

COUNTY OF MUSKEGON
APPROPRIATION ORDINANCE IMPLEMENTING
THE COUNTY OF MUSKEGON'S FY2024 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, 2024 (FY2024); 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 FY2024, 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, 2024 will be necessary for the sound management and operation of the County of Muskegon in FY2024; 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 2024 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, 2024 for Muskegon County FY2024 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 22, 2023, where the Muskegon County Board of Commissioners were authorized to levy on December 1, 2023, 0.3169 mills for Lakeshore Museum Center FY2024 operations; to levy on December 1, 2023, 0.0739 mills for Veterans Affairs FY2024 operations; to levy on December 1, 2023, 0.2952 mills for Central Dispatch FY2024 operations; and to levy on December 1, 2023 0.4921 mills for PA 39 of 1976 (Activities and Services for Older Person Act) FY2024 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 12, 2023 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 \$303,114,932; 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 \$321,271,418 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, 2024, is as follows:

REVENUES	
Property Taxes	\$32,733,890
Other Taxes	2,644,225
Licenses and Permits	202,315
Federal Source revenue	172,938
State Source revenue	7,233,079
Charges for Services	8,523,683
Contributions from Private Sources – DTE Program	4,690,000
Fines and Forfeitures	477,800
Rentals	152,379
Investment Income	190,000
Other Revenues	2,808,043
Total Revenue	59,828,352
TRANSFERS IN	
from Delinquent Tax Fund	2,031,720
Total Revenue & Other Financing Sources	2,031,720
Planned fund balance use	1,923,482
Total available to appropriate	63,783,554

BE IT FURTHER RESOLVED, that \$63,783,554 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	<u>\$402,606</u>	0252 Transfers	488,055
Legislative subtotal	402,606	0266 Sheriff Bldg Security	167,552
		0270 County Jail Bldg 2015	739,841
Judicial:		0301 Sheriff Operations	4,765,865
0131 Circuit Court	2,679,597	0305 Sheriff Administration	527,681
0132 Circuit Court Collections	94,342	0306 Emergency Response Team	23,110
0133 Circuit Court Restitutions	700,000	0320 Officer Training Act 302	6,500
0136 District Court	4,460,045	0350 Correction Officer Training	33,000
0138 District Court Collections	234,753	0351 Sheriff Jail	9,561,224
0139 District Court Restitutions	1,000,000	0355 Courtroom Security	1,131,896
0145 Jury Commission	100,252	0421 Animal Control	<u>349,168</u>
0148 Probate Court	1,188,488	Public Safety subtotal	17,793,892
0151 State Probation	60,317		
0216 Circuit Court Records	908,945	Public Works:	
0229 Prosecutor	2,882,470	0275 Water Resources Commissioner	<u>784,587</u>
0292 Law Library	<u>6,900</u>	Public Works subtotal	784,587
Judicial subtotal	14,316,109		
		Health:	
General Government:		0244 Health Dept Building	34,189
0052 Brookhaven Plant O&M	75,566	0272 Vector Control Building	<u>8,059</u>
0171 Administration	831,240	Health subtotal	42,248
0191 Elections	497,874		
0201 Accounting	1,154,418	Culture and Recreation:	
0210 Corporate Counsel	200,000	0758 Fairgrounds Trg Center	<u>66,382</u>
0215 County Clerk	461,221	Culture and Recreation subtotal	66,382
0217 Juror Showcause	9,300		
0225 Equalization	2,363,023	Debt Service:	
0226 Human Resources	407,753	9201 Judgment Bonds	<u>433,848</u>
0241 Johnny O. Harris Bldg	51,039	Debt Service subtotal	433,848
0242 Training Center Bldg	37,324		
0247 Central Services Bldg	46,794	Welfare:	
0253 Treasurer	403,339	0175 Residential Energy Program	<u>4,534,128</u>
0260 Shady Grove Cemetery	6,275	Welfare subtotal	4,534,128
0265 Michael E. Kobza HOJ	1,136,023		
0268 Oak Ave. Bldg	186,312		

General Government (continued):			
0271 County Jail Bldg - Old	74,452	Total Expenditures	\$50,196,084
0284 Plat Board	700		
0650 State Institutions	325,000	Transfers Out:	
0941 Miscellaneous Contingency	2,307,323	To Child Care Fund	3,488,499
2320 DHHS Legal Representation Grnt	<u>448,209</u>	To MCBA Jail/JTC Debt Service	2,665,989
General Government subtotal	11,023,185	To Public Health	1,774,392
		To Family Court	1,377,378
Economic Development:		To Indigent Defense	1,579,850
0236 Register of Deeds	<u>799,099</u>	To Other Funds	<u>2,701,362</u>
Economic Development subtotal	799,099	Total Transfers Out	13,587,470
		Total Appropriated	\$63,783,554
		Excess Appropriations over Revenues	(\$1,923,482)
		Assigned: Juror Showcause	8,000
		Assigned: Judgement Settlement	236,304
		Assigned: Budget Shortfall Reserve	550,718
		Unassigned: Department Surplus	<u>1,128,460</u>
		Fund Balance Use	\$1,923,482

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 \$2,152,716 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 \$8,395,622 for Central Dispatch operations and capital outlay; and

BE IT FURTHER RESOLVED, that the FY2024 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 all other funds' revenue and expenditure budgets are approved as included as follows: