

**LAPEER COUNTY MICHIGAN****GENERAL APPROPRIATION ACT****RESOLUTION TO AMEND & ADOPT THE BIENNIAL BUDGET  
FOR****JANUARY 1, 2024 TO DECEMBER 31, 2024 (AMEND)  
AND  
JANUARY 1, 2025 TO SEPTEMBER 30, 2025 (ADOPT)  
ON  
November 09, 2023**

- WHEREAS,** In 2003, the County Board of Commissioners directed that a biennial budget process be established in an effort to improve the efficiency of the complex budget process, reduce time in the respective departments necessary for budget preparation, and to enhance fiscal planning and stability; and,
- WHEREAS,** Section 16 of the "Uniform Budgeting and Accounting Act" requires that an appropriation act be adopted by this County Board of Commissioners in order to implement the operating budgets of the County of Lapeer for FY 2024 and FY 2025; and,
- WHEREAS,** The Lapeer County Board of Commissioners is the statutorily designated "legislative body" for the County Budget function under the Uniform Budgeting and Accounting Act (MCL 141.421); and,
- WHEREAS,** All County Elected Officials, Judges and appointed Department Heads were afforded the opportunity to appear before the County Board of Commissioners to discuss their budget request; and,
- WHEREAS,** The Board of Commissioners has taken into consideration the fact that certain mandatory functions of County government or operations must be budgeted at serviceable levels in order to provide statutory and constitutionally required services and programs, and that other essential and non-mandatory services are budgeted to meet operational and community needs; and,
- WHEREAS,** Fifty percent (50%) of the proceeds of the Convention Facilities/Liquor Tax revenue received from the State are used for the specific purpose of substance abuse prevention programs in the County; and,
- WHEREAS,** A public notice was published in a newspaper of general circulation on June 14, 2023, and a public hearing was held on June 22, 2023, consistent with the "Truth in Taxation Act," to consider increasing the operating tax millage rate by .5117 mills for FY 2023; and,
- WHEREAS,** The Board of Commissioners at a meeting on June 22, 2023, adopted the following tax rates to be levied for the 2023 tax year/2023/2024 budget year for a County levy of 3.6258 and extra voted millage as summarized below based on the 2023 Taxable Value \$3,778,235,974 for a total millage rate of :

<u>Purpose</u>	<u>Millage</u>	<u>Revenue</u>
General Government	3.6258	\$ 13,699,128.00
Total Allocated Millage	3.6258	\$ 13,699,128.00

Lapeer County General Appropriations Act Resolution, November 9, 2023

Law Enforcement (voted through 2027)	1.4500	\$ 5,478,442.00
Veterans (voted through 2023)	.1813	\$ 684,994.00
Medical Care Facility Operating (voted through 2027)	.3196	\$ 1,207,524.00
Senior Citizen (voted through 2026)	.3916	\$ 1,479,557.00
Total extra voted Millage	2.3425	\$ 8,850,517.00
<b>Total Millage</b>	<b>5.9683</b>	<b>\$ 22,549,645.00</b>

**WHEREAS,** The revenue projections in the 2024/2025 Budget are reduced to reflect the estimated amount of captured revenue by Tax Increment Finance Authorities and Downtown Development Authorities in local jurisdictions as summarized below:

<b>FY 2024</b>	<u>Est. Millage Revenue</u>	<u>Est. Captured Revenue</u>	<u>Est. Net Revenue</u>
General Government	\$ 13,699,128.00	\$ 673,782.00	\$ 13,025,346.00
Law Enforcement	\$ 5,478,442.00	\$ 4,571.00	\$ 5,473,871.00
EMS	\$ - 0 -	\$ - 0 -	\$ - 0 -
Veterans	\$ 684,994.00	\$ - 0 -	\$ 684,994.00
Medical Care Facility	\$ 1,207,524.00	\$ - 0 -	\$ 1,207,524.00
Senior Services	\$ 1,479,557.00	\$ - 0 -	\$ 1,479,557.00
<b>Total</b>	<b>\$ 22,549,645.00</b>	<b>\$ 678,353.00</b>	<b>\$ 21,871,292.00</b>

<b>FY 2025</b>	<u>Est. Millage Revenue</u>	<u>Est. Captured Revenue</u>	<u>Est. Net Revenue</u>
General Government	\$ 14,110,102.00	\$ 693,995.00	\$ 13,416,107.00
Law Enforcement	\$ 5,642,795.00	\$ 4,708.00	\$ 5,638,087.00
EMS	\$ - 0 -	\$ - 0 -	\$ - 0 -
Veterans	\$ 705,544.00	\$ - 0 -	\$ 705,544.00
Medical Care Facility	\$ 1,243,750.00	\$ - 0 -	\$ 1,243,750.00
Senior Services	\$ 1,523,944.00	\$ - 0 -	\$ 1,523,944.00
<b>Total</b>	<b>\$ 23,226,135.00</b>	<b>\$ 698,703.00</b>	<b>\$ 22,527,432.00</b>

**WHEREAS,** The voters have supported "special millages" (e.g. for Senior Services, Veterans, Law Enforcement/ Public Safety, Medical Care Facility) that various Public Acts allow local units of government to supersede by partially "capturing" revenue that may consequently not be available for the extra voted program as noted above; and,

**WHEREAS,** A Committed Fund Balance is established for self-funding of \$5,000,000.00, and a transfer from the Delinquent Tax Revolving Fund of \$2,000,000.00 for FY 2024 and \$1,500,000.00 for FY 2025 to the General Fund is hereby authorized; and,

**WHEREAS,** State Revenue Sharing in the amount of \$2,002,994.00 is anticipated for FY 2024, and the amount for FY 2025 is estimated at \$1,502,245.50; and,

**WHEREAS,** Pursuant to MCL 141.412, section 2, a notice regarding the proposed budget was published in a newspaper of general circulation on October 29, 2023, and was placed on display in the County Clerk's office and the county's website from October 30 through November 9, 2023, and a public hearing was conducted on November 9, 2023; and,

**WHEREAS,** the County of Lapeer will be converting to a September 30<sup>th</sup> year end beginning in 2025, therefore, all budget figures and documents reflect only 9 full months of calendar year 2025, in which this and all future budget years will be consistent with the State of Michigan's fiscal year of October 1<sup>st</sup> through September 30<sup>th</sup>.

**THEREFORE, BE IT RESOLVED,** that the FY 2024 and FY 2025 Lapeer County Budgets as summarized below are hereby adopted on a fund and activity basis for the General Fund and for all other funds, subject to all statutory and County policies regarding the expenditure of funds and the conditions set forth in this Resolution:

	<u>2024 Amended Budget</u>	<u>2025 Budget</u>
General Fund	\$ 23,936,951.99	\$ 21,362,491.63
Special Revenue Funds	\$ 88,599,350.23	\$ 72,488,988.50
Debt Service Funds	<u>\$ 1,101,745.69</u>	<u>\$ 936,582.20</u>
<b>TOTALS</b>	<u><b>\$113,638,047.91</b></u>	<u><b>\$ 94,788,062.33</b></u>

**BE IT FURTHER RESOLVED,** that an Assigned fund balance (GF) is established in the amount of \$500,000.00 for FY 2024 and \$500,000.00 for FY 2025; and,

**BE IT FURTHER RESOLVED,** that the Board of Commissioners direct the Administrator/Controller to present necessary changes to the 2025 budget to the Board prior to the beginning of fiscal year 2025 for final adoption; and,

**BE IT FURTHER RESOLVED,** that Elected Officials, Judges and appointed Department Heads are advised that certain line item transfers with the respective budgets will not be authorized; and,

**BE IT FURTHER RESOLVED,** that all persons responsible for the Administration of this budget be duly advised of the contents of Public Act 621 of 1978, as amended, and their respective appropriations and responsibilities to not authorize or participate in the expenditures of funds except as authorized by this General Appropriations Act; and,

**BE IT FURTHER RESOLVED,** that to ensure compliance with the Uniform Budgeting Act, all Officials and employees of Lapeer County shall follow Claim Processing and Purchasing Procedures and the Personnel Policies as adopted and amended by the Board of Commissioners and that the budgeted funds are appropriated contingent upon compliance with said Purchasing Procedures and Personnel Manual; and,

**BE IT FURTHER RESOLVED,** that the approved employee positions on the Position Control Maintenance File shall limit the number of employees who shall be employed, and no funds are appropriated for any position or employee not on the "Approved Position Control Maintenance File." Further, there may be a need to increase or decrease various positions within the Budget and/or impose a hiring freeze and/or reduction in staff due to unforeseen financial changes; therefore, the "Approved Position Control List" may be changed from time to time by the Board and/or the Board may impose a hiring freeze. The County Elected Officials, Judges and the County Department Heads shall comply with changes affected by the Board, if any, relative to the approved positions and the number of employees stated in the Position Control List; and,

**BE IT FURTHER RESOLVED,** that this budget does not authorize any other compensation adjustment(s) without expressed authority of the Board of Commissioners; and,

**BE IT FURTHER RESOLVED**, that certain positions authorized in this budget, which are supported in part by grants or other sources of outside funding, are only approved contingent upon the County receiving the budgeted revenues. The Elected Official, Judge, and/or Department Head responsible for program administration shall immediately notify the Administrator/Controller in the event outside funding is not received or the County is notified that such funding has been discontinued or reduced; and,

**BE IT FURTHER RESOLVED**, that since the County revenues and expenditures may vary from those contemplated, the Board of Commissioners may adjust the budget during the fiscal year as deemed necessary; and

**BE IT FURTHER RESOLVED**, that the Administrator/Controller is authorized to automatically reduce a department budget each time a reduction is made in federal, state, or local funds. The affected Elected Official, Judge or Department Head shall promptly take the necessary corrective action to reduce expenditures as a result; and,

**BE IT FURTHER RESOLVED**, that the County Administrator/Controller is hereby authorized to make budgetary transfers within the various funds and to authorize expenditures in accordance with the budgetary procedures established by the Board of Commissioners; and,

**BE IT FURTHER RESOLVED**, that the Board of Commissioners authorize, that as long as the balance in the Budget Stabilization Fund is under the amount allowed by Michigan Public Act 30 of 1978, that the fund be allowed to accrue interest earning without a separate Board motion; and,

**BE IT FURTHER RESOLVED**, that all County Departments include indirect cost as determined by the most recent Cost Allocation Plan in all applications for federal and state grants and further; where indirect costs are not included in the approved grant budget, a memorandum explaining the reason for not including them in the grant must be submitted with the Request for Action to approve the grant; and,


**BE IT FURTHER RESOLVED**, that all grant submissions to the Board of Commissioners shall clearly indicate the minimum required match and if any requirements exist in the grant that require the County to continue the program when the grant concludes; and,

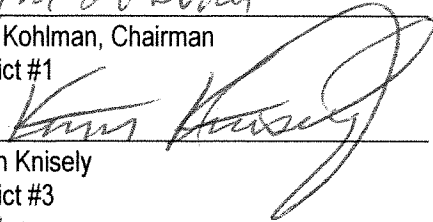
**BE IT FURTHER RESOLVED**, that in order to ensure compliance with all board policies and procedures, and pursuant to Motion #55-21, the Board has authorized the County Administrator/Controller to approve initial submissions of grant application requests, without prior Board approval, however, all grant acceptance requests must be processed and approved by the Board of Commissioners prior to accepting any and all grants; and,

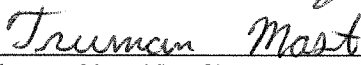
**BE IT FURTHER RESOLVED**, that to ensure compliance with all Board policy and procedures, that all contracts will be brought before the Board of Commissioners at a regularly scheduled meeting for authorization, and only the Board of Commissioners as the governing body can enter into a contract for the County, or any of its Departments; and,

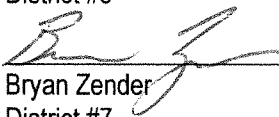
**BE IT FURTHER RESOLVED**, that pursuant to the Uniform Budgeting Act, the Board of Commissioners designates the County Administrator/Controller as the Chief Administrative Officer and Budget Officer pursuant to MCLA 141.421 et. Seq., with the authority to administer such duties in connection with said budget, and as may be from time to time, delegated to the Office of Controller by this Board; and,


**BE IT FURTHER RESOLVED**, that the County Treasurer and/or County Administrator/Controller are authorized to borrow between funds within the common (general) bank account of the County within the guidelines as established by the Board of Commissioners.

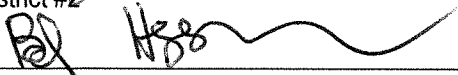
  
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Tom Kohlman, Chairman  
District #1


  
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Kevin Knisely  
District #3

  
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Truman Mast, Vice Chairman  
District #5

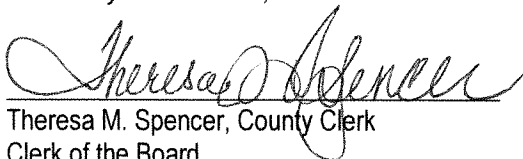
  
\_\_\_\_\_  
Bryan Zender  
District #7

  
\_\_\_\_\_  
Gary Howell  
District #2

  
\_\_\_\_\_  
Brad Haggadone  
District #4

  
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William Hamilton  
District #6

I hereby certify that the foregoing Resolution was unanimously adopted by a vote at the meeting of the Board of Commissioners of the County of Lapeer, State of Michigan, on this 9<sup>th</sup> day of November, 2023.

  
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Theresa M. Spencer, County Clerk  
Clerk of the Board