GRATIOT COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO APPROVE GENERAL APPROPRIATIONS FOR FISCAL YEAR 2027

RESOLUTION NUMBER 26-457
ADOPTED SEPTEMBER 15, 2026

WHEREAS the Uniform Budgeting and Accounting Act requires that each local unit of government pass a general appropriations act for all funds and sets forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied (MCL 141.436); and

WHEREAS county departments, the courts, county agencies, and others have submitted requests for a county appropriation in the Fiscal Year 2027 Budget; and

WHEREAS the County Administrator has considered these requests and has submitted a recommended budget as required by statute (MCL 141.434); and

WHEREAS the Board of Commissioners is required to adopt an annual general appropriations resolution which does not cause estimated total expenditures, including an accrued deficit, to exceed total estimated revenues, including an available surplus and the proceeds from bonds or other obligations (MCL 141.436(7)).

THEREFORE, BE IT RESOLVED, that the Fiscal Year 2027 Gratiot County Budget, as set forth in the recommended budget and incorporated by reference herein, is hereby adopted on a basis consistent with Gratiot County's budget adoption and amendment policies and subject to all county policies regarding the expenditure of funds and the conditions set forth in this resolution.

BE IT FURTHER RESOLVED that the following tax levies are hereby authorized for the 2026 tax year/2027 budget year for a total county levy of 8.3922 mills, including authorized levies for General Fund operations and special purpose millages (MCL 141.436[2]):

Purpose	Millage
General Operations	5.5206
Special Purpose – Senior Citizens Services	0.5492
Special Purpose – Agriculture and Economic Development	0.4250
Special Purpose – Central Dispatch	0.6000
Special Purpose – Parks and Recreation	0.3494
Special Purpose – Safety	0.4486
Special Purpose – Library	0.4994

BE IT FURTHER RESOLVED that the revenues received by the County under the State Convention Facility Development Act shall not be used to reduce the County's Fiscal Year 2026 operating millage as defined by the General Property Tax Act (MCL 211.24e[2]).

BE IT FURTHER RESOLVED, in accordance with the State Convention Facility Development Act, that 50% of the actual Convention Facility Tax revenue not used to reduce the County's operating tax rate shall be transmitted to the Northern Michigan Regional Entity, with the remaining revenues to be deposited in the County's General Fund (MCL 211.24e[11]).

BE IT FURTHER RESOLVED that the revenues received by the County under the Health and Safety Fund Act shall not be used to reduce the County's Fiscal Year 2026 operating millage levy, and that 11/17 of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be appropriated to the Mid-Michigan District Health Department budget for those public health prevention programs and services whose costs are in excess of 1989 appropriation levels (MCL 141.475).

BE IT FURTHER RESOLVED, in accordance with the Section 5 Health and Safety Fund Act, that 5/17 of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be used for personnel and operating costs which are in excess of 1988 appropriation levels at the Circuit Court, Family Court, District Court, and Sheriff's Office Law Enforcement with the remaining revenues to be used for other general fund expenditures (MCL 141.475).

BE IT FURTHER RESOLVED that the adopted budget is based on current estimates of revenues and expenditures, and that the Board of Commissioners may find it necessary to adjust budgeted revenues and expenditures from time to time during the year (MCL 141.437).

BE IT FURTHER RESOLVED that expenditures shall not be incurred in excess of the individual budgets adopted herein without first amending the budget pursuant to Policy No. 2107, Budget Procedures, as adopted and amended by the Board (MCL 141.439[1]).

BE IT FURTHER RESOLVED that the County Administrator is hereby authorized to make budgetary transfers within the various funds and to authorize expenditures in accordance with the budgetary procedures established by the Board of Commissioners (MCL 141.439[2]).

BE IT FURTHER RESOLVED that all purchases made with funds appropriated in this budget shall be made in conformance with Policy No. 2106, Purchasing Policy, as adopted and amended by the Board, and that these budgeted funds are appropriated contingent upon compliance with the Purchasing Policy.

BE IT FURTHER RESOLVED that the approved Position Allocation List included with the budget shall limit the number of permanent employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any permanent position or employee not on the approved Position Allocation List (MCL 46.13a).

BE IT FURTHER RESOLVED that the Board may, from time to time during the year, change the approved Position Allocation List and/or impose a hiring freeze, as circumstances warrant, and that the same limitation as to the number of permanent employees who can be employed with a revised Position Allocation List shall apply.

BE IT FURTHER RESOLVED that certain positions contained in the Position Allocation List which are supported in some part by a grant, cost sharing, reimbursement, or other source of outside funding are only approved contingent upon the County receiving the budgeted revenues.

BE IT FURTHER RESOLVED that if anticipated outside funding earmarked for a position is not received or the County is notified that it will not be received, said position shall be considered unfunded and removed from the approved Position Allocation List.

BE IT FURTHER RESOLVED that all grants and funding arrangements with entities whose fiscal years do not coincide with the County fiscal year be considered authorized providing that they have been authorized in the adopted budget in a manner consistent with Policy No. 2109, Grants and Gifts.

BE IT FURTHER RESOLVED that any request for re-appropriation to the fiscal year 2027 budget of funds not spent in fiscal year 2026 for a specific project must be received by the County Administrator no later than November 1, 2026, otherwise the request for re-appropriation will not be considered.

The resolution set forth was offered by Commissioner Sopocy and supported by Commissioner Bailey.

A vote was thereupon taken on the foregoing resolution and the voter for such resolution was as follows:

AYES: Bunting, Gay, Sopocy, Bailey, and Owens

NAYS: None

A majority of the members-elect having approved such resolution deems the resolution APPROVED.

STATE OF MICHIGAN)
)ss
COUNTY OF GRATIOT)

I certify that the foregoing is a true and accurate copy of the resolution adopted by the Gratiot County Board of Commissioners, that such resolution was duly adopted at a regular meeting held on the 15th day of September 2026, and that notice of such meeting was given as required by law.

Angie Thompson

Angie Thompson, Gratiot County Clerk

