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Montmorency County Board of Commissioners

Resolution #2022-08

FISCAL YEAR 2022 BUDGET RESOLUTION AND GENERAL APPROPRIATIONS ACT

At a regular meeting of the Board of Commissioners of the County of Montmorency held in the County on December 22, 2022, at 9:00 a.m., local time.

PRESENT:

ABSENT:

WHEREAS, the County of Montmorency Board of Commissioners ("Board") has examined the fiscal requests for 2023 of the various departments, agencies, courts, offices, and activities ("Activity Centers") that it must legally finance or assist in financing; and

WHEREAS, the Board has taken into consideration the fact that there are required functions of county government or operations which must be budgeted at a serviceable level in order to provide statutory and constitutionally required services and programs; and

WHEREAS, the County Controller, on behalf of the Board, has interviewed officials responsible for providing such mandated services to determined serviceable levels and the funds to sustain such levels; and

WHEREAS, the Board has determined the amount of money to be raised by taxation necessary for expenditures and liabilities for the 2022 fiscal year and has ordered that money to be raised by taxation within statutory and constitutional limitations; and

WHEREAS, the Uniform Budgeting and Accounting Act (Act 2, P.A. 1968, as amended, being MCL 141.421 through MCL 141.440a) requires that the Board enact a general appropriations act designed to meet county-funded expenditures.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. That the 2023 County of Montmorency Budget for the General Fund, which is incorporated by reference herein, is hereby adopted on a basis consistent subject to all County policies regarding the expenditure of funds as well as the conditions set forth in this resolution.
2. That the County Treasurer is hereby directed to collect millage for the County's operations as approved in the County Apportionment report.
3. That this budget reflects a reasonable allocation of available resources to the various County departments, boards, and agencies, and allows for all mandated services, programs, and activities, including the courts and the constitutional and statutory offices, to be performed at reasonable, necessary, and serviceable levels or at even more than adequate levels of performance.
4. That the amounts indicated in the following "Budgetary Detail" are hereby appropriated from the General Fund and other funds of the County of Montmorency according to the Activity Centers (Departments) contained in that detail, which is incorporated herein by reference, and that such appropriations shall be restricted to the functioning of those Activity Centers (Departments) and by the provisions of this Act

GENERAL FUND BUDGETARY DETAIL

Department	DESCRIPTION	2022 AMENDED BUDGET	2023 RECOMMENDED BUDGET	INCREASE (DECREASE)
TOTAL REVENUES		5,315,998.98	5,013,256.27	(302,742.71)
EXPENDITURES				
101	BOARD OF COMMISSIONERS	106,901.79	33,868.28	(73,033.51)
172	CONTROLLER	137,454.03	195,649.85	58,195.82
101/172	BOC/CONTROLLER - COMBINED	244,355.82	229,518.13	(14,837.69)
102	TRANSFERS OUT	257,749.61	227,047.53	(30,702.08)
136	DISTRICT COURT	215,094.15	231,776.88	16,682.73
146	ATTORNEYS	100,450.00	54,700.00	(45,750.00)
148	PROBATE COURT	314,546.01	340,345.69	25,799.68
192	ACCOUNTING ACTIVITIES	967,244.96	731,550.66	(235,694.30)
215	CLERK	197,974.18	218,117.37	20,143.19
228	DATA PROCESSING	82,536.00	85,861.00	3,325.00
249	MAIL SERVICE	14,950.00	18,400.00	3,450.00
253	TREASURER	165,816.98	168,384.00	2,567.02
257	ASSESSOR/EQUALIZATION	167,499.10	228,610.31	61,111.21
265	BUILDING AND GROUNDS	116,331.52	79,265.50	(37,066.02)
267	PROSECUTING ATTORNEY	252,257.85	277,282.68	25,024.83
268	REGISTER OF DEEDS	162,347.95	171,313.93	8,965.98
301	SHERIFF	1,180,738.00	1,246,474.12	65,736.12
302	AUTO REPAIR/MAINTENANCE	44,692.48	17,920.00	(26,772.48)
351	JAIL	371,134.00	278,377.50	(92,756.50)
	SHERIFF DEPARTMENT	1,596,564.48	1,542,771.62	(53,792.86)
131	CIRCUIT COURT	86,455.41	88,997.30	2,541.89
132	DOC PROBATION	400.00	400.00	0.00
141	FRIEND OF THE COURT	29,604.96	36,785.30	7,180.34
145	LAW LIBRARY	13,000.00	5,000.00	(8,000.00)
147	JURY COMMISSION	1,390.00	1,760.00	370.00
262	ELECTIONS	19,390.00	8,090.00	(11,300.00)
	CONTRIBUTIONS	150,240.37	141,032.60	(9,207.77)
269	CIVIL SERVICE	26,291.34	24,290.74	(2,000.60)
275	DRAIN COMMISSIONER	10,000.00	10,000.00	0.00
373	SOIL EROSION	300.00		(300.00)
430	ANIMAL SHELTER/DOG WARDEN	10,240.00	6,000.00	(4,240.00)
601	HEALTH DEPARTMENT	87,084.00	89,697.00	2,613.00
605	CONTAGIOUS DISEASES	500.00		(500.00)
631	SUBSTANCE ABUSE	24,000.00	27,338.00	3,338.00
648	MEDICAL EXAMINER	26,000.00	26,000.00	0.00
649	MENTAL HEALTH	30,655.00	38,403.00	7,748.00
670	SOCIAL SERVICES DEPARTMENT	3,414.77	3,308.52	(106.25)
	HEALTH & WELFARE	218,485.11	225,037.26	6,552.15
673	GRANT REQUEST EXPENDITURES	15,003.00	4,699.83	(10,303.17)

683	VETERANS OFFICE	10,523.52	11,232.00	708.48
TOTAL EXPENDITURES		5,249,970.61	4,986,946.99	(263,023.62)
ESTIMATED REVENUES - FUND 101		5,315,998.98	5,013,256.27	(302,742.71)
APPROPRIATIONS - FUND 101		5,249,970.61	4,986,946.99	(263,023.62)
NET OF REVENUES/APPROPRIATIONS - FUND 101		66,028.37	26,309.28	(39,719.09)

SPECIAL REVENUE FUNDS

Fund #	Fund Description	Revenues	Expenses	Change in Fund Balance
FUND 101	GENERAL FUND	5,013,256	4,986,949	26,307
FUND 102	BUDGET STABILAZATION FUND	100,000		100,000
FUND 201	COUNTY ROAD FUND	5,542,996	5,020,000	522,996
FUND 207	SHERIFF FUND	536,346	562,270	(25,924)
FUND 239	COUNTY CONSERVATION-MILLAGE ECONOMIC DEVELOPMENT CORPORATION		22,580	(22,580)
FUND 244	FUND	6,100	3,000	3,100
FUND 245	REMONUMENTATION	44,101	43,401	700
FUND 249	BUILDING DEPARTMENT FUND	170,350	184,054	(13,704)
FUND 255	PROPERTY TAX EXEMPTION FUND	400	1,250	(850)
FUND 256	R.O.D. AUTOMATION FUND	20,105	38,825	(18,720)
FUND 258	MIDC TEMP FUND	282,362	282,207	155
FUND 260	LAW ENF TRAINING FUND	1,800	1,800	
FUND 261	911 SERVICE FUND	420,000	493,520	(73,520)
FUND 263	CONCEALED PISTOL LICENSING	7,000	8,065	(1,065)
FUND 264	LOCAL CORRECTIONS OFFICER TRAINING FUND		3,000	(3,000)
FUND 266	LAW ENFORCEMENT FUND	68,605	72,936	(4,331)
FUND 269	LAW LIBRARY FUND	7,000	12,610	(5,610)
FUND 271	LIBRARY FUND	414,820	374,820	40,000
FUND 273	CDBG/ HOUSING	10,150		10,150
FUND 277	MSUE MILLAGE	133,320	138,179	(4,859)
FUND 280	AMERICAN RESCUE PLAN ACT		198,739	(198,739)
FUND 282	VETERANS TREATMENT COURT	60,000	60,397	(397)
FUND 292	CHILD CARE FUND	87,695	269,786	(182,091)
FUND 293	VETERANS RELIEF FUND	54,016	50,000	4,016
FUND 294	VETERANS SERVICE FUND GRANT	52,761	54,360	(1,599)
FUND 516	DELINQUENT TAX REVOLVING FUND	152,100	10,700	141,400
FUND 519	COUNTY FORECLOSURE FUND	58,550	86,500	(27,950)
FUND 595	COMMISSARY/CONCESSION FUND		40,805	(40,805)
FUND 601	PERSONNEL CONTINGENCY	90,805		90,805
FUND 602	COUNTY IMPROVEMENT FUND	50,000		50,000
Total Budget		13,384,638	13,020,753	

5. That the County Controller is authorized to certify the following claims within such budgeted allocations and to process a warrant for payment and upon receipt of such warrant the County Treasurer is authorized to pay the claims within such budgeted allocations:

ALLOCATION	FREQUENCY
General Payroll	Biweekly
Employee Fringe Benefits & Taxes	As due
Insurances and Bonds	As due
Utilities	As due
Approved Attorneys Retainer	Monthly
Attorney Invoices for Service	As Due
MIDC Contracts	Monthly
District Health Department	Monthly
Jail Contract	Quarterly
Medical Examiner	Monthly
Copier Leases	Monthly
Community Mental Health	Quarterly
Juvenile, Circuit, & FOC Contribution	Monthly
NEMCOG	Annually

6. That funds be allocated as may be appropriated by budget action of the Board of Commissioners for the Public Improvements and Capital Fund for capital equipment and projects, and to include the amounts due for the payment of purchase agreements and bond payments as scheduled.
7. That funds be allocated as may be appropriated by budget action of the Board of Commissioners. The funds may be transferred by the County Treasurer and/or the County Controller's Office in accordance with such budgets.
8. That the following regulations shall apply to these appropriations and Activity Centers (Departments). All Departments, budget administrators, and other agencies and organizations receiving County funds shall be deemed to have agreed to these restrictions and obligations by accepting funds pursuant to this Act or otherwise incurring expenditures in expectation of County funding.
 - a. All terms in the Act shall have the meaning assigned to them in the Uniform Budget and Accounting Act. The term "Activity Center" includes all courts receiving funds through this Act.
 - b. All Activity Centers (Departments) receiving funds herein shall abide by the Uniform Budget and Accounting Act, and that any modification, addition or deletion of such amounts hereby adopted shall be done in accordance with the policies and procedures established by the Board of Commissioners. Each administrative officer in charge of an Activity Center shall promptly provide the County Controller with all information which the Controller considers necessary and essential to the preparation of a County budget for the ensuing fiscal period.
 - c. All purchases and travel shall be in accordance with the County of Montmorency Purchasing and Personnel Policies.
 - d. The amounts appropriated herein shall be paid from the County Treasury at the time and in the manner provided by law and other applicable policies or resolutions of the Board, whether enacted to date or subsequently adopted.

- e. Expenditures and revenues shall be recorded and reported in the manner provided by law. Fees and other money received by Activity Centers (Departments) shall be forwarded promptly to the County Treasurer and credited to the appropriate County fund, except as otherwise provided by this Act or by any other act of the Board.
- f. Except as otherwise provided by law, each Activity Center (Department) shall limit expenditures within the appropriations authorized herein and shall not attempt to expend funds at a rate which will eventually result in a deficit in any Activity Center without the approval of the Board. Further, all expenditures of County funds and other funds under the control of any Activity Center, except as otherwise provided by law, shall be expended only for purposes attached to the line-items and within the various policies of the Board of Commissioners, including, but not limited to purchasing policy, applicable collective bargaining agreements, and applicable personnel policies. The County of Montmorency shall only be responsible for the payment of purchases made as provided by law and/or policy.
- g. In the event that State of Michigan fails to provide certain revenue transfer payments as required by state law and/or contractual agreements between the State and Montmorency County, the specific programs funded by such state revenue transfer payment shall bear the full impact of such revenue reduction. In the event the State defaults or otherwise fails to provide general, unrestricted revenue transfer payments, the Board, upon the recommendation of the Finance and Personnel Committee, shall allocate said revenue reduction in its legislative judgment.

THE COUNTY OF MONTMORENCY BOARD OF COMMISSIONERS CANNOT, AND WILL NOT, ABSORB THE PROGRAM COSTS CREATED BY REVENUE TRANSFER PAYMENT DEFAULTS BY THE STATE OF MICHIGAN.

- h. If an Activity Center (Department) desires an additional appropriation, it shall forward a detailed request to the County Controller's Office describing the proposed budgetary amendment or transfer and the reasons for the action. The matter will then be presented to the Board of Commissioners through its Finance and Personnel Committee. No funds may be transferred between Activity Centers (Departments) without prior Board approval.
- i. Except as otherwise provided by law, the number of positions noted for certain Activity Centers (Departments) in the approved Employee Roster included with the budget shall be the maximum staffing level authorized to be drawn from such line-item. No Activity Center shall maintain more employees on the payroll than the maximum specified for the appropriate account. In addition, the job position titles, pay classifications, and full-time equated designations for each position are deemed to be the correct classifications, and any modification of employment classifications shall be done in conformance with established Board policy. Further, if an Activity Center employs at any time, fewer employees than the maximum specified for the appropriate line item in this Act, unexpended appropriation in the amount identified with the unfilled position(s) by payroll records shall immediately and automatically revert to the County Personnel Contingency Fund 601.
- j. It is understood that revenues and expenditures may vary from those that are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2023 fiscal year, as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the budget and/or impose a hiring freeze and/or impose layoffs due to unforeseen financial changes; therefore, the Board of Commissioners reserves the right to change the approved Employee Roster and/or impose a hiring freeze at any time. The County Elected Officials and County Department Heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved positions and the number of employees stated in the Employee Roster.

- k. Positions on the Employee Roster that are supported by a grant, cost sharing, reimbursement, or other source of outside funding, are only approved contingent upon the County receiving the budgeted revenues. Upon notification that budgeted funding of a position will not be received, the Elected Official or Department Head shall immediately notify the County Controller and that position shall be immediately removed from the Employee Roster if funding is exhausted.

Amendment Policy

- The County Controller’s Office and/or County Treasurer shall be authorized to make year-end transfers of up to \$100,000 between Departments or Funds or with such amounts that may be available in the General Fund, as may be necessary to ensure that departments do not end the 2023 fiscal year in a deficit condition.
- Transfers into or out of the Personnel Services cost category require approval of the Board of Commissioners upon recommendation of the Controller.
- All current policies regarding Personnel and Purchasing will continue in full force and effect. Any authorization to transfer budgeted funds shall be in addition to approvals required by other county policies.
- Budget transfers for approved items which may be required solely for the purpose of establishing a proper line-item account may be authorized by the Controller.
- The Board of Commissioners establishes the budget for all funds in this General Appropriations Resolution. Any amendments which change the total budget amount shall require approval of the Controller and the Board of Commissioners.
- Budget Transfers to any account which are part of a series or pattern shall be added together and treated in accordance with the procedure which would apply if all such transfers are made as a single transfer.

Authorization Checklist Personnel Lines will not be amended	Department Head	Controller	Finance	BOC
Transfers up to \$1,000	X	X		
Transfers over \$1,000 up to \$2,500	X	X	X	
Transfers over \$2,500 up to \$10,000	X	X	X	X
All Transfers over \$10,000	X	X	X	X

This Act shall become effective January 1, 2023, and may be amended by the Board at any time. Any appropriations made hereunder may be increased or decreased by the discretion of the Board.

This Act and attachments as incorporated by reference herein and all amendments hereto shall constitute the 2023 General Appropriations Act for the County of Montmorency for all purposes under the law; and approved at the highest level possible.

Motion by Lloyd Peltier, supported by James Madison to approve Resolution #2022-08.

YEAS: Edwards, Girardin, Madison, Peltier, & Stacey

NAYS: None

ABSTAIN: None

RESOLUTION DECLARED ADOPTED.

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Commissioners of the County of Montmorency at a regular meeting held on December 22, 2022, the original of which resolution is on file in my office. I further certify that notice of said meeting was given in accordance with the provisions of the open meetings act.

Dated: _____, 2022

Cheryl A. Neilsen, Clerk
County of Montmorency, Michigan



Dated: December 22, 2022

Robert Stacey, Chairman
County of Montmorency, Michigan