

Allegan County Board of Commissioners



County Services Building
3283 – 122nd Avenue
Allegan, MI 49010
269-673-0203 Main Office
269-686-5331 Main Fax
<http://www.allegancounty.org>

Jim Storey, Chair
Scott Beltman, Vice Chair

BOARD PLANNING SESSION-AGENDA

Thursday, November 21, 2024, @ 9:00 AM

County Services Building, Board Room

Virtual Meeting Options Attached

DISTRICT 1

Jim Storey
616-848-9767
jstorey@
allegancounty.org

9:00 AM

CALL TO ORDER:

ROLL CALL:

OPENING PRAYER: Commissioner Tom Jessup

PLEDGE OF ALLEGIANCE:

PUBLIC PARTICIPATION:

ADDITIONAL AGENDA ITEMS:

APPROVAL OF AGENDA:

DISTRICT 2

Mark DeYoung
616-318-9612
mdeyoung@
allegancounty.org

DISTRICT 3

Tom Jessup
269-637-3374
tjessup@
allegancounty.org

DISCUSSION ITEMS:

1. Public Health Quarterly Report–Jacque Billette, Public Health Officer
2. Budget Policy
3. Board Rules of Organization
4. Board of Commissioners–set Organizational Meeting Date
5. National Community Survey
6. Community Update
7. Administrative Update

DISTRICT 4

Scott Beltman
616-292-1414
sbeltman@
allegancounty.org

OTHER ITEMS:

PUBLIC PARTICIPATION:

FUTURE AGENDA TOPICS:

1. Boards & Commissions Appointments/Elections
2. Administrative Update

DISTRICT 5

Gale Dugan
269-694-5276
gdugan@
allegancounty.org

ADJOURNMENT: Next Meeting–Thursday, December 12, 2024, 9:00 AM @

COUNTY SERVICES BUILDING, BOARD ROOM.

Please note that Regular and Special Meetings of the Board of Commissioners held in the Board Room are streamed live and recorded in accordance with the County's Live Stream & Publishing Recordings of Meetings Policy, which can be viewed on the County's website.

Your attendance constitutes your consent to audio/visual streaming and/or recording and to permit the County to broadcast your name/voice/image/content to a broader audience.

Mission Statement

“The Allegan County Board of Commissioners shall plan, develop, and evaluate the necessary policies and resources to ensure our county continues to progress and prosper”



Allegan County Board of Commissioners

STEP 1: Connect to the Meeting

- OPTION 1: Zoom over Telephone

- Call (929) 205-6099 -or- (312) 626-6799 -or- (253) 215-8782
- Type in Meeting ID: 891 6032 7098, then #, then # again
- Type in Meeting Password: **471420**, then #

- To raise your hand to speak, press *9

- To Mute and Unmute, press 6*

<STOP here>

You do not have to continue reading the rest of the instructions.

- OPTION 2: Youtube

- Open Internet Explorer or Chrome
- Navigate to <https://www.youtube.com/channel/UCQliZQstN2Pa57QAItAWdKA>
- Click on image of “Live” video

<STOP here>

You do not have to continue reading the rest of the instructions.

- OPTION 3: Zoom over Web browser

- Open Internet Explorer or Chrome
- Navigate to <https://zoom.us/j/89160327098>
- Meeting Password: **Board**

<Continue with the rest of the instructions>

STEP 2: Enter registration information

Webinar Registration - Zoom

zoom.us/webinar/register/WN_YneHxuk_SjqfnMwchbtUEg

Webinar Registration

Topic: BOC Meeting - 4/9/2020

Time: Apr 9, 2020 01:00 PM in Eastern Time (US and Canada)

* Required information

First Name *

Last Name *

Email Address *

Confirm Email Address *

I'm not a robot  reCAPTCHA Privacy - Terms

Select all images with 

reCAPTCHA VERIFY

US Dollars

Footer:

- About: Zoom Blog, Customers, Our Team, Why Zoom, Features, Careers, Integrations, Partners, Investors
- Download: Meetings Client, Zoom Rooms Client, Browser Extension, Outlook Plug-in, Lync Plug-in, iPhone/iPad App, Android App
- Sales: 1.888.799.9666, Contact Sales, Plans & Pricing, Request a Demo, Webinars and Events
- Support: Test Zoom, Account, Support Center, Live Training, Feedback, Contact Us, Accessibility

1. Enter name and email

2. Click this box

4. Click when done.

3. Answer challenge question

STEP 3: This Window will appear when connected.



STEP 4: Adjust audio settings (if needed)

The image shows a Zoom meeting interface with the 'Settings' window open to the 'Audio' tab. A blue arrow labeled '1' points to the 'Audio' menu item in the left sidebar. A second blue arrow labeled '2' points to the 'Remote Audio' option in the 'Select a Speaker' dropdown menu. The 'Settings' window shows the 'Speaker' set to 'Remote Audio' and the 'Microphone' set to 'Test Mic'. Both have volume sliders and the 'Automatically adjust volume' checkbox is checked. Other options include 'Use separate audio device to play ringtone simultaneously', 'Automatically join audio by computer when joining a meeting', 'Mute my microphone when joining a meeting', 'Press and hold SPACE key to temporarily unmute yourself', and 'Sync buttons on headset'. An 'Advanced' button is at the bottom right of the settings window.

Select a Speaker

- ✓ Remote Audio
- Same as System
- Test Speaker & Microphone...
- Leave Computer Audio
- Audio Settings...

Settings

Speaker Test Speaker Remote Audio

Output Level: _____

Volume: ◀────────────────────────────────▶ (speaker icon)

Microphone Test Mic _____

Input Level: _____

Volume: ◀────────────────────────────────▶ (speaker icon)

Automatically adjust volume

Use separate audio device to play ringtone simultaneously

Automatically join audio by computer when joining a meeting

Mute my microphone when joining a meeting

Press and hold SPACE key to temporarily unmute yourself

Sync buttons on headset

Advanced

Economic Development — Greg King, Director
ADMINISTRATIVE REPORTS:

DISTRICT 4
Mark DeYoung
816-318-9612
mdeyoung@allegancounty.org

CONSENT ITEMS:

1. Motion to approve of claims paid and to incorporate into proceedings of the Board (3/20/20 & 3/27/20)

Audio Settings ^

Chat Raise Hand Q&A

STEP 5: Raise hand to be recognized to speak.

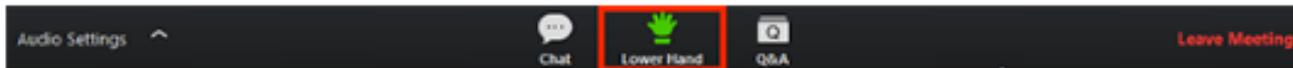
- Once “Raise Hand” is clicked, the Board Chairperson will receive notice and may UNMUTE your microphone when ready and verbally recognize you to speak.

On bottom of screen.

1. Click **Raise Hand** in the Webinar Controls.



2. The host will be notified that you've raised your hand.
3. Click **Lower Hand** to lower it if needed.



STEP 6: To leave the meeting

The screenshot shows a Zoom meeting interface. At the top, a green banner reads "You are viewing Allegan County Administration's screen" with a "View Options" dropdown. In the top right corner, there is an "Enter Full Screen" button. The main content is a document viewer displaying a Microsoft Word document titled "BOC20200409_agenda [Compatibility Mode] - Word". The document header includes the "Allegan County Board of Commissioners" logo and contact information for County Services Building, including address, phone, fax, and website. Below the header, the document title is "BOARD OF COMMISSIONERS MEETING – AGENDA". The agenda items are listed by district: DISTRICT 1 (Dean Kasperge), DISTRICT 2 (Jim Storey), DISTRICT 3 (Max R. Thiele), and DISTRICT 4 (Mark DeYoung). The agenda items include "Virtual Meeting – Connectivity Instructions Attached", "1PM CALL TO ORDER:", "ROLL CALL:", "OPENING PRAYER:", "PLEDGE OF ALLEGIANCE:", "COMMUNICATIONS: Attached", "APPROVAL OF MINUTES: Attached", "PUBLIC PARTICIPATION:", "ADDITIONAL AGENDA ITEMS:", "APPROVAL OF AGENDA:", "PRESENTATIONS:", "PROCLAMATIONS:", "INFORMATIONAL SESSION: Attached", and "ADMINISTRATIVE REPORTS:". At the bottom of the document viewer, it shows "PAGE 1 OF 2" and "251 WORDS". The Zoom meeting control bar at the bottom includes "Audio Settings", "Chat", "Raise Hand", "Q&A", and a red "Leave Meeting" button. A large blue arrow points to the "Leave Meeting" button.



HEALTH
Department

Quarter 3 Board of Commissioners' Update

Allegan County Health Department (ACHD)

ACHD Activities during the most recently concluded quarter (2024 Q3)

CEA Soil Erosion and Sedimentation Control Program Approval: In September 2024, ACHD received notice that the ACHD has passed review of the SESC program. The approval of this program was started in 2021 and 2022. ACHD received notice that there were areas to correct in 2022 and have been working hard to fix those deficiencies since.

The FETCH EH contract has been finalized, and work has started: FETCH EH will be used for Food and Field Programs.

- On September 3rd the Environmental Health (EH) Field Team began using FETCH EH for all incoming applications. The Team has been doing well learning the new software. The EH Food Team will begin implementing the software in the 4th quarter.

Accreditation: Accreditation with the State of Michigan took place in September. Overall, the feedback was overwhelmingly positive and ACHD staff received recognition for the hard work they did during and after the pandemic. While the final report is received, ACHD will incorporate the positive and constructive feedback into daily operations.

Public Education Outreach: The Health Education Team attended several community events during Q3. These events included the Allegan Sidewalk Sales, Senior Day at the Fair, The Art of Recovery, and the Prepare Fair. The team provided information regarding ACHD services and education materials related to important health topics such as nutrition, vector-borne diseases, environmental health, immunizations, and emergency preparedness.

Household Hazardous Waste (HHW): This program has seen a dramatic increase in use in 2024.

- Car traffic:
 - In 2023 there was a total of 404 cars that visited events. For 2024, those numbers increased to 586 cars which is an increase of 45% in overall visitor traffic.
 - Hardings/May 2023: 204 cars -> Hardings/May 2024: 280 cars (Increase of 37%)
 - Human Services Building/June 2023: 102 cars -> HSB/June 2024: 142 cars (Increase of 37%)
 - Otsego DPW/Oct 2023: 98 cars -> Otsego DPW/Oct 2024: 164 cars (Increase of 68%)
- Room Pickups:
 - 2023 pounds collected: 11,991 pounds (did not include 4th quarter numbers for comparison purposes) -> 2024 pounds collected: 15,885 pounds (Increase of 31%)
- Opening this program to serve all residents within the county has been met with tremendous support.
- The manager of the City of Fennville has reached out with an offer to host a HHW event on a city owned site in 2025. Plans are being made to utilize this site so residents within lakeshore communities may be better served geographically. This addition will allow for an event on the west side of the county where predominately they have been held on the east side to serve participating municipalities.



HEALTH Department

ACHD Activities Forecast for Quarter Ahead (2024 Q4)

Respiratory Virus Season: ACHD is preparing for flu and cold season, which typically begins in October. Public education is underway to remind people to stay home when ill, the basics of cough etiquette, and the importance of immunization to protect themselves and loved ones from influenza (flu), respiratory syncytial virus (RSV), and other respiratory illnesses.

Emergency Planning & Preparedness: ACHD staff will be fit tested for N95 respirators to ensure compliance with Occupational Safety and Health Administration (OSHA) regulations. Senior ACHD staff will attend ICS 300 and 400 courses, which are mandatory to ensure compliance with National Incident Management System requirements. Fit testing and ICS training ensure ACHD staff can promptly and effectively respond to a variety of emergency situations in our communities should the need arise.

Anticipated Public Health Situations in Year Ahead

Ground Water Study:

- Report from the Ground Water Study workgroup is ready for distribution. Will highlight the major findings of the study, areas of protentional risk in the county, and possible actions to be taken in the future.
- Monitoring wells are being installed in the 3rd and 4th quarter. There have been approximately 4 of 7 installed as of the time of this report.
- The 2nd of two workshops is scheduled for October 29th.
- Ground water education is in the planning stages. The goal is to education residents in the community about the importance of groundwater and how to use resources wisely.

Training and Preparation for Palisades Restart – Efforts to recommission Palisades Nuclear Plant in Covert, MI are underway. In preparation for the plant’s reopening, ACHD staff are working closely with Allegan County’s Emergency Manager, law enforcement, and other local, state, and federal partners to make sure we are all prepared for potential emergency events. Training and communication will continue well into the next year.

Pertussis on the Rise – Cases of Pertussis, also known as Whooping Cough, have been on the rise in both Michigan and in Allegan County, as seen in the tables below. Pertussis is a bacterial infection that spreads through coughing and sneezing. It spreads easily, often without people realizing they are sick. Pertussis is most dangerous for babies younger than 1 year old, and individuals who are immunocompromised or have severe asthma. As vaccine rates decline, more cases of Pertussis are expected in the community, causing children to miss school and childcare, and possibly severe complications in vulnerable populations.

| Pertussis Cases: | 2020 | 2021 | 2022 | 2023 | 2024 |
|-------------------|------|------|------|------|------|
| Allegan County | 0 | 0 | 0 | 0 | 11 |
| Region 5 | 11 | 2 | 2 | 10 | 51 |
| State of Michigan | 154 | 72 | 85 | 97 | 664 |

Allegan County Cases:

| Disease | Cases Reported in Last 4 Months | | | | Cases Reported Through September** | | | |
|-----------|---------------------------------|--------|--------|--------|------------------------------------|------|------|------|
| | Jun-24 | Jul-24 | Aug-24 | Sep-24 | 2021 | 2022 | 2023 | 2024 |
| Pertussis | 1 | 2 | - | 5 | - | - | - | 11 |

**ALLEGAN COUNTY
POLICY**



TITLE: Budget Policy
POLICY NUMBER: 211
APPROVED BY: Board of Commissioners
EFFECTIVE DATE: January 11, 2024

1. **PURPOSE:** The purpose of this Policy is to establish the requirements, responsibilities and general procedure for the preparation, adoption and maintenance of a balanced budget and to promote and sound financial health for the governmental unit.
2. **SERVICE AREA(s) AFFECTED:** Any department, service area, institution, court, board, commission, agency, office, program, activity, or function to which money is appropriated by the Board of Commissioners.
3. **DEFINITIONS:**
 - 3.1 Appropriation – An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose.
 - 3.2 Board of Commissioners (BOC) – The legislative body of the County.
 - 3.3 Budget – A plan of financial operation for a given period of time, including an estimate of all proposed expenditures from the funds and the proposed means of financing the expenditures. A budget is not required to but may include any of the following:
 - 3.3.1 A fund for which the County acts as a trustee or agent;
 - 3.3.2 An internal service fund;
 - 3.3.3 An enterprise fund;
 - 3.3.4 A capital project fund;
 - 3.3.5 A debt service fund.
 - 3.4 Budgetary Center – A general operating department or any other service area, institution, court, board, commission, agency, office, program, activity, or function to which money is appropriated by the BOC.
 - 3.5 Budgetary Center Leader – An individual appointed, elected, employed or otherwise engaged by the County to supervise a budgetary center (service area directors, court administrators, elected officials).
 - 3.6 Capital Assets – Items valued at \$5,000 and greater with a useful life greater than two (2) years.

- 3.7 Capital Improvement Plan – A document/plan that summarizes the County’s infrastructure and large equipment needs.
- 3.8 Chief Administrative Officer (CAO) – The County Administrator appointed by the BOC, or his or her designee as permissible through applicable law or County policy.
- 3.9 Compensatory (Comp) Time – Time off earned in lieu of payment of overtime.
- 3.10 Compensatory (Comp) Time Payoff – Payment made to an employee in lieu of time off.
- 3.11 Core Services – While each budgetary activity may support a variety of services, core services represent the main services provided through a budgetary activity from a broad perspective. Core services shall be identified in a manner that allows the full cost to be assessed for providing that service. Examples of core services are Road Patrol, Payroll, Emergency Dispatch, Building Maintenance, and Benefits Administration.
- 3.12 Cost Allocation Plan (CAP) – A document, prepared annually, that is used to distribute administrative and occupancy costs to various programs, grants, and funds. The CAP is prepared according to Federal principles.
- 3.13 Deficit – An excess of liabilities over assets within an activity or fund.
- 3.14 Disbursement – A payment.
- 3.15 Donation – money or goods (real or personal property), commonly equipment, supplies, vehicles, real estate, K9s, etc.) that are given to the County.
- 3.16 Donor – person or organization giving a donation.
- 3.17 Expenditure – The cost of goods delivered or services rendered, whether paid or unpaid.
- 3.18 Fund – A legal entity that provides for the segregation of moneys or other resources for specific activities or obligations in accordance with specific restrictions or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves and fund balance, as well as its income and expenditures.
- 3.19 Fund Balance – The difference between assets and liabilities.
- 3.20 General Appropriations Act – The budget as adopted by the Board of Commissioners.

- 3.21 Grant – Funds or assets given for a specific program, purchase, or service, from a grantor, with a formal written agreement.
- 3.22 Grantor – The original financial source for a grant, typically in the form of a government agency or non-profit organization.
- 3.23 Grants Coordinator – Individual within Financial Services (or designee) responsible for oversight, coordination, and financial management of the grant.
- 3.24 Maintenance of Effort (MOE) – A requirement that a grantee must maintain a specified level of financial effort in area for which State/Federal funds will be provided in order to receive the grant funds. The requirement is usually given in terms of a specific base year monetary amount.
- 3.25 Paid Time Off (PTO) Payout – An amount paid to an employee for unused PTO after the close of the fiscal year and/or at the time of separation consistent with policy and/or applicable labor agreement.
- 3.26 Personal Property – Any item of value that is not real estate.
- 3.27 Project(s) non-capital – A one-time or periodic, yet infrequent, undertaking to engage services and/or acquire or replace an asset, or set of similar assets, for which the individual unit cost and/or useful life does not meet the criteria to be classified as a Capital Asset.
- 3.28 Program Manager – Individual who is responsible for managing the programmatic activities and requirements of the grant.
- 3.29 Real Property – Real estate.
- 3.30 Restricted Donation – any donation that specifies a particular use or “restricts” the use of the donation.
- 3.31 Service Area – A component of county government that is responsible to provide specific functions or services.
- 3.32 Surplus – An excess of assets over liabilities within an activity or fund.
- 3.33 Work Order – Process for routing and tracking requests to obtain specific levels of service and/or approval using County-approved software.

4. **POLICY:** It is the policy of the County to operate under a balanced budget. This budget shall be approved by the BOC at its annual meeting (after September 14 but before October 16).

4.1 Debt or other obligations shall not be entered into unless approved by the BOC and consistent with applicable law(s) and/or County policy.

4.2 Total expenditures within an activity shall not be made in excess of the amount authorized in the budget unless the necessary adjustments have been authorized.

4.3 Funds may not be applied or diverted for purposes inconsistent with the appropriations.

4.4 ~~4.3.4~~ **Surcharge and Millage proposals must be submitted for consideration consistent with Appendix 6.E**

4.4.4.5 Cost Allocation Plan (CAP): To the extent practicable, all non-General Fund department budgets shall include an expenditure line for the CAP.

~~4.4.14.5.1~~ Unless CAP costs are disallowed by the funding source, or capped at a specific dollar amount or rate, all applications for new grant programs shall include a CAP expense equal to ten percent of the program's total expenditure budget.

~~4.4.14.5.1.1~~ Once the grant is listed in the CAP document, the actual CAP costs shall be used in the grant budget.

~~4.4.24.5.2~~ Unless CAP costs are disallowed by the funding source, all grant renewal applications shall include a CAP expense.

~~4.4.34.5.3~~ The CAO may approve a phased-in approach for CAP costs, in cases where grants would experience programmatic challenges caused by the addition of the full CAP amount.

~~4.4.3.14.5.3.1~~ The first year shall use ten percent of the CAP cost, with ten percent added in succeeding years, until such time as the full CAP is budgeted.

~~4.54.6~~ Comp Time and PTO Payouts: The payouts shall be appropriated from the Sick & Vacation Liability Fund and shall be cost allocated to the applicable budgetary center either through the annual Cost Allocation Plan or other method.

~~4.64.7~~ Reimbursement of Personal Expenditures While Performing County Business

~~4.6.14.7.1~~ Mileage: The County's mileage reimbursement rate shall equal the IRS rate, providing a County owned vehicle is not reasonably available for use.

~~4.6.1.14.7.1.1~~ This policy applies to elected officials, employees, volunteer drivers, and interns.

Formatted: List Paragraph, Right: 0", No bullets or numbering, Allow hanging punctuation, Tab stops: Not at 0.71"

Formatted: Highlight

~~4.6.1.24.7.1.2~~ Supervisors are responsible for optimizing the use of County vehicles. If a County-owned vehicle is available, but a personal vehicle is used, the reimbursement rate shall be 60% of the IRS rate. Full IRS rate reimbursement for use of a personal vehicle shall be allowed in the limited instances that a supervisor has determined that the use of a personal vehicle is more cost effective than use of a County vehicle or in cases where an employee may have accessibility needs that cannot be appropriately met through the use of a county owned vehicle.

~~4.6.1.34.7.1.3~~ When using a personal vehicle, mileage is measured from the closer of the duty station or point of departure to the destination and return.

~~4.6.1.44.7.1.4~~ When considering travel, the least-costly travel method should be used. When traveling out of state the total cost of mileage reimbursement shall not exceed the published lowest airfare rate for the same trip unless authorized by the CAO.

~~4.6.24.7.2~~ Meals: Meals while traveling on authorized County business are reimbursable expenses (if paid by the traveler) or allowable expenses (if paid by County funds) on the basis of actual expenses incurred, as supported by itemized receipts, subject to the following guidelines and limits:

~~4.6.2.14.7.2.1~~ Reimbursement amounts shall conform to the current State of Michigan “In-State All Other” rates. As of January 1, 2025, those rates are:

\$9.75 breakfast
\$9.75 lunch
\$22.00 dinner

~~4.6.2.24.7.2.2~~ Meals that are included in registration fees, or that are supplied as part of a meeting, are not eligible for reimbursement.

~~4.6.2.34.7.2.3~~ In the event an employee may travel for a duration and time commensurate with multiple meal reimbursements, the amount expended per meal is left to the employee’s discretion. However, reimbursement shall be limited to the combined total of the applicable published meal rates of the eligible meals per day.

~~4.6.2.3.14.7.2.3.1~~ Combined meal reimbursement requests shall require additional documentation, such as a conference or training agenda or proof of travel to demonstrate eligibility.

~~4.7.2.3.2~~ Alcohol is not eligible for reimbursement,

~~4.6.34.7.3~~ Infrequently, a service area may need to conduct an activity such as a training, workshop, or extended work period during which a meal

Formatted: Font:

may be necessary while conducting county business. This allows for efficiency and cost-effectiveness of on-site or in-county activities that generally are performed out of the County and often on an individual basis or for critical activities that could not otherwise occur without working through scheduled meal breaks. As such, in such cases, the meal may be considered an eligible expenditure, providing the following is met at the determination of the CAO or designee:

~~4.6.3.14.7.3.1~~ The activity must contribute to the overall benefit of the public (While the County believes in the importance of employee recognition, appreciation, and informal team building, such activities are not eligible for payment based on state law).

~~4.6.3.24.7.3.2~~ Eligible activities must be performed during work time, and all Fair Labor Standard Act rules must be followed. In general, flex-time will be utilized to ensure compliance. Overtime, comp time, or other premium pay must not occur due to the activity unless approved in advance by the CAO or designee.

~~4.6.44.7.4~~ The activity must be expensed as part of the Service Area's regular budget and prioritized within its baseline allocation; in general, additional allocations will not be made to accommodate an increase in group activities.

~~4.6.54.7.5~~ Reimbursement amounts must be consistent with the travel reimbursement rates per person (for example, purchased meals for on-site training). For convenience, a Service Area may use a local venue to host an activity; in such cases, the per-person travel reimbursement rates must be reasonably adhered to; however, room rental and services provided may considered value-added costs in addition to the meal rate. All applicable County policies must be adhered to, including the purchasing policy.

~~4.6.64.7.6~~ An itemized receipt must support reimbursement.

~~4.6.6.1.1~~

Formatted: Indent: Left: 1.71", No bullets or numbering

4.74.8 Boards & Commissions Per Diem & Mileage: Members of Boards & Commissions outlined in the chart below that are not already receiving compensation as part of their regular work duties or paid for by another source when attending official meetings of the boards & commissions shall receive per diem and mileage payments under the parameters of this section.

| Boards & Commissions | Per Diem Rate |
|--|------------------------------|
| 911 Operational Policy & Procedure Committee | \$50 |
| Apportionment Committee | \$50 half day/\$100 full day |
| Area Agency on Aging of W. Michigan Board of Directors | \$50 |
| Board of Canvassers | \$50 half day/\$100 full day |
| Board of Public Works | \$50 |
| Boundary Commission | \$50 half day/\$100 |

| | |
|---|-------------------------------|
| | full day |
| Broadband Action Workgroup | \$50 |
| Commission on Aging | \$50 |
| Community Corrections Advisory Board | \$50 |
| Economic Development Commission | \$50 |
| Environmental Health Board of Appeals | \$50 |
| Human Services Board | \$50 |
| Jury Board | \$50 half day/\$100 full day |
| Local Emergency Planning Committee | \$50 |
| Parks Advisory Board | \$50 |
| Plat Board | \$50 half day /\$100 full day |
| Soldiers & Sailors | \$50 |
| Solid Waste Planning Committee | \$50 |
| Tourist Council | \$50 |
| Water Study Workgroup | \$50 |
| West Michigan Regional Planning Committee | \$50 |

4.7.14.8.1 The total meeting(s) time in one (1) day more than four (4) hours shall be considered one (1) full day. The total meeting(s) time in one (1) day of four (4) hours or less shall be considered one half (1/2) day. In the event an individual is a member of more than one board or commission and they may attend multiple meetings in a single day, the total per diem for that day shall not exceed \$100. Travel time is included.

4.7.24.8.2 Mileage reimbursement shall be at the 60% of the current IRS rate unless applicable law states differently.

4.7.34.8.3 Infrequently, it may be necessary for members to attend meetings separate from their appointed board or commission meeting at the request of County departmental director associated with the board or commission. The CAO is authorized to approve mileage reimbursement in cases where the CAO has deemed it applicable subject to the parameters of this section.

4.84.9 Budgeted funds in the following line items are not available for reallocation by the budgetary center unless approved by the CAO or as approved by the BOC:
701.000 through 726.999 – Salaries/Wages/Benefits
865.000 – Gas, Oil, Grease & Antifreeze
810.010 – Legal-Court Appt./Other Legal (except as outlined in Administrative Order No.1998-5 - Chief Judge Responsibilities; Local Intergovernmental Relations)
920.000 – Public Utilities

4.94.10 Elected Officials and Chief Deputies' Salaries shall be established prior to the start of a new term consistent with applicable law. In general, the calculation of such salaries and any adjustments to those salaries shall be recommended consistent with the methods for determining non-bargaining employees' salaries.

~~4.104.11~~ Expenditures shall always be expensed to the appropriate line item regardless of available funds within that specific line item.

~~4.114.12~~ No payment shall be released if an activity is over budget except as authorized by the BOC.

~~4.124.13~~ Budget Amendments: The CAO is authorized to perform budget adjustments that are necessary to carry out the General Fund Surplus Distribution process.

~~4.12.14.13.1~~ As soon as a Budgetary Center identifies the potential for an activity to exceed its overall budget and/or a line item(s) to be materially over budget the CAO shall be notified promptly and a plan to address such occurrence shall be recommended to the CAO.

~~4.12.24.13.2~~ The CAO is authorized to make budget transfers between activities within a fund, between funds and between line items within an activity or any combination thereof in accordance with the established thresholds (Appendix 6.D) as long as no additional appropriation is required from fund balance.

~~4.12.34.13.3~~ The CAO shall maintain a list of any potential budget overages that may require adjustment and shall provide a copy of said list to the BOC no less than quarterly. Said list shall identify whether an adjustment has been made or will be recommended at a later date.

~~4.12.44.13.4~~ The CAO shall recommend necessary adjustments to BOC when such adjustments exceed his or her authorized thresholds (Appendix 6.D).

~~4.12.54.13.5~~ Amendments to the approved budget (General Appropriations Act) shall not cause estimated total expenditures, including any accrued deficit, to exceed total estimated revenues, including any available surplus.

~~4.134.14~~ Capital and other projects: Consistent with the Uniform Budgeting Act, the CAO is authorized to prepare and recommend a capital improvement program as part of the annual budget, outlining both current and future capital projects. Unless stated elsewhere within this policy, any capital or other projects shall be budgeted for and managed by the provisions within this section.

~~4.13.14.14.1~~ The annual program shall be driven by the Capital Improvement Plan.

~~4.13.1.14.14.1.1~~ The Plan shall forecast capital projects and expenditures for the next 15 years. The Plan shall be maintained on an ongoing basis, and shall undergo a comprehensive review and update every 5 years, culminating with a new 15 year forecast window.

~~4.13.1.24.14.1.2~~ The Capital Improvement Plan shall show projects in the general order of the BOC's priority. Those priorities are:

~~4.13.1.2.14.1.2.1~~ Safety and Security: Item(s) that present an immediate or impending safety and security concern.

These could be new, repairs or replacements;

~~4.13.1.2.24.14.1.2.2~~ Repair and maintenance: Item(s) that are

in a state of disrepair or require maintenance to be performed to continue functioning at acceptable levels within its identified life cycle;

4.13.1.2.34.14.1.2.3 Replacement Plan: Item(s) identified within an existing replacement plan as a proactive measure to minimize unexpected disruption of services as the item approaches its end of life cycle.

4.13.1.2.44.14.1.2.4 New Capital Requests/Strategic Initiatives: Approval of these items may carry operational increases or may increase one of the other categories above to maintain the level of service generated by its acquisition.

4.13.24.14.2 Budgetary Centers shall complete a Project Scoping Form in order for the project to be eligible for consideration of funding and resource allocation.

4.13.34.14.3 Funds for capital and non-capital projects are generally budgeted within and/or appropriated from the Capital Improvements Program (CIP) Fund (401) or within a designated fund established within a Special Revenue Fund. A separate activity for each project shall be established once funds are officially requested and appropriated for the project.

4.13.44.14.4 The capital improvements program shall show projects in the general order of the BOC's priority for a period of fifteen (15) years.

4.13.54.14.5 Capital projects shall be budgeted on a project basis. Any remaining funds after a capital project are completed shall not be available for use unless re-appropriated by the BOC. Surplus funds from each project shall revert back to the CIP fund from which the project funds were appropriated to fund other projects. For example: A new lawn mower has been approved with an estimated cost of \$15,500. The actual cost was \$14,500. The remaining \$1,000 of the budgeted amount would revert back to the CIP fund from which the project was funded, unless otherwise approved by the CAO and/or BOC subject to the established threshold (Appendix 6.D).

4.13.64.14.6 If a project extends past the fiscal year from which the original budget was established, departments shall request funds to be carried over and budgeted in the following year (using the same fund and account number) less any expenses already incurred. Absent a request for carry-over, funds may be reallocated and/or removed from the project.

4.14.15 General Fund (GF):

4.14.14.15.1 Zero Dollars (\$0) shall be budgeted in a specific line item to be applied to the GF reserves.

4.14.24.15.2 GF Surplus Distribution: Following the annual financial audit, a GF budget surplus identified from the preceding fiscal year shall be distributed in the following manner:

4.14.2.14.15.2.1 The GF fund balance shall be allocated that portion of the surplus that would maintain the GF fund balance as shown in

Appendix 6.A;

4.14.2.24.15.2.2 If the conditions in the preceding paragraph are met, then an allocation from the remaining annual General Fund surplus shall be transferred to the Budget Stabilization Fund (102) to maintain that fund as shown in Appendix 6.A;

4.14.2.34.15.2.3 If the conditions in the two preceding paragraphs are met, then an allocation from the remaining surplus shall be transferred to the Sick & Vacation Liability Fund (252) to maintain the fund as shown in Appendix 6.A;

4.14.2.44.15.2.4 If the conditions in the three preceding paragraphs are met, then one hundred percent (100%) of the balance of the remaining annual budget surplus shall be transferred to the Liability Sinking Fund (259).

4.14.2.54.15.2.5 Budget adjustments that are necessary to carry out the provisions contained within this GF Surplus Distribution section shall be prepared and performed at the time of the distributions, and reported to the Board in accordance with the Budget Adjustments section of this policy.

4.14.34.15.3 Deficit. If it is determined that current year revenues plus transfers-in may not be sufficient to cover current year expenses plus transfers-out, operating expenses shall be reduced or an appropriation from fund balance shall be made so that total expenses plus transfers out equal total revenues plus transfers in.

4.14.3.14.15.3.1 If the GF fund balance is below the designated level as shown in Appendix 6.A the BOC may choose to budget funds specifically to increase the fund balance.

4.14.3.24.15.3.2 If the fund balance falls below five percent (5.0%) of the total GF Expense Budget then funds shall be transferred from the Sick & Vacation Liability Fund (252) to restore the GF fund balance to its level as outlined in Appendix 6.A.

4.14.44.15.4 GF Contingency. The GF Contingency account shall be established at an amount not to exceed two percent (2%) of the total General Operating Fund expense budget excluding budgeted fund balance.

4.14.54.15.5 The General Fund shall advance a total of \$250,000 to the Drain Revolving Fund, to be recorded as a Long-Term receivable.

4.154.16 Special Revenue Fund (SRF):

4.15.14.16.1 Deficit. Unless otherwise stated within this policy, if it is determined that current year revenues plus transfers-in may not be sufficient to cover current year expenses plus transfers-out within an SRF, operating expenses shall be reduced to equal projected revenues or an appropriation from the SRF's fund balance or other appropriate fund balance (subject to approval by the BOC) shall be made so that total expenses plus transfers-out equal total revenues plus transfers-in.

4.15.24.16.2 Parks (Fund 208)

4.15.2.14.16.2.1 Cell Tower Revenue: Cell Tower Revenue shall be

budgeted as a revenue to the Parks Fund, to be utilized towards Parks repairs and maintenance.

4.15.34.16.3 Central Dispatch (Fund 261).

4.15.3.14.16.3.1 Surplus. Prior year surplus, as determined by the completion of the annual financial audit, shall be used to maintain fund balance as shown in Appendix 6.A. Excess surplus, beyond the amount needed to maintain fund balance shall be used as follows:

4.15.3.1.14.16.3.1.1 If the conditions in the preceding paragraph are met, any remaining operational fund balance shall be transferred to a restricted fund balance account to be used to supplement revenue shortfalls outlined in the 17 year projection model where surcharge revenues are not sufficient to meet projected expenses, unless otherwise directed by the BOC.

4.15.3.24.16.3.2 As surcharge funds are received the operational portion shall be receipted into the operational fund and the capital portion receipted into the Central Dispatch Capital Projects Fund.

4.15.3.34.16.3.3 Surcharge. Since the main source of operating revenue for Central Dispatch is received through the collection of a monthly surcharge on any device with the ability to access 911, the calculated monthly surcharge shall be presented to the BOC utilizing the formula in Appendix 6.B:

4.15.3.44.16.3.4 Capital. There shall be a separate capital fund established for Central Dispatch.

4.15.3.4.14.16.3.4.1 Funding for approved capital projects shall be funded through a monthly surcharge.

4.15.3.4.24.16.3.4.2 Capital projects shall be divided into three (3) categories based on the number of years to complete the project.

| | |
|---------------------|---------------|
| Short term projects | 1-5years |
| Mid-term projects | 6-10 years |
| Long-term projects | over 10 years |

4.15.3.4.34.16.3.4.3 The monthly surcharge needed to fund capital projects shall be determined by using the formula in Appendix 6.B.

4.15.44.16.4 Child Care Fund (Fund 292)

4.15.4.14.16.4.1 Surplus. Prior year surplus, as determined by the completion of the annual financial audit, shall be used to maintain fund balance as shown in Appendix 6.A. Excess surplus, beyond the amount needed to maintain fund balance shall be used as follows:

4.15.4.1.14.16.4.1.1 100% shall be transferred to the Youth Home CIP fund (492) and designated as Child Care Buildings & Infrastructure fund projects.

4.15.54.16.5 Senior Services (Fund 298)

4.15.5.14.16.5.1 Surplus. Prior year surplus, as determined by the completion of the annual financial audit, shall be used to maintain fund balance as shown in Appendix 6.A. Excess fund balance shall be used when a wait list for services exists, service capacity is available to meet those needs and funds are not available within the current annual approved operating budget. The funds shall be allocated in such a manner to reasonably ensure the increased service level is financially sustainable through the end of the term of the current authorized millage. The CAO is authorized to conduct a final review of such circumstances; direct the necessary budget adjustments to be made within the current fiscal year and report back any transfers made to the BOC.

4.15.6.14.16.6 Health Department (Fund 221)

4.15.6.14.16.6.1 Surplus. Prior year surplus, as determined by the completion of the annual financial audit, shall be used to maintain fund balance as shown in Appendix 6.A. Excess surplus, beyond the amount needed to maintain fund balance shall be used as follows:

4.15.6.14.16.6.1.1 100% shall be used to reduce current year transfers in from the general operating fund (or transferred back to the General Fund.)

4.15.7.14.16.7 Law Enforcement Contract (Fund 287) – The CAO is authorized to:

4.15.7.14.16.7.1 Execute Law Enforcement Services agreements

(75% 100% Local Unit for all personnel costs/100% County for all other costs/25% County fee for service) in conjunction with the Sheriff and local units of government within Allegan County.

4.15.7.24.16.7.2 Budget for, and expend, the necessary funds to meet the County's obligations under the agreements including, but not limited to, the creation of positions if determined necessary (coterminous with the agreement), personnel costs, equipment, vehicle procurement/replacement and vehicle maintenance and operating costs.

4.15.7.34.16.7.3 Purchase existing vehicles and equipment owned by a participating local unit.

4.15.7.44.16.7.4 Sell, if necessary, vehicles/equipment in the event of a termination of agreement.

4.15.7.54.16.7.5 Update the County's vehicle fleet list with any vehicles purchased/sold in relation to the agreements.

4.16.17 Drain Funds (Funds 801 and 802)

4.16.14.17.1 To the extent that the Drain Revolving Fund has a positive cash balance, individual Drain Fund expenses may draw upon that Fund.

4.16.24.17.2 At the point that the Drain Revolving Fund has been depleted, individual Drain Funds may draw upon positive balances in other Drain Funds. The Drain Commissioner shall issue Notes that acknowledge the borrowing. The Drain Commissioner and Treasurer shall agree upon an

Formatted: Highlight

interest rate that reasonably splits the difference between the cost of external borrowing, and the investment rate of return. Internal borrowing shall not be undertaken if both the borrowing and lending Drain Funds do not realize an interest rate benefit, compared to external borrowing and investing. At no time shall internal Notes exceed the Drain Funds' collective available cash balance.

4.16.34.17.3 At any time, the Drain Commissioner may choose to issue external debt in lieu of, or in addition to, the methods listed above.

4.174.18 Allocation of State Revenue Sharing (SRS) Funds

4.17.14.18.1 When the County has outstanding debt that is not matched by resources available in the Liability Sinking Fund, SRS shall be distributed in the following manner:

4.17.1.14.18.1.1 The first \$1,300,000 shall be receipted into the Capital Improvements Fund (Fund 401).

4.17.1.24.18.1.2 The next \$900,000 shall be receipted into the Liability Sinking Fund (Fund 259).

4.17.1.34.18.1.3 SRS dollars received in excess of \$2,200,000 shall be distributed 60% to the Capital Improvements Funds and 40% to the Liability Sinking Fund.

4.17.24.18.2 When the County does not have outstanding debt, or when the County's outstanding debt is matched by the balance of the Liability Sinking Fund, 100% of SRS funds shall be receipted into the Capital Improvements Fund.

4.184.19 Responsibilities:

4.18.14.19.1 The CAO shall:

4.18.1.14.19.1.1 have final responsibility for budget preparation;

4.18.1.24.19.1.2 present the budget to the BOC;

4.18.1.34.19.1.3 have control of expenditures under the budget and the general appropriations act;

4.18.1.44.19.1.4 transmit the recommended budget to the BOC according to an appropriate time schedule approved by the BOC which shall allow adequate time for review;

4.18.1.54.19.1.5 accompany the recommended budget with a suggested General Appropriations Act Resolution to implement the budget;

4.18.1.64.19.1.6 ensure budgetary centers are provided the necessary forms through the annual budget process.

4.18.24.19.2 The BOC shall:

4.18.2.14.19.2.1 hold a public hearing as required by the open meetings act, 1976 PA 267, MCL 15.261 to 15.275 prior to final approval of the budget;

4.18.2.24.19.2.2 pass a general appropriations act, consistent with the uniform chart of accounts prescribed by the Department of Treasury, as formal approval of the budget for the General Fund and each Special Revenue Fund;

4.18.2.2.14.19.2.2.1 The general appropriations act (budget)

shall:

~~4.18.2.2.1.44.19.2.2.1.4~~ state the total mills to be levied and the

purpose for each millage levied (truth in budgeting act) consistent with the budget schedule (Appendix 6.C);

~~4.18.2.2.1.44.19.2.2.1.4~~ include amounts appropriated for expenditures to meet liabilities for the ensuing fiscal year in each fund;

~~4.18.2.2.1.44.19.2.2.1.4~~ include estimated revenues by source in each fund for the ensuing fiscal year;

~~4.18.2.2.1.44.19.2.2.1.4~~ The budgeted expenditures, including an accrued deficit, shall not exceed budgeted revenues, including available surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act, Act 80 of 1981 MCL 141.1001 et al.).

~~4.18.2.34.19.2.3~~ determine the amount of money to be raised by taxation necessary to defray the expenditures and meet the liabilities of Allegan County for the ensuing fiscal year; shall order that money to be raised by taxation is within statutory and charter limitations; and shall cause the money raised by taxation to be paid into the funds of Allegan County (Appendix 6.A).

~~4.18.34.19.3~~ The leader of each budgetary center shall:

~~4.18.3.14.19.3.1~~ provide necessary information to the CAO for budget preparation;

~~4.18.3.24.19.3.2~~ be responsible for managing their budget consistent with all applicable policies, laws and best practices.

~~4.194.20~~ Grants: Application, acceptance and use of any Grant shall be consistent with the nature of the County's Services and Programs, Strategic Goals and internal controls, and subject to the approval of the Board of Commissioners or CAO pursuant to Appendix 6D Grants, and shall be submitted utilizing the Work Order/Request For Action (RFA) process.

~~4.19.14.20.1~~ Requirements:

~~4.19.1.14.20.1.1~~ Service Area Leadership must designate an individual to serve as the Program Manager. The Program Manager and Grants Coordinator are responsible to complete the Grant requirements contained within this section and the Grants Management Procedures.

~~4.19.1.24.20.1.2~~ A Work Order/RFA shall be completed by the Program Manager and/or the Grants Coordinator for the Grant application or renewal for the purpose of document tracking. The Work Order/RFA will be used to obtain the required review and recommendation from the Executive Director of Finance or his/her designee before consideration by County Administration.

~~4.19.1.34.20.1.3~~ All Grants require application approval and award

approval from the BOC and/or the County Administrator; reference Appendix 6.D to determine the level of approval needed.

4.19.1.44.20.1.4 All Grant requests must allow sufficient time for consideration and approval.

4.19.1.4.14.20.1.4.1 Any Grant requiring BOC approval will need to be added to the BOC meeting agenda. Agenda items must be submitted to County Administration in the timeframe outlined in the BOC Rules of Organization.

4.19.1.4.24.20.1.4.2 Any Grant requiring County Administrator approval must be submitted to County Administration allowing for a timeframe comparable to the BOC approval process outlined in the BOC Rules of Organization.

4.19.1.4.34.20.1.4.3 Ongoing Grants should be renewed, whenever possible, through the annual budget process, therefore not requiring additional BOC approval.

4.19.1.4.44.20.1.4.4 If the Grant application deadline does not allow sufficient time to obtain the appropriate level(s) of approval, the County Administrator may approve Grant applications in such emergency situations and report to BOC.

4.19.1.54.20.1.5 The only authorized signatory on behalf of Allegan County is the County Administrator or BOC Chairperson, unless otherwise designated by the BOC and/or the County Administrator. This designation, if appropriate, can be requested in the Work Order/RFA.

4.19.1.64.20.1.6 All Federal Grant spending must follow the Federal guidelines for allowable and unallowable costs as outlined in the Federal Register. Allegan County shall maintain a current membership in System for Award Management (SAM) to ensure the County's eligibility to apply for Federal grants.

4.19.1.74.20.1.7 Eligible Grant expenditures must follow both the purchasing requirements as outlined within the Grant documents and the County's Purchasing Policy. If there is conflict between these requirements, the Grant document requirements would supersede the Purchasing Policy.

4.19.1.84.20.1.8 All Federal Grant funding expended shall be reported on the Schedule of Expenditures of Federal Awards (SEFA) in the annual Single Audit filed with the appropriate State and Federal agencies.

4.19.1.94.20.1.9 Unless otherwise authorized by BOC, any position funded by a Grant shall be considered coterminous with Grant funding.

4.19.1.104.20.1.10 Each Grant must have clearly outlined objectives and desired outcomes which will be used to measure Grant performance. Grant closeout information, both financial and programmatic, must be reported back to County Administration after conclusion of Grant.

4.204.21 Donations and Surplus Programs:

4.20.14.21.1 Planning and Approval to Accept Donations

- 4.20.1.14.21.1.1 Acceptance and use of any donation (money, goods, or services) shall be consistent with the nature of the County's Services and Programs, Strategic Goals, and internal controls and subject to the approval or rejection by the Board of Commissioners or CAO pursuant to Appendix 6.D and shall be submitted utilizing the Work Order/(RFA) process.
- 4.20.1.24.21.1.2 Private/Personal (non-governmental) donations or grant of funds or property shall not be accepted for funding and managing elections.
- 4.20.1.34.21.1.3 Service Areas, anticipating receipt of donations (or expecting to solicit donations through fundraising efforts) and expecting to use or expend donations (other than receiving monetary donations as a general revenue) on an ongoing basis, shall develop a Donation Plan to be submitted to the CAO.
- 4.20.1.44.21.1.4 The Plan shall define and establish the estimated useful life of the asset, a funding plan for any ongoing costs and/or replacement costs, use, and disposition of the asset. All donation activity shall be appropriately tracked within the County's financial system.
- 4.20.1.54.21.1.5 Unless otherwise approved through a Donation Plan, consistent with Appendix 6.D, or permitted within Board of Commissioners approved policy, donations for a restricted purpose shall not be accepted.
- 4.20.1.64.21.1.6 Donations from service providers currently doing business with the County, having done business with the County in the last 12 months or likely to do business with the County in the next 12 months are specifically prohibited. Infrequent and de minimis items that are generally made available to a broader audience and therefore not an influential factor in decision making processes (e.g. product samples, conference trinkets, holiday greetings) shall not be considered donations.
- 4.20.1.74.21.1.7 Donations as Recognition/Appreciation – Services Areas (not individuals) may receive donated goods as recognition/appreciation to the extent such is infrequent and de minimis. Example 1, perishable/consumable items such a food in recognition of service or working lunches (e.g. pizza, desserts, *flowers/plants*, etc.) Example 2, token items of appreciation generally valued under \$100 (e.g. service area plaques, photos, inspirational decorations).
- 4.20.1.84.21.1.8 Monetary Donations - Unless otherwise approved as part of a Donation Plan or approved consistent with the thresholds in Appendix 6.D, monetary donations shall be considered and treated as all other revenue, offsetting existing expenditures, and not be carried over into a subsequent fiscal year.
- 4.20.1.8.14.21.1.8.1 All monetary donations must be handled in accordance with the Treasurer's Receiving Policy.
- 4.20.1.8.24.21.1.8.2 Service Areas expecting to receive

monetary donations as a revenue to offset existing expenditures on a regular basis shall include estimates of donation revenue in the annual budget process.

~~4.20.1.8.34.21.1.8.3~~ Unless otherwise approved through a plan, monetary donations are not eligible for expenditure until receipt as revenue and approved as an expenditure through an approved budget adjustment in accordance with the budget adjustments portion of this budget policy.

~~4.20.1.94.21.1.9~~ Once approved for acceptance the Service Area receiving the donation shall acknowledge and express thanks to the donor(s) on behalf of the County.

~~4.20.24.21.2~~ Approval to accept goods or services, or purchase goods or services with monetary donations:

~~4.20.2.14.21.2.1~~ Goods Acquired through Government Surplus Programs or through Donation: Eligible Service Areas may participate in Government Surplus Property Grants, such as the Federal 1033 Program or may receive donated goods subject to the following requirements:

~~4.20.2.1.14.21.2.1.1~~ All donated goods, or goods to be purchased with monetary donations, which have been pre-approved through the County's Capital Improvement Plan (CIP) and/or Annual Budget/Operational Plan shall be received or purchased with the appropriate review and approval consistent with the value thresholds in Appendix 6.D (operational/capital purchases).

~~4.20.2.1.24.21.2.1.2~~ In determining review/approval levels, only the estimated replacement value (what it would cost the county to replace the donated good with a new good) shall be applicable. Replacement value shall be determined by acquiring a quote(s) for a new equivalent good.

~~4.20.2.24.21.2.2~~ Regardless of value, donated goods and services, and goods and services purchased resulting from a monetary donation, in consideration of being acquired shall undergo the appropriate review/approval consistent with county policy and operational support standards, which includes, but is not limited to the following:

~~4.20.2.2.14.21.2.2.1~~ Technology items (e.g. laptops, portable electronic devices, printers, software, etc.) shall be reviewed in advance by Information Services.

~~4.20.2.2.24.21.2.2.2~~ Facility items (e.g. furniture, appliances, etc.) shall be reviewed in advance by Facilities Management.

~~4.20.2.2.34.21.2.2.3~~ Vehicle shall be reviewed in advance by Transportation.

~~4.20.2.2.44.21.2.2.4~~ Personnel/staffing related plans shall be reviewed in advance by Human Resources.

~~4.20.2.2.54.21.2.2.5~~ Services/service agreements shall be

reviewed in advance by Project Management.

4.20.34.21.3 When submitting a Work Order/RFA for final approval to accept a donation or make a purchase resulting from a monetary donation, evidence of the reviews outlined above shall be provided.

4.20.3.14.21.3.1 In cases where a monetary donation will be utilized to fund a good or service, such good or service shall be acquired by the support area above most closely relating to the nature of the good or service on behalf of the requesting Service Area.

4.20.3.24.21.3.2 Service Areas may acquire surplus or donated goods valued up to \$500 considered to be general operating goods for the nature of work performed by that Service Area.

4.20.3.34.21.3.3 In cases where a good becomes available through a governmental surplus or supplies program (e.g. 1033 DOD program) that has not been approved through an existing plan, exceeds the value of \$500, and is identified as needed, the item shall be reserved for 14 days and submitted for consideration, consistent with the value thresholds in Appendix 6.D (operational/capital purchases).

4.20.44.21.4 The Service Area shall maintain and furnish the CAO with access to all agreements, records, and property inventories for all items related to this County donation policy.

4.214.22 Local Revenue Sharing Payment in Lieu of Taxes (PILT): The CAO is authorized, upon receipt of PILT funds, to direct an allocation to be made to each County Government Agency that has a County-Wide Millage as shown on the BOC approved L-4029, as a percentage of the total County-wide millage, minus any non-County Government Agency millages.

4.224.23 Budget Preparation: The CAO shall prepare and present a balanced recommended budget based on the following information collected from each budgetary center. Information shall be submitted to the CAO and presented to the BOC by the CAO consistent with the annual budget schedule (Appendix 6.C):

4.22.14.23.1 Goals & Objectives. This shall be prepared by each Budgetary Center Leader for each activity for which they have budgetary responsibility.

4.22.24.23.2 Core Service Expense/Revenue Budget. Based on the current year budget, Budgetary Centers shall provide a line item cost breakdown (expenses and revenues) for each core service including:

4.22.2.14.23.2.1 Actual expenditures/revenue for the most recently completed fiscal year;

4.22.2.24.23.2.2 Projected expenditures/revenue for the current fiscal year (to be arrived at by using actual expenditures to date and projecting expenditures to the end of the fiscal year);

4.22.2.34.23.2.3 An estimate of the expenditures/revenue for the next five fiscal years;

4.22.2.44.23.2.4 The projected Maintenance of Effort (MOE) required to

maintain external funding sources, if applicable.

4.22.34.23.3 Personnel Costs.

4.22.3.14.23.3.1 Status Quo Personnel Costs. A report shall be compiled and reviewed by each Budgetary Center which outlines each position currently budgeted and the total compensation attached to each position.

4.22.3.24.23.3.2 Personnel Changes. Position change requests shall be prepared utilizing the appropriate forms by the Budgetary Center Leader and submitted as part of the budgeting process.

4.22.44.23.4 Operational Requests. Operational requests shall consist of a Budgetary Center's operational line items 727.000 through 969.999.

4.22.54.23.5 Capital Requests. A 15-year capital plan shall be presented to the BOC as part of the budget process.

4.22.64.23.6 Grants. A Grants Master list shall be provided and contain, the Budgetary Center, Grant Name, Grant Purpose, # of Years the County has had the Grant, Grant Source, Anticipated Award, Local Match, Budget, \$ Breakdown of Funding Source, % Breakdown of Funding Source.

4.22.74.23.7 Fees. A county wide fee schedule shall be provided.

4.22.7.14.23.7.1 Fees must exhibit the following characteristics:

4.22.7.1.14.23.7.1.1 A user fee must serve a regulatory purpose rather than a revenue generating purpose.

4.22.7.1.24.23.7.1.2 A user fee must be proportionate to the necessary costs of the service or commodity, and imposed on those benefiting from the right/service/improvement supported by the fee.

4.22.7.1.34.23.7.1.3 A user fee is voluntary in nature as opposed to being compulsory.

4.22.7.24.23.7.2 The following categories shall be considered when calculating the cost of services:

4.22.7.2.14.23.7.2.1 Direct Salaries, benefits and allowable departmental expenditures.

4.22.7.2.24.23.7.2.2 Departmental Overhead Departmental administration / management and clerical support.

4.22.7.2.34.23.7.2.3 County-wide Overhead Central service costs such as payroll, human resources, budgeting, county management, etc. Often established through a cost allocation methodology or plan (In this case, the County provided these costs).

4.22.7.2.44.23.7.2.4 Cross-Departmental Support Costs associated with review or assistance in providing specific services. For example, costs associated with the Planning Department's review of construction plans.

4.22.7.34.23.7.3 The following methodology shall be used when calculating fees:

4.22.7.3.14.23.7.3.1 Total costs minus dedicated revenue equals net cost

4.22.7.3.24.23.7.3.2 Net cost divided by number of hours equals net hourly rate
4.22.7.3.34.23.7.3.3 Net hourly rate times number of hours to perform service equals net cost per service
4.22.7.3.44.23.7.3.4 Net cost per service times percent of user support equals user fee
4.22.7.3.54.23.7.3.5 User fee plus other revenue = net cost per service

4.22.7.44.23.7.4 The percent of user support shall be governed by the following schedule:

4.22.7.4.14.23.7.4.1 Benefit Level 1 - Services that Provide General "Global" Community Benefit: 25% cost recovery
4.22.7.4.24.23.7.4.2 Benefit Level 2 - Services that Provide Both "Global" Benefit and also a Specific Group or Individual Benefit: 50% cost recovery
4.22.7.4.34.23.7.4.3 Benefit Level 3 - Services that Provide a Primary Benefit to an Individual or Group, with less "Global" Community Benefit: 100% cost recovery
4.22.7.4.44.23.7.4.4 Unless otherwise prohibited by law, non-profit users (501(c)(3) organizations, schools, churches, and governments) shall receive a 25 percent discount of the calculated fee.

4.23.4.24 The CAO shall ensure the recommended balanced budget contains the following:

4.23.14.24.1 All funds (including but not limited to the General Fund and all Special Revenue Funds) shall be presented based on balancing revenues (including transfer-ins) to expenses (including transfer-outs) excluding beginning and ending fund balances.

4.23.24.24.2 Beginning and ending fund balance for each fund for each year;

4.23.34.24.3 An estimate of the amounts needed for deficiency, contingent, or emergency purposes;

4.23.44.24.4 Budget Summary. An overview of key recommendations and/or decisions made relative to the final recommended balanced budget shall be included in a summary document to emphasize such information that may not be easily interpreted from the numeric data (example: wage adjustment %.) Such summary may include other data relating to fiscal conditions that the CAO has used in the budget development and considerations that may be useful in analyzing the future financial needs of Allegan County.

4.23.54.24.5 While line item detail is be presented to the BOC throughout the budget preparation process, the final recommended balanced budget and the final adopted budget shall be activity based.

5. REFERENCES:

A. Michigan Department of Treasury Uniform Budget Manual

Policy #211

- B. Public Act 80 of 1981 Michigan Fiscal Stabilization Act
- C. Public Act 156 of 1851 MCL 46.1 County Board of Commissioners
- D. Public Act 621 of 1978 General Appropriations Act
- E. Public Act 154 of 1879 Elected Officials Salaries
- F. Public Act 267 of 1976 Michigan Open Meetings Act
- G. Allegan County Policy #511-Travel and Training
- H. Administrative Order No.1998-5 - Chief Judge Responsibilities;
Local Intergovernmental Relations
- I. Allegan County Purchasing Policy
- J. Board of Commissioners Rules of Organization
- K. County Strategy Map

6. APPENDICES:

- A. Table of Minimum Fund Balances
- B. 911 Surcharge Formula
- C. Annual Budget Schedule
- D. Board Thresholds

APPENDIX 6.A
Table of Minimum Fund Balances

| Fund Title | Fund # | Types of Uses | Minimum Threshold | Distribution of Funds in Excess of Minimum Threshold and Other Transfers |
|---------------------------|---------------|--|--|---|
| General | 101 | General County Operations | Fund Balance – 11% of G. F. expense budget | Refer to Budget Policy text |
| Budget Stabilization | 102 | May be used to cover a General Fund deficit, to prevent a reduction in services, to cover expenses of a natural disaster and more | Maximum allowed by statute | Refer to Budget Policy text |
| Sick & Vacation Liability | 252 | To fund the accrued liabilities of personnel (i.e. PTO, post-employment benefits, etc.) | Fully fund the PTO Liability per the most recent financial audit | Refer to Budget Policy text |
| Delinquent Tax Revolving | 516 | Monies are used for the settlement of delinquent taxes with the local taxing units. The county purchases the delinquents taxes from the local units. Currently this is about \$7 million each year | The annual debt service payment for the Sheriff's Office and Corrections Center Bond shall be transferred to the Debt Service fund. Ending cash balance shall be a minimum of 115% of the prior year settlement | Transfer to the Liability Sinking Fund 259 |
| Central Dispatch | 261 | | Fund Balance – 10% of current year operating expenses. Capital Min - \$250,000 which shall be part of the surcharge formula. In the event the reserve may be utilized, in part or in whole, it shall be restored over a maximum of three years utilizing the capital surcharge formula. | |

| | | | | |
|----------------------------------|-----|--|---|--|
| Child Care | 292 | | Fund Balance – 5% of current year operating expenses. | |
| Senior Services | 298 | | Fund Balance – 10% of current year operating expenses. | |
| Health Fund | 221 | | Fund balance shall be maintained at a level of 5% of the current year operating expenses or a percentage necessary to meet the annual requirements of the State's Maintenance of Effort (MOE), whichever is less. | |
| Local Government Revenue Sharing | 104 | | 10% of current year revenue plus Additional \$20,000 reserved annually for DNR Trust Fund match, until \$100,000 is saved. | Transfer out to Parks fund to balance operating budget. Remaining fund balance may be utilized for Parks Capital and/or Economic Development Initiatives as approved by the BOC. |

APPENDIX 6.B
911 Surcharge Formula

| | |
|-----------|---|
| PAEB = | Projected Annual Expense Budget |
| OR = | Other Revenue (i.e. interest earned, training funds) |
| FBA = | Fund Balance Adjustment (from prior year audited financial statements) |
| TSNO = | Total Surcharge Needed For Operations |
| CMSO = | Current Monthly Surcharge Operations |
| AMD = | Average Monthly Devices [(((Total Surcharge January -> June)/January Monthly Surcharge)/6) + (((Total Surcharge July -> December)/July Monthly Surcharge)/6)]/2 |
| SRJO = | Surcharge Revenue January - June Operations |
| TSNJyDO = | Total Surcharge Needed July - December Operations |
| NMSJyDO = | New Monthly Surcharge July - December Operations |
| TCMS = | Total Capital Monthly Surcharge |
| TMSJyJ = | Total Monthly Surcharge July - June |

Step 1) $(PAEB - OR) +/- FBA = TSNO$

Step 2) $(CMSO \times AMD) \times 6 = SRJO$

Step 3) $TSNO - SRJO = TSNJyDO$

Step 4) $(TSNJyDO/6) / AMD = NMSJyDO$

Step 5) $NMSJyDO + TCMS = TMSJyJ$

Capital Formula (TCMS):

- \$ amount of capital needed in YR 1 = CAP1
- $CAP1 / 12 \text{ months} / AMD = C1$

- \$ amount of capital needed in YR 2 = CAP2
- $CAP2 / 24 \text{ months} / AMD = C2$

- \$ amount of capital needed in YR 3 = CAP3
- $CAP3 / 36 \text{ months} / AMD = C3$

- Continue this pattern for fifteen (15) years or 180 months
- All items would be totaled to equal total capital monthly surcharge (TCMS)

APPENDIX 6.C
Annual Budget Schedule

| BUDGET ITEM | BUDGET PROCESS | Due Dates |
|---|--|--|
| Budget Policy | BOC Approval | By 2 nd BOC of March |
| Budget Worksheets – Operating Budgets; Personnel Requests; Capital Requests | All worksheets due to County Administration for review and development of recommended balanced budget. | May 31 |
| BUDGET: | Planning Session (draft) | 2 nd Planning Session of August |
| | BOC Discussion (proposed) | 1 st BOC of September |
| | BOC Approval (Move final) | 2 nd BOC of September |
| | ADMINISTRATION submits public hearing notice in publication of general circulation | September 23 |
| | Public Hearing appears in paper | Minimum 6 days prior to 1 st BOC of October |
| | BOC Adopts Final Budget (P.A. 156 of 1851 MCL 46.1), Public Hearing, adopt millage, and general appropriations act. Based on the Uniform Budgeting Act, the budget shall be passed prior to the ensuing budget year. Michigan treasury manual states 1-2 months prior to the end of the fiscal year as a recommended timeline. | 1 st BOC of October |
| | ADMINISTRATION & Service Area – Elected Officials Salaries (Act 154 of 1879) | 2 nd BOC of October |

Appendix 6.E - County Millage/Surcharge Schedule

| Millage/Surcharge: | Last Board Action: | Last Election: | Levy Collected: | Language: | Expiration Date of Millage | Reconsider by: | Future Election: | Submitted through Request for Action process by: |
|---|--------------------|-------------------|--------------------------------------|---|----------------------------|--|---|--|
| 911 Operating Surcharge | 3/22/2018 | Primary: 8/7/2018 | Winter Bill; collection pays forward | For the period beginning on January 1, 2020, and continuing until Public Act 32 of 1986 is repealed or through December 31, 2025, whichever occurs first, shall Allegan County be authorized to continue to assess a monthly surcharge of up to and not to exceed \$3.00 on the monthly billings of communication service suppliers to service users within the geographic boundaries of Allegan County to be used exclusively for the funding of 911 emergency telephone call answering and dispatch services within Allegan County, including facilities, equipment and operations? | | 4/27/2024 for 5/14/24, 1 PM ballot deadline <u>OR</u> 8/8/2024 for a 8/13/24, 4 PM ballot deadline | Primary: 8/6/2024 <u>OR</u> General Election: 11/5/2024 | Central Dispatch Director |
| Millage Proposition Road Resurfacing and Reconstruction Renewal | 4/12/2018 | Primary: 8/7/2018 | | This proposal will permit the County to continue its 1.0 mill levy for County Primary Road Resurfacing, Prevention, and related preparation, and City/Village Road Improvement, which expired in 2017. This proposal would renew the 0.9916 mill not reduced by the Headlee Amendment millage rollback, and it would increase that millage by 0.0084 to restore it to its original 1.0 mill..... | 12/31/2023 | 4/27/2024 for 5/14/24, 1 PM ballot deadline <u>OR</u> 8/8/2024 for a 8/13/24, 4 PM ballot deadline | Primary: 8/6/24 <u>OR</u> General Election: 11/5/2024 | Road Commission Board |
| Conservation District Millage | 4/9/2020 | Primary: 8/4/2020 | | "Shall the limitation on the amount of property taxes which may be assessed each year against all taxable real and personal property in Allegan County be increased by not more than 0.10 mills (\$0.10 per \$1,000 of taxable value) for a period of six (6) years, 2021 through 2026, both inclusive, for the purpose of providing funds for the operation of the Allegan Conservation District, including programs to assist landowners in the protection and enhancement of natural resources, environmental education, and environmental remediation within Allegan County? If approved and levied in its entirety, this millage would raise an estimated \$492,500 in revenue in the first year." | 12/31/2026 | 4/23/2026 | Primary: 8/4/2026 | Conservation District Board |
| Senior Citizen Services Millage Proposal | 4/28/2022 | Primary: 8/2/2022 | | Shall the County of Allegan levy 0.493 mills (\$0.493 per \$1,000 of taxable value) for a period of four (4) years, 2022 through 2025, inclusive, for the sole purpose of providing funds for services to senior citizens? If approved and levied, this millage will raise an estimated {\$Total Levy As Confirmed By Equalization, Treasurer and Finance} for services to senior citizens in the first calendar year of the levy based on taxable value. This proposal is a renewal of a previously voter authorized millage of 0.493 mills, the revenue from which would be disbursed to the County of Allegan. | 12/31/2025 | 4/23/2026 | Primary: 8/4/2026 | Senior/Veterans Services Director |
| Medical Care Facility Millage | 3/12/2020 | Primary: 8/4/2020 | | "Shall the limitation on the amount of property taxes which may be assessed each year against all taxable real and personal property in Allegan County be increased by not more than 0.25 mills (\$0.25 per \$1,000 of taxable value) for a period of ten (10) years, 2020 through 2029, both inclusive, for the purpose of providing funds for the operation, maintenance and improvement of, and any other purposes authorized by law in support of, the Allegan County Medical Care Facility? If approved and levied in its entirety, this millage would raise an estimated \$1,232,058 in revenue in the first year." | 12/31/2029 | 4/X/2030 | Primary: 8/X/2030 | Medical Care Community Director |

S T A T E O F M I C H I G A N

BOARD OF COMMISSIONERS OF THE COUNTY OF ALLEGAN

SCHEDULE ORGANIZATIONAL MEETING

Moved by _____, seconded by _____ to schedule the Organizational Meeting for the Board of Commissioners to be held on January ___, 2025, at 9:00 A.M.

DRAFT

Community Update - TABLE OF CONTENTS:

| Topic: | Lead: |
|---|---|
| Resident Letter | Rob Sarro |
| 2022 Survey Graphics and Data | Dan Wedge |
| HEALTH & SAFETY | |
| Medical Care Community | Kimberly Turcott |
| Public Safety and Criminal Justice | Frank Baker/Mike Larsen |
| Water Study | Randy Rapp |
| Recycling - Add | Jacque Billette |
| Secure Courthouse Entrance & Transport | CLOSED OUT—REMOVE |
| Facility Master Plan | |
| Community Mental Health (CMH) Clinic Building: | Steve Sedore – Add Courthouse/CSB tie in |
| County Services Building: | Steve Sedore |
| Youth Home: | Steve Sedore |
| ECONOMY AND FINANCE | |
| American Rescue Plan Act (ARPA) | Jen Ludwick – Draft a close-out communication |
| Broadband Internet Accessibility | Jill Dunham |
| Former Rock Tenn Paper Mill, Demolition and Sale | Dan Wedge – Draft a close-out communication |
| Transportation Services | Dan Wedge – Draft a close-out communication |
| Debt Elimination Allows Redirection of Funds to Operations and Services | Jen Ludwick |
| Audit | Jen Ludwick |
| Annual Budget | Jen Ludwick |
| RECREATION | |
| Parks and Recreation | Brandy Gildea |
| West Side Park | Brandy Gildea |
| CONCLUSION | |
| Meet the Board of Commissioners | Becky Blaine |
| County District Map is Changing | REMOVE |