

Iron County Board of Commissioners
RESOLUTION

Adopting the 2026 Iron County All Funds Budget,
General Appropriations Act and Millage

WHEREAS, the Uniform Budgeting and Accounting Act, Public Act 621 of 1978, requires that each local unit of government adopt a balanced budget for all required funds, and

WHEREAS, the Budget Sub-Committee of the Finance Committee has prepared a recommended budget as required by the stature, and has reviewed the departmental request for each County departmental budget, and

WHEREAS, the Budget Sub-Committee has proposed several adjustments where necessary and has recommended a balance budget to the full Board of Commissioner for approval, and

WHEREAS, a Public Hearing was held on November 19, 2025, on the proposed budget and adjustments made where necessary as a result of that public hearing for the proposed budget adoption.

BE IT FURTHER RESOLVED that this budget included a property tax levy of 6.3434 mills for General Fund operations which is herein authorized for the 2026 tax year/ 2026 budget year.

BE IT FURTHER RESOLVED 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 to be performed at reasonable, necessary, and serviceable levels or at even more than adequate levels of performance.

BE IT FURTHER RESOLVED that all expenditures shall be in accordance with the provisions of the Uniform Budgeting and Accounting Act, and any modification, addition, or deletion, of such amounts hereby adopted shall be done in accordance with the policies and procedures established by the Board of Commissioners.

BE IT FURTHER RESOLVED, that the Finance Chairperson and the County Treasurer shall be authorized to transfer General Fund Appropriations between Funds up to the approved amounts provided for in this 2026 Budget.

BE IT FURTHER RESOLVED, that no funds are appropriated for any permanent position included in the 2026 Budget and any modification of employment classification shall be done by Board approval.

BE IT FURTHER RESOLVED, that it is understood the revenues and expenditures may vary from those which are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2026 fiscal year, as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the

budget and / or impose layoffs due to unforeseen financial changes; therefore, the Board of Commissioners reserves this right to impose a hiring freeze at any time. The county elected officials and county department heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved positions and number of employees included in the 2026 Budget.

BE IT FURTHER RESOLVED, that positions included in the 2026 budget which are supported by grant, cost sharing, reimbursement, or some other source of outside funding are only approved contingent upon the County receiving the budgeted revenues. Upon notification that funding of a position shall not be received, the elected official or department head shall immediately notify the Chief Financial Official, and then the authorization to spend such reduced and/or eliminated budgeted funds automatically becomes null and void. It is the policy of the County of Iron to not replace such funds with funds from the County of Iron General Fund and that position shall be immediately removed from the budget by the Board of Commissioners.

BE IT FURTHER RESOLVED that the wage level and benefits provided for each employment position, in this budget, other than an elected county official, shall only be increased, decreased or modified by express action of the County Board of Commissioners of the County of Iron.

BE IT FURTHER RESOLVED, that when a person employed and/or funded by this budget, other than an elected county official, leaves employment of the County of Iron then the authorization to spend such budgeted funds for the employment position automatically becomes null and void.

BE IT FURTHER RESOLVED that payment of bills, vouchers, or invoices that are part of the ongoing operations of the County shall be released for payment upon review and release following approval at the scheduled finance committee meeting.

BE IT FURTHER RESOLVED that the Chief Financial Official shall be authorized to approve department requests for transfer of funds between departments in the General Fund.

BE IT FURTHER RESOLVED that the Chief Financial Official and County Treasurer shall be authorized to make yearend transfers between Departments or Funds or with such amounts as may be necessary to insure that Funds do not end the 2025 fiscal year in a deficit condition.

BE IT FURTHER RESOLVED that the revenues by the County under Public Acts 106 and 107 of 1985, (Convention Facility Tax Revenue) shall not be used to reduce the County's 2024/2025 operating millage as defined by P.A. 2, 1986.

In accordance with P.A. 2 of 1986, 50% of the actual Convention Facility Tax revenue not used to reduce the County's Operating tax rate shall be appropriated to a Board Approved Agency, with the remaining revenues to be deposited in the County's General Fund.

BE IT FURTHER RESOLVED that the revenues received by the County under Public Act 264 of 1987 (Health and Safety Fund) shall not be used to reduce the County's 2025/2026 operating millage, and that 12/17 of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be appropriated to the Dickinson-Iron District Health Department for those public health programs and services whose costs are in excess of 1988 appropriation levels, with the remaining revenues to be deposited in the County's General Fund to be used for personnel and operating costs which are in excess of 2025 appropriation levels for the courts.

NOW, THEREFORE, BE IT RESOLVED that the 2026 Iron County Budget for the General Fund and all other funds as set forth in the 2026 All Funds budget, which is incorporated by reference herein, is hereby adopted.

Commissioner Ean Bruette offered the resolution that was supported by

Commissioner Jake Conery and the resolution were adopted by the following vote:

Yeas: Peretto, Judd, Stauber, Conery, Bruette

Nays: None

Absent: None

I hereby certify the foregoing is a true and correct copy of the resolution adopted at a meeting of the Board of the County Commissioners of the County of Iron on November 19, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF IRON**

By 
Mark Stauber
It's Chair

By 
Amy Donati
It's Clerk