

COUNTY OF MUSKEGON
APPROPRIATION ORDINANCE IMPLEMENTING
THE COUNTY OF MUSKEGON'S FY2025 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, 2025 (FY2025); 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 FY2025, 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 5.5637 mills to be levied on July 1, 2025 will be necessary for the sound management and operation of the County of Muskegon in FY2025; 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 2025 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 5.5637 mills to be levied on July 1, 2025 for Muskegon County FY2025 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 18, 2024, where the Muskegon County Board of Commissioners were authorized to levy on December 1, 2024, 0.3143 mills for Lakeshore Museum Center FY2025 operations; to levy on December 1, 2024, 0.0732 mills for Veterans Affairs FY2025 operations; to levy on December 1, 2024, 0.2927 mills for Central Dispatch FY2025 operations; and to levy on December 1, 2024 0.4880 mills for PA 39 of 1976 (Activities and Services for Older Person Act) FY2025 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 10, 2024 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 \$335,766,848; 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 \$335,954,265 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, 2025, is as follows:

REVENUES	
Property Taxes	\$35,836,877
Other Taxes	3,092,518
Licenses and Permits	190,545
Federal Source revenue	197,052
State Source revenue	7,842,472
Charges for Services	8,839,810
Contributions from Private Sources – DTE Program	3,800,000
Fines and Forfeitures	411,544
Rentals	159,007
Investment Income	363,250
Other Revenues	2,981,950
Total Revenue	<u>63,715,025</u>
TRANSFERS IN	
from Opioid Settlement Fund	184,905
from Veterans Affairs Fund	10,000
from Deeds Automation Fund	20,000
from Delinquent Tax Fund	1,346,591
Total Revenue & Other Financing Sources	<u>1,561,496</u>
Planned fund balance use	<u>1,789,484</u>
Total available to appropriate	<u>67,066,005</u>

BE IT FURTHER RESOLVED, that \$67,066,005 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>\$422,628</u>	0252 Transfers	514,026
Legislative subtotal	422,628	0266 Sheriff Bldg Security	313,945
		0270 County Jail Bldg 2015	825,478
Judicial:		0301 Sheriff Operations	5,434,692
0131 Circuit Court	2,395,927	0305 Sheriff Administration	636,695
0132 Circuit Court Collections	121,580	0306 Emergency Response Team	19,565
0133 Circuit Court Restitutions	749,000	0320 Officer Training Act 302	10,000
0136 District Court	4,983,747	0350 Correction Officer Training	33,000
0138 District Court Collections	262,769	0351 Sheriff Jail	10,878,987
0139 District Court Restitutions	1,070,000	0355 Courtroom Security	1,303,204
0145 Jury Commission	117,607	0421 Animal Control	<u>363,791</u>
0148 Probate Court	1,222,074	Public Safety subtotal	20,333,383
0151 State Probation	60,357		
0216 Circuit Court Records	994,788	Public Works:	
0229 Prosecutor	2,993,211	0275 Water Resources Commissioner	<u>825,944</u>
0292 Law Library	<u>6,500</u>	Public Works subtotal	825,944
Judicial subtotal	14,977,560		
		Health:	
General Government:		0244 Health Dept Building	67,860
0052 Brookhaven Plant O&M	75,489	0272 Vector Control Building	<u>3,298</u>
0171 Administration	927,440	Health subtotal	71,158
0191 Elections	371,209		
0201 Accounting	1,205,531	Culture and Recreation:	
0210 Corporate Counsel	200,000	0758 Fairgrounds Trg Center	<u>72,356</u>
0215 County Clerk	484,605	Culture and Recreation subtotal	72,356
0217 Juror Showcase	400		
0225 Equalization	2,708,608	Debt Service:	
0226 Human Resources	443,794	9201 Judgment Bonds	<u>430,013</u>
0241 Johnny O. Harris Bldg	48,400	Debt Service subtotal	430,013
0242 Training Center Bldg	39,269		
0247 Central Services Bldg	70,030	Welfare:	
0253 Treasurer	449,710	0175 Residential Energy Program	<u>3,582,711</u>
0260 Shady Grove Cemetery	5,551	Welfare subtotal	3,582,711
0265 Michael E. Kobza HOJ	1,152,552		
0268 Oak Ave. Bldg	184,948		

General Government (continued):			
0271 County Jail Bldg - Old	79,886	Total Expenditures	\$53,322,334
0650 State Institutions	325,000		
0941 Miscellaneous Contingency	2,429,782	Transfers Out:	
2320 DHHS Legal Representation Grnt	<u>487,620</u>	To Child Care Fund	3,281,687
General Government subtotal	11,689,824	To MCBA Jail/JTC Debt Service	2,666,404
		To Public Health	1,774,392
Economic Development:		To Family Court	1,586,662
0236 Register of Deeds	716,757	To Indigent Defense	1,455,293
7280 Economic Development	<u>200,000</u>	To Other Funds	<u>2,979,233</u>
Economic Development subtotal	916,757	Total Transfers Out	13,743,671
		Total Appropriated	\$67,066,005
		Excess Appropriations over Revenues	(\$1,789,484)
		Assigned: Juror Showcause	(\$11,600)
		Assigned: Judgement Settlement	236,304
		Assigned: Budget Shortfall Reserve	550,717
		Department Surplus	928,667
		FY2024 Surplus	85,396
		Fund Balance Use	\$1,789,484

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 \$2,266,622 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 FY2025 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: