

BENZIE COUNTY
2017 – 2018 GENERAL APPROPRIATION
ACT AND BUDGET

Pursuant to Act 2 PA 1968, as amended, the County must adopt a general appropriation act and budget for the General Fund and all Special Revenue Funds. This general appropriation act and attached budget is adopted to comply with those provisions.

Public Hearing

Pursuant to MCLA 141.412 and .413, notice of a public hearing on the proposed budget was published in the *Benzie County Record Patriot* a newspaper of general circulation on September 12, 2017. A public hearing on the proposed budget was conducted on September 12, 2017.

Chief Administration Officer

The County Administrator is designated as the Chief Administrative Officer, as that term is defined in Act 2 PA 1968, as amended. The Chief Administrative Officer, along with the members of the Finance Committee works in partnership with County Elected Officials and Department Heads when developing the budget. Once the budget is approved, the Administrator meets with the Finance Committee as necessary to determine if amendments are needed.

Budget Amendments

In accordance with section 17 of Act 2 PA 1968, as amended, budget amendments shall be presented to the Board of Commissioners at such time as it is determined that there may be expenditures in excess of the appropriation, or revenue shortfalls.

Benzie County Millage Rates

The Benzie County Board of Commissioners, for the purpose of the Truth in Taxation Budgeting Act, does hereby authorize to be levied for the 2017 tax year (FY 2-16-2018), a total County levy of 8.2824 mills for the purposes of operations and authorized debt services, as summarized below.

Benzie County General Operating	3.4692	General government operations
Jail Operation	.8883	Jail operations and maintenance
Emergency Medical Services	.7948	Advanced life support/ambulances
Veterans Services	.0400	Assistance to veterans
Commission on Aging	.8500	Services to aging citizens
Soil Conservation	.0986	Soil conservation services
Animal Control	.0982	Animal control operations
TNT Officer	.0986	TNT Officer
Road Commission	.9871	Road maintenance and repair
(Road improvement millage does not include operation and equipment)		
Medical Care Facility	.3626	Medical Care Facility operating
Medical Care Debt	.6350	MCF debt levy for expansion project; pay bonds through the Building Authority

This represents the total number of 8.2824 mills of ad valorem property taxes to be levied and the purpose for which that millage is to be levied. This complies with the "Truth in Budgeting

Act.” The total 8.2824 levied mills is higher in 2017 tax year than the 8.1298 levied mills in the 2016 tax year. In addition the 2017 tax year millage’ has also been reduced back due to a headlee rollback. The Animal Control and Commission on Aging millage were reapproved in the August 2017 election.

The Board of Commissioners further resolves to adopt the FY 2017/2018 General Fund Operating Budget at a total of \$6,372,137 and a FY 2017/2018 Supplemental Fund Budget totaling \$15,766,778, for a total fund budget of \$22,138,915.

Level of Adoption and Control

The FY 2017-2018 budget has been prepared at the revenue/expense level, by source and line item, by activity (department) and by function. The adopted budget level is on a fund and activity basis for the General Fund and a fund basis for all other funds, subject to all County policies regarding the expenditure of funds, and the conditions set forth in this resolution. The Administrator shall monitor each department within each fund on a line item basis, with necessary budget amendments (at the activity level) to be submitted to the board as needed.

Budget Basis of Accounting

The FY 2017-2018 Benzie County budgets are hereby adopted on an activity (departmental) basis for the General Fund and on a fund basis for all other funds, as contained in the budget document.

Departmental Appropriations to Other Funds

Departmental appropriations to other funds are to be transferred to those funds on a quarterly basis for the first three quarters of the fiscal year and as needed near the end of the fourth quarter. Additional action by the Board of Commissioners is not required for these transfers.

Adherence to County Policies and Procedures

Funds are appropriated contingent upon compliance with said purchasing procedures and personnel policies adopted by the Board of Commissioners. All County Elected Officials and County Appointed Department Heads shall abide by the purchasing procedures and personnel policies, as adopted and amended by the Board of Commissioners.

Approved Position Roster

The approved employee positions on the Position Roster List contained in the budget by appropriation values shall limit the number of employees who can be employed and no funds are appropriated for any position or employee not on the Approved Position Roster. Further, there may be a need to increase or decrease various positions within the budget and/or to impose a hiring freeze and/or impose lay-offs due to unforeseen financial changes. Therefore, the Approved Position Roster may be changed from time to time by the Board and/or the Board may impose a hiring freeze. The County Elected Officials and the County Department Heads shall abide by whatever changes are made by the Board, if any, relative to the approved positions and the number of employees stated in the Position Roster.

Authorized Positions

The authorized positions in the Position Roster List contained in each budget by appropriation indicate the authorized maximum number of employees in their respective classifications for that budget. The Board must specifically approve any deviations from this list.

Cost Shared Positions

There are certain positions contained in the Position Roster List that are supported in some part by a grant, cost sharing, child care reimbursement, or other source of outside funding. These positions are only approved contingent upon the County receiving the budgeted revenues generated by this position. In the event outside funding is not received, or the County is notified that it will not be receiving the expected funding, then said positions shall be considered unfunded and eliminated from the Approved Position Roster List, unless specifically approved by the Board of Commissioners for the position to remain.

Appropriations to Non-County Organizations

Appropriations to Non-County organizations shall be paid in accordance with the provisions of the applicable inter-local agreement or contractual agreement with the organization. Each agreement shall be approved by the Board of Commissioners and be signed by the Board Chairperson. All Non-County organizations that receive appropriations from Benzie County will be subject to the Open Meetings Act and the Freedom of Information Act.

Capital Outlay

Purchases of equipment, furniture, or other fixed assets in excess of \$5,000.00 shall be considered "Capital Outlay" and shall be purchased by the Administrator or their designee. Any purchases of this type are to be added to the accounting records in the General Fixed Assets Account Group. Capital outlays must be in compliance with the Benzie County Purchasing Policy.

Approval of Payroll

Payroll is a claim against the County; however, payroll (including all payroll taxes and deductions) may be paid in accordance with collective bargaining agreements. The Board of Commissioners will approve a salary for elected and non-represented employees along with the various bargaining unit agreements. The County's payroll will be processed in accordance with these approvals.

Approval of Claims Against the County (Accounts Payable)

Pursuant to MCL 46.71, all claims (accounts payable) shall be submitted by the County Administrator or their designee on a "List of Claims for Prior Approval" as required by MCL 46.11(q).

The Finance Committee is hereby authorized to approve the payments of all financial claims against the County

Payment of Claims Prior to Approval

In order to take advantage of discounts and avoid finance charges and late fees, or in emergency/time sensitive circumstances or circumstances deemed appropriate, the County

Administrator may pay claims prior to the approval of the Board of Commissioners. These payments must be submitted to the Board for approval on a separate "List of Pre-Paid Claims Prior to Approval" by the County Administrator as required by MCL 46.11(q).1.

Budget Administrator

The County Administrator is hereby appointed "Budget Administrator" pursuant to the Uniform Budget 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 Administrator by this Board.

Transfer of Monies

The County Administrator, Elected Officials and Department Heads are authorized to transfer monies (make budget adjustments) from one non-personnel related category to another within their own budget as it is deemed necessary.

Budget Amendments

When the Administrator processes budget amendments under the Administrator authorization, the Administrator will submit all budget amendments to the Board of Commissioners at the next regularly scheduled meeting.

Specific Fund Balance Policy

Annually, each Special Revenue Fund should be evaluated to ascertain if the revenue or fund balances have been restricted by State statute, ordinance, resolution, or contract. If the fund balance has been restricted, the specific fund should retain that restricted or earmarked amount. However, if unrestricted, the entire balance may revert to the General Fund or other funds at year-end except for those funds receiving dedicated millage to finance operations.

Debt Service Fund

The general policy for Debt Service Funds is to maintain all cash and investments in the specific fund until the bonds and interest are paid in full. When the bonds are paid in full and residual remains in the fund, such amounts should be transferred to the public improvement fund or to the fund or funding entity from which the primary source of financing for that project originated.

Capital Projects Fund

Construction funds are restricted for a specific purpose, usually, by contract, resolution, or both. If there is any residual in the fund after completion of the construction, it should be either transferred to retire the debt in the corresponding Debt Service Fund, used to expand the scope of the initial project with Board Approval or returned to the funding entity as provided by contract, agreement, or resolution.

911

The Benzie County Board of Commissioners hereby authorize a 911 Operating Surcharge be assessed to each 911 service user, a monthly surcharge of up to \$3.00 in a monthly billing of landline, wireless and voice over internet (VOIP) service suppliers within the geographical boundaries of Benzie County to cover the cost of 911 Dispatch Service for FY 2017-2018.

Recycling/Solid Waste

The Benzie County Board of Commissioners hereby authorize a per-household fee of \$25.00 to be charged to each residential parcel for the purposes of providing recycling and solid waste reduction services to residents.

Motion made by Jeannot, seconded by Walterhouse to adopt the forgoing resolution and General Appropriations Act. Upon roll call vote, the following voted yes:

Commissioners Carland, Jeannot, Roelofs, Sauer, Walterhouse and Warsecke

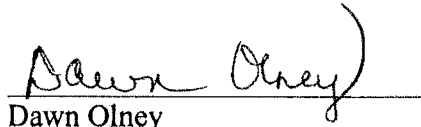
The following voted no: None

Excused: Commissioner Griner



Custer C. Carland
Chairperson
Benzie County Board of Commissioners

I, DAWN OLNEY, Clerk of the Benzie County Board of Commissioners and Clerk of the County of Benzie, do hereby certify that the above Act was duly adopted by the said Board on September 26, 2017.



Dawn Olney
County Clerk