



**STATE OF MICHIGAN
COUNTY OF NEWAYGO
BOARD OF COMMISSIONERS**

At a regular session of the said Board, held in the City of White Cloud, in said County, on the 11th day of September 2019, the following Resolution was adopted:

**R E S O L U T I O N #09-015-19
NEWAYGO COUNTY GENERAL APPROPRIATIONS ACT
RESOLUTION FOR THE FY 2020 OPERATING BUDGET**

WHEREAS, Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act" requires that a General Appropriations Act Resolution be adopted by the Newaygo County Board of Commissioners in order to implement the operating budget of the County of Newaygo for 2020; and

WHEREAS, the County's 2020 fiscal year encompasses the period of October 1, 2019 – September 30, 2020; and

WHEREAS, a notice regarding the proposed budget was published in the local newspaper as required; and

WHEREAS, Newaygo County is authorized under the General Property Tax Act, Public Act 206 of 1893, as amended, to levy and collect County allocated property taxes; and

WHEREAS, the General Property Tax Act was amended by Public Act 357 of 2004, being MCL 211.44a, to require all Michigan Counties to impose a summer tax levy, with the summer tax levies for 2005 and 2006 to be in the amount of 1/3 and 2/3 respectively, of the total County allocated tax, with the full amount of County allocated tax to be levied and collected as a summer tax levy in 2007 and every year thereafter; and

WHEREAS, Newaygo County relies on the specific authority of MCL 211.44a and the budgetary hearings it used to establish its need for the fiscal year 2019 levy through its FY 2019 General Appropriations Act adopted on September 26, 2018; and

WHEREAS, the Newaygo County Board of Commissioners, by Resolution of June 12, 2019, authorized collection of the County allocated tax on July 1, 2019, at the full amount allocated after the application of the "Headlee" millage reduction fraction, or 5.3346 total mills; and

WHEREAS, the County's 2020 Equalization Report will determine the Taxable and State Equalized Values for properties within the County in April of 2020 and these taxable values will be used for the July 1, 2020 tax levy and fiscal year 2020 budget; and

WHEREAS, the County's July 1, 2020 tax levy is authorized by the General Property Tax Act, as amended by Public Act 357 of 2004, being MCL 211.44a: a Budget Hearing and subsequent General Appropriations Act adopted in September of 2019 as well as a yet-to-be established (June of 2020) Resolution authorizing collection of the allocated tax.

WHEREAS, the Finance Committee has carefully reviewed each County department and agency's budget(s), and together with its own discretionary fund allotment has recommended a balanced budget to the Board of Commissioners; and

WHEREAS, the budget anticipates no deficits as a result of any operations for fiscal year 2020 and all funds have sufficient revenues, transfers in, fund balance, or reserves to meet their expenditure needs; and

WHEREAS, deficit elimination schedules have been established, if necessary, for prior year deficit fund balances; and

NOW, THEREFORE, BE IT RESOLVED (#1) that the Newaygo County Budget, as outlined in the Budget Summary, dated and set forth in the Finance Committee Recommended Budget, which is hereafter incorporated by reference, is hereby adopted on a fund and activity, subject to all County policies regarding the expenditure of funds and the conditions set forth in this Resolution, as required by statute:

101	General Fund		\$13,820,379
	Legislative	\$ 371,719	
	Judicial	\$ 2,980,760	
	General Government	\$ 4,552,113	
	Public Safety	\$ 741,682	
	Public Works	\$ 214,574	
	Health & Welfare	\$ 1,103,812	
	Community & Economic Development	\$ 141,579	
	Other Functions	\$ 0	
	Capital Outlay	\$ 0	
	Transfers Out/Appropriations	\$ 3,714,140	
120	General Fund - Special Projects Fund		\$26,990
201	County Road Fund		\$12,564,792
2052	Animal Control Fund		\$282,144
2053	Emergency Services Fund		\$214,654
2055	Crime Victims' Rights Fund		\$78,329
207	Sheriff's Road Patrol Fund		\$2,680,209
2072	Law Enforcement Fund		\$143,621
2074	Jail - Additional Per Diem		\$914,634
208	Parks and Recreation Fund		\$788,775
213	County Jail Fund		\$5,424,243
214	Elections Fund		\$173,863
215	Friend of the Court Fund		\$933,909
243	Brownfield Redevelopment Authority Fund		\$29,928
2442	Community Development - Program Income		\$550
249	Building Safety and Permits Fund		\$395,923

256	Register of Deeds Automation Fund	\$64,840
2567	Law Enforcement Technical Fund	\$19,000
260	Indigent Defense	\$736,278
261	E-911 Service Fund	\$1,558,626
263	Concealed Pistol Licensing Fund	\$37,457
265	Drug Law Enforcement Fund	\$102,547
269	County Law Library Fund	\$10,809
290	Social Services Fund	\$60,000
291	Medical Care Facility Fund	\$12,332,639
292	Child Care Fund	\$1,802,512
293	Soldiers' Relief Fund	\$212,922
295	Commission on Aging Fund	\$2,697,387
2951	Commission on Aging – Program Income Fund	\$29,000
2952	Commission on Aging – Nutrition Program Fund	\$656,729
305	Unlimited Tax Gen Oblig Debt – Med Care Facility	\$640,356
367	Series 2009 Bonds – Jail Construction	\$595,472
392	General Oblg Limited Debt – Mental Health	\$126,621
402	Capital Improvement Fund	\$10,286
851	Drain Debt Service Fund	\$97,950
852	Special Assessment Debt Service	\$441,787

Total General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds	\$60,706,161
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BE IT FURTHER RESOLVED (#2) that the following tax levies are hereby authorized for the 2019 tax year for a total of 7.4170 mills, including authorized levies for general fund operations and special purpose;

July 2019 Tax Levy (2018-2019 Fiscal Year)	
General Operating	<u>5.3346</u>
Total Summer Levy	5.3346
December 2019 Tax Levy (2019-2020 Fiscal Year)	
Special Purpose – Sheriff's Road Patrol	0.9905
Special Purpose – Commission on Aging	0.4951
Special Purpose – Commission on Aging Extra Voted	0.4968
Special Purpose – Veterans' Affairs	<u>0.1000</u>
Total Winter Levy	2.0824

Total Levy for the 2019 Tax Year	7.4170
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BE IT FURTHER RESOLVED (#3) that the following estimated tax levy for July 1, 2020 was used in determining projected tax revenue for general fund operations:

July 2020 Tax Levy (2019-2020 Fiscal Year)	
General Operating (estimated levy)	5.3346

BE IT FURTHER RESOLVED (#4) that with the adoption of the 2020 Newaygo County Equalization Report and the determination of the 2020 "Headlee" Millage Reduction Fraction, as required by MCL 211.34d, the County will establish the final 2020 tax year levy for general fund operations.

BE IT FURTHER RESOLVED (#5) that the County Administrator, acting as Chief Administrative Officer, is hereby authorized under MCLA 141.439 et seq. to review and approve transfers as well as amendments to the budget, at an amount not to exceed \$30,000, between appropriations and amongst funds, without the prior approval of the County Board of Commissioners.

BE IT FURTHER RESOLVED (#6) that the elected County officials and department heads are responsible for their budget which includes revenue and expenditure projections and shall notify the Administration Office of anticipated expenditure overages and revenue shortfalls in order to insure that revenues and expenditures are within authorized budgetary projections and limitations. Timely budget adjustments must be made in order to review the current status of the County's financial position.

BE IT FURTHER RESOLVED (#7) that the Finance Committee must see that funds are made available for future expenditures which result from current costs. An example of this is retirement cost, which is paid up to two (2) years after the cost was incurred. Another example is that workers' compensation costs are estimated at the beginning of the year and are adjusted at the end of the year after the audit is made of actual wages paid. Provisions must also be planned for future renovations of existing buildings or the building of new buildings as additional space is required.

BE IT FURTHER RESOLVED (#8) that the Finance Committee will work with department heads and agencies during the 2020 fiscal year in an attempt to reduce variable budget expenses and review the areas of fees and services where increases can be justified.

BE IT FURTHER RESOLVED (#9) that expenditures in any fund or activity in excess of the adopted budget in each fund or activity will not be made without amending the budget pursuant to established procedures.

BE IT FURTHER RESOLVED (#10) that during the budget process resulting in the FY 2019-2020 budget, it was understood that county revenues and expenditures may vary from those which are currently projected and may be changed from time to time during the 2020 fiscal year, as deemed necessary.

BE IT FURTHER RESOLVED (#11) that all County elected officials, County department heads, and County commissions/committees shall abide by the purchasing policies and procedures, as established, adopted, and amended from time to time by this Board for all purchases made with funds appropriated by the Board, and these budgeted funds are appropriated contingent upon compliance with the purchasing procedures.

BE IT FURTHER RESOLVED (#12) that the approved position allocation list (manning table) contained in the budget shall limit the number of regular employees who can be employed, and no funds are appropriated for any position or employee not on the approved position list (manning table) unless otherwise authorized by the County Administrator under the Newaygo County Personnel Manual. Further, there may be a need to increase or decrease various positions of the budget and/or impose a hiring freeze and/or impose layoffs due to unforeseen financial changes. Therefore, the approved position allocation list (manning table) may be changed from time to time by the Board of Commissioners.

BE IT FURTHER RESOLVED (#13) that positions contained in the position allocation list (manning table) which are supported on some part by tax revenue, grants, cost sharing, child care reimbursement, fees for services, or some other source of funding are approved contingent upon the County receiving budgeted revenues. In the event funding is not received or the County believes, or is notified that it will not be received, then said position shall be considered unfunded, removed from the position list (manning table) and the position subsequently laid off.

BE IT FURTHER RESOLVED (#14) that the revenues received by the County under Public Act 106 (1985 Convention Facility Tax Revenues) and Public Act 264, 1987 (Cigarette Tax Revenues) shall NOT be used to reduce the County's 2020 operating millage levy (2019-2020 Budget Year) as defined by Public Act 2, 1986.

BE IT FURTHER RESOLVED (#15) that in accordance with PA 106, 1985 and PA 2, 1986, that at the direction of the Board of Commissioners 50% of the convention facility tax revenue may be transmitted for substance abuse programs, with the remaining 50% to be deposited in the County's General Fund.

BE IT FURTHER RESOLVED (#16) that in accordance with PA 264, 1987, that 12/17ths of the Cigarette Tax Revenue shall be transmitted to the District Health Department No. 10 and 5/17ths shall be transmitted to the County Jail Fund, in accordance with the Act.

BE IT FURTHER RESOLVED (#17) that the Board of Commissioners hereby conditionally approves the 2020 fiscal year Judicial budgets based on a court order requiring the County to involuntarily pay the State of Michigan's Judicial expenditures and further provide that the Board of Commissioners may reduce Judicial expenditures in the event the State does not provide revenues in compliance with the existing law; and

BE IT FURTHER RESOLVED (#18) that in accordance with item #13, the County Administrator is authorized to automatically reduce any department when a budgetary shortfall in revenue or an overage in expenditures is anticipated. The County Administrator shall promptly make the necessary layoffs and advise those affected by the service that those services are being discontinued as a result of either a lack of revenue or a corresponding overage in expenditures; and

BE IT FURTHER RESOLVED (#19) that the County Administrator be, and hereby is, appointed Budget Administrator pursuant to the Uniform Budgeting and Accounting Act, MCLA 141.421 et seq., with power to administer such duties in connection with said budget, as may be from time to time, delegated to the Office of Administration by this Board; and

BE IT FURTHER RESOLVED (#20) that the Board of Commissioners hereby approves the following transfers and appropriations be performed on a minimum of a quarterly basis for the 2020 fiscal year:

101-601	Health Department	\$308,924
101-649	Mental Health	\$220,000
101-728	Economic Development	\$45,000
Fund 2052	Animal Control Fund	\$220,744
Fund 2053	Emergency Services Fund	\$121,947
Fund 2055	Crime Victims' Rights Fund	\$17,712
Fund 207	Sheriff's Road Patrol Fund	\$839,296
Fund 213	County Jail Fund	\$1,000,000
Fund 214	Elections Fund	\$118,613
Fund 215	Friend of the Court Fund	\$260,997
Fund 260	Indigent Defense	\$201,412
Fund 265	Drug Law Enforcement Fund	\$16,000
Fund 269	County Law Library	\$6,309
Fund 290	Social Services Fund	\$20,382
Fund 292	Child Care Fund	\$823,091
Fund 293	Soldiers Relief Fund	\$61,370

FURTHER BE IT RESOLVED that all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution shall be and the same are hereby rescinded.

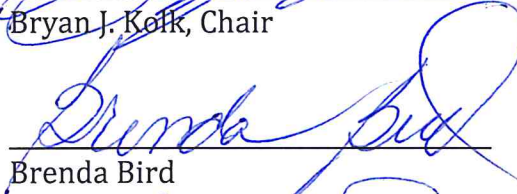
Motion By: DeLaat Supported By: Trapp to adopt the foregoing Resolution.


The Ayes being: Bird, Cooper, DeLaat, Kolk, Kruithoff, Trapp

Nays: None Absent: Maike


BOARD OF COMMISSIONERS:



Bryan J. Kolk, Chair


Brenda Bird


Kenneth J. DeLaat


D. Charles Trapp


James F. Maike, Jr., Vice-Chair


Burton Cooper


Michael T. Kruithoff

STATE OF MICHIGAN)
COUNTY OF NEWAYGO)

I, Jason VanderStelt, County Clerk, do hereby certify that the foregoing is a copy of Resolution #09-015-19 adopted by the Newaygo County Board of Commissioners at a regular session held on the 11th of September 2019.


Jason VanderStelt, Newaygo County Clerk