

ROSCOMMON COUNTY  
2022  
ANNUAL BUDGET



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## **BOARD OF COMMISSIONERS**

**Robert E. Schneider**  
Chairman  
District 3

**Ken Melvin**  
Vice-Chairman  
District 2

**Marc Milburn**  
District 4

**David Russo**  
District 1

**Tim Muckenthaler**  
District 5

## **JUDICIAL**

**Honorable Richard Noble**  
Chief Judge/82<sup>nd</sup> District Court

**Honorable Robert Bennett**  
34<sup>th</sup> Circuit Court

**Honorable Marc Jernigan**  
Probate/Family Court

## **OTHER ELECTED OFFICIALS**

**Michelle M. Stevenson**  
Clerk/Register of Deeds

**Rex Wolfsen**  
Drain Commissioner

**Mary Beebe**  
Prosecuting Attorney

**Edward F. Stern**  
Sheriff

**Rebecca Ragan**  
Treasurer

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**Administrator/Controller**  
Jodi L. Valentino



**COUNTY OF ROSCOMMON**  
**JODI L. VALENTINO**  
**ADMINISTRATOR/CONTROLLER**

500 Lake Street, Roscommon, MI 48653  
Phone: 989-275-6047 Fax: 989-275-7699

November 2, 2021

Roscommon County  
Board of Commissioners  
500 Lake Street  
Roscommon, MI 48653

Dear Commissioners:

On behalf of the Roscommon County Budget and Finance Committee, I am submitting the attached 2022 Fiscal Year Budget for your consideration and approval. As in previous years, this proposed budget focuses on providing quality governmental services to our residents while remaining fiscally accountable. Our elected and appointed officials along with all municipal employees continue to strive to provide both statutory and chosen duties with high levels of integrity.

There is no proposed reduction in services; instead, there are increases in areas that the Board of Commissioners has continuously supported, such as STING and the Child Care Fund. The General Fund - fund balance will remain at a healthy 15% and all special funds retain at least a 10% fund balance.

Despite both a rollback in the millage reduction fraction and an increase of costs of services, all funds within the 2022 budget are balanced and accounted for in a manner that is practical and fair. Total compensation packages for all employees remain competitive, allowing for a continued ability to attract and maintain quality employees to serve our residents. I believe that your review of the proposed fiscal year 2022 budget will find that our department heads continue to be good stewards of our residents' resources.

Sincerely,

Jodi L. Valentino  
Administrator/Controller

## BUDGET CONSIDERATIONS

Roscommon County benefited tremendously in 2021 from federal and state aid received to offset increased expenses and lost revenues due to the COVID-19 pandemic. A fund balance of 15% for the General Fund was achieved and will be maintained through the balanced 2022 budget. Unfortunately, grant funding for COVID-19 to counterbalance increased costs of operating under CDC guidelines and recommendations will be prevalent in 2022. All public facing departments have budgeted for increases related to personal protective equipment and cleaning supplies, along with anticipated overtime and quarantine mandated coverage.

Anticipated expenditure increases for all major funds in 2022 show an increase, correlating with a predicted Consumer Price Index Rate for 2022 of 5.4%. Cost of living increases for all elected, appointed and nonunion employees was set at 3% and union employees at 2%, per contract. While premiums for dental and vision insurance will remain flat, health insurance benefit premiums are maintained at only a 2.9% increase, based on a change in the structure of office visit copays. Nonunion employees will continue to contribute 5% of the total health insurance premium cost out of pocket.

Costs associated with participants and retirees of the MERS Defined Benefit Retirement program, closed to nonunion members in 2007, increased roughly 9.4%. Charges for benefits were reallocated by impacted fund and department to reflect the true costs of retiree and current participant benefit charges. An additional \$75,000.00 payment to MERS has been allocated in the fiscal year 2022 budget, hoping to decrease the existing unfunded liability. Contributions for MERS Defined Compensation remain at 5%.

Emergency Management, historically a part time position, will be increased to a full-time position on January 1, 2022. Federal grant funds are anticipated to offset 30%-50% of total compensation for this position. The full time Equalization Secretary position – vacated and left unfilled in 2021 – will be filled as a part time position. Information Technology, which supports all county funds and departments, has been budgeted an increase in expenses to allow for two full time employees. E911 includes an additional budget allocation for a thirteenth full time position and funding for enhanced technology.

Fiscal year 2022 is the first budget in which the County will receive excise tax funds from recreational marijuana businesses located within Roscommon County. A 2% increase in State allocated revenue sharing (based on actual amounts allocated in 2021) is anticipated, along with a small increase in taxable value. Additionally, the 2022 budget includes monies for the creation of lake level control special assessment districts for Higgins Lake, Houghton Lake and Lake St. Helen and engineering services for needed repairs and updates to the Houghton Lake – Lake Level Control Structure.

The overall total revenues for all funds included in the 2022 budget have increased \$3,311,250.52 since 2021, with expenditures increasing \$3,193,586.25. Of these final numbers, \$2,352,704.50 represents federal American Rescue Plan funding that must be allocated for specific projects, such as combating COVID-19, economic relief and development and mental health services.

## 2022 BUDGET SUMMARY BY FUND

<b>Fund Number</b>	<b>Fund Name</b>	<b>Amount</b>
101 Revenues	General	10,285,737.88
101 Expenses	General	10,285,737.88
127 Revenue	Weyerhaeuser Clean Up Fund	600.00
127 Expenses	Weyerhaeuser Clean Up Fund	0.00
201 Revenues	County Road Commission	9,400,000.00
201 Expenses	County Road Commission	9,400,000.00
202 Revenues	Special Road Millage	712,178.36
202 Expenses	Special Road Millage	712,178.36
205 Revenues	E911	2,138,813.85
205 Expenses	E911	2,132,237.51
207 Revenues	Sheriff Road Patrol	2,426,285.00
207 Expenses	Sheriff Road Patrol	2,399,508.25
211 Revenues	Animal Control Donations	35,000.00
211 Expenses	Animal Control Donations	35,000.00
212 Revenues	Specialty/Hybrid Court	200,000.00
212 Expenses	Specialty/Hybrid Court	200,000.00
213 Revenues	Animal Control Program	613,778.00
213 Expenses	Animal Control Program	590,479.58
215 Revenues	Friend of the Court	462,168.00
215 Expenses	Friend of the Court	462,168.00
217 Revenues	Court Counseling Services	7,500.00
217 Expenses	Court Counseling Services	7,500.00
227 Revenues	Landfill Remediation	16,000.00
227 Expenses	Landfill Remediation	16,000.00
256 Revenues	Automation - Register of Deeds	136,865.92
256 Expenses	Automation - Register of Deeds	136,865.92
261 Revenues	Michigan Indigent Defense	418,205.00
261 Expenses	Michigan Indigent Defense	418,205.00
263 Revenues	Concealed Pistol License	18,100.00
263 Expenses	Concealed Pistol License	21,198.84
266 Revenues	Corrections Training	10,000.00
266 Expenses	Corrections Training	30,313.00

267 Revenues	Welfare Fraud	200.00
267 Expenses	Welfare Fraud	200.00
269 Revenues	Law Library	25,000.00
269 Expenses	Law Library	24,685.00
274 Revenues	EDC Revolving Loan	5,000.00
274 Expenses	EDC Revolving Loan	5,000.00
276 Revenues	County Housing Income	60,000.00
276 Expenses	County Housing Income	60,000.00
277 Revenues	County Housing Escrow	30,000.00
277 Expenses	County Housing Escrow	30,000.00
280 Revenues	County Housing Administration	1,500.00
280 Expenses	County Housing Administration	1,500.00
282 Revenues	Juvenile Justice	119,317.04
282 Expenses	Juvenile Justice	104,691.04
283 Revenues	Commission on Aging	1,438,351.02
283 Expenses	Commission on Aging	1,438,351.02
292 Revenues	Child Care (Family Court)	1,339,323.88
292 Expenses	Child Care (Family Court)	1,334,323.88
297 Revenues	Gypsy Moth	458,931.81
297 Expenses	Gypsy Moth	458,931.81
298 Revenues	Veterans' Affairs	249,382.00
298 Expenses	Veterans' Affairs	249,382.00
299 Revenues	Juvenile Detention Center	521,000.00
299 Expenses	Juvenile Detention Center	520,331.85
420 Revenues	Animal Control Millage Fund	359,830.00
420 Expenses	Animal Control Millage Fund	358,051.00
475 Revenues	American Rescue Plan Federal Grant	2,352,704.50
475 Expenses	American Rescue Plan Federal Grant	2,352,704.50
581 Revenues	Airport	644,350.00
581 Expenses	Airport	644,350.00
595 Revenues	Commissary - Inmates	232,000.00
595 Expenses	Commissary - Inmates	232,000.00
808 Revenues	Richfield Drain District	8,000.00
808 Expenses	Richfield Drain District	8,000.00

852 Revenues	Debt Service Fund Channel Court	30,000.00
852 Expenses	Debt Service Fund Channel Court	30,000.00
853 Revenues	Debt Service Fund Johnston Haven	22,100.00
853 Expenses	Debt Service Fund Johnston Haven	22,000.00
854 Revenues	Debt Service Fund Pine Bluffs	30,000.00
854 Expenses	Debt Service Fund Pine Bluffs	30,000.00
858 Revenues	Debt Service Fund Richfield Drain District 1	90,000.00
858 Expenses	Debt Service Fund Richfield Drain District 1	90,000.00
<b>Total Revenues</b>	<b>All Funds</b>	<b>35,095,222.26</b>
<b>Total Expenses</b>	<b>All Funds</b>	<b>34,977,557.99</b>

## EXPLANATION OF BUDGETED FUNDS

### 101 - General Fund

The General Fund serves as the chief operating fund of Roscommon County. Primary revenue sources are the general tax levy (currently at 3.5496 mills, reduced from 3.5804 mills in 2021 and reduced from 4.600 mills under ‘Headlee’), interest, fees and charges of the general fund departments and state and/or federal grants relative to the fund activities.

Departments contained within the general fund include the Treasurer’s Office, Elections, Soil Erosion, Sheriff’s Administration, STING, Marine Patrol, ORV Patrol, Snow Patrol, Jail, Security, Circuit Court, District Court, Family Court, Probate Courts, Clerk’s Office and Register of Deeds, Medical Examiner, Administration/Controller, Board of Commissioners, Drain Commission, Emergency Management, Equalization, Information Technology, Mapping, Housing, Economic Development, Maintenance, Jury and Plat Boards, MSU Extension, Prosecutor’s Office, Remonumentation and Liability and Property Insurance. Additionally, the General Fund is responsible for providing statutory funding to a variety of other community service programs.



The following appropriations to other funds and /or agencies are made through the General Fund:

<b>Agency/Fund</b>	<b>Annual Amount</b>
MSU Extension	113,140.00
Friend of the Court	120,000.00
Airport	50,000.00
Central Michigan District Health Department	217,293.00
Michigan Indigent Defense	201,675.00
Landfill	15,000.00
Law Library	19,000.00
Child Care Fund	624,661.94
Unfunded Liability - MERS	75,000.00
Northern Michigan Community Mental Health	57,425.00
Northern Michigan Regional Entity	74,000.00
DHHS - Local Board	2,000.00
Eastern Michigan Council of Governments	6,500.00
Mental Health Transportation	10,000.00
Conservation/Recycling	23,000.00
STING Deputy	77,945.08
<b>Total Appropriations</b>	<b>1,686,640.02</b>

**127 – Weyerhaeuser Clean Up Fund**

Used to account for bond and interest accrued on bond held in escrow for potential landfill remediation.

**201 – County Road Commission Fund**

Used to account for the receipts and expenditures of the County Road Commission funds as associated with 1951 PA 51, specifically state motor vehicle fuel taxes for street and highway purposes, federal grants state grants and allocations as well as State Trunkline maintenance contract monies are included.

**202 – Special Road Millage Fund**

Established in 2020, this fund is utilized for monitoring the collection and distribution of the countywide road millage to the Roscommon County Road Commission.

**205 – E911 Public Safety Fund**

The E911 Public Safety Fund accounts for the special tax levy to provide E911 emergency services within Roscommon County. 911 Service funds (as outlined under the provisions of 1994 PA 29, MCL 484.1101) and State allocated 911 Training funds are also accounted for. Each revenue source is an established department under this fund.

### **207 – Sheriff’s Office Road Patrol Millage**

Includes a special voted tax levy for the operation and maintenance of twenty-four-hour Roscommon County Sheriff’s Office Road Patrol and Law Enforcement Services, including road patrol deputies, support services for road patrol and investigative services.

### **211 – Animal Control Donation Fund**

Accounts for all monetary donations gifted to the Roscommon County Animal Control Program including collections and expenses.

### **212 – Specialty/Hybrid Court**

This fund is for state and federally funded problem-solving court grants received through the State Court Administrative Office Trial Court Services division. The district-wide Hybrid Court serves several area counties and allows for the use of therapeutic jurisprudence dealing with drug-, alcohol-, and mental health-related charges.

### **213 – Animal Shelter Operations and Animal Control Fund**

All revenues directed from millages, fines, fees and expenditures as related to the Animal Shelter and Animal Control Program Operations are accounted for in this fund. Millage collections for the original Animal Control Program are transferred in from Fund 420 while the secondary Animal Shelter operations millage collections are directly credited.

### **215- Friend of the Court**

The Friend of the Court Fund is used to account for revenues and expenditures related to Federal IV-D services required to be provided to the public, which are allowable for 66% reimbursement. and non – IV-D services mandated by the State.

### **217- Court Counseling Services**

Per Act 155 of 1964, the Board of Commissioners shall appropriate \$15.00 of each marriage license fee to a Court Counseling Service Fund for the purpose of preserving and improving family life through competent family counseling services which shall include domestic violence and child abuse. In each judicial circuit, the circuit court may establish family counseling services.

### **227 – Landfill Fund**

The Landfill Fund is utilized for the purpose of tracking activity related to the monitoring and leachate removal of the now closed landfill.

### **256 – Register of Deeds Automation Fund**

The Register of Deeds Automation Fund is used in counties to account for funds set aside under provisions of 202 PA 698, MCL 600.2568. Funds are utilized for upgrading the design and purchase of equipment and supplies and implementation of systems and procedures that improve automated procedures and advance technology within the Register of Deeds office.

### **261 – Michigan Indigent Defense Fund**

The Michigan Indigent Defense Commission Act requires the County to provide certain funding to comply with the standards set in the Michigan Indigent Defense Commission Act. The Michigan Indigent Defense Council supplies grant funds as well, and a local system's duty of compliance is dependent on this funding under MCL 780.993(6-7), MCL 780.997(2). This fund contains both the local share and grant matching funds.

### **263 – Concealed Pistol Fund**

Authorized by PA 372 of 1927, the Concealed Pistol Licensing Fund is established for the deposit of fees collected for the performance of criminal record checks and applicant fingerprinting. Expenditures from the fund are used by the County Clerk only for the costs associated with administering the Act and include, but are not limited to staffing, technology, office supplies and document storage and retrieval.

### **266 – Local Corrections Officers Training Fund**

Public Act 123 of 2003, under MCL 801.4b regulates county jails by imposing a \$12.00 booking fee on each inmate when first admitted to a county jail. \$2.00 of the booking fee is deposited into the Local Corrections Office Training Fund and utilized as revenue for local correctional officers training programs.

### **267 – Welfare Fraud Fund**

MCLA 400.60 of Public Act 280 (The Social Welfare Act) allows for certain fines and fees in cases of welfare fraud. Portions of these collected fines and fees are placed into the Welfare Fraud Fund for the purpose of supporting investigation and prosecution of these frauds.

### **269 – Law Library Fund**

Used for the maintenance of the county law library, with primary revenues from a specified portion of the penal fines (\$3000.00 annually) collected each year by the county courts and general fund appropriation.

### **274 – EDC Revolving Loan Fund**

The Roscommon County Economic Development Committee retains separate funds for the purpose of providing loans to small, local businesses. Distributions and collections are recorded in this fund.

### **276 – County Housing Income Fund**

The County Housing Income Fund is utilized for the processing of federal and state grants relative to assisting low- and moderate-income families of Roscommon County perform needed and/or emergency repairs to their primary residence.

### **277 – County Housing Escrow Fund**

The County Housing Escrow Fund serves as a support fund for housing related activities.

### **280 – County Housing Administration Fund**

The County Housing Administration Fund receipts those payments associated with federal and state grant administration as awarded to the Roscommon County Housing Department. Administrative funds are then transferred to the General Fund to offset housing related expenses.

### **282 – Juvenile Justice Fund**

Accounts for federal grant funding as received by the Office of Justice Programs to support efforts to reduce and prevent delinquency, improve the juvenile justice system, and protect children from violence and abuse

### **283 – County Commission on Aging**

Used to account for the receipt and expenditure of the Roscommon County Commission on Aging special tax levy as approved by the voters.

### **292 – Child Care Fund**

PA 280 of 1939, MCL 400.117c requires the use of a specific fund to account for financials dedicated for community-based programming for child welfare and juvenile justice youth, and placement costs for youth involved in juvenile justice cases. Primary revenues are transfers from the General Fund and reimbursement through state grants.

### **297 – Gypsy Moth Fund**

Used to account for the receipt and expenditure of the Roscommon County Gypsy Moth Suppression Program special tax levy as approved by the voters.

### **298 – Veterans' Affairs Fund**

Used to account for the receipt and expenditure of the Roscommon County Veterans' Affairs Program special tax levy as approved by the voters. The revenues and expenditures associated with this fund are overseen by the Roscommon County Board of Veterans Affairs.

### **299 – Juvenile Detention Center**

The Juvenile Detention Center Fund is used to track all revenues and expenditures associated with the operation of the Roscommon County Juvenile Detention Center, a highly secure, structured setting that encourages responsible behavior and appropriate social skills.

#### **420 – Animal Control Program Millage Fund**

Revenues raised by both the Roscommon County Animal Control Program and the Roscommon County Animal Shelter Operations special tax levies are accounted for in this fund. Millage funds are transferred to specific animal control departments as allocated in the county approved budgets.

#### **475 – American Rescue Plan Fund**

In March 2021, the American Rescue Plan Act of 2021 was signed into law. Roscommon County received an appropriation of \$4,700,000.00 in federal fiscal recovery aid intended to assist in areas specified by the United States Department of Treasury in its Interim and Final Rules. In October 2021 the Roscommon County Board of Commissioners awarded over \$3,000,000.00 in grant funding to assist in the areas of economic development and recover, mental and behavioral health services, law enforcement and child care/early education. Direct purchases related to the Act and grant expenditures are tracked through this fund.

#### **581 – Blodgett Memorial Airport Fund**

The Airport Fund is used to record the revenues and expenses for the operation of the Blodgett Memorial Airport. Revenues consist of appropriation from the General Fund, hangar rentals, landing use fees, fuel sales and other rental or service fees.

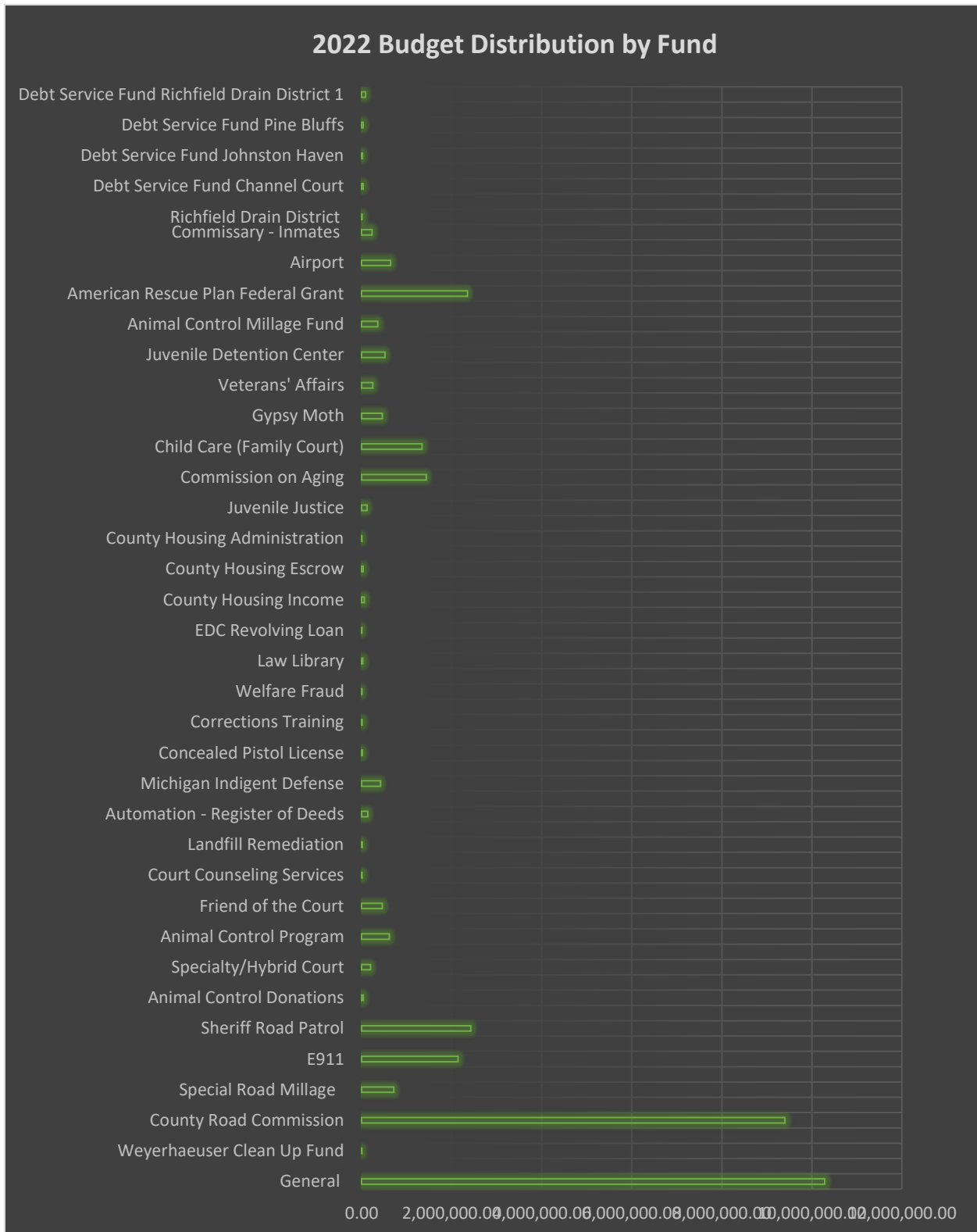
#### **595 – Commissary Fund**

This fund was established by resolution of the Roscommon County Board of Commissioners and is used to record the revenues and expenses for the operation of a jail commissary. Money that accumulates in the unrestricted net position can be transferred to another fund if authorized.

#### **808-858 Drain District Funds**

Roscommon County has three active drain districts as established through The Michigan Drain Code - Act 40, PA 1956, as amended. Project expenses, special assessment collections and bond payments are major transactions of these funds.

The General Fund accounts for approximately 29.31% of the overall budget, with voter-approved millage funds representative of another 22.08%. The remaining 48.61% of the overall budget account for special allocations and projects.



**PERCENT CHANGE  
2022 v 2021**

<b>Fund Name</b>	<b>2022 Amount</b>	<b>2021 Amount</b>	<b>% Change</b>
General	10,285,737.88	9,728,562.93	5.73%
Weyerhaeuser Clean Up Fund	600.00	0.00	100.00%
County Road Commission	9,400,000.00	10,000,000.00	-6.00%
Special Road Millage	712,178.36	696,285.00	2.28%
E911	2,138,813.85	1,955,540.03	9.37%
Sheriff Road Patrol	2,426,285.00	2,352,116.00	3.15%
Animal Control Donations	35,000.00	31,000.00	12.90%
Specialty/Hybrid Court	200,000.00	221,000.00	-9.50%
Animal Control Program	613,778.00	616,026.53	-0.37%
Friend of the Court	462,168.00	427,967.00	7.99%
Court Counseling Services	7,500.00	7,500.00	0.00%
Landfill Remediation	16,000.00	15,000.00	6.67%
Automation - Register of Deeds	136,865.92	69,457.00	97.05%
Michigan Indigent Defense	418,205.00	360,000.00	16.17%
Concealed Pistol License	18,100.00	24,482.00	-26.07%
Corrections Training	10,000.00	10,000.00	0.00%
Welfare Fraud	200.00	200.00	0.00%

Law Library	25,000.00	24,000.00	4.17%
EDC Revolving Loan	5,000.00	0.00	100.00%
County Housing Income	60,000.00	60,000.00	0.00%
County Housing Escrow	30,000.00	40,000.00	-25.00%
County Housing Administration	1,500.00	2,000.00	-25.00%
Juvenile Justice	119,317.04	119,317.04	0.00%
Commission on Aging	1,438,351.02	1,407,571.90	2.19%
Child Care (Family Court)	1,339,323.88	1,198,536.46	11.75%
Gypsy Moth	458,931.81	752,061.85	-38.98%
Veterans' Affairs	249,382.00	235,160.00	6.05%
Juvenile Detention Center	521,000.00	548,500.00	-5.01%
Animal Control Millage Fund	359,830.00	352,243.00	2.15%
American Rescue Plan Federal Grant	2,352,704.50	0.00	100.00%
Airport	644,350.00	170,000.00	279.03%
Commissary - Inmates	232,000.00	179,345.00	29.36%
Richfield Drain District	8,000.00	8,000.00	0.00%
Debt Service Fund Channel Court	30,000.00	30,000.00	0.00%
Debt Service Fund Johnston Haven	22,100.00	22,100.00	0.00%
Debt Service Fund Pine Bluffs	30,000.00	30,000.00	0.00%
Debt Service Fund Richfield Drain District	90,000.00	90,000.00	0.00%
<b>All Funds</b>	<b>35,095,222.26</b>	<b>31,783,971.74</b>	<b>10.42%</b>



**COUNTY OF ROSCOMMON 2021 FISCAL YEAR  
GENERAL APPROPRIATIONS ACT**

A resolution appropriating monies and adopting the 2022 Roscommon County Budget including: The General Fund Operating, County Road Commission Fund, Special Road Millage Fund, E911 Fund, Sheriff Road Patrol Fund, Animal Control Donations Fund, Animal Shelter Program Fund, Specialty/Hybrid Court Fund, Friend of the Court Fund, Counseling Fund, Landfill Remediation Fund, Automation Fund, Indigent Defense Fund, Concealed Pistol Licensing Fund, Correction Training Fund, Welfare Fund, Law Library Fund, County Housing Program Income Funds, County Housing Escrow Fund, County Housing Administration Fund, Juvenile Justice Fund, Commission on Aging Fund, Child Care Fund, Veterans Affairs Fund, Gypsy Moth Fund, Juvenile Detention Fund, American Rescue Act Fund, Inmate Commissary Fund, Airport Fund and Drain District Funds.

It being the finding and opinion of the Roscommon County Board of Commissioners: The Committee of the Whole has had under consideration the taxes for the local units of government and the needs of various county departments/budgetary units.

Public Hearings on the budget pursuant to MCLA 141.412 was held on November 10, 2021 and, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on November 4, 2021 and posted on [www.roscommoncounty.net](http://www.roscommoncounty.net).

The Committee of the Whole, after considerable deliberation, has recommended adoption of the budgets and reports attached and made part of this Appropriations Act.

The Roscommon County Board of Commissioners acknowledges that in adoption of the budget, ad valorem millage will be levied against the County's taxable valuation. The purpose and amount of the millages are:

General Fund	3.5496
E-911	.9907
Road Patrol	1.486
Senior Services	.9907
Gypsy Moth	.1239
Animal Shelter	.2476
Animal Control Program	.1487
Veterans Affairs	.1655
Special Road Millage	.4957

For total maximum allowable millage levy of 8.1984

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

The Roscommon County Board of Commissioners hereby resolves to adopt the attached 2022 General Fund Operating and other Special Revenue Funds, and appropriate monies from various County revenues and equity reserves to authorize expenditures in accordance with the Account Group Detail of the various funds. Estimated Revenues and Estimated

Expenditures for fiscal year 2022, shall be:

General	10,285,737.88
Weyerhaeuser Clean Up Fund	600.00
County Road Commission	9,400,000.00
Special Road Millage	712,178.36
E911	2,138,813.85
Sheriff Road Patrol	2,426,285.00
Animal Control Donations	35,000.00
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Richfield Drain District	8,000.00
Debt Service Fund Channel Court	30,000.00
Debt Service Fund Johnston Haven	22,100.00
Debt Service Fund Pine Bluffs	30,000.00
Debt Service Fund Richfield Drain District	90,000.00

The Board further resolves that an appropriation is not a mandate to spend but shall limit the amount that may be spent for such purposes as are defined by the Board of Commissioners and that shall be limited to the 2022 calendar year. All Special Revenue and Enterprise Fund balances at year end are to be considered the initial allotment under the budgetary appropriation for the new fiscal year. The fund balance determination will be based on the most appropriate basis of accounting (cash-modified or full accrual). If a budgetary unit contends that part of its fund balance is either obligated or otherwise restricted from being considered as an initial allotment of county monies under the new appropriation, it will be incumbent upon that unit to demonstrate the obligation or restriction to the satisfaction of the County Board of Commissioners.

The Board further resolves that no county department, agency, board, commission or unit whatsoever shall be authorized to expend funds from its General Fund appropriation until it has submitted to the Board of Commissioners a budget detailing the planned expenditure of funds in accordance with appropriations contained herein. Said budget shall be submitted to the Office of the Controller on or before September 30, 2021. Said budget shall be a form as shall be specified by the County Controller. Any county department, agency, board, commission, or unit whatsoever and any organization, public or private, which accepts a county appropriation, shall do so subject to an agreement that provides for inspection and/or audit by the Roscommon County Board or the County Controller - its designee. The Board, or the County Controller - its designee, shall have access for the purpose of audit and examination, to any and all books, documents, papers, and records of the recipient organization.

The Board further resolves that the budget may be amended as conditions indicate provided the budget remains in a balanced state, and further authorizes the County Controller to make certain budget transfers in accordance with the Board's budget transfer policy and directs the County Controller to make periodic adjustments to salary, wage, and fringe benefit line items to effect the transfer of any funds in these accounts resulting from attrition, delay in hiring, or other personnel actions to the contingency account.

The Board further resolves failure to properly amend budgets may lead to unpaid vouchers at year end if the unit's total budget would be exceeded. The report for the final quarter (October through December) will be prepared and submitted by December 30, 2022. Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any

responsible official(s) or employee(s) to disciplinary action as outlined in Public Act 621 of 1978 and the County of Roscommon personnel manual.

The Board further resolves that in administration of the adopted budget, budgetary control shall reside at the most detailed level of budget adopted by the Board, i.e., department, program, or activity. Budgetary unit administrators may exercise their discretion to make unlimited transfers among line items without prior approval within the "supplies" and "other services and charges" account groups with written notice and permission of the Controller.

Therefore, be it resolved, that the Roscommon County Board of Commissioners adopts the proposed 2022 budget as the final fiscal year 2022 Budget for the County of Roscommon. The 2022 fiscal year budget is adopted by reference, with revenues and activity expenditures as indicated in this act.