

Finance Committee

"Committee of the Whole"

Laura Stanek - Chairman

September 2, 2016

To: **Finance Committee**
From: **Pete Garwood, County Administrator**
Re: **Meeting Notice**

The Finance Committee Meeting is scheduled for

Tuesday, September 6, 2016 at 9:00 a.m.

Board of Commissioner's Room, 2nd Floor, Antrim County Building, Bellaire

Agenda items will include:

- 9:00 a.m. Public Comment
- 9:01 a.m. Recommendations from other Committees
 - Administration Committee – ***attached pg. 2***
- 9:15 a.m. Accountant's Financial Information – Deb Haydell
 - Revenue and Expenditure Report – 8/31/2016 – ***attached pgs. 3-4***
 - Expense Report Policy – information only
- 9:30 a.m. Claims and Accounts
- 9:45 a.m. Various Matters as Appropriate
- 9:50 a.m. Budget
- 1:00 p.m. Grass River Natural Area – ***attached pgs. 5-9***
- 1:30 p.m. Public Comment

If you have any questions, concerns or are unable to attend this meeting, please contact the Administration and Planning Office. If you wish to attend this meeting and require special assistance, please contact the Administration and Planning Office by writing P.O. Box 187, Bellaire, MI 49615; by emailing: countyadmin@antrimcounty.org; or by calling 231-533-6265. Thank you.



Memorandum Administration Office

September 2, 2016

TO: Finance Committee

FR: Peter Garwood, County Administrator

A handwritten signature in black ink, appearing to be 'PG', located to the right of the 'FR:' line.

RE: Administration Committee recommendation – Health Insurance

The following was approved by the Administration Committee at their meeting of September 1, 2016:

“To recommend the Board of Commissioners approve the following employer caps: Single subscriber \$563, double subscriber \$1,263, family subscriber \$1,536, and the Finance Committee identify a funding source for the caps that will begin October 1, 2016, for a total cost of approximately \$41,185.”

If the Finance Committee is in favor of moving forward with the above motion, please consider the following recommendation to the Board of Commissioners:

Motion by _____, seconded by _____, to recommend the Board of Commissioners use Budget Stabilization Fund #257 to fund the following employer caps for employee health insurance: Single subscriber \$563, double subscriber \$1,263, family subscriber \$1,536, for caps that will begin October 1, 2016, for a total cost of approximately \$41,185 in the 2016 budget year and to authorize the Finance Director to make the appropriate budget amendments.

REVENUE AND EXPENDITURE REPORT FOR ANTRIM COUNTY

PERIOD ENDING 08/31/2016

% Fiscal Year Completed: 66.67

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/16	YTD BALANCE 08/31/2016	AVAILABLE BALANCE	% BDGT USED
Fund 101000 - GENERAL							
Revenues							
0	Unclassified	12,464,864.00	12,524,685.00	1,816,773.31	5,263,972.33	7,260,712.67	42.03
TOTAL Revenues		12,464,864.00	12,524,685.00	1,816,773.31	5,263,972.33	7,260,712.67	42.03
Expenditures							
101	COMMISSIONERS	286,043.00	295,491.00	16,854.18	177,729.73	117,761.27	60.15
131	CIRCUIT COURT	395,146.00	395,146.00	8,187.73	194,053.98	201,092.02	49.11
132	FAMILY DIVISION - CIRCUIT COURT	522,681.00	528,912.00	36,679.56	287,081.16	241,830.84	54.28
133	CIRCUIT COURT PROBATION	3,000.00	3,000.00	75.38	1,110.22	1,889.78	37.01
134	FAMILY CRT - DETENTION SUPPORT SERVICES	12,000.00	12,000.00	1,813.51	9,211.21	2,788.79	76.76 OK
136	DISTRICT COURT	686,981.00	686,981.00	39.22	274,569.25	412,411.75	39.97
141	FRIEND OF THE COURT	89,434.00	89,434.00	0.00	35,710.00	53,724.00	39.93
148	PROBATE COURT	306,445.00	308,016.00	25,347.48	189,872.65	118,143.35	61.64
165	JURY COMMISSION	3,238.00	3,254.00	0.00	2,586.48	667.52	79.49 OK
172	COUNTY ADMINISTRATOR	256,154.00	260,816.00	20,015.02	163,706.23	97,109.77	62.77
191	ACCOUNTING	71,244.00	82,308.70	5,687.17	47,891.32	34,417.38	58.19
212	BUDGET-ACCTNG SERV	93,600.00	93,600.00	2,195.00	32,393.94	61,206.06	34.61
215	COUNTY CLERK	360,061.00	364,092.00	27,570.16	234,088.77	130,003.23	64.29
216	COMMUNICATIONS	104,770.00	104,770.00	2,356.07	22,839.78	81,930.22	21.80
228	COMPUTER	198,577.00	204,031.00	9,596.00	116,481.91	87,549.09	57.09
233	PURCHASING	30,230.00	30,230.00	757.80	8,165.08	22,064.92	27.01
250	TAX ALLOCATION BOARD	377.00	377.00	0.00	110.04	266.96	29.19
253	COUNTY TREASURER	255,525.00	262,398.00	21,266.30	159,519.16	102,878.84	60.79
257	EQUALIZATION	269,250.00	289,560.07	19,943.21	157,684.22	131,875.85	54.46
261	MSU EXTENSION	161,611.00	164,512.00	9,493.03	108,882.63	55,629.37	66.19
262	ELECTIONS	100,811.00	100,811.00	1,369.95	41,925.60	58,885.40	41.59
263	GROVE ST. ANNEX	13,200.00	13,200.00	732.90	7,055.34	6,144.66	53.45
264	'05 COURTHOUSE	109,716.00	109,901.00	6,893.09	67,806.71	42,094.29	61.70
265	BUILDING & GROUNDS	499,634.00	515,026.00	30,330.74	296,181.75	218,844.25	57.51
267	PROSECUTING ATTORNEY	541,321.00	546,989.00	37,524.17	321,742.95	225,246.05	58.82
268	REGISTER OF DEEDS	196,450.00	215,500.00	14,153.27	118,913.05	96,586.95	55.18
269	MICROFILM 2006	9,750.00	9,750.00	0.00	325.99	9,424.01	3.34
271	PLAT BOARD	250.00	250.00	0.00	0.00	250.00	0.00
272	PROS. ATTY.-VICTIMS RIGHTS 2006	46,101.00	47,636.00	3,447.94	11,556.89	36,079.11	24.26
273	P.A. CHILD SUPPORT/IVD 2006	26,276.00	26,627.00	186.84	8,133.46	18,493.54	30.55
275	DRAIN COMMISSIONER	584.00	594.00	44.82	380.97	213.03	64.14
277	ABSTRACT	152,717.00	156,842.00	11,646.77	98,953.05	57,888.95	63.09
278	SURVEY & REMONUMENTATION	46,600.00	31,350.00	0.00	0.00	31,350.00	0.00
301	SHERIFF	3,235,211.00	3,278,657.00	222,592.69	1,936,053.86	1,342,603.14	59.05
331	MARINE	123,690.00	125,917.00	14,588.34	68,337.90	57,579.10	54.27
334	SECONDARY ROADS	50,210.00	53,023.00	3,003.67	28,344.69	24,678.31	53.46
351	JAIL	417,644.00	422,269.00	17,446.44	235,906.54	186,362.46	55.87
352	ZERO TOLERANCE	71,650.00	72,450.00	3,672.27	43,400.15	29,049.85	59.90
426	EMERGENCY SERVICES	70,663.00	73,802.00	4,463.67	46,416.84	27,385.16	62.89
430	ANIMAL CONTROL	190,307.00	191,061.00	13,200.62	112,770.08	78,290.92	59.02
442	DAMS AND DAMS OPERATOR	59,891.00	60,511.00	4,096.88	36,421.33	24,089.67	60.19
601	HEALTH	557,329.00	557,329.00	4,170.00	357,307.06	200,021.94	64.11
648	MEDICAL EXAMINER	23,850.00	23,850.00	1,944.27	14,316.62	9,533.38	60.03
671	WELFARE	120,587.00	120,587.00	1,250.64	116,432.98	4,154.02	96.56 OK
673	AGING - NOT REIMBURSED	3,609.00	3,609.00	380.63	1,560.58	2,048.42	43.24
682	VETERANS AFFAIRS	121,917.00	127,035.00	6,646.83	91,221.14	35,813.86	71.81 OK
694	HOUSING - ADMINISTRATION	750.00	750.00	0.00	372.44	2,377.56	13.54
719	RESOURCE RECOVERY	21,484.00	21,484.00	50.75	6,597.94	14,886.06	30.71

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GL NUMBER	DESCRIPTION	2016		ACTIVITY FOR MONTH 08/31/16	YTD BALANCE 08/31/2016	AVAILABLE BALANCE	% BGDG USED
		ORIGINAL BUDGET	2016 AMENDED BUDGET				
Fund 101000 - GENERAL							
Expenditures							
720	PLANNING COMMISSION	6,015.00	6,015.00	299.42	2,871.47	3,143.53	47.74
721	PLANNING/COORDINATOR	66,984.00	68,459.00	4,900.05	42,545.82	25,913.18	62.15
728	ECONOMIC DEVELOPMENT COMM.	4,310.00	4,310.00	483.40	2,052.64	2,257.36	47.63
729	BROWNFIELD REDEV AUTHORITY	0.00	2,577.00	0.00	2,240.64	336.36	86.95 <i>ok</i>
752	PARKS & RECREATION ADVISORY BOARD	1,978.00	1,978.00	0.00	3.00	1,975.00	0.15
754	PARKS - CEDAR RIVER NA, MOHR NA, MURPHY	500.00	500.00	0.00	0.00	500.00	0.00
755	PARKS - NOTEWARE, WETZEL, WILLOW DAY	4,225.00	4,225.00	545.00	1,374.98	2,850.02	32.54
756	PARK	239,102.00	245,170.00	26,019.13	121,239.88	123,930.12	49.45
757	PARKS - ELK RAPIDS	16,227.00	16,376.00	1,700.39	7,827.90	8,548.10	47.80
851	INSURANCE & BONDS	388,000.00	388,000.00	0.00	367,671.00	20,329.00	94.76 <i>ok</i>
895	SPECIAL PROJECTS--OTHER	365,805.00	422,189.18	68.99	1,525.79	420,663.39	0.36
901	CAPITAL OUTLAY	198,698.00	246,681.27	19,441.00	113,157.70	133,523.57	45.87
902	CAPITAL OUTLAY-COMPUTERS	0.00	15,805.54	0.00	14,860.87	944.67	94.02 <i>ok</i>
966	APPROPRIATIONS	1,117,367.00	1,117,367.00	0.00	1,117,367.00	0.00	100.00 <i>ok</i>
967	TRANSFER OUT	0.00	15,000.00	0.00	0.00	15,000.00	0.00
TOTAL Expenditures		13,329,780.00	13,642,391.76	665,172.39	8,086,862.36	5,555,529.40	59.28
Fund 101000 - GENERAL:							
TOTAL REVENUES		12,464,864.00	12,524,685.00	1,816,773.31	5,263,972.33	7,260,712.67	42.03
TOTAL EXPENDITURES		13,329,780.00	13,642,391.76	665,172.39	8,086,862.36	5,555,529.40	59.28
NET OF REVENUES & EXPENDITURES		(864,916.00)	(1,117,706.76)	1,151,600.92	(2,822,890.03)	1,705,183.27	252.56
BEG. FUND BALANCE		8,704,833.84	8,704,833.84		8,704,833.84		
FUND BALANCE ADJUSTMENTS					68.00		
END FUND BALANCE		7,839,917.84	7,587,127.08		5,882,011.81		

Note: For the Month of August 31, 2016, the Departments that are over 66.67% Fiscal Year Completed have been explained as to why they are the percentage over on previous month's notes. Therefore, there is nothing new to report for the month of August 2016.

Thank you
Dee

County Appropriations to Grass River Natural Area, Inc.

Year	County	Annual Loss	County Cuts	Cumulative Loss to GRNA, Inc.
2011	\$68,850			
2012	\$60,300	(\$8,550)	12%	(\$ 8,550)
2013	\$54,150	(\$6,150)	10%	(\$14,700)
2014	\$50,150	(\$4,000)	7%	(\$18,700)
2015	\$45,150	(\$5,000)	10%	(\$23,700)
2016	\$40,150	(\$5,000)	11%	(\$28,700)
2017	\$35,150	(\$5,000)	12%	(\$33,700)

The Amended Contract for Services for Operation and Maintenance of Grass River Natural Area dated April 28, 2011

WHEREAS, the COUNTY is responsible for the operation, maintenance, and development of the public recreational use of the GRASS RIVER NATURAL AREA (AREA) pursuant to certain agreements with the United States of America and the State of Michigan and certain other agreements , deeds and/or conveyances with other grantors and donors;

WHEREAS, the COUNTY is desirous to meet its obligations under the various agreements to operate, maintain, preserve, and develop the public recreational use of the AREA; and

WHEREAS, GRASS RIVER is desirous to assist the **COUNTY** in meeting its obligations by providing these management, consulting and other services to the **COUNTY**;

Under SECTION I - GRASS RIVER'S OBLIGATIONS AND DUTIES:

Section I j

Prepare and submit an annual budget in the form required by the **COUNTY**. **GRASS RIVER** shall prepare a proposed annual budget in the form required by the **COUNTY** which shall set forth such funds which may be needed to **1.maintain, preserve, and develop the AREA**, including such costs that might be required by certain agreements between the **COUNTY**, The United States of America or the State of Michigan, and/or other agreements, deeds, and conveyances:2) **meet expenses required for improvements to, enhancements of, acquisitions of and/or maintenance of land, improvements, buildings, signs, boardwalks and/or bridges within the AREA** and 3) **meet administrative and operational expenses and such other expenses for educational programs within the AREA**. The proposed annual budget shall show all income, donations or funds from other sources and the use or proposed use of such income, donation or funds.

Under SECTION II - COUNTY'S OBLIGATIONS AND DUTIES:

Section II a:

Pay to **GRASS RIVER** an annual management fee in the amount of (\$10,500) annually or such other amount as determined by the **BOARD** in its annual appropriations. At the sole discretion of the **COUNTY**, the fee may be paid in installments over a calendar year period and in an amount to be determined by the **COUNTY**.

Section II b:

Provide funding as the **COUNTY** deems necessary to **meet its obligations to maintain the land, building, signs, boardwalks, bridges, equipment and any other items, thing or services** as required by certain agreements with the United States of America or the State of Michigan or any other agreements, deeds or conveyances with the other grantors and/or donors, and such other funds as the **COUNTY deems necessary for acquisitions, operational expenses, administrative expenses, and educational programs, and to provide for the public use of the AREA.** All costs related to the **GRASS RIVER CENTER** shall be controlled by **Section VI.**

Grass River Natural Area, Inc		
Statement of Activities		
Year Ended December 31, 2015		
Revenue		
Contributions	\$ 157,806	
Sponsorships	\$ 17,049	
Like Kind	\$ 5,819	
Class Fees	\$ 11,958	
Bookstore Sales	\$ 3,523	
Grants	\$ 108,757	
Interest/Investment	\$ (8,588)	
Fundraising	\$ 17,278	
Total Revenue		\$ 313,602
Expenses		
Wages & Benefits	\$ (163,178)	
Purchased Services	\$ (24,223)	
Repairs/Maintenance	\$ (24,520)	
Office Expenses	\$ (29,247)	
Rent	\$ (5,997)	
Advertising	\$ (3,728)	
Insurance	\$ (2,993)	
Memberships	\$ (877)	
Program Costs	\$ (15,613)	
Utilities	\$ (3,786)	
Depreciation	\$ (7,012)	
Total Expenses		\$ (281,174)
Change in Net Assets		\$ 32,428
Beginning Net Assets		<u>\$ 376,982</u>
Ending Net Assets		<u>\$ 409,410</u>



July 26, 2016

Dear County Commissioners,

Grass River Natural Area, Inc is requesting an appropriation of \$68,850 in 2017 to assist the County in managing and maintaining Grass River Natural Area per our **contract according to Section I j**. GRNA, Inc. has continued to enhance its community impact year after year through absolute hard work and dedication. The efforts by board, staff, and volunteers have strengthened the benefit Grass River Natural Area brings to your community – year-round residents, part-time residents, businesses and tourists.

On the attached spreadsheet, prepared by our treasurer Pete Byron, there are details of Grass River’s 2015 actual costs to assist in the maintenance of the County’s land, building, signs, boardwalks, bridges, equipment and any other items, thing or services according to our contract. The column marked “Minimum Operating Expenses” highlights GRNA, Inc.’s costs to assist in contract directives. As you can see, we spent \$93,535. The top section totals \$47,414 which represents 1/3 of our Executive Director and management costs spent on contract requirements. We took only 75% of that amount to come up with \$35,561 to fulfill **Section IIa of our contract**.

The area under the horizontal line is our actual costs to assist the County in operating, maintaining, preserving, and developing the public recreational use of the natural area. This totals \$46,121. We took only 75% of those numbers for our appropriation request of \$33,289, which represents **Section IIb of the contract**. Combining the costs for section IIa and IIb equals **\$68,850**, our total appropriation request for 2017. I look forward to discussing this in detail on August 2, 2016.

By committing to this, you are investing in successful management of your public resource and in the many benefits that Grass River Natural Area offers the community in quality of life, visitor experience, and economic development.

Lori Sak

Chair of the Grass River Board

YOURS TO EXPLORE. YOURS TO PROTECT.

Our mission is to manage the Grass River Natural Area, conserve and protect its watershed and provide opportunities that increase knowledge , appreciation and community-wide stewardship of the natural environment.

PO Box 231 Bellaire, MI 49615 231.533.8314 www.grassriver.org

Finance Committee agenda attachments - 9/6/16

Contract Section	2015 Grass River Review Expense Category	Per 2015 Review		Minimum Operation Expenses	2017 Request (75% of Minimum Operation Expenses)	2017 Deficit to Minimum Operation Expenses	Comments
					75%		
Section II, a	Salaries Wages and Benefits		143,678				
	Management and Leadership	108,750		35,888	26,916	(8,972)	1/3 of management and leadership cost for maintenance of Area
	Other	34,928		11,526	8,645	(2,882)	1/3 of other payroll cost.
Section II, b	Purchased Services		24,223				
	Annual Financial Review - Baird, Cotter, Bishop, PC	3,100		3,100	2,325	(775)	For the benefit of the County, and GRNA, Inc, donors.
	Septic at GR - Gmoser	1,025		1,025	769	(256)	GR septic system and outhouse.
	Cleaning at GR - Elite Home Services	785		785	589	(196)	GR safety and maintenance.
	Fire Suppression at GR - Northern Fire	190		190	143	(48)	GR safety and maintenance.
	Other	19,123					
	Repairs & Maintenance		44,020				
	Maintenance and Stewardship	19,500		19,500	14,625	(4,875)	The cost of a PT facilities, maintenance, and stewardship employee(1,040 hours X \$15/hour, fully loaded)
	General Supplies	7,505		7,505	5,629	(1,876)	GR safety and maintenance.
	Grants	17,015					
	Office Expenses		29,247				
	Office Supplies, Telephone, Postage, Printing	22,371		2,237	1,678	(559)	10% of non-granted office expenses.
	Office Equipment - Grants	6,876					
	Rent		5,997				
	Advertising		3,728				
	Insurance		2,993				
	Site Liability	2,643		2,993	2,245	(748)	GRC liability insurance.
	Other	350					
	Memberships and Subscriptions		877				
	Program Costs		15,613	5,000	3,750	(1,250)	An allowance for the training of volunteers such as lunches, guest speakers, and educational materials.
Utilities		3,786	3,786	-	(3,786)	GRC electric.	
Depreciation Expense		7,012				Non-cash.	
Other				1,538	1,538		
Total Expenses			281,174	93,535	68,850	(24,685)	*
Subtotals							
Section II, a			143,678	47,414	35,560	(11,853)	
Section II, b			137,496	46,121	33,290	(12,831)	
Totals			281,174	93,535	68,850	(24,685)	

* We would like funding restored to the 2011 level.