

COUNTY OF MUSKEGON
APPROPRIATION ORDINANCE IMPLEMENTING
THE COUNTY OF MUSKEGON'S FY2023 OPERATING BUDGET

WHEREAS, Public Act 2 of 1968, as amended (The Uniform Budgeting and Accounting Act) requires that an appropriation ordinance be adopted by this County Board of Commissioners in order to implement the operating budget of the County of Muskegon for the fiscal year ending September 30, 2023 (FY2023); and

WHEREAS, this County Board of Commissioners wishes to be in compliance with said state legislation; and

WHEREAS, the Muskegon County Board of Commissioners has carefully examined the anticipated financial circumstances of Muskegon County for FY2023, including estimated expenditures, estimated revenues, and the estimated state taxable valuation of property located within Muskegon County and determined that an anticipated total Muskegon County operating millage of 5.6097 mills to be levied on July 1, 2023 will be necessary for the sound management and operation of the County of Muskegon in FY2023; and

WHEREAS, in compliance with MCL, Section 211.24e ("Truth in Taxation") and MCL 211.34d ("Headlee"), upon completion of the anticipated public hearing in June 2023 and given a rate of increase for Muskegon County taxable valuations that does not exceed the established rate of inflation for the same time period as determined by the State of Michigan, the Muskegon County Board of Commissioners will have the complete authority to establish within its present authorized millage rate a maximum of 5.6097 mills to be levied on July 1, 2023 for Muskegon County FY2023 general operations; and

WHEREAS, in compliance with MCL, Section 211.24e ("Truth in Taxation") and MCL 211.34d ("Headlee"), this action is being taken following the public hearing which was held on June 14, 2022, where the Muskegon County Board of Commissioners were authorized to levy on December 1, 2022, 0.3169 mills for Lakeshore Museum Center FY2023 operations; to levy on December 1, 2022, 0.0739 mills for Veterans Affairs FY2023 operations; to levy on December 1, 2022, 0.2952 mills for Central Dispatch FY2023 operations; and to levy on December 1, 2022 0.4921 mills for PA 39 of 1976 (Activities and Services for Older Person Act) FY2023 operations; all such levies within present authorized millage rates; and

WHEREAS, this County Board of Commissioners, through its Ways and Means Committee, a committee-of-the-whole, has duly deliberated, held a budget public hearing on September 13, 2022 according to Act 2 of 1968, as amended (The Uniform Budgeting and Accounting Act) and Act 43 of 1963, as amended (Budget Hearings of Local Governments) and reviewed the proposed budget totaling \$304,353,616; and

WHEREAS, this County Board of Commissioners has additionally duly deliberated and reviewed various amendments to the proposed budget, with the proposed budget including attached amendments totaling \$305,225,908 and this ordinance is prepared on the basis of said amended budget; and

WHEREAS, the General Fund, as well as all funds, have sufficient revenues and fund balance to meet their expenditure needs.

NOW, THEREFORE, BE IT RESOLVED, that the total revenues estimated to be available for appropriations in the general fund (1010) of the County of Muskegon for the fiscal year ending September 30, 2023, is as follows:

REVENUES	
Property Taxes	\$30,418,039
Other Taxes	2,092,568
Licenses and Permits	225,250
Federal Source revenue	153,814
State Source revenue	7,446,147
Charges for Services	8,796,440
Contributions from Private Sources – DTE Program	4,390,000
Fines and Forfeitures	478,900
Rentals	134,118
Investment Income	45,425
Other Revenues	2,319,585
Total Revenue	56,500,286
TRANSFERS IN	
from Delinquent Tax Fund	1,113,959
Total Revenue & Other Financing Sources	1,113,959
Planned fund balance use	2,274,578
Total available to appropriate	59,888,823

BE IT FURTHER RESOLVED, that \$59,888,823 of the total available to appropriate in the General Fund (1010) is hereby appropriated in the amounts and for the purposes set below:

EXPENDITURES			
Legislative:		Public Safety:	
0101 Board of Commissioners	\$416,276	0252 Transfers	419,937
Legislative subtotal	416,276	0266 Sheriff Bldg Security	159,143
		0270 County Jail Bldg 2015	682,851
Judicial:		0301 Sheriff Operations	4,496,723
0131 Circuit Court	2,206,604	0305 Sheriff Administration	528,335
0132 Circuit Court Collections	80,898	0306 Emergency Response Team	10,060
0133 Circuit Court Restitutions	600,000	0320 Officer Training Act 302	10,000
0136 District Court	4,287,238	0350 Correction Officer Training	60,000
0138 District Court Collections	253,272	0351 Sheriff Jail	9,227,306
0139 District Court Restitutions	700,000	0355 Courtroom Security	1,074,236
0145 Jury Commission	86,191	0421 Animal Control	346,362
0148 Probate Court	1,069,969	Public Safety subtotal	17,014,953
0151 State Probation	63,560		
0216 Circuit Court Records	674,752	Public Works:	
0229 Prosecutor	2,745,765	0275 Drain Commissioner	735,828
0292 Law Library	6,500	Public Works subtotal	735,828
Judicial subtotal	12,774,749		
		Health:	
General Government:		0272 Vector Control Building	3,616
0052 Brookhaven Plant O&M	77,250	Health subtotal	3,616
0171 Administration	779,722		
0191 Elections	213,214	Culture and Recreation:	
0201 Accounting	1,109,196	0758 Fairgrounds Trg Center	66,262
0210 Corporate Counsel	300,000	Culture and Recreation subtotal	66,262
0215 County Clerk	490,678		
0217 Juror Showcause	13,900	Debt Service:	
0225 Equalization	2,044,752	9201 Judgment Bonds	432,398
0226 Human Resources	389,827	Debt Service subtotal	432,398
0241 Johnny O. Harris Bldg	12,115		
0242 Training Center Bldg	39,372	Welfare:	
0247 Central Services Bldg	8,232	0175 Residential Energy Program	4,097,074
0253 Treasurer	434,041	Welfare subtotal	4,097,074
0260 Shady Grove Cemetery	7,407		
0263 Cordova Site O&M	23,450		
0265 Michael E. Kobza HOJ	952,778		

General Government (continued):			
0268 Oak Ave. Bldg	155,548	Total Expenditures	\$47,168,786
0271 County Jail Bldg - Old	72,975		
0284 Plat Board	700	Transfers Out:	
0285 Gypsy Moth	25,000	To Child Care Fund	3,550,879
0650 State Institutions	360,000	To MCBA Jail/JTC Debt Service	2,663,755
0941 Miscellaneous Contingency	3,017,380	To Public Health	1,774,392
2320 DHHS Legal Representation Grnt	<u>336,034</u>	To Family Court	1,649,550
General Government subtotal	10,863,571	To Indigent Defense	1,243,412
		To Other Funds	<u>1,838,049</u>
Economic Development:		Total Transfers Out	12,720,037
0236 Register of Deeds	<u>764,059</u>		
Economic Development subtotal	764,059	Total Appropriated	\$59,888,823
		Excess Appropriations over Revenues	(\$2,274,578)
		Assigned: Juror Showcause	8,900
		Assigned: Judgement Settlement	236,003
		Assigned: Budget Shortfall Reserve	551,019
		Unassigned: Department Surplus	<u>1,478,656</u>
		Fund Balance Use	\$2,274,578

BE IT FURTHER RESOLVED, that the foregoing annual appropriations will be used where budgeted to support the total general operating budgeted activities along with all other federal, state, local, private, and user revenues; and

BE IT FURTHER RESOLVED, that this County Board of Commissioners, because of changing economic conditions, reserves the right to re-appropriate these monies as future circumstances may dictate; and

BE IT FURTHER RESOLVED, that financial management be authorized to make budget transfers within General Fund functions, which is the designated level of budgetary control; and

BE IT FURTHER RESOLVED, that the chief administrative officer be authorized to execute transfers between department budgets, at the level of appropriation within the Appropriation Ordinance, not to exceed 25% of the department budget or \$25,000, whichever is less; and

BE IT FURTHER RESOLVED, that this Appropriation Ordinance be fully spread upon the official minutes of this commission; and

BE IT FURTHER RESOLVED, that all persons responsible for the administration of this budget be duly advised of the contents of Public Act 2 of 1968, as amended (The Uniform Budgeting and Accounting Act) and their respective appropriations and responsibilities for the administration of same; and

BE IT FURTHER RESOLVED, that Lakeshore Museum Center monies be appropriated on an annual basis in an amount of \$1,960,298 for museum and historic site operations and capital outlay; and

BE IT FURTHER RESOLVED, that Muskegon County Central Dispatch monies be appropriated on an annual basis in an amount of \$8,008,337 for Central Dispatch operations and capital outlay; and

BE IT FURTHER RESOLVED, that the FY2023 Capital Improvement Plan be adopted; and that the projects requiring federal and state grants are strictly contingent upon receipt of those grants, and that the County is authorized to solicit as it relates to the improvements contained in the approved Capital Improvement Plan with further County Board approval as necessary for award; and

BE IT FURTHER RESOLVED, that all changes addressed in the Proposed Budget Summary be instituted with the adoption of this budget unless specific changes are attached to this document; and

BE IT FURTHER RESOLVED, that the Board Chair, Clerk or other person designated by law are hereby authorized and directed to provide a certified copy of this Resolution and the executed 2023 Tax Rate Request on Michigan Department of Treasury Form L-4029 to the Muskegon County Clerk and the Muskegon County Equalization Department.

BE IT FURTHER RESOLVED, that all other funds' revenue and expenditure budgets are approved as included as follows: