

ALPENA COUNTY BOARD OF COMMISSIONERS  
RESOLUTION #23-14

WHEREAS County of Alpena's Indigent Defense Fund has a \$51,660 deficit fund balance on December 31, 2022; and

WHEREAS, 1971 PA 140 requires that a Deficit Elimination Plan be formulated by the local unit of government and filed with the Michigan Department of Treasury;

NOW THEREFORE, IT IS RESOLVED that the County of Alpena's legislative body adopts the following as the County of Alpena's Indigent Defense Fund Deficit Elimination Plan:

	<b>2022</b>	<b>2023</b>
	<u>Actual</u>	<u>Projected</u>
<b>Unrestricted Net Position (Deficit)</b>	\$13,061	(\$51,660)
<b>Revenue</b>		
State grants	440,538	686,001
Interest	37	183
Total Revenue	<u>440,575</u>	<u>686,184</u>
<b>Expenditures</b>		
Supplies	-	2,000
Professional & contractual services	662,620	832,686
Travel	986	5,200
Miscellaneous	3,453	10,755
Total Expenditures	<u>667,059</u>	<u>850,641</u>
<b>Other Financing Sources</b>		
Transfers in (General Fund)	<u>161,763</u>	<u>264,640</u>
<b>Unrestricted Net Position (Deficit)</b>	<u><b>(\$51,660)</b></u>	<u><b>\$48,523</b></u>
	<b>2022</b>	<b>2023</b>
	<u>Actual</u>	<u>Budgeted</u>
<b>CA-CL (Deficit) Jan. 1</b>	\$13,061	(\$51,660)
Revenues and other financing sources	602,338	950,824
Expenditures	(667,059)	(850,641)
<b>CA-CL (Deficit) Dec. 31</b>	<u><b>(\$51,660)</b></u>	<u><b>\$48,523</b></u>

The following items increased/decreased by more than 5% from the prior year due to:

- State grant revenue increased due to an increase in the grant award from the Michigan Indigent Defense Commission.
- Interest revenue increased due to increasing interest rates.
- Transfers in (General Fund) increased due to the increase in appropriation from the General Fund to the Indigent Defense Fund.

The Indigent Defense Fund's state grant agency has fiscal year ending on September 30<sup>th</sup>. The County of Alpena's fiscal year ends on December 31<sup>st</sup>. The County of Alpena is required by the grantor to contribute to the Indigent Defense Fund, which is done through a General Fund appropriation. This required contribution comes from the grantor and is an amount determined based off an estimated amount. The expenditures for the Indigent Defense Fund have grown at a rapid rate over the past several years and this growth is expected to continue over the next several years. The County of Alpena is aware that due to the fast growth, the amount that the General Fund has appropriated to the Indigent Defense Fund, although it has met the grantor requirements, has not been enough to substantiate the fund. Consequently, to eliminate the deficit, the County of Alpena will increase the appropriation from the General Fund.

BE IT FURTHER RESOLVED that the County of Alpena's Board of Commissioners submits the Deficit Elimination Plan to the Michigan Department of Treasury for certification.