

EMMET COUNTY

2025

AMENDED

BUDGET RESOLUTION

AND GENERAL APPROPRIATIONS ACT

Monday, December 8, 2025



Emmet County
200 Division Street
Petoskey, MI 49770

RESOLUTION FOR ADOPTION BY
THE BOARD OF COMMISSIONERS
OF EMMET COUNTY
2025 AMENDED BUDGET

WHEREAS, the Emmet County Board of Commissioners ("Board") has examined the fiscal requests for 2025 of the various departments, agencies, courts, offices and activities "(Activity Centers)" that it must legally finance or assist in financing and

WHEREAS, the Board has taken into consideration the fact that there are required functions of county government or operations which must be budgeted at a serviceable level in order to provide statutory and constitutionally required services and programs; and

WHEREAS, the County Administrator, on behalf of the Board, has interviewed officials responsible for providing such mandated services to determined serviceable levels and the funds to sustain such levels, and

WHEREAS, the Board has determined the amount of money to be raised by taxation necessary for expenditures and liabilities for the 2025 fiscal year and has ordered that money to be raised by taxation within statutory and constitutional limitations; and

WHEREAS, the Uniform Budgeting and Accounting Act (Act 2, P.A. 1968, as amended, being MCL 141-421 through MCL 141.440a) requires that the Board enact a general appropriations act designed to meet county-funded expenditures.

NOW, THEREFORE, BE IT RESOLVED as follows:

- ¹ That the 2025 Emmet County Amended Budget for the General Fund which is incorporated by reference herein, is hereby adopted on a basis consistent with the Emmet County Annual Budget Policy, subject to all County policies regarding the expenditure of funds as well as the conditions set forth in this resolution.
- ² That this budget reflects a reasonable allocation of available resources to the various County departments, boards, and agencies, and allows for all mandated services, programs, and activities, including the courts and the constitutional and statutory offices, to be performed at reasonable, necessary, and serviceable levels or at even more than adequate levels of performance
- ³ That the amounts indicated in the following "Budgetary Detail" are hereby appropriated from the General Fund and other funds of Emmet County according to the Activity centers (Departments) contained in the detail which is incorporated herein by reference, and that such appropriations shall be restricted to the functioning of those Activity Centers (Departments) and by the provisions of this Act.

GENERAL FUND

WHEREAS, Act No. 2 of the Public Acts of 1968, as amended, the "Uniform Budgeting and Accounting Act", charges this legislative body with the passage of a general appropriations act setting forth the amounts appropriated to defray expenditures and meet the liabilities of Emmet County for the ensuing fiscal year; and

WHEREAS, at January 1, 2025 there is a General Fund, fund balance of \$37,823,983 as well as anticipated 2025 revenues of \$35,370,370 resulting in an estimated \$73,194,353 available for 2025 operations, including an estimated \$21,280,406 of current property tax generated by a levy of 4.85 mills;

GENERAL FUND REVENUES:

Fund balance January 1, 2025

Revenue sources

	Adopted 2025 Budget	Budget Changes	Amended 2025 Budget
Fund balance January 1, 2025	\$ 37,823,983	-	\$ 37,823,983
Taxes.....	20,880,284	722,884	21,603,168
Licenses & Permits.....	1,469,100	360,718	1,829,818
Federal Grants.....	2,602,735	(1,327,251)	1,275,484
State Grants.....	1,617,478	27,406	1,644,884
Charges for Services.....	5,696,068	551,143	6,247,211
Fines & Forfeits.....	19,900	(9,165)	10,735
Interest & Rentals.....	917,057	566,990	1,484,047
Other Revenue.....	889,592	148,726	1,038,318
Contributions from Other Funds.....	332,000	(95,295)	236,705
REVENUES.....	34,424,214	946,156	35,370,370
Total revenue and fund balance to appropriate	\$72,248,197	946,156	\$73,194,353

NOW, THEREFORE, BE IT RESOLVED that 2025 appropriations are hereby authorized on an activity / department level to a total of \$32,329,382. Department managers with the consent of the Administrator or Finance Director may make line item changes, excluding changes to personnel related expenses, as long as the department total remains as here in approved. Fund balances are not to change without Board authorization. The December 31, 2025 fund balance is estimated to be \$40,864,971 and

GENERAL FUND EXPENDITURES:

Expenditure sources

Legislative

101 Board of Commissioners	179,383	(2,243)	177,140
----------------------------------	---------	---------	---------

General Government

Chief Executive

172 Administration Department.....	496,804	(18,980)	477,824
------------------------------------	---------	----------	---------

Finance & Tax Administration

191 Accounting Department.....	618,098	(29,302)	588,796
215 County Clerk.....	668,710	(24,216)	644,494
228 Information Technology.....	996,507	(121,502)	875,005
243 GIS Computer Mapping	364,526	(107,416)	257,110
245 Survey & Remonumentation.....	43,350	-	43,350
253 County Treasurer.....	714,495	(106,516)	607,979
257 Equalization.....	356,367	(62,043)	294,324

Other General Government

262 Elections.....	38,469	(12,634)	25,835
265 Courthouse & Grounds.....	1,002,199	(60,752)	941,447
266 Civil Counsel.....	600,000	(336,410)	263,590
268 Facilities & Assets Management.....	416,187	430,854	847,041
270 Human Resources.....	526,215	(41,687)	484,528

GENERAL FUND EXPENDITURES:

Judicial

	Adopted 2025 Budget	Budget Changes	Amended 2025 Budget
283 Circuit Court	393,862	(67,761)	326,101
286 District Court.....	1,171,525	(32,793)	1,138,732
287 Jury Commission.....	33,150	(15,183)	17,967
294 Probate Court.....	787,653	(119,263)	668,390
296 Prosecuting Attorney	1,156,994	(53,904)	1,103,090
298 Family Counseling Services	14,000	(6,000)	8,000
299 Victim Rights.....	84,911	(6,290)	78,621

Public Safety

301 Emmet County Sheriff.....	3,208,995	(131,698)	3,077,297
302 Law Enforcement, Bear Creek	103,159	99	103,258
312 Sane Program.....	119,734	(966)	118,768
315 Road Patrol.....	118,030	(2,476)	115,554
316 Highway Safety Grant.....	-	4,666	4,666
317 Stonegarden Grant.....	56,164	(15,595)	40,569
322 Law Enforcement - Gaming.....	106,539	186	106,725
331 Marine Law Enforcement.....	104,768	(62,425)	42,343
332 Snowmobile Law Enforcement.....	41,045	(15,363)	25,682
333 ORV Law Enforcement.....	96,391	(78,174)	18,217
351 Emmet County Jail	2,482,964	5,271	2,488,235
371 Construction Resources	1,427,835	(23,255)	1,404,580
426 Office Of Emergency Management.....	138,010	(147)	137,863
430 Animal Control.....	145,156	(7,448)	137,708

Public Works

442 Drain Commissioner.....	13,319	(318)	13,001
568 Conservation District	1,669	(245)	1,424
595 Airport.....	3,877,227	301,347	4,178,574

Health & Welfare

605 Contagious Diseases	300	(300)	-
648 County Medical Examiner	76,000	2,272	78,272
659 Sanitary Code Board of Appeals.....	738	(738)	-
681 Veterans Burial.....	7,000	1,325	8,325
682 Veterans Counselor.....	214,027	(18,783)	195,244

Community and Economic Development

701 Planning & Zoning	502,579	23,375	525,954
711 Register of Deeds.....	328,323	(3,041)	325,282
806 Michigan State Extension.....	115,360	7,523	122,883

Other

208 Other - Contingencies.....	100,000	(100,000)	-
209 Insurances Other.....	477,825	(45,722)	432,103
210 Contribution Other.....	1,446,375	801,830	2,248,205
905 Debt Service.....	60,500	-	60,500
965 Appropriations to Other Funds.....	3,280,456	(135,939)	3,144,517

SUB-TOTAL - PRIOR TO CAPITAL EXPENDITURES... 29,313,893 (288,780) 29,025,113

Capital

901 Capital - IT (228)	300,000	(286,744)	13,256
901 Capital - Circuit Court (283)	30,000	(5,986)	24,014
901 Capital - Circuit Court (286)	-	61,723	61,723
901 Capital - Facilities & Assets (268)	1,569,580	(629,357)	940,223
901 Capital - Sheriff (301, 317 & 351)	804,656	(54,671)	749,985
901 Capital - Construction Resources (371)	31,500	(2,953)	28,547
901 Capital - Planning & Zoning (701)	32,000	(3,453)	28,547
901 Capital - Airport (595)	3,275,518	(1,817,544)	1,457,974

SUB-TOTAL - CAPITAL EXPENDITURES..... 6,043,254 (2,738,985) 3,304,269

TOTAL EXPENDITURES..... 35,357,147 (3,027,765) 32,329,382

Net Revenues (Expenditures) (932,933) 3,973,921 3,040,988

Total Fund balance December 31, 2025 \$ 36,891,050 \$ 3,973,921 \$ 40,864,971

* Unassigned Fund Balance is 68% of expenditures

General Fund - Fund Balance

Non-spendable				1,042,454
- Inventory			113,261	
- Prepaid			823,383	
- Advances to other funds			105,810	
Committed				122,280
- Land Sale			30,000	
- Public Improvement - Sheriff - Transferred from fund 445			92,280	
Assigned				17,587,614
- Capital - Lost Revenue - From 2025 Budget			1,622,677	
- Capital - Airport - Cares/CRSSA			675,355	
- Capital - General Fund - Transferred from fund 401			2,123,730	
- Capital - General Fund - From 2022 Budget			1,000,000	
- Capital - General Fund - From 2023 Budget			1,500,000	
- Capital - General Fund - From 2024 Budget			1,200,000	
- Capital - General Fund - From 2025 Budget			3,500,000	
- Capital - General Fund - Sale of Property (Harbor) for Daifuku Building @ Airport			457,059	
- Debt Payment - 2014 Bond			5,508,793	
Unassigned * - 68% of expenditures				22,112,623

SPECIAL REVENUE FUNDS

Adopted 2025 Budget	Budget Changes	Amended 2025 Budget
---------------------------	-------------------	---------------------------

149 General Courts Fund.....

*This is a sub account of General Fund

Revenues	400,000	-	400,000
Expenditures	400,000	-	400,000
Revenue - Expenditure	-	-	-

Beginning Fund Balance	-
Ending Fund Balance	-

208 PARKS & REC OPERATING FUND.....

000 Administration.....	6,000	8,122	14,122
754 Crooked River Locks.....	46,250	(725)	45,525
755 Programming.....	7,040	(720)	6,320
756 Camp Pet-O-Sega.....	394,650	(10,157)	384,493
757 Headlands & Cecil Bay.....	212,250	(1,181)	211,069
758 Fairgrounds/Community Center.....	84,400	(402)	83,998
759 Lighthouse.....	78,500	(6,877)	71,623
930 Trans In.....	779,605	(81,082)	698,523
Revenues	1,608,695	(93,022)	1,515,673

208 PARKS & REC OPERATING FUND.....

752 Administration.....	145,825	(17,505)	128,320
753 Non-Motorized Trails.....	41,000	(10,362)	30,638
754 Crooked River Locks.....	46,957	(406)	46,551
755 Programming.....	87,444	10,519	97,963
756 Camp Pet-O-Sega.....	299,092	(4,482)	294,610
757 Headlands & Cecil Bay.....	364,242	(1,284)	362,958
758 Fairgrounds/Community Center.....	238,745	1,221	239,966
759 Lighthouse.....	71,359	4,545	75,904
901 Capital.....	556,750	(59,898)	496,852
Expenditures	1,851,414	(77,652)	1,773,762
Revenue - Expenditure	(242,719)	(15,370)	(258,089)

Beginning Fund Balance	530,165
Ending Fund Balance	272,076

Parks & Recreation - Fund Balance Break out

Non-spendable			37,418
- Inventory		37,418	
- Prepaid		-	
Restricted			80,177
- Bike Path		80,177	
Assigned			69,562
- Headlands/Lighthouse - Enbridge		69,562	
Unassigned			84,919

SPECIAL REVENUE FUNDS

Adopted 2025 Budget	Budget Changes	Amended 2025 Budget
---------------------------	-------------------	---------------------------

210 EMS.....

* Includes an estimated \$2,532,986 of current property tax generated by a levy of .6739 mills

Revenues	4,898,263	311,804	5,210,067
Expenditures	4,693,820	(185,777)	4,508,043
Revenue - Expenditure	204,443	497,581	702,024

Beginning Fund Balance	2,626,923
Ending Fund Balance	3,328,947

215 FRIEND OF THE COURT.....

Revenues	677,364	(19,818)	657,546
Expenditures	794,268	(37,112)	757,156
Revenue - Expenditure	(116,904)	17,294	(99,610)

*Expenditures are at the sole discretion of the Circuit Court Judge

Beginning Fund Balance	526,847
Ending Fund Balance	427,237

223 MACKINAW LOCAL REVENUE SHARING.....

Revenues	263,750	(375)	263,375
Expenditures	254,330	9,240	263,570
Revenue - Expenditure	9,420	(9,615)	(195)

Beginning Fund Balance	4,110
Ending Fund Balance	3,915

225 PETOSKEY LOCAL REVENUE SHARING.....

Revenues	909,000	(35,408)	873,592
Expenditures	898,532	(12,087)	886,445
Revenue - Expenditure	10,468	(23,321)	(12,853)

Beginning Fund Balance	236,257
Ending Fund Balance	223,404

243 BROWNFIELD REDEVELOPMENT AUTHORITY.....

Revenues	152,400	118,871	271,271
Expenditures	160,900	148	161,048
Revenue - Expenditure	(8,500)	118,723	110,223

Beginning Fund Balance	468,040
Ending Fund Balance	578,263

254 RECOVERY COURT - CIRCUIT

Revenues	308,761	(42,804)	265,957
Expenditures	306,930	(40,973)	265,957
Revenue - Expenditure	1,831	(1,831)	-

Beginning Fund Balance	377
Ending Fund Balance	377

SPECIAL REVENUE FUNDS

256 REGISTER OF DEEDS AUTOMATION FUND.....

	Adopted 2025 Budget	Budget Changes	Amended 2025 Budget
Revenues	38,500	12,206	50,706
Expenditures	4,000	4,765	8,765
Revenue - Expenditure	34,500	7,441	41,941

Beginning Fund Balance	318,480
Ending Fund Balance	360,421

259 SOBRIETY AND VETERANS COURT FUND.....

Revenues	46,805	2,903	49,708
Expenditures	44,002	(14,083)	29,919
Revenue - Expenditure	2,803	16,986	19,789

Beginning Fund Balance	176,035
Ending Fund Balance	195,824

260 INDIGENT DEFENSE FUND.....

Revenues	1,069,223	(377,267)	691,956
Expenditures	1,069,223	(377,267)	691,956
Revenue - Expenditure	-	-	-

Beginning Fund Balance	-
Ending Fund Balance	-

263 CONCEALED WEAPONS FUND.....

Revenues	27,500	22,861	50,361
Expenditures	33,845	(7,267)	26,578
Revenue - Expenditure	(6,345)	30,128	23,783

Beginning Fund Balance	175,126
Ending Fund Balance	198,909

264 LOCAL CORRECTIONS OFFICERS TRAINING FUND.....

Revenues	3,800	1,158	4,958
Expenditures	6,741	189	6,930
Revenue - Expenditure	(2,941)	969	(1,972)

Beginning Fund Balance	10,578
Ending Fund Balance	8,606

266 COMMUNITY CORRECTIONS.....

Revenues	132,390	5,758	138,148
Expenditures	133,474	4,674	138,148
Revenue - Expenditure	(1,084)	1,084	-

Beginning Fund Balance	6,507
Ending Fund Balance	6,507

SPECIAL REVENUE FUNDS

		Adopted 2025 Budget	Budget Changes	Amended 2025 Budget
269	LAW LIBRARY.....			
	Revenues	21,000	47	21,047
	Expenditures	21,000	(1,295)	19,705
	Revenue - Expenditure	-	1,342	1,342
	Beginning Fund Balance			6,558
	Ending Fund Balance			7,900
284	OPIOID SETTLEMENT FUND.....			
	Revenues	37,500	42,054	79,554
	Expenditures	120,000	(95,000)	25,000
	Revenue - Expenditure	(82,500)	137,054	54,554
	Beginning Fund Balance			321,883
	Ending Fund Balance			376,437
287	S.A.N.E.			
	Revenues	147,586	813	148,399
	Expenditures	147,349	8,592	155,941
	Revenue - Expenditure	237	(7,779)	(7,542)
	Beginning Fund Balance			275,651
	Ending Fund Balance			268,109
290	DEPARTMENT OF HUMAN SERVICES.....			
	Revenues	15,100	563	15,663
	Expenditures	15,100	(3,452)	11,648
	Revenue - Expenditure	-	4,015	4,015
	Beginning Fund Balance			22,894
	Ending Fund Balance			26,909
292	CHILD CARE FUND.....			
	Revenues	1,573,445	(446,031)	1,127,414
	Expenditures	1,583,581	(456,167)	1,127,414
	Revenue - Expenditure	(10,136)	10,136	-
	Beginning Fund Balance			174,955
	Ending Fund Balance			174,955
	**Expenditures are at the sole discretion of the Probate Court Judge			
293	SOLDIERS RELIEF FUND.....			
	Revenues	14,000	2,579	16,579
	Expenditures	12,000	1,262	13,262
	Revenue - Expenditure	2,000	1,317	3,317
	Beginning Fund Balance			126,706
	Ending Fund Balance			130,023

SPECIAL REVENUE FUNDS

296 SENIOR TAX LEVY FUND.....

* Includes an estimated \$1,871,086 of current property tax generated by a levy of .50 mills

	Adopted 2025 Budget	Budget Changes	Amended 2025 Budget
Revenues	2,065,217	8,052	2,073,269
Expenditures	2,132,889	(1,091)	2,131,798
Revenue - Expenditure	(67,672)	9,143	(58,529)

Beginning Fund Balance	154,806
Ending Fund Balance	<u>96,277</u>

297 S.A.N.E. - Adjudicated.....

Revenues	13,000	(5,986)	7,014
Expenditures	2,000	500	2,500
Revenue - Expenditure	11,000	(6,486)	4,514

Beginning Fund Balance	179,323
Ending Fund Balance	<u>183,837</u>

299 HOUSING - GRANT FUND.....

Revenues	302,500	(154,901)	147,599
Expenditures	353,000	(212,089)	140,911
Revenue - Expenditure	(50,500)	57,188	6,688

Beginning Fund Balance	186,538
Ending Fund Balance	<u>193,226</u>

367 EMMET CTY BLDG AUTH-'14 CAPITAL IMPROVEMENT.....

Revenues	1,495,075	(227,797)	1,267,278
Expenditures	1,494,776	(1)	1,494,775
Revenue - Expenditure	299	(227,796)	(227,497)

Beginning Fund Balance	693,192
Ending Fund Balance	<u>465,695</u>

369 EMMET CTY BLDG AUTH-'16 ECRC BONDS.....

Revenues	265,827	296	266,123
Expenditures	265,827	-	265,827
Revenue - Expenditure	-	296	296

Beginning Fund Balance	163
Ending Fund Balance	<u>459</u>

Adopted 2025 Budget	Budget Changes	Amended 2025 Budget
---------------------------	-------------------	---------------------------

397 BAY BLUFFS DEBT FUND.....

Revenues	146,632	-	146,632
Expenditures	146,632	-	146,632
Revenue - Expenditure	-	-	-

Beginning Fund Balance	884,170
Ending Fund Balance	<u>884,170</u>

SPECIAL REVENUE FUNDS

402 911 EQUIPMENT & CAPITAL FUND.....

	Adopted 2025 Budget	Budget Changes	Amended 2025 Budget
Revenues	7,000	15,040	22,040
Expenditures	322,147	7,470	329,617
Revenue - Expenditure	(315,147)	7,570	(307,577)
Beginning Fund Balance			698,067
Ending Fund Balance			390,490

481 AIRPORT PASSENGER FACILITIES FUND.....

Revenues	88,200	61,602	149,802
Expenditures	100,000	-	-
Revenue - Expenditure	(11,800)	61,602	149,802
Beginning Fund Balance			384,513
Ending Fund Balance			534,315

552 LAND BANK.....

Revenues	11,146	7,485	18,631
Expenditures	9,390	2,185	11,575
Revenue - Expenditure	1,756	5,300	7,056
Beginning Net Position			416,430
Ending Net Position			423,486

561 COUNTY FAIR FUND.....

Revenues	495,195	(19,087)	476,108
Expenditures	489,227	(7,418)	481,809
Revenue - Expenditure	5,968	(11,669)	(5,701)
Beginning Net Position			331,275
Ending Net Position			325,574

571 EMMET COUNTY DISPOSAL SYSTEM FUND.....

000 Waste Collection & Disposal.....	3,702,657	553,664	4,256,321
443 Non-Operational.....	72,000	(46,841)	25,159
529 Recycling.....	2,396,958	84,244	2,481,202
Revenues	6,171,615	591,067	6,762,682
443 Non-Operational.....	25,000	159	25,159
528 Waste Collection & Disposal.....	3,521,553	(212,625)	3,308,928
529 Recycling.....	3,032,052	(83,521)	2,948,531
Expenditures	6,578,605	(295,987)	6,282,618
Revenue - Expenditure	(406,990)	887,054	480,064
Beginning Net Position			1,632,045
Ending Net Position			2,112,109

595 COMMISSARY FUND.....

Revenues	94,600	(18,991)	75,609
Expenditures	85,471	(11,011)	74,460
Revenue - Expenditure	9,129	(7,980)	1,149
Beginning Net Position			18,633
Ending Net Position			19,782

897 SPECIAL ASSESSMENT - BAY BLUFFS CAPITAL MILLAGE.....

* Includes an estimated \$928,113 of current property tax generated by a levy of .2463 mills

Revenues	1,036,035	48,961	1,084,996
Expenditures	968,000	(558,435)	409,565
Revenue - Expenditure	68,035	607,396	675,431
Beginning Fund Balance			1,965,479
Ending Fund Balance			2,640,910

