

R E S O L U T I O N

Fund Balance Policy Non-General Funds

WHEREAS, The County Financial Task Force has determined it is in the best financial interest of the County to establish a Fund Balance Policy for non-general funds; and,

WHEREAS, The Fund Balances of each county non-general fund at year end will be considered in the budgetary appropriation for the new fiscal year. The fund balance will be based on the appropriate basis of accounting either modified accrual or full accrual; and,

WHEREAS, If a department or agency contends all or part of its fund balance is either obligated or restricted from being considered in the allotment of county appropriation, it will be incumbent upon that department or agency to satisfy the County Board of Commissioners of this obligation or restriction. The opinion of the County's and Department's audit firms will be used to settle differences of opinion; and,

WHEREAS, The Ways and Means Committee has reviewed recommendations of the Financial Task Force and concurs with same,

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS, THAT Year-End Fund Balances be considered when making appropriation allotments in each new fiscal year.

Dated: December 29, 1993

MINUTES FROM SPECIAL BOARD MEETING
HELD WEDNESDAY, DECEMBER 22, 1993
NOON
CMH BOARD ROOM

MEMBERS PRESENT:

David Abeel, Bud Shipstead, Otto Mork, Dick Lord, Walt Holland, Jason Allen,
Virginia Olds

STAFF PRESENT:

Roger Dunigan, Norm Brokaw

The Board briefly discussed the action proposed by the County Ways and Means Committee on Tuesday, which was a resolution called "Fund Balance Policy Non-General Funds". Roger indicated that he addressed the Commission asking them to table this because there has not been an opportunity to discuss this issue with the Community Mental Health Board. The Board discussed the policy and its implication on CMH services. Bud Shipstead made the following motion:

Be it resolved that the CMH Board is opposed to Grand Traverse County taking the CMH Fund Balance until there is an opportunity for the CMH Board to talk with the Commissioners regarding this action. In the meantime, the Board requests that Grand Traverse County table this motion until such discussions can take place.

The motion was seconded by Dick Lord and unanimously approved the members present.

There was further discussion regarding the motion. In the event that we are not successful in trying to have Virginia and Jason get through the first motion, then it was the recommendation that they then try to introduce the motion to amend the policy. The proposed changes would be in the third paragraph: (bold is new, strikethrough is deleted)

WHEREAS, if a department or agency contends ~~that~~ all or part of its fund balance is either obligated or restricted from being considered in the initial allotment of county appropriation, it will be incumbent upon that department or agency to satisfy the County Board of Commissioners of this obligation or restriction. The opinion of the county's and ~~CMH's~~ or the Department's audit firms ~~may will~~ be used to settle differences of opinion; and,