is the Department of Corrections offices. These state employees are increasingly moving to a remote working model. We could accommodate them, securely, in the County Building whether they are working remotely or not. The building currently allocated for their use is a valuable asset. We should consider the best use and consider its sale or transfer. Similarly, is the Cass District Library. Shortly before the pandemic, Chairperson Marchetti and I met with Ms. Gordon and representatives of the Cass District Library Board at their request. The meeting purpose was to have a conversation about buildings and real estate and improvements along with ownership. The Cass District Library does not rely on General Fund dollars because it has its own millage. However, the General Fund pays for some of the operating costs and insurance. One of the ideas floated by the Library Board was to buy the building from the County. There are many reasons to evaluate and press forward with ideas like this and they are not about ego or separateness but rather how to be clever in managing finances and investments. I say they are not about separateness because Barbara Gordon and the Library Board have been great partners. As the members of the Board of Commissioners know, Barbara has attended and participated in our strategic thinking and reporting

retreats. **We recommend creating a Committee of the Board of Commissioners to evaluate un-used or under-used County real estate holdings.**

**The Historic Courthouse.** One of the other common questions we have heard, and everyone has wondered about relates to the historic courthouse. Everyone is aware that using our own work force we undertook significant interior demolition. The purpose of this was two-fold: first to save the costs of hiring a contractor when our own team could get it done, and second, to expose hidden conditions so that eventual design decisions and cost estimates could be more finely tuned. We believe the savings that accrued to the County by using County employees is between \$75,000-\$100,000. The pandemic brought everything to a stop. Everything includes the availability of contractors and building industry professionals to provide detailed analysis as well as our own availability to focus. That is slowly changing, and we must keep moving forward, incrementally with solid information so that good grounded decisions can be made. We always knew we were working in a highly charged construction environment and the longer we waited the more construction costs would decrease to something resembling normal. The pandemic disrupted everything. We are still seeing the shakeout. Contractors reduced capacity yet demand and needs did not slow. We still have the same options we did in January. We do have more information as a result of the interior demolition. The short-term option that will provide us the most information is to solicit developers and contractors to deliver this project. Using a Request for Qualifications first, followed by Request for Proposals, we will be able to determine interest, and unanswered questions needing more information from the County. One of the things that has changed as a result of the pandemic is, we now entertain remote working and service. What started as a way of continuing services in a public health emergency has changed, (with much still unknown) how we will work in the future.

**MERS.** Aside from buildings the most significant long-term obligation of the County is in the Michigan Employees Retirement System and commitments the County has made by policy in the case of non-union employees and collective bargaining with our nine units. We have all known this and everyone involved, the Board of Commissioners, the Elected and Appointed Leaders, our Chief Judge, and all of the employees currently counting on past commitments made to provide for their retirement, want to see a positive solution to our \$10,720,000 of unfunded liabilities. Working with MERS Becky and I have identified what we believe are all possible options. There is **no way forward** aside from some massive borrowing, or continued reliance on a limited tax base that does not include negotiating with our bargaining units. Understanding the complex nature of the County sole-employer and co-employer dynamics we recommend there be convened an **Executive Session of the Board of Commissioners** to discuss Collective Bargaining Strategy and Options and that the Board of Commissioners include in that session, Labor Counsel, the Chief Judge, Sheriff, Clerk-Register and Treasurer. In that session Becky and I can present the range of options so that a unified, consistent, fair and transparent strategy can inform all the collective bargaining. Specifically, we would like to do this at **the October 15<sup>th</sup> BOC meeting.**

**4-H / EXTENSION.** 4-H is a highly valued and supported service available through Michigan State Extension Services. I surveyed the MAC Administrator and Controller email list and discovered what we have heard in our county is very similar to what many other counties are experiencing. The pandemic response from our statewide Extension team has been to shift to remote service and to curtail travel and group meetings. This remote working/no meeting/curtailed travel platform has shown that the Extension mission can be maintained using technology to communicate with individuals and groups.

However, we believe this posture has made it even more challenging for 4-H to build its capacity, both volunteer leaders as well as members. Through our research and meetings with Julie Pioch, District Director we came to understand that we would like to integrate 4-H into our County team being gathered around critical issues. Over and over again we are discovering ways to be connected and help one another and build community. Perhaps 4-H could benefit in some way from the Cass County Transportation Authority, or the COA or support somehow via the Cass County Medical Care Facility and perhaps those agencies and our departments can help 4-H. Or, possibly when we worry about young people's mental wellbeing we should or could consult with the 800 of them who have demonstrated caring. Toward that end and working with Hailey Harman, Program Coordinator and Julie we hope to make 4-H as much a part of how we strategically think and act as any other critical element. As it relates to the County Basic Service Assessment and MOU with Michigan State, we have recommended funding it without any reduction for fiscal 2021. We have asked Julie to think about services provided and delivery models as we would like to see choices and options and the ability to provide greater support if indicated to 4-H. I want you to know that these questions and ways to think about our relationship with Extension are happening in other counties as well as ours. MAC gatherings, virtual or otherwise, may be a great way to learn from one another. We recommend a **Committee of the Board of Commissioners be established to gather information and identify options.**

**A Broad County Team.** We have made great strides pulling together our County team and related commissions and agencies in the direction of a unified collective of people serving our residents. We were just beginning to have regular meetings with the Executive Leaders of the Cass County Road Commission, Council on Aging, Woodlands, Cass County Medical Care Facility and on occasion the Leaders from the Cass Family Clinic and the Cass District Library. The pandemic has caused this to pause because we all went into emergency management mode. *Even* in emergency mode we helped one another. We could get some supplies through our MAC vendors that others could not and vice versa. It has been a powerful reminder that together we are so much stronger than alone. We want to continue those efforts and rekindle the active exploration of future organizational sharing, not just around emergencies but around improving our capacity and efficiency. One of our agencies that decided to not participate in our group health insurance solutions has since decided to do so a year from now. Another that has never participated asked just this week if there was an opening to do so. Working together makes sense. **For another example:**

**Legal Services.** The pandemic has caused an incredible escalation of legal costs and none of them are allowable for any reimbursement from COVID-19 grant funding. We also had to consult with both of our legal service providers, on the labor side as well as the civil side. Both firms have indicated a small discount would be available if we sole-sourced legal services. We think specific expertise is important and we have that now. However, if we joined with our other public partners, we believe there are options and models that might prove beneficial to us all. We will be adding this as a high-level item to the group of Executive Leaders of our commissions and agencies. **And yet another example:**

**Technology Support and Facility Management:** All of us (The Broad County Team) maintain buildings and grounds and rely on technology and we are as independent of one another as you can imagine yet, pre-pandemic, we all agreed we should work together and leverage one another's strengths. We know the opportunity to make extraordinary inroads in serving our residents and

property owners. We also know that the Townships and Villages and City can all benefit from opportunities to collaborate.

In this budget, we have provided funding for further investment in a **Geographic Information System**. Our County covers a lot of ground and is in many respects fractured, not by hostility or rivalry but rather by distance and a lack of organized and actionable information. The continued development of our GIS platform will knit together all the information available that is not correlated. Consider that our Health Department maintains sewer, water and inspection permits and most Townships have their own Building and Zoning and enforcement processes. Our School Districts and Transportation Authority plan bus routing, our Road Commission manages road quality data, our COA delivers thousands of meals, countywide. At a Board retreat last year, we presented detailed information about law enforcement and call locations and fire and ambulance calls. The assembly of that information took huge amounts of labor and while it was accurate it was not precise.

We had an encouraging conversation with John Egelhaaf, Director of Southwest Michigan Planning Commission about broadband and GIS. It is clear we are significantly behind other Counties, yet it is also clear we have a partner in SWMPC who can access for us a great depth of knowledge to help formulate an actionable plan of implementation. We believe there is no greater tool or service available to bind together our County. We believe GIS should be the single topic of the next Commissioner's Planning retreat.

**Broadband** - Since last fall the Southwest Michigan Planning Commission (SWMPC) has been building linkages in broadband internet with the intention of finding a pathway forward for the County. Many partnerships have been built from entrepreneurs in the field, to a senior advisor of the Cyber Law Clinic of Harvard Law School, to foundations, to a digital communications specialist who holds an innovation fellowship at MSU, to an organization that pioneered and manages the ultra-high-speed internet linkage between University of Michigan, Michigan State University, and Wayne State University. From this work, we have the opportunity for a synergistic project with the same organization that manages the university broadband linkage mentioned above, Merit. Merit recognizes their next step is to help bridge the divide between K-12 students who have broadband internet and those who do not. They call that divide the "homework gap." Their ambitious effort to bridge the homework gap is called the "Merit Moonshot."

Merit is a non-profit organization that wants to assist Michigan communities providing broadband to households. They are not in the business of providing internet to homes. Rather, they are in the business of helping communities navigate how to do it. Over the last seven months, SWMPC meetings with Merit executives have become as frequent as weekly. It is now clear that Merit sees the opportunity to work with Cass County as a chance to synchronize and pioneer their Moonshot with progressive like-minded county leadership. To that end, they have provided a proposal for an important next step in the process.

**Why "Haves" & "Have-Nots"** - The current internet challenges that communities face are that the marketplace for internet has left us with "haves" and "have-nots." Moreover, where high-

speed internet was once an option for households it is fast becoming a necessity. It is driving our economy, education, and even our ability for government to interact with constituents. The gaps between haves and have-nots are there because the marketplace cannot make a business case for providing internet to the have-nots. The infrastructure cost (supply) exceeds the potential subscription revenue (demand) in low density areas. There is a way to alter this equation. The cost of supply can be offset by grants. Federal and State grants have recently been created. However, those grants are based on the essential demonstration of need. If Cass County's need can be proven, the door is open for grants.

**Demonstration of Need** - Presently need is demonstrated through Federal Communications Commission data collection (maps). The FCC builds their maps by asking internet providers where their service areas are. A provider only has to offer service to a single user inside a census block for the FCC to consider the entire census block served. This results in maps with significant inaccuracies. Without a better, more accurate map, it is not possible to demonstrate what we know to be true; on the ground, there are large areas of Cass County without broadband internet.

**Better Maps** - We can build accurate, credible, defensible maps of internet coverage and speed that are "ground-verified." This can be done by asking households throughout Cass County to do a simple speed test (a simple click of a button), and a brief survey. If this speed test/survey was widely taken across the County, the results will produce highly accurate maps of internet speed and coverage. Merit has generated a proposal to do this work in Cass County for just under \$6,000. The project would take approximately five months to complete. When complete, Merit will generate as many as 20 different maps for Cass County. From that point County leaders can begin prioritizing gaps in coverage and develop strategies to fill those gaps. In five months, the County could be positioned to control our own forward progress on internet coverage.

**Document Imaging.** The County made a substantial commitment to document imaging by leveraging State and Federal reimbursement and support via our Courts. In the last budget we created a leader for this effort at a high level defined as the Deputy Director for Information Services/Technology. In the process of assembling the recommended budget for you, Becky and I with Jodi's and Carol's and Judge Dobrich's participation started from scratch and studied the history of the project and every action taken this far to move it forward. My orientation was not negative at the start, but neither was it full speed ahead. I believed we needed to be willing to back away if that was what good management indicated. We met together and separately for more than a few hours. We spoke with other County leaders. We studied potential savings and what savings really meant. It became very clear that we have a solid foundation we can build on. This is a foundation including technology and team. This budget continues that commitment to significant savings in time and materials costs but also enhanced quality control. We should look forward to a time when the County is fully integrated. The use of these tools also informs County space needs and must be factored in programming work at Law and Courts as well as the County Building. This brings us to:

**Printing.** We are taking a very deep dive examination of printing and duplication. Becky and I were stunned to learn how many different individual printers are being supported (slightly fewer than 100) at a time when we provide high-speed network printing in most cases within 25 feet of every workstation. Additionally, we discovered we are still printing millions of copies when in many, many cases they could be printed and shared electronically. This study and analysis is not a small undertaking. It is also not something that should be sprung on our leaders or team. It is included here to emphasize its importance as well as its critical place in the new smart workplace. One thing is particularly important here, it is important in every aspect of our operation, but it is essential here. That is training.

**County Parks, County History and Economic Development.** You will see in our detailed recommendations that a year from now we do not include General Fund support for Parks. This is not because we do not believe in Parks, quite the opposite, it is because we are certain that with proper investment in our Parks and History and Economic Growth promotion we can become outwardly, the incredible resources that we know we are internally. Our National Dark Sky designation is already drawing visitors from other states as well as our own residents. We are all certain this will continue to have enormous draw. All these roles combine to define Quality of Life. We recommend continued exploration amongst these entities to present a unified plan and portfolio. The recent decision by the Economic Development Corporation to engage Kinexus in a 6-month outreach to County businesses who may need or desire assistance is a huge step forward. We also recommend this be engaged with a **Special Committee of the Board of Commissioners established for this specific purpose.**

**Elder Care.** Shortly before the pandemic stopped the world, we had convened a group of leaders to study and share visions about aging and how in Cass County, we could do the very best and be as innovative as possible. Our taxpayers have strongly supported community investment. The leaders group included representatives from Council on Aging, Cass County Medical Care Facility, our Area Agencies on Aging, our Courts, DHHS, Woodlands and the Cass Family Clinic. At this point in the timeline there is no cost other than time for us to meet to explore how we can leverage our resources to create new models for caring and serving. It is essential that we recommence that effort. This effort is also very much connected to the County real estate holdings and Economic Development.

**Class/Comp.** Our class/comp work did move a bit forward during the last 6 months. It is still not ready to present because we must make final updates and present it to the large class/comp team including the Elected Department Heads, our Chief Judge, Carol Bealor and myself. Allowing for all of our other priorities, we hope to have this ready for Board consideration by the end of the year. One more note on class/comp. The pandemic and its implications from who are essential must-have-at-work personnel to who and how people can work remotely, has had an impact on how we understand and evaluate classifications.

**Stability forward.** Last year Becky and I returned to serve the Board of Commissioners and work with all Elected and Appointed leaders, employees and Commissions and Agencies. We did so because we recognized we each had a unique ability to help. We understood County Government, we know and love Cass County, and our time in business, helping clients and companies succeed and transform, produced a seasoned and known sense of what was possible. We recognize the importance of creating a sustaining culture and organization. The County has gotten a great deal. We estimated last year that what the County was paying us represented a savings of almost \$150,000 over the prior year. It is important to invest that savings, not in either of us, but rather beginning to create some redundancy in

financial and operational management. The recommended budget includes provisions to hire a deputy finance position as well as a deputy administrator position. There are very clear roles and responsibilities for these positions but the most important is redundancy and future planning to provide the needed leadership for Cass County.

**Internships.** We are surrounded by Colleges and Universities. At community meetings we hear worry there are no opportunities for young people to remain local or return. We feel strongly the opportunity for Cass County to become recognized as an organization where emerging talent is excited to serve as interns. There is no function in County Government that does not have an opportunity to benefit from internships. To be clear, this is not about inexpensive labor. It is about special projects, research, and the ability to become known as an innovative organization. Literally, every function from facilities to history and from records management to recreation programming, and emergency services in its many manifestations to information management and content organization and development. The possibilities are limitless. Toward this end Becky and I are willing to fundraise \$10,000 to fund stipends for a Cass County Intern Program. We will need to work with our unions and carefully define expectations. As an aside, we also believe there is a place in the County organization for 4-H students.

#### **IMPORTANT NOTE:**

- Included in the presented budget, is staffing, as it exists today. Adoption of the Fiscal 2021 and 2022 budgets include authorization to remove the **hiring freeze** and in its place implement a vacancy control review team consisting of: County Administrator, Finance Director, a member of the Board of Commissioners appointed by the Chair, and the Elected Official or Department Head of the involved position. This team would review all job vacancies beginning October 1 based on the total cost of the position, accuracy of job description, and if the tasks of the position could be supplied in a less costly way. This move is in response to the necessary down-sizing of Cass County government to live within budget constraints.
- Adoption of the Fiscal 2021 and 2022 budgets is based on approval of the 3-year contract for professional services with Assessing Solutions Inc as noted under Equalization, Dept 225 below.
- Adoption of the Fiscal 2021 and 2022 budgets is based on BOC approval of the 1-year Agreement for Extension Services as noted under 4-H / Extension above. *Document to be provided in your September 17 BOC Agenda.*
- Adoption of the Fiscal 2021 and 2022 budgets is based on BOC approval of a contract with SWMPC to conduct the three-county broadband study. *Document to be provided in your September 17 BOC Agenda.*

#### **THE NUMBERS:**

Preparation of the Fiscal 2021 and 2022 budgets posed difficulties unimagined in years prior. The prediction of revenue, when a large source of funding is from State and Federal sources,

and those sources are providing a message of uncertainty, is not reassuring. In addition, as stated throughout the narrative above, **business, as we know it, is changing**. What seemed a given in the past is no more.

The budget presented predicts a General Fund shortfall of \$590,000 in fiscal 2021 and a \$670,000 shortfall in fiscal 2022. We must find ways of changing our business model, as we cannot operate into the future budgeting shortfalls. Over the years, many Special Revenue Funds have been established. Most by legislative directive. We need to intensely examine each of these funds and determine if there is surplus available to better fund and manage department level decisions. Just one example of this is the Animal Control Donation Fund with a balance of \$130,000 unrestricted.

## **REVENUES:**

A/c #101-000-574.000 State Revenue Sharing reduced to 65% of fiscal 2020 amounts based on information currently available.

A/c #101-000-677.000 Reimbursements received a one-time refund of excess funds held at MMRMA of \$75,000 in fiscal 2020.

## **EXPENDITURES:**

The BOC Salary Committee must complete its work by year end. On August 4 Becky and I met informally with 2 of the members of that Committee (the third member was unavailable) and discussed the tenuous nature of County finances as well as the impending negotiations with all bargaining units. We collectively agreed the most conservative position was to freeze wages for all Board of Commissioners, Elected Officials and non-union employees for fiscal 2021. Normal step increases, however, have been included. This action results in a savings of \$80,000, plus benefit costs, in this budget cycle.

Preliminary studies have been received from MERS. We continue to investigate ways for the County and employees to collectively fund the unfunded liability of \$10,720,000. These include bringing equity to the employee contribution rates as well as closing divisions to new hires and gravitating to a defined contribution plan rather than defined benefit. The fiscal 2021 budget was developed using the contributions as required by the December 31, 2019 valuation. Fiscal 2022 was based on an increase of 10% over 2021, but will be expected to change, as an annual funding mechanism needs to be put in place to relieve the unfunded liability.

In reviewing the detail line item budget, you will notice that various salary and wage accounts have been combined and reclassified. This is due to the upcoming standardization of account numbers required by the State of Michigan.

**Circuit Court, Dept 131:** Wage and benefit savings have been achieved by reduction or shifts in personnel.

**Friend of Court, Dept 141:** Wage and benefit savings have been achieved by reduction or shifts in personnel.

**Administration, Dept 172:** The HR Director position has been transferred to the Controller, Dept 223, as this placement more clearly aligns with the State mandated chart of account changes being implemented. A Deputy Administrator position has been added to aid in the transition for future leadership of the County.

**Civil Counsel, Dept 210:** Budget has been increased to account for anticipated legal needs in upcoming contract negotiations.

**Clerk/Register, Dept 219:** Wage and benefit savings have been achieved by reduction or shifts in personnel.

**Controller, Dept 223:** The HR Director position is now included in this department. A Deputy Finance Director position has been added to aid in the transition of the departure of the contract Finance Director.

**Equalization, Dept 225:** The position of Equalization Appraiser was vacated in August 2020. Rather than re-hire for that position, Equalization Director Tami Stewart has recommended contracting with Assessing Solutions for these services. *Contract included in September 17 BOC Agenda.*

**Prosecuting Attorney, Dept 229:** Wage and benefit savings have been achieved by reduction or shifts in personnel.

**GIS (Geographic Information System), Dept 230:** This is a new department staffed with one full time employee in its initial year. Once firmly established, the Address Technician Position and the Property Description Position would move from Information Systems, Dept 258, where they have been temporarily placed. GIS has proven to be an integral part of both public and private decision-making processes, from siting a new fire station to plotting future land use. This department will be responsible for gathering and maintaining geospatial data in a consolidated, enterprise-wide system. This data can then be used throughout County government and sold to others.

**Purchasing, Dept 233:** In prior years many employee cell phone reimbursements were charged to Purchasing, rather than the employees assigned Department. These have now been transferred to the appropriate employee Department. Additionally, we are systematically changing our annual agreements with Pitney Bowes and experiencing some cost savings in maintenance agreements.

**Treasurer, Dept 253:** We are continuing to work with the Treasurer to examine functions and roles and do so looking at the evolution over the last 15 years (when functions have been added) while developing a plan and considering options for the next 15 years. We will have this analysis complete so that it can be considered and presented with the adoption of the budget.

**Information Systems, Dept 258:** With the retirement of the Director of Information Systems and the appointment of new Director, Jodi Nestich, there has been much discussion about the future direction of this Department. Recently, Information Specialist Michael Davis has accepted the position of Deputy Director On-Base Coordinator. He will work closely with the Courts and Prosecutor to continue to fully implement the On-Base digital records management system. The budget presented then fills the position he vacates as well as the position Jodi vacated when she was named Director. and adds a part-time minimum wage content and social media manager.

**Maintenance, Dept 265:** Wage and benefit savings have been achieved by reduction or shifts in personnel. Increased contractual spending is proposed for mowing and / or snow removal. Our planned fiscal 2019 facilities study was put on hold due to the COVID-19 pandemic. As soon as buildings are again fully open to the public, we will contact the RFP participants and conclude this study. We would also like to move forward on an energy study in fiscal 2020. In addition, we will be requesting quotes from interested vendors for mowing and snow removal so that we can evaluate options. Building cleaning services was bid and contracted out last year. The pandemic has disrupted the orderly provision of these services and has required multiple meetings to try to refine work scope so we could save money if possible but also improve service. Accordingly, last week our vendor met with every department to customize service on a suite by suite basis. Time will tell if this will work. We are hopeful. However, if it does not improve, we may be returning and recommending the hiring of in-house custodial staff.

**Drain Commissioner, Dept 275:** The SAW grant will not be available in the upcoming budget cycle.

**Office of Sheriff, Dept 301:** Wages and benefits have been reduced based on current staffing levels. With budget constraints overtime will require close monitoring in the upcoming fiscal cycle.

**Insurance / Other Costs, Dept 851:** September 30, 2021 accrual for wages unpaid will increase to 6 days. September 30, 2022 will increase to 7 days.

## **SPECIAL REVENUE FUNDS:**

**Fund 208 Parks & Recreation:** Parks and recreation are spending money at a rate greater than incoming revenue. Based on the projected fiscal 2021 and 2022 budgets, even with the annual transfer from General Fund of \$100,000, they cannot sustain. Due to the importance of parks to the County infrastructure, It is strongly recommended that the Board of Commissioners begin the process of enacting a Parks millage. The \$100,000 transfer from General Fund has not been included in the fiscal 2022 budget provided.

**Fund 245, Public Improvement Fund:** During discussions with department heads and others, frequently the question of “Best Use” of County assets was discussed. The County owns many properties that are not currently being put to “Best Use”. Now is the time to study and evaluate the County properties and convert the appropriate ones to cash. The cash can then be used to fund improvements that are needed in this time and place.

**Fund 283, Community Development Block Grant Fund:** This is the repository for loan repayments from prior CDBG loans made by Cass County. We cannot plan for repayments. Dependent upon amounts received, the money may be allowed to be used locally by transfer to the General Fund, or, may be required to be remitted to the State of Michigan. A budget will be adopted as events happen throughout the year.

	2018-19 ACTUAL	2019-20 AMENDED BUDGET	ACTIVITY THRU 08/31/20	2020-21 PROPOSED BUDGET	2021-22 PROPOSED BUDGET
<b>GENERAL FUND:</b>					
<b>REVENUES:</b>					
Property Taxes	10,701,941	10,677,961	2,935,115	11,036,730	11,130,000
Fees / Services / Permits	2,005,778	1,927,867	1,496,346	1,887,170	1,900,245
Grant Funding	1,948,502	2,077,721	1,786,384	2,154,429	2,182,177
State Funding	1,702,373	1,703,131	1,374,741	1,306,728	1,306,728
Reimbursements / Other	428,356	291,424	326,269	253,050	253,050
Interest / Rents	324,961	241,392	109,502	84,000	84,000
Local Contributions	57,822	53,807	42,226	51,739	52,833
Transfers In	450,927	399,407	399,907	378,500	378,500
<b>Total</b>	<b>17,620,660</b>	<b>17,372,710</b>	<b>8,470,490</b>	<b>17,152,346</b>	<b>17,287,533</b>

**Additional Information:**

Property tax millage rate proposed to be levied July 1, 2020 General Fund 4.6215 mills

**APPROPRIATIONS:**

**Department 101 - Board of Commissioners**

Wages	85,999	90,867	78,509	92,273	94,000
Benefits	6,943	6,780	6,321	7,390	7,550
Other	95,783	70,800	58,320	70,500	71,500
<b>Total</b>	<b>188,725</b>	<b>168,447</b>	<b>143,150</b>	<b>170,163</b>	<b>173,050</b>

**Department 131 - Circuit Court**

Wages	193,362	198,418	149,473	139,642	142,505
Benefits	77,365	76,818	53,475	52,340	56,160
Other	239,265	85,287	59,557	82,100	66,700

	2018-19 ACTUAL	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 08/31/20	2020-21 PROPOSED BUDGET	2021-22 PROPOSED BUDGET
	509,992	360,523	262,505	274,082	265,365

**Additional Information:**

Reduction in Other Expenses between 2018-19 and 2019-20, due to removal of grant expenses from this budget and assigning them to Dept 282

**Department 136 - District Court**

Wages	547,153	575,490	506,820	576,460	587,960
Benefits	240,016	256,372	210,805	207,300	223,500
Other	262,289	71,923	38,797	74,800	75,200
	1,049,458	903,785	756,422	858,560	886,660

**Additional Information:**

Reduction in Other Expenses between 2018-19 and 2019-20, due to removal of grant expenses from this budget and assigning them to Dept 282

**Department 141 - Friend of Court**

Wages	698,212	742,836	639,736	650,088	662,996
Benefits	294,484	271,174	274,511	289,900	312,730
Other	221,582	192,242	134,209	186,346	187,740
	1,214,278	1,206,252	1,048,456	1,126,334	1,163,466

**Department 148 - Probate Court**

Wages	298,035	300,237	276,079	313,150	319,370
Benefits	69,806	77,429	68,564	90,550	97,650
Other	36,951	42,910	27,430	46,260	46,260
	404,792	420,576	372,073	449,960	463,280

**Department 149 - Family / Juvenile Court**

Wages	315,896	356,826	312,734	357,720	364,410
Benefits	137,603	145,858	130,095	118,010	127,520
Other	204,672	279,031	217,653	235,310	235,310
	658,171	781,715	660,482	711,040	727,240

**Department 172 - Administration**

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		THRU 08/31/20		
Wages	163,308	149,418	190,760	194,550
Benefits	36,350	53,555	71,380	77,290
Other	11,484	22,021	8,100	8,100
	<b>211,142</b>	<b>224,994</b>	<b>270,240</b>	<b>279,940</b>

**Additional Information:**

2019-20 Other includes \$11,700 in COVID-19 supplies

**Department 191 - Elections**

Wages	307	1,200	1,200	1,200
Benefits	23	92	92	92
Other	30,763	61,058	48,100	48,100
	<b>31,093</b>	<b>62,350</b>	<b>49,392</b>	<b>49,392</b>

**Department 210 - Civil Counsel**

Wages	-	-	-	-
Benefits	-	-	-	-
Other	16,762	48,200	50,000	50,000
	<b>16,762</b>	<b>48,200</b>	<b>50,000</b>	<b>50,000</b>

**Department 219 - Clerk - Register**

Wages	339,385	355,903	321,630	328,050
Benefits	149,250	150,350	107,630	115,390
Other	66,525	62,050	76,400	75,800
	<b>555,160</b>	<b>568,303</b>	<b>505,660</b>	<b>519,240</b>

**Department 223 - Controller**

Wages	93,012	50,156	109,870	112,060
Benefits	34,398	18,635	72,820	79,420
Other	67,310	75,510	76,200	76,200
	<b>194,720</b>	<b>144,301</b>	<b>258,890</b>	<b>267,680</b>

**Department 225 - Equalization**

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 08/31/20	PROPOSED BUDGET
Wages	154,414	154,052	140,303	129,380
Benefits	59,055	70,000	61,337	66,520
Other	7,148	6,520	2,222	59,823
	<b>220,617</b>	<b>230,572</b>	<b>203,862</b>	<b>247,853</b>

**Department 229 - Prosecuting Attorney**

Wages	514,986	517,939	492,274	591,420
Benefits	175,032	188,368	167,249	188,620
Other	43,553	41,082	32,723	37,642
	<b>733,571</b>	<b>747,389</b>	<b>692,246</b>	<b>817,682</b>

**Department 230 - GIS**

Wages	-	-	-	70,000
Benefits	-	-	-	47,000
Other	-	-	-	3,000
	-	-	-	<b>120,000</b>

**Department 231 - Victim Rights Grant**

Wages	73,825	77,918	69,511	72,970
Benefits	14,358	16,055	13,483	15,727
Other	9,323	12,615	6,249	11,979
	<b>97,506</b>	<b>106,588</b>	<b>89,243</b>	<b>100,676</b>

**Department 233 - Purchasing**

Wages	-	-	-	-
Benefits	-	-	-	-
Other	224,868	209,388	181,777	160,000
	<b>224,868</b>	<b>209,388</b>	<b>181,777</b>	<b>160,000</b>

**Department 234 - Victim Impact Panel**

Wages	-	-	-	-
Benefits	-	-	-	-
Other	279	450	186	450

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
	279	450	450	450
		186		
		THRU 08/31/20		

**Department 245 - Survey & Remonumentation Grant**

Wages	-	-	-	-
Benefits	-	-	-	-
Other	61,964	44,380	40,000	40,000
	<b>61,964</b>	<b>44,380</b>	<b>40,000</b>	<b>40,000</b>

**Department 253 - Treasurer**

Wages	307,613	306,929	203,600	207,670
Benefits	122,782	118,021	92,200	96,330
Other	23,675	37,184	31,946	31,946
	<b>454,070</b>	<b>462,134</b>	<b>327,746</b>	<b>335,946</b>

**Department 257 - MSU Extension**

Wages	94,498	50,551	58,954	-
Benefits	14,784	1,736	2,070	-
Other	52,841	54,545	54,395	-
	<b>162,123</b>	<b>106,832</b>	<b>115,419</b>	<b>-</b>

**Department 258 - Information Systems**

Wages	237,091	296,008	354,870	361,980
Benefits	88,775	112,201	169,620	184,110
Other	252,603	292,647	350,096	319,039
	<b>578,469</b>	<b>700,856</b>	<b>874,586</b>	<b>865,129</b>

**Department 265 - Maintenance**

Wages	252,855	246,891	197,260	201,190
Benefits	117,879	117,872	90,230	97,660
Other	704,342	658,216	669,760	664,860
	<b>1,075,076</b>	<b>1,022,979</b>	<b>957,250</b>	<b>963,710</b>

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 08/31/20	PROPOSED BUDGET
<b>Department 266 - Law &amp; Courts Security</b>				
Wages	122,496	120,637	91,704	125,860
Benefits	19,909	20,344	16,728	20,070
Other	2,380	1,326	100	1,750
	<b>144,785</b>	<b>142,307</b>	<b>108,532</b>	<b>147,680</b>
<b>Department 275 - Drain Commissioner</b>				
Wages	55,606	56,745	52,467	57,160
Benefits	31,717	30,468	26,725	29,617
Other	84,244	100,533	85,610	27,180
	<b>171,567</b>	<b>187,746</b>	<b>164,802</b>	<b>113,957</b>
<b>Additional Information:</b>				
SAW grant eliminated				
<b>Department 280 - Soil Conservation</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	5,000	7,000	5,000	5,000
	<b>5,000</b>	<b>7,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Department 282 - Court Grant Programs</b>				
Wages	-	6,538	5,667	10,530
Benefits	-	3,951	1,148	2,492
Other	-	491,680	359,057	496,463
	-	<b>502,169</b>	<b>365,872</b>	<b>509,485</b>
<b>Department 288 - Household Hazardous Waste Collection</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	7,219	8,000	453	8,000
	<b>7,219</b>	<b>8,000</b>	<b>453</b>	<b>8,000</b>

2018-19

2019-20

2020-21

2021-22

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 08/31/20	PROPOSED BUDGET
<b>Department 289 - Southwest Michigan Solid Waste Consortium</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	500	500	500	500
	500	500	500	500

<b>Department 301 - Office of Sheriff</b>				
Wages	1,442,874	1,685,565	1,367,504	1,530,921
Benefits	646,774	712,672	591,343	692,730
Other	290,087	298,499	233,619	312,370
	2,379,735	2,696,736	2,192,466	2,506,021
				2,594,920

<b>Department 303 - Milton Township Patrol</b>				
Wages	3,854	5,960	6,204	6,000
Benefits	1,354	2,656	2,678	2,579
Other	-	500	-	500
	5,208	9,116	8,882	9,079
				9,079

<b>Department 304 - Secondary Road Patrol Grant</b>				
Wages	63,793	64,594	58,862	62,920
Benefits	29,317	28,860	19,156	16,999
Other	19,819	7,388	3,436	14,334
	112,929	100,842	81,454	94,253
				96,546

<b>Department 306 - Howard Township Police</b>				
Wages	60,432	60,934	56,580	60,510
Benefits	25,829	25,270	24,417	28,517
Other	12,747	10,993	3,309	6,800
	99,008	97,197	84,306	95,827
				99,552

<b>Department 307 - Marcellus Village Police</b>				
Wages	274	-	-	-
Benefits	140	-	-	-

	2018-19 ACTUAL	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 08/31/20	2020-21 PROPOSED BUDGET	2021-22 PROPOSED BUDGET
Other	-	-	-	-	-
	414	-	-	-	-
<b>Department 313 - Sheriff SMC Security Program</b>					
Wages	18,254	19,000	10,815	19,000	19,000
Benefits	1,753	1,954	1,059	1,704	1,734
Other	867	1,500	659	1,500	1,500
	<b>20,874</b>	<b>22,454</b>	<b>12,533</b>	<b>22,204</b>	<b>22,234</b>
<b>Department 324 - Senior Safety Program</b>					
Wages	21,181	21,748	19,866	21,880	22,320
Benefits	6,719	7,394	6,198	7,638	8,292
Other	-	-	-	221	221
	<b>27,900</b>	<b>29,142</b>	<b>26,064</b>	<b>29,739</b>	<b>30,833</b>
<b>Department 326 - Vehicle Maintenance</b>					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	27,732	-	-	-	-
	<b>27,732</b>	-	-	-	-
<b>Additional Information:</b>					
Recategorized to Dept 301 - Office of Sheriff					
<b>Department 331 - Marine Safety Program</b>					
Wages	16,985	15,600	10,693	14,000	14,000
Benefits	1,641	1,593	1,015	1,480	1,480
Other	5,217	5,100	2,626	5,100	5,100
	<b>23,843</b>	<b>22,293</b>	<b>14,334</b>	<b>20,580</b>	<b>20,580</b>
<b>Department 332 - Snowmobile Enf Grant</b>					
Wages	-	-	-	1,000	1,000
Benefits	-	-	-	80	80

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		THRU 08/31/20		
Other	-	-	100	100
	-	-	1,180	1,180
<b>Department 334 - Marine Lake Association Patrol</b>				
Wages	1,330	3,100	3,100	3,100
Benefits	129	400	400	400
Other	-	-	-	-
	1,459	3,500	3,500	3,500
		291		
<b>Department 335 - Bullet Proof Vest Grant</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	9,000	4,500	4,500	4,500
	9,000	4,500	4,500	4,500
		4,485		
<b>Department 340 - Medical Marijuana Operation Grant</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	13,568	-	-	-
	13,568	-	-	-
<b>Department 351 - Jail Operation</b>				
Wages	1,364,224	1,399,915	1,433,050	1,461,720
Benefits	644,058	642,965	611,220	663,340
Other	745,229	711,414	797,403	806,253
	2,753,511	2,754,294	2,841,673	2,931,313
		2,451,724		
<b>Department 400 - Planning Commission</b>				
Wages	820	900	900	900
Benefits	63	70	70	70
Other	-	-	-	-
	883	970	970	970
		538		

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		THRU 08/31/20		
<b>Department 401 - Southwest Michigan Planning Commission</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	10,981	10,981	16,981	10,981
	<b>10,981</b>	<b>10,981</b>	<b>16,981</b>	<b>10,981</b>
<b>Department 426 - Emergency Management / Homeland Security</b>				
Wages	63,754	65,229	66,130	67,450
Benefits	21,480	21,841	19,487	20,732
Other	1,320	1,120	948	948
	<b>86,554</b>	<b>88,190</b>	<b>86,565</b>	<b>89,130</b>
<b>Department 430 - Animal Control</b>				
Wages	223,388	233,918	216,300	220,520
Benefits	92,545	91,489	86,386	93,606
Other	32,071	43,063	45,300	45,300
	<b>348,004</b>	<b>368,470</b>	<b>347,986</b>	<b>359,426</b>
<b>Department 441 - Public Works</b>				
Wages	300	300	300	300
Benefits	33	30	30	30
Other	203	200	100	100
	<b>536</b>	<b>530</b>	<b>430</b>	<b>430</b>
<b>Department 602 - Health</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	253,429	261,032	271,253	282,000
	<b>253,429</b>	<b>261,032</b>	<b>271,253</b>	<b>282,000</b>
<b>Department 631 - Substance Abuse</b>				
Wages	-	-	-	-

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET THRU 08/31/20	PROPOSED BUDGET	PROPOSED BUDGET
Benefits	-	-	-	-
Other	54,747	74,029	68,978	68,978
	54,747	74,029	68,978	68,978

**Department 648 - Medical Examiner**

Wages	-	-	-	-
Benefits	-	-	-	-
Other	68,289	80,000	70,000	70,000
	68,289	80,000	70,000	70,000

**Department 673 - Mental Health**

Wages	-	-	-	-
Benefits	-	-	-	-
Other	195,000	114,000	114,000	114,000
	195,000	114,000	114,000	114,000

**Department 681 - Veterans Burials**

Wages	-	-	-	-
Benefits	-	-	-	-
Other	14,477	15,000	12,900	12,000
	14,477	15,000	12,900	12,000

**Department 682 - Veterans Affairs**

Wages	35,550	36,532	48,290	49,240
Benefits	12,080	12,156	13,687	14,462
Other	1,346	475	55,775	55,775
	48,976	49,163	117,752	119,477

**Department 851 - Insurance / Other Costs**

Wages	-	-	-	-
Benefits	-	-	-	-
Other	277,565	268,000	466,900	502,500
	277,565	268,000	466,900	502,500

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		THRU 08/31/20		
<b>Department 965 - Transfers Out</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	1,464,775	1,385,144	1,263,443	1,176,632
	<b>1,464,775</b>	<b>1,385,144</b>	<b>1,263,443</b>	<b>1,176,632</b>

<b>Total Revenues</b>	17,620,660	17,372,710	17,152,346	17,287,533
<b>Total Appropriations</b>	(17,271,304)	(17,824,319)	(17,737,319)	(17,957,912)
<b>Net Revenue less Appropriations</b>	349,356	(451,609)	(584,973)	(670,379)
BEGINNING UNASSIGNED FUND BALANCE	5,724,116 (actual)	6,073,472 (actual)	5,621,863	5,036,890 (projected)
ENDING UNASSIGNED FUND BALANCE	6,073,472 (actual)	5,621,863 (projected)	5,036,890	4,366,511 (projected)
RESERVE LAWLESS PARK BEQUEST	174,478			
RESERVE MARINE LAKE ASSOCIATION	1,897			
RESERVE PARADISE LAKE CAPITAL REPLACEMENT	56,170			
RESERVE PREPAID EXPENSES	119,327			
RESERVE ROD CONTINGENCY	10,678			
ASSIGNED CASH FLOW	4,151,144			

\*\* Appropriations greater than revenue to be supported by allocation of Fund Balance

**SPECIAL REVENUE FUNDS:**

**Fund 208 - Parks**

<b>Revenue:</b>				
All sources	43,920	53,692	46,443	59,000
Transfer from General Fund	100,000	100,000	100,000	49,200
<b>Less - Appropriations:</b>				
Wages	88,972	114,700	120,400	122,770
Benefits	25,616	39,709	41,260	44,320
Other	36,789	50,120	57,796	42,796
Transfer to General Fund	-	-	-	-
<b>Net Revenue less Appropriations</b>	(7,457)	(50,837)	(60,456)	(160,686)

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET

BEGINNING UNASSIGNED FUND BALANCE	78,987 (actual)	71,530 (actual)	20,693 (39,763)	(39,763) (projected)
ENDING UNASSIGNED FUND BALANCE	71,530 (actual)	20,693 (projected)	(39,763)	(200,449) (projected)
RESERVE LAWLESS PARK BEQUEST	14,800			

**Fund 215 - Friend of the Court**

<b>Revenue:</b>				
All sources	32,900	42,825	41,825	42,825
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	-	-	-	-
Transfer to General Fund	30,000	35,000	35,000	35,000
<b>Net Revenue less Appropriations</b>	<b>2,900</b>	<b>7,825</b>	<b>6,825</b>	<b>7,825</b>

Net Revenue less Appropriations 2,900 7,825 (5,222) 7,825 \*\*

BEGINNING UNASSIGNED FUND BALANCE	183,715 (actual)	186,615 (actual)	194,440	201,265 (projected)
ENDING UNASSIGNED FUND BALANCE	186,615 (actual)	194,440 (projected)	201,265	209,090 (projected)

**Fund 216 - Family Drug Court Grants**

<b>Revenue:</b>				
All sources	200,300	373,770	343,493	343,493
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	-	6,800	10,530	10,750
Benefits	-	4,435	2,490	2,620
Other	200,306	362,535	320,737	330,123
Transfer to General Fund	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>(6)</b>	<b>-</b>	<b>9,736</b>	<b>-</b>

Net Revenue less Appropriations (6) - (22,308) 9,736 \*\*

BEGINNING UNASSIGNED FUND BALANCE	6 (actual)	- (actual)	-	9,736 (projected)
ENDING UNASSIGNED FUND BALANCE	- (actual)	- (projected)	9,736	9,736 (projected)

**Additional Information:**

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET THRU 08/31/20	PROPOSED BUDGET	PROPOSED BUDGET

Negative activity at 08/31/20 due to grant revenue receivable that has not been booked.

### Fund 233 - Marcellus Twp Police Contract

<b>Revenue:</b>				
All sources	91,514	133,118	122,786	122,786
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	54,166	60,437	59,800	60,920
Benefits	18,655	34,596	19,877	21,542
Other	13,895	38,085	23,350	23,350
Transfer to General Fund	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>4,798</b>	<b>10,007</b>	<b>19,759</b>	<b>16,974</b>
BEGINNING UNASSIGNED FUND BALANCE	20,690 (actual)	25,488 (actual)	25,488	45,247 (projected)
ENDING UNASSIGNED FUND BALANCE	25,488 (actual)	25,488 (projected)	45,247	62,221 (projected)

### Fund 243 - Economic Development Corp

<b>Revenue:</b>				
All sources	24	135	-	-
Transfer from General Fund	24,000	-	-	-
<b>Less - Appropriations:</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	10,000	135	-	-
Transfer to General Fund	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>14,024</b>	<b>32</b>	<b>-</b>	<b>-</b>
BEGINNING UNASSIGNED FUND BALANCE	14,860 (actual)	28,884 (actual)	28,884	28,884 (projected)
ENDING UNASSIGNED FUND BALANCE	28,884 (actual)	28,884 (projected)	28,884	28,884 (projected)

### Fund 245 - Public Improvement

<b>Revenue:</b>				
All sources	251,472	393,281	-	-

	2018-19 ACTUAL	2019-20 AMENDED BUDGET	ACTIVITY THRU 08/31/20	2020-21 PROPOSED BUDGET	2021-22 PROPOSED BUDGET
Transfer from General Fund	500,000	500,000	500,000	500,000	500,000
<b>Less - Appropriations:</b>					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	692,229	866,874	361,752	500,000	500,000
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	59,243	26,407	164,655	-	-
BEGINNING UNASSIGNED FUND BALANCE	770,186 (actual)	829,429 (actual)	829,429 (actual)	855,836	855,836 (projected)
ENDING UNASSIGNED FUND BALANCE	829,429 (actual)	855,836 (projected)	855,836 (projected)	855,836	855,836 (projected)

### Fund 250 - Register of Deeds Automation

<b>Revenue:</b>					
All sources	52,765	54,520	50,854	53,000	53,000
Transfer from General Fund	-	-	-	-	-
<b>Less - Appropriations:</b>					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	33,147	50,500	36,019	53,000	53,000
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	19,618	4,020	14,835	-	-
BEGINNING UNASSIGNED FUND BALANCE	11,705 (actual)	31,323 (actual)	31,323 (actual)	35,343	35,343 (projected)
ENDING UNASSIGNED FUND BALANCE	31,323 (actual)	35,343 (projected)	35,343 (projected)	35,343	35,343 (projected)

### Fund 257 - Budget Stabilization

<b>Revenue:</b>					
All sources	14,085	12,000	3,737	5,000	5,000
Transfer from General Fund	-	-	-	-	-
<b>Less - Appropriations:</b>					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		THRU 08/31/20		

Net Revenue less Appropriations	14,085	12,000	5,000	5,000
BEGINNING UNASSIGNED FUND BALANCE	552,114 (actual)	566,199 (actual)	578,199	583,199 (projected)
ENDING UNASSIGNED FUND BALANCE	566,199 (actual)	578,199 (projected)	583,199	588,199 (projected)

### Fund 258 - Michigan Indigent Defense Comm.

#### Revenue:

All sources	101,383	202,794	213,603	213,603
Transfer from General Fund	253,566	254,342	248,443	249,083

#### Less - Appropriations:

Wages	-	13,866	21,040	21,470
Benefits	-	9,528	5,030	5,240
Other	354,949	433,742	435,976	435,976
Transfer to General Fund	-	-	-	-

Net Revenue less Appropriations	-	-	-	-
		73,682		

BEGINNING UNASSIGNED FUND BALANCE	-	-	-	-
ENDING UNASSIGNED FUND BALANCE	-	-	-	-

### Fund 260 - Animal Control Donation

#### Revenue:

All sources	33,574	21,650	21,200	21,200
Transfer from General Fund	-	-	-	-

#### Less - Appropriations:

Wages	-	-	-	-
Benefits	-	-	-	-
Other	12,513	16,000	16,500	16,500
Transfer to General Fund	-	-	-	-

Net Revenue less Appropriations	21,061	5,650	4,700	4,700
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BEGINNING UNASSIGNED FUND BALANCE	139,569 (actual)	156,507 (actual)	162,157	166,857 (projected)
ENDING UNASSIGNED FUND BALANCE	156,507 (actual)	162,157 (projected)	166,857	171,557 (projected)

RESERVED FORFEITURES 31,748

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		ACTIVITY THRU 08/31/20		

**Fund 261 - Central Dispatch**

<b>Revenue:</b>				
All sources	1,344,326	1,313,597	1,327,400	1,356,900
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	539,451	584,141	586,890	597,750
Benefits	217,920	225,691	285,320	309,890
Other	555,444	612,930	655,084	658,684
Transfer to General Fund	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>31,511</b>	<b>(109,165)</b>	<b>(199,894)</b>	<b>(209,424)</b>

BEGINNING UNASSIGNED FUND BALANCE	1,706,353	1,737,864	1,628,699	1,428,805
ENDING UNASSIGNED FUND BALANCE	1,737,864	1,628,699	1,428,805	1,219,381

**Additional Information:**

Property tax millage rate proposed to be levied December 1, 2020 .1993 mills

**Fund 262 - Homeland Security Grant Program**

<b>Revenue:</b>				
All sources	3,844	20,000	14,000	14,000
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	3,844	20,000	14,000	14,000
Transfer to General Fund	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

BEGINNING UNASSIGNED FUND BALANCE	2,467	2,467	2,467	2,467
ENDING UNASSIGNED FUND BALANCE	2,467	2,467	2,467	2,467

**Fund 263 - Concealed Pistol Licensing**

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		THRU 08/31/20		
<b>Revenue:</b>				
All sources	28,063	27,500	27,500	27,500
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	18,189	23,000	13,100	13,370
Benefits	1,447	2,500	1,032	1,062
Other	-	2,000	2,000	2,000
Transfer to General Fund	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>8,427</b>	<b>14,635</b>	<b>11,368</b>	<b>11,068</b>
BEGINNING UNASSIGNED FUND BALANCE	24,113 (actual)	32,540 (actual)	32,540	43,908 (projected)
ENDING UNASSIGNED FUND BALANCE	32,540 (actual)	32,540 (projected)	43,908	54,976 (projected)
<b>Fund 264 - DARE Program</b>				
<b>Revenue:</b>				
All sources	2,777	2,200	2,200	2,200
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	2,200	2,200	2,200	2,200
Transfer to General Fund	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>577</b>	<b>878</b>	<b>-</b>	<b>-</b>
BEGINNING UNASSIGNED FUND BALANCE	45,855 (actual)	46,432 (actual)	46,432	46,432 (projected)
ENDING UNASSIGNED FUND BALANCE	46,432 (actual)	46,432 (projected)	46,432	46,432 (projected)
<b>Fund 265 - Sheriff Drug Forfeiture</b>				
<b>Revenue:</b>				
All sources	191	753	300	300
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	3,755	3,772	4,000	4,000
Benefits	1,427	1,351	1,511	1,511

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		THRU 08/31/20		
Other	20,000	20,000	20,000	20,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	(24,991)	(24,370)	(25,211)	(25,211)

BEGINNING UNASSIGNED FUND BALANCE	146,389	121,398	97,028	71,817
ENDING UNASSIGNED FUND BALANCE	121,398	97,028	71,817	46,606

### Fund 267 - Sheriff Non-Drug Forfeiture

#### Revenue:

All sources	27,077	8,500	8,500	8,500
Transfer from General Fund	-	-	-	-

#### Less - Appropriations:

Wages	-	-	-	-
Benefits	-	-	-	-
Other	21,766	8,500	15,000	15,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	5,311	-	(6,500)	(6,500)

BEGINNING UNASSIGNED FUND BALANCE	121,462	126,773	126,773	120,273
ENDING UNASSIGNED FUND BALANCE	126,773	126,773	120,273	113,773

### Fund 268 - Correction Officers Training

#### Revenue:

All sources	15,319	12,000	6,000	6,000
Transfer from General Fund	-	-	-	-

#### Less - Appropriations:

Wages	13,262	10,500	12,500	12,500
Benefits	6,095	3,946	5,570	5,570
Other	3,997	6,000	7,000	7,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	(8,035)	(8,446)	(19,070)	(19,070)

BEGINNING UNASSIGNED FUND BALANCE	63,865	55,830	47,384	28,314
ENDING UNASSIGNED FUND BALANCE	55,830	47,384	28,314	9,244

	2018-19 ACTUAL	2019-20 AMENDED BUDGET	ACTIVITY THRU 08/31/20	2020-21 PROPOSED BUDGET	2021-22 PROPOSED BUDGET
<b>Fund 269 - Law Library</b>					
<b>Revenue:</b>					
All sources	4,500	4,500	4,500	4,500	4,500
Transfer from General Fund	13,500	18,182	18,182	10,000	18,424
<b>Less - Appropriations:</b>					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	17,209	22,682	16,332	22,291	22,924
Transfer to General Fund	-	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>791</b>	<b>-</b>	<b>6,350</b>	<b>(7,791)</b>	<b>-</b>
					<b>**</b>
BEGINNING UNASSIGNED FUND BALANCE	7,343 (actual)	8,134 (actual)	8,134 (actual)	8,134	343 (projected)
ENDING UNASSIGNED FUND BALANCE	8,134 (actual)	8,134 (projected)		343	343 (projected)

**Fund 271 - Cass County Drug Enforcement Team**

<b>Revenue:</b>					
All sources	1,069,227	1,122,976	1,104,953	1,143,000	1,214,400
Transfer from General Fund	-	-	-	-	-
<b>Less - Appropriations:</b>					
Wages	239,980	313,173	307,630	358,140	365,140
Benefits	102,996	128,817	150,148	139,100	150,860
Other	400,504	454,703	328,882	595,781	598,706
Transfer to General Fund	-	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>325,747</b>	<b>226,283</b>	<b>318,293</b>	<b>49,979</b>	<b>99,694</b>
BEGINNING UNASSIGNED FUND BALANCE	1,279,268 (actual)	1,605,015 (actual)	1,605,015 (actual)	1,831,298	1,881,277 (projected)
ENDING UNASSIGNED FUND BALANCE	1,605,015 (actual)	1,831,298 (projected)		1,881,277	1,980,971 (projected)

**Additional Information:**

Property tax millage rate proposed to be levied December 1, 2020 .4805 mills

**Fund 272 - K-9 Drug Fund**

	2018-19 ACTUAL	2019-20 AMENDED BUDGET	ACTIVITY THRU 08/31/20	2020-21 PROPOSED BUDGET	2021-22 PROPOSED BUDGET
<b>Revenue:</b>					
All sources	20,053	21,520	20,288	20,000	20,000
Transfer from General Fund	-	-	-	-	-
<b>Less - Appropriations:</b>					
Wages	1,184	4,000	790	4,000	4,000
Benefits	523	1,133	325	1,631	1,631
Other	19,431	14,383	12,038	8,450	8,450
Transfer to General Fund	-	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>(1,085)</b>	<b>2,004</b>	<b>7,135</b>	<b>5,919</b>	<b>5,919</b>
					**
BEGINNING UNASSIGNED FUND BALANCE	49,852 (actual)	48,767 (actual)		50,771	56,690 (projected)
ENDING UNASSIGNED FUND BALANCE	48,767 (actual)	50,771 (projected)		56,690	62,609 (projected)

### Fund 273 - Traffic Enforcement

<b>Revenue:</b>					
All sources	-	-	-	-	-
Transfer from General Fund	15,000	-	-	-	4,125
<b>Less - Appropriations:</b>					
Wages	6,298	10,000	4,822	10,000	10,000
Benefits	2,833	2,926	1,993	4,125	4,125
Other	-	6,200	-	6,200	6,200
Transfer to General Fund	-	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>5,869</b>	<b>(19,126)</b>	<b>(6,815)</b>	<b>(20,325)</b>	<b>(16,200)</b>
					**
BEGINNING UNASSIGNED FUND BALANCE	38,116 (actual)	43,985 (actual)		24,859	4,534 (projected)
ENDING UNASSIGNED FUND BALANCE	43,985 (actual)	24,859 (projected)		4,534	(11,666) (projected)

### Fund 274 - Council on Aging Millage

<b>Revenue:</b>					
All sources	2,196,176	2,291,434	2,291,640	2,297,000	2,297,000
Transfer from General Fund	-	-	-	-	-
<b>Less - Appropriations:</b>					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
Other	2,196,176	2,291,434	2,297,000	2,297,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	-	213	-	-
BEGINNING UNASSIGNED FUND BALANCE	-	-	-	-
ENDING UNASSIGNED FUND BALANCE	-	-	-	-

**Additional Information:**

Property tax millage rate proposed to be levied December 1, 2020 .9969 mills

**Fund 275 - Sheriff Justice Training Grant**

**Revenue:**

All sources	5,521	6,000	4,000	4,000
Transfer from General Fund	-	-	-	-
Net Revenue less Appropriations	956	-	-	-

**Less - Appropriations:**

Wages	-	-	-	-
Benefits	-	-	-	-
Other	4,565	6,000	4,000	4,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	956	-	-	-

BEGINNING UNASSIGNED FUND BALANCE	11,944	12,900	12,900	12,900
ENDING UNASSIGNED FUND BALANCE	12,900	12,900	12,900	12,900

**Fund 276 - 911 Dispatch Training**

**Revenue:**

All sources	11,690	12,000	12,000	12,000
Transfer from General Fund	-	-	-	-
Net Revenue less Appropriations	3,476	-	-	-

**Less - Appropriations:**

Wages	-	-	-	-
Benefits	-	-	-	-
Other	8,214	12,000	12,000	12,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	3,476	-	-	-

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		THRU 08/31/20		

BEGINNING UNASSIGNED FUND BALANCE	-	3,476 (actual)	3,476	3,476 (projected)
ENDING UNASSIGNED FUND BALANCE	3,476 (actual)	3,476 (projected)	3,476	3,476 (projected)

**Fund 279 - Local Law Enforcement Block Grant**

**Revenue:**

All sources	-	-	-	-
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	-	3,788	-	-
Transfer to General Fund	-	-	-	-
<b>Net Revenue less Appropriations</b>	-	(3,788)	-	-

BEGINNING UNASSIGNED FUND BALANCE	3,788 (actual)	3,788 (actual)	-	- (projected)
ENDING UNASSIGNED FUND BALANCE	3,788 (actual)	- (projected)	-	- (projected)

**Additional Information:**

This fund had been marked "inactive" in BS&A and therefore did not appear on reports. There has been no activity for a number of years. Will be researching best and proper usage.

**Fund 282 - Community Policing Scholarship Golf**

**Revenue:**

All sources	20,960	20,003	20,000	20,000
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	10,972	15,000	15,000	15,000
Transfer to General Fund	-	-	-	-
<b>Net Revenue less Appropriations</b>	9,988	5,003	5,000	5,000

BEGINNING UNASSIGNED FUND BALANCE	25,909 (actual)	35,897 (actual)	40,900	45,900 (projected)
ENDING UNASSIGNED FUND BALANCE	35,897 (actual)	40,900 (projected)	45,900	50,900 (projected)

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		THRU 08/31/20		

**Fund 283 - Community Development Block Grant**

<b>Revenue:</b>				
All sources	22,378	45,868	69,215	-
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	50,227	10,868	15,059	-
Transfer to General Fund	22,378	35,000	-	-
<b>Net Revenue less Appropriations</b>	<b>(50,227)</b>	<b>-</b>	<b>54,156</b>	<b>-</b>

BEGINNING UNASSIGNED FUND BALANCE	133,696	83,469	83,469	83,469
ENDING UNASSIGNED FUND BALANCE	83,469	83,469	83,469	83,469

**Fund 284 - Community Corrections Grant**

<b>Revenue:</b>				
All sources	76,709	111,158	76,864	104,332
Transfer from General Fund	12,000	-	-	-
<b>Less - Appropriations:</b>				
Wages	47,000	48,718	43,866	49,950
Benefits	13,786	14,665	12,674	16,072
Other	30,384	47,775	33,726	38,310
Transfer to General Fund	-	-	-	-

<b>Net Revenue less Appropriations</b>	<b>(2,461)</b>	<b>-</b>	<b>(13,402)</b>	<b>-</b>
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BEGINNING UNASSIGNED FUND BALANCE	2,580	119	119	119
ENDING UNASSIGNED FUND BALANCE	119	119	119	119

**Additional Information:**

Negative activity at 08/31/20 due to grant revenue receivable that has not been booked.

**Fund 286 - Tribal Casino Compact**

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PROPOSED BUDGET
		THRU 08/31/20		
<b>Revenue:</b>				
All sources	35,015	35,000	35,000	35,000
Transfer from General Fund	-	-	-	-
<b>Less - Appropriations:</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	-	26,407	-	-
Transfer to General Fund	32,909	26,407	35,000	35,000
Net Revenue less Appropriations	2,106	(17,814)	-	-
		(21,275)		
BEGINNING UNASSIGNED FUND BALANCE	20,724 (actual)	22,830 (actual)	5,016	5,016 (projected)
ENDING UNASSIGNED FUND BALANCE	22,830 (actual)	5,016 (projected)	5,016	5,016 (projected)

**Fund 290 - Social Welfare**

<b>Revenue:</b>				
All sources	-	-	-	-
Transfer from General Fund	8,000	-	-	-
<b>Less - Appropriations:</b>				
Wages	-	-	-	-
Benefits	-	-	-	-
Other	5,955	9,500	8,000	8,000
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	2,045	(9,500)	(8,000)	(8,000)
		(4,590)		
BEGINNING UNASSIGNED FUND BALANCE	22,687 (actual)	24,732 (actual)	15,232	7,232 (projected)
ENDING UNASSIGNED FUND BALANCE	24,732 (actual)	15,232 (projected)	7,232	(768) (projected)

**Fund 292 - Family Court Child Care**

<b>Revenue:</b>				
All sources	289,447	331,118	225,000	225,000
Transfer from General Fund	344,069	271,119	300,000	300,000
<b>Less - Appropriations:</b>				
Wages	158,554	151,627	153,270	156,330
Benefits	45,391	42,884	44,225	47,425

	2018-19	2019-20	2020-21	2021-22
	ACTUAL	AMENDED BUDGET THRU 08/31/20	PROPOSED BUDGET	PROPOSED BUDGET
Other	254,668	457,424	399,994	399,994
Transfer to General Fund	-	-	-	-
Net Revenue less Appropriations	174,903	(49,698)	(72,489)	(78,749)

BEGINNING UNASSIGNED FUND BALANCE	209,983	384,886	335,188	262,699
ENDING UNASSIGNED FUND BALANCE	384,886	335,188	262,699	183,950

### Fund 293 - Soldiers / Sailors Relief

#### Revenue:

All sources	-	-	-	-
Transfer from General Fund	3,000	-	-	-

#### Less - Appropriations:

Wages	-	-	-	-
Benefits	-	-	-	-
Other	2,840	3,000	3,000	3,000
Transfer to General Fund	-	-	-	-

Net Revenue less Appropriations	160	(3,000)	(3,000)	(3,000)
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BEGINNING UNASSIGNED FUND BALANCE	7,359	7,519	4,519	1,519
ENDING UNASSIGNED FUND BALANCE	7,519	4,519	1,519	(1,481)

### Fund 295 - Family Court Projects (from Fund 292)

#### Revenue:

All sources	-	65,308	-	-
Transfer from General Fund	-	-	-	-

#### Less - Appropriations:

Wages	-	-	-	-
Benefits	-	-	-	-
Other	-	23,023	20,000	20,000
Transfer to General Fund	-	-	-	-

Net Revenue less Appropriations	-	42,285	(20,000)	(20,000)
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BEGINNING UNASSIGNED FUND BALANCE	-	-	42,285	22,285
ENDING UNASSIGNED FUND BALANCE	-	42,285	22,285	2,285

	2018-19 ACTUAL	2019-20 AMENDED BUDGET	ACTIVITY THRU 08/31/20	2020-21 PROPOSED BUDGET	2021-22 PROPOSED BUDGET
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**Fund 296 - Historical Commission**

<b>Revenue:</b>					
All sources	2,510	2,500	520	2,500	2,500
Transfer from General Fund	9,000	-	-	-	-
<b>Less - Appropriations:</b>					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	9,420	11,500	10,546	8,000	8,000
Transfer to General Fund	-	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>2,090</b>	<b>(9,000)</b>	<b>(10,026)</b>	<b>(5,500)</b>	<b>(5,500)</b>

BEGINNING UNASSIGNED FUND BALANCE	21,945	24,035	24,035	15,035	9,535
ENDING UNASSIGNED FUND BALANCE	24,035	15,035	15,035	9,535	4,035

**Fund 297 - DHS Child Care**

<b>Revenue:</b>					
All sources	349,865	341,500	34,539	82,000	82,000
Transfer from General Fund	175,000	241,501	181,126	105,000	105,000
<b>Less - Appropriations:</b>					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	523,408	241,501	64,133	241,501	241,501
Transfer to General Fund	-	-	-	-	-
<b>Net Revenue less Appropriations</b>	<b>1,457</b>	<b>341,500</b>	<b>151,532</b>	<b>(54,501)</b>	<b>(54,501)</b>

BEGINNING UNASSIGNED FUND BALANCE	66,096	67,553	67,553	409,053	354,552
ENDING UNASSIGNED FUND BALANCE	67,553	409,053	409,053	354,552	300,051