

December 28, 2016

The special meeting of the Mason County Board of Commissioners was held at 7:00 p.m. in the Commissioners' Room located in the Mason County Courthouse in the City of Ludington.

The meeting was called to order by Chairman Curtis VanderWall.

Roll call was taken. Present: W. Taranko, B. Carpenter, C. Lange, C. VanderWall,
S. Hull, J. Andersen, T. Posma
Absent: None.

Invocation was given by T. Posma. Pledge of Allegiance to the flag of the United States of America followed.

Motion by T. Posma and seconded by C. Lange to approve the agenda. Motion carried.

Correspondence: No correspondence was read.

Public comment: Kay Holman introduced herself as the new Mayor of the City of Ludington and stated that she is looking forward to working with the Mason County Board of Commissioners.

Motion by B. Carpenter and seconded by C. Lange to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, it is necessary to adopt 2017 Budgets for the County of Mason's Special Revenue and Debt Service Funds.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason adopts the attached 2017 Budgets for the Special Revenue and Debt Service Funds as recommended by the Finance, Personnel, and Rules Committee.

Motion carried. (Signed) B. Carpenter

**Special Revenue Funds
2017 Budget**

	Senior Citizens	Friend of the Court	Landfill Perpetual Care	Junk Ordinance Administration	Solid Waste Management	Vacation and Sick Pay	Spay/Neuter Deposit
REVENUES							
Taxes	460,175	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Interest	-	-	40,000	-	100	2,500	-
Fines and Forfeits	-	-	-	200	-	-	-
Other	-	8,800	10,000	1,775	100	-	1,500
Total Revenues	<u>460,175</u>	<u>8,800</u>	<u>50,000</u>	<u>1,975</u>	<u>200</u>	<u>2,500</u>	<u>1,500</u>
EXPENDITURES							
General Government	-	-	-	-	200	22,000	-
Public Safety	-	-	75,225	12,750	-	-	3,500
Health & Welfare	458,800	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	469,575	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>458,800</u>	<u>469,575</u>	<u>75,225</u>	<u>12,750</u>	<u>200</u>	<u>22,000</u>	<u>3,500</u>
EXCESS (DEFICIENCY) OF							
REVENUES OVER EXPENDITURES	<u>1,375</u>	<u>(460,775)</u>	<u>(25,225)</u>	<u>(10,775)</u>	<u>-</u>	<u>(19,500)</u>	<u>(2,000)</u>
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	430,000	40,000	-	-	20,000	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>430,000</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES							
OVER EXPENDITURES & OTHER USES	1,375	(30,775)	14,775	(10,775)	-	500	(2,000)
FUND BALANCE, JAN 1, 2017	<u>99,470</u>	<u>183,000</u>	<u>1,818,325</u>	<u>71,700</u>	<u>24,500</u>	<u>22,500</u>	<u>4,400</u>
FUND BALANCE, DEC 31, 2017	<u>100,845</u>	<u>152,225</u>	<u>1,833,100</u>	<u>60,925</u>	<u>24,500</u>	<u>23,000</u>	<u>2,400</u>

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2017 Special Revenue Funds, continued

	Brownfield Redevelopment	Building Department	Courthouse Preservation	Principal Residence Exemption	Register of Deeds Automation	Budget Stabilization	DARE
REVENUES							
Taxes	125,000	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	300,000	-	2,900	35,825	-	-
Interest	100	-	150	-	175	-	-
Fines and Forfeits	-	-	21,000	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	<u>125,100</u>	<u>300,000</u>	<u>21,150</u>	<u>2,900</u>	<u>36,000</u>	<u>-</u>	<u>-</u>
EXPENDITURES							
General Government	125,100	-	-	3,800	36,000	-	-
Public Safety	-	300,000	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>125,100</u>	<u>300,000</u>	<u>-</u>	<u>3,800</u>	<u>36,000</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>21,150</u>	<u>(900)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	-	-	-	20,000	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>-</u>	<u>-</u>	<u>21,150</u>	<u>(900)</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
FUND BALANCE, JANUARY 1, 2017	<u>164,900</u>	<u>91,800</u>	<u>237,000</u>	<u>15,000</u>	<u>45,000</u>	<u>1,762,000</u>	<u>1,395</u>
FUND BALANCE, DECEMBER 31, 2017	<u>164,900</u>	<u>91,800</u>	<u>258,150</u>	<u>14,100</u>	<u>45,000</u>	<u>1,782,000</u>	<u>1,395</u>

2017 Special Revenue Funds, continued

	Concealed Pistol License	Corrections Officer Training	Drug Law Enforcement	Jail Operations	County Law Library	Community Development Block Grant	Emergency Management Grants
REVENUES							
Taxes	-	-	-	988,500	-	-	-
Federal Grants	-	-	-	-	-	-	16,450
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	10,500	9,000	-	200,000	-	-	-
Interest	-	-	-	1,900	-	-	-
Fines and Forfeits	-	-	-	-	3,500	-	-
Other	-	-	-	900	-	-	-
Total Revenues	<u>10,500</u>	<u>9,000</u>	<u>-</u>	<u>1,191,300</u>	<u>3,500</u>	<u>-</u>	<u>16,450</u>
EXPENDITURES							
General Government	-	-	-	-	-	-	-
Public Safety	12,125	9,000	-	2,689,225	-	-	16,450
Health & Welfare	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	18,500	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>12,125</u>	<u>9,000</u>	<u>-</u>	<u>2,689,225</u>	<u>18,500</u>	<u>-</u>	<u>16,450</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,625)</u>	<u>-</u>	<u>-</u>	<u>(1,497,925)</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	-	1,597,175	15,000	-	-
Operating transfers out	-	-	-	(99,250)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,497,925</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(1,625)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JANUARY 1, 2017	<u>9,000</u>	<u>6,000</u>	<u>5,700</u>	<u>330,500</u>	<u>23,300</u>	<u>16,175</u>	<u>46,625</u>
FUND BALANCE, DECEMBER 31, 2017	<u>7,375</u>	<u>6,000</u>	<u>5,700</u>	<u>330,500</u>	<u>23,300</u>	<u>16,175</u>	<u>46,625</u>

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2017 Special Revenue Funds, continued

	Victim's	Justice	Social		Soldiers' & Sailors' Relief	Veteran's	Building Authority
REVENUES	Assistance	Training	Welfare	Child Care		Trust	Operations
Taxes	-	-	-	-	5,000	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	3,500	-	412,850	-	2,400	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	1,000	-	-	11,850	-	-	-
Interest	-	-	-	-	-	-	50
Fines and Forfeits	-	-	-	-	-	-	-
Other	-	-	-	12,000	-	-	36,950
Total Revenues	<u>1,000</u>	<u>3,500</u>	<u>-</u>	<u>436,700</u>	<u>5,000</u>	<u>2,400</u>	<u>37,000</u>
EXPENDITURES							
General Government	-	-	-	-	-	-	37,000
Public Safety	1,300	3,500	-	-	-	-	-
Health & Welfare	-	-	32,000	822,850	5,000	2,400	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>1,300</u>	<u>3,500</u>	<u>32,000</u>	<u>822,850</u>	<u>5,000</u>	<u>2,400</u>	<u>37,000</u>
EXCESS (DEFICIENCY) OF							
REVENUES OVER EXPENDITURES	<u>(300)</u>	<u>-</u>	<u>(32,000)</u>	<u>(386,150)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	32,000	386,150	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>32,000</u>	<u>386,150</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES							
& OTHER FINANCING SOURCES OVER	<u>(300)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES AND OTHER USES	<u>(300)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JANUARY 1, 2017	<u>14,700</u>	<u>10,600</u>	<u>37,200</u>	<u>284,000</u>	<u>14,700</u>	<u>300</u>	<u>62,000</u>
FUND BALANCE, DECEMBER 31, 2017	<u>14,400</u>	<u>10,600</u>	<u>37,200</u>	<u>284,000</u>	<u>14,700</u>	<u>300</u>	<u>62,000</u>

2017 Debt Service Funds Budgets

	Oakview Addition Debt Service	Library Debt Service
REVENUES		
Interest	100	-
Rents and fees	<u>159,300</u>	<u>-</u>
Total Revenues	<u>159,400</u>	<u>-</u>
EXPENDITURES		
Principal	300,000	40,000
Interest	11,400	12,000
Financial Services	1,000	-
Paying Agent Fees	<u>500</u>	<u>-</u>
Total Expenditures	<u>312,900</u>	<u>52,000</u>
EXCESS (DEFICIENCY) OF		
REVENUES OVER EXPENDITURES	<u>(153,500)</u>	<u>(52,000)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	52,000
Operating transfers out	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>52,000</u>
EXCESS (DEFICIENCY) OF REVENUES		
& OTHER FINANCING SOURCES OVER	<u>(153,500)</u>	<u>-</u>
EXPENDITURES AND OTHER USES	<u>(153,500)</u>	<u>-</u>
FUND BALANCE, JANUARY 1, 2017	<u>153,500</u>	<u>100</u>
FUND BALANCE, DECEMBER 31, 2017	<u>-</u>	<u>100</u>

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Motion by B. Carpenter and seconded by T. Posma to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, Chairman Curt VanderWall has served the residents of Mason County for six (6) years as County Commissioner for Districts #8 and #4; and

WHEREAS, Curt has been a strong advocate for the 4-H program and other services provided by Michigan State University Extension; serving on the MSUE Advisory Council and urging the Board to allocate more budget resources towards the MSUE budget; and

WHEREAS, Curt has greatly valued the cooperation and collaboration between various units of government and agencies and has been an active participant in the Northern Michigan Association of Counties (NMAC) enhancing Mason County's prestige with that organization; and

WHEREAS, Curt puts great significance on working closely with citizens to enhance their quality of life and to resolve issues and has made great strides in this area with the various animal advocate groups and serving on the Mason County Housing Board of Review; and

WHEREAS, Curt pursued projects to remodel the courthouse and greatly improve the Mason County Fairgrounds; and

WHEREAS, Curt's willingness to work tirelessly to accomplish his goals has earned the respect of his fellow commissioners resulting in his selection as Building, Planning, Drains, and Airport Committee Chairman and Vice-Chairman and Chairman of the Board of Commissioners; and

WHEREAS, Curt has contributed to the community in many ways as an active member of the Western Michigan Fair Association Board, spearheading the SUDS on the Shore fundraiser, being a generous buyer of large animals at the youth animal auctions at the Western Michigan Fair for a number of years, working towards a county wide snowmobile trail, and serving in a leadership role as a deacon of the Mason County Reformed Church where he has been very active in the sports ministry as a Hunter's Safety Instructor; and

WHEREAS, Curt will be leaving his Board of Commissioners position to assume a new role as our State Representative in the Michigan legislature.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason, speaking for the citizens of the County of Mason and for themselves, offers their sincere thanks and gratitude for the dedication and professionalism that he has shown throughout his career; and

BE IT FURTHER RESOLVED, that this resolution become a permanent part of the minutes of the December 28, 2016 County Commission proceedings. Moved for your approval.

Bill Carpenter, Board Vice-Chairperson

I hereby certify that the foregoing is a true and correct statement taken from the proceedings of the Mason County Board of Commissioners' meeting of December 28, 2016.

Cheryl Kelly, Mason County Clerk

Commissioner Hull wished everyone a Happy Holiday and blessings to all.

Commissioner Andersen stated it has been a pleasure to have worked with the current board and is looking forward to continued work in the future. She wished everyone the best for the New Year.

Motion by Buildings, Planning, Drains, & Airport Committee Chairman J. Andersen and seconded by B. Carpenter to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, Mason County and Consumers Energy have a consent judgment related to sound studies; and

WHEREAS, the Mason County Planning Commission and the Buildings, Planning, Drains, and Airport Committee are recommending the attached amendment to the consent judgment; and

WHEREAS, Consumers Energy has agreed to the amendment.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason approves the attached amendment to the consent judgment with Consumers Energy and authorizes the county attorney to sign any necessary documents on their behalf.

Moved for your approval.

Motion carried. (Signed) J. Andersen

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Motion by Finance, Personnel, and Rules Committee Chairman T. Posma and seconded by J. Andersen to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, good budget management practice recommends the amendment of budgets as necessary.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason approves the attached 2016 General Fund, Special Revenue Fund Type and Debt Service Fund Type budget amendments as recommended by the Finance, Personnel, & Rules Committee.

Moved for your approval.

Commissioner Posma stated that the 2016 Budget Amendment report for the General Fund, Special Revenue, Fund Types, and Debt Services Funds was made possible by the Finance, Personnel, & Rules Committee with the efforts of all Committee members and Administrator Knizacky.

Commissioner Posma, as Chairman of the Finance, Personnel, & Rules Committee, stated that he appreciated the work of the employees, Department Heads, Elected Officials, and the Administration on this budget and balancing for the 2016 calendar year. Mason County is fortunate to have staff so dedicated to their community, and he wanted to thank them all for their combined efforts.

Motion carried. (Signed) T. Posma, B. Carpenter

County of Mason
2016 Final Budget Amendments
General Fund Expenditures

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
Board of Commissioners	\$ 165,100	\$ 180,000	\$ 20,000	\$ -	\$ 200,000
Michigan Association of Counties	10,875	10,875	-	-	10,875
Circuit Court	364,575	364,575	-	(15,575)	349,000
Circuit CT Appt Atty	119,425	130,425	13,575	-	144,000
District Court	564,525	564,525	-	(14,525)	550,000
District CT Appt Atty	53,175	53,175	76,825	-	130,000
Jury Commission	11,250	11,250	-	-	11,250
Probate Court	536,850	536,850	6,150	-	543,000
Juvenile Court	78,800	78,800	11,200	-	90,000
Family Counseling Service	4,000	4,000	-	-	4,000
Administrator	216,925	216,925	-	-	216,925
Tax Allocation Boards	1,400	1,400	-	(450)	950
Clerk	441,825	441,825	-	(15,825)	426,000
Audit	16,250	16,250	-	(850)	15,400
Photocopier & Facsimile	17,600	17,600	-	(2,950)	14,650
Treasurer's Office	378,850	378,850	-	(44,850)	334,000
Equalization Dept	413,125	416,125	-	(5,125)	411,000
Cooperative Extension	115,300	115,300	2,700	-	118,000
Election & Canvassers	117,850	117,850	-	(2,850)	115,000
County Maintenance	137,325	137,325	-	(24,325)	113,000
Prosecutor's office	656,525	663,025	-	(2,025)	661,000
Register of Deeds	232,600	232,600	5,400	-	238,000
Drain Commissioner	280,000	280,000	3,000	-	283,000
Remonumentation	29,800	29,800	500	-	30,300
Courthouse Maintenance	157,375	157,375	-	(6,375)	151,000
Maintenance - Service Building	12,525	39,500	-	(1,100)	38,400
Maint. - Scottville Office Complex	28,100	28,100	-	(7,100)	21,000
Maintenance - Jail Annex	29,500	29,500	-	(9,500)	20,000
Marine Safety - Sheriff	75,400	75,400	-	-	75,400
Emergency Response Team	11,850	11,850	-	-	11,850
SSCENT	98,650	98,650	-	(10,650)	88,000
Sheriff Road Patrol/Det	1,717,000	1,720,600	3,000	-	1,723,600
Secondary Road Patrol	110,825	111,125	-	-	111,125
Dept. of Corrections	7,950	7,950	-	(950)	7,000
Emergency Planning	86,375	89,500	-	-	89,500
Animal Control	194,500	194,500	-	(15,500)	179,000
Dept. of Public Works	41,475	41,475	-	(1,475)	40,000
Drains at Large	12,725	12,725	-	(7,225)	5,500
Health Department Building	60,175	60,175	-	(5,175)	55,000
Medical Examiner	40,000	40,000	-	-	40,000
Veteran's Burial	21,100	21,100	-	(5,100)	16,000
County Plat Board	300	300	-	(300)	-
Planning Com. & Zoning Dept.	278,300	348,300	-	(30,300)	318,000
Regional Planning	7,650	7,650	-	-	7,650

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2016 Final Budget Amendments - General Fund Expenditures, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
Parks & Recreation	1,000	1,000	500	-	1,500
Fairgrounds	4,800	4,800	975	-	5,775
Insurance & Surety	3,600	3,600	-	(1,000)	2,600
Employee Benefits	42,150	42,150	-	(650)	41,500
Contingencies	60,050	33,425	-	(33,425)	-
Mason/Manistee Health Dept	181,033	181,033	-	-	181,033
Mason/Lake Soil Conservation	18,100	18,100	-	-	18,100
Mason/Lake Soil Conser. - NFWF	8,000	8,000	-	-	8,000
Mental Health	139,750	139,750	-	-	139,750
Household Hazardous Waste	6,000	6,000	-	-	6,000
211 Program	2,000	2,000	-	-	2,000
Mason County Growth Alliance	95,000	95,000	-	(95,000)	-
Lakeshore Regional Entity	72,775	72,775	1,000	-	73,775
911 Center	155,000	155,175	900	-	156,075
Welfare Child Care	150,000	150,000	-	(30,000)	120,000
Friend of the Court	424,000	424,000	-	-	424,000
Landfill Post Closure	40,000	40,000	-	-	40,000
Junk Ordinance	-	-	-	-	-
Employee Vacation & Sick Pay	20,000	20,000	-	-	20,000
Budget Stabilization	20,000	20,000	-	-	20,000
Jail Operations	1,514,675	1,514,675	-	-	1,514,675
Law Library	15,000	15,000	-	-	15,000
Community Devel. Housing Grant	-	-	-	-	-
Social Welfare	33,000	33,000	-	(2,000)	31,000
Probate Child Care	230,000	230,000	32,000	-	262,000
Equipment Replacement	189,800	189,800	144,000	-	333,800
Public Improvement	398,442	490,492	105,000	-	595,492
Delinquent Tax Revolving	187,550	187,550	276,450	-	464,000
Airport - Operating	146,550	146,550	-	-	146,550
Airport - Improvement	10,000	10,000	15,000	-	25,000
Network Operation & Maintenance	-	-	-	-	-
Ins. - Liability	41,000	41,000	-	-	41,000
Ins. Worker's Compensation	10,000	10,000	-	-	10,000
Ins. Pension, Health, & Life	450,000	490,000	500,000	-	990,000
Total General Fund Budget	\$ 12,625,000	\$ 12,870,000	\$ 1,218,175	\$ (392,175)	\$ 13,696,000

County of Mason
2016 Final Budget Amendments
General Fund Revenues

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
Property Tax Collections	\$ 8,545,550	\$ 8,680,100	\$ 199,900	\$ -	\$ 8,880,000
Personnal Property Tax Reimb.	342,000	216,650	80,500	-	297,150
Delinquent Personal Tax	3,000	3,000	-	(1,225)	1,775
Payment in lieu of tax	56,000	109,625	-	-	109,625
Industrial Facilities Taxes	16,550	16,550	9,575	-	26,125
Real Estate Transfer Taxes	99,000	99,000	27,000	-	126,000
Other Taxes & Fees	32,200	34,225	-	-	34,225
Zoning Department	17,000	17,000	6,200	-	23,200
Soil Erosion & Sediment Permits	4,000	4,000	2,350	-	6,350
Dog & kennel Licenses	62,500	59,150	-	(1,725)	57,425
All other Licenses & Permits	5,950	1,200	100	-	1,300
Drunk Driving Case Flow Assist.	8,125	7,325	-	-	7,325
Court Equity Fund	136,000	136,000	-	(7,325)	128,675
Judges Salary Standardization	137,150	137,150	-	-	137,150
Probate Judge Supplement	103,425	103,425	525	-	103,950
Emergency Preparedness	20,000	21,300	1,400	-	22,700
Fr. of Ct./Incentive Program	29,500	29,500	12,250	-	41,750
Friend of the Court Grants	10,275	10,275	12,100	-	22,375
C.R.P. Reimbursement	287,000	287,000	73,500	-	360,500

December 28, 2016

2016 Final Budget Amendments - General Fund Revenues, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
Juvenile Court Officer Grant	27,300	27,300	-	-	27,300
Victim's Rights	16,200	16,200	5,775	-	21,975
Cigarette Tax	-	-	-	-	-
Convention Facility Tax	145,525	145,525	-	(9,175)	136,350
Township Liquor License	14,475	14,475	-	(300)	14,175
State Survey Remonumentation	29,775	29,775	-	-	29,775
All Other State Grants	600	925	-	-	925
Sheriff Road Patrol	51,600	51,600	-	-	51,600
Marine Patrol	23,500	23,500	2,000	-	25,500
S.S.C.E.N.T. Program	9,225	9,225	900	-	10,125
County Incentive Program	60,725	60,725	41,000	-	101,725
State Revenue Sharing Grant	352,975	352,975	149,000	-	501,975
Circuit Court Costs	25,000	25,000	-	(2,100)	22,900
District Court Costs	102,000	73,000	8,850	-	81,850
Probation Oversight Fees	59,000	101,300	-	(6,400)	94,900
Civil Fees	56,300	39,000	11,625	-	50,625
Recording Fees	90,000	90,000	11,000	-	101,000
Circuit Court Service Fees	8,900	8,900	-	-	8,900
Probate Court Service Fees	11,000	11,000	1,950	-	12,950
Clerk Service Fees	45,000	45,000	1,100	-	46,100
Inter-Depart. Personnel Services	25,000	25,000	-	(1,025)	23,975
Prosecutor	17,100	17,100	14,025	-	31,125
Printed & Electronic Copy Sales	18,250	18,250	3,200	-	21,450
Sale of Fixed Assets	7,250	108,250	103,600	-	211,850
All other Charges for Services	66,625	67,475	8,675	-	76,150
Ordinance Fines & Costs	39,100	39,100	-	(1,800)	37,300
Bond Forfeitures	9,725	9,725	-	(400)	9,325
Investment Income	69,850	66,650	-	(5,175)	61,475
Rents, Leases	48,400	48,400	800	-	49,200
Reimbursements, Refunds	761,550	854,100	109,900	-	964,000
Emergency 911	155,000	155,175	-	(425)	154,750
Transfers from other funds	362,825	362,875	-	(35,725)	327,150
Allocated Fund Balance	-	-	-	-	-
Total General Fund Revenue	\$ 12,625,000	\$12,870,000	\$ 898,800	\$ (72,800)	\$ 13,696,000

County of Mason
2016 Final Budget Amendments
Special Revenue Fund Expenditures

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Senior Citizens</u>					
Health & Welfare	\$ 443,000	\$ 443,000	\$ -	\$ -	\$ 443,000
<u>Friend of the Court</u>					
Judicial	466,800	466,800	-	(33,375)	433,425
<u>Landfill Perpetual Care</u>					
Perpetual Care Costs	73,925	73,925	3,075	-	77,000
<u>Junk Ordinance</u>					
Public Safety	12,750	12,750	-	(3,775)	8,975
<u>Solid Waste Management</u>					
General government	100	100	3,000	-	3,100
<u>Vacation & Sick Pay</u>					
Employee Benefits	22,000	22,000	-	-	22,000
<u>Spay/Neuter Deposit Forfeiture</u>					
Public Safety	4,000	4,000	-	-	4,000
<u>Economic Development & Brownfield Redev.</u>					
General government	125,100	125,100	-	-	125,100
<u>Building Department</u>					
Public Safety	291,500	293,000	20,000	-	313,000

December 28, 2016

2016 Final Budget Amendments - Special Revenue Fund Expenditures, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Courthouse Preservation</u>					
Judicial	-	-	-	-	-
<u>Principal Residence Exemption Audit</u>					
General government	3,800	3,800	-	-	3,800
<u>Register of Deeds Automation</u>					
General government	36,000	105,425	-	(2,000)	103,425
<u>Budget Stabilization</u>					
General government	-	-	-	-	-
<u>Concealed Pistol Licensing</u>					
Public Safety	10,250	10,250	-	-	10,250
<u>DARE</u>					
Public Safety	-	-	-	-	-
<u>Corrections Officers Training</u>					
Public Safety	9,000	9,000	-	-	9,000
<u>Drug Law Enforcement</u>					
Public Safety	-	-	-	-	-
<u>Jail Operations</u>					
Public Safety	2,597,825	2,608,625	-	-	2,608,625
Transfers out-Equip. Replacement	34,725	34,725	-	-	34,725
Transfers out-Jail Construction	59,125	59,125	-	-	59,125
Transfers out-Workers Comp.	5,400	5,400	-	-	5,400
<u>Law Library</u>					
Judicial	18,500	18,500	-	-	18,500
<u>CDBG Grant</u>					
Health & Welfare	175,000	175,000	-	(175,000)	-
<u>Emergency Management Grant</u>					
Public Safety	21,150	44,625	-	-	44,625
<u>Victims Assistance</u>					
Public Safety	5,000	5,000	-	(2,300)	2,700
<u>Revenue Sharing Reserve</u>					
Transfers to General Fund	327,000	326,825	350	-	327,175
<u>Justice Training</u>					
General government	3,500	6,000	-	-	6,000
<u>Social Welfare</u>					
Health & Welfare	33,000	33,000	-	-	33,000
<u>Probate - Child Care</u>					
Health & Welfare	514,750	514,750	5,000	-	519,750
<u>Social Welfare - Child Care</u>					
Health & Welfare	302,000	302,000	-	(400)	301,600
<u>Soldiers' & Sailors Relief</u>					
Health & Welfare	5,000	5,000	-	-	5,000
<u>Veterans' Trust</u>					
Health & Welfare	2,400	2,400	-	(1,700)	700
<u>Building Authority - Operations</u>					
General government	37,000	37,000	5,000	-	42,000
Transfers Out	-	-	-	-	-
	<u>\$ 5,639,600</u>	<u>\$ 5,747,125</u>	<u>\$ 36,425</u>	<u>\$ (218,550)</u>	<u>\$ 5,565,000</u>
					5,565,000

December 28, 2016

County of Mason
2016 Final Budget Amendments
Special Revenue Fund Revenues

Description	Original Budget	Current Budget	Increase	Decrease	Final Budget
<u>Senior Citizens</u>					
Taxes	\$ 457,300	\$ 457,300	\$ -	\$ -	\$ 457,300
Allocated fund balance	(14,300)	(14,300)	-	-	(14,300)
<u>Friend of the Court</u>					
Other	8,800	8,800	625	-	9,425
Transfer from other funds	424,000	424,000	-	-	424,000
Allocated fund balance	34,000	34,000	-	(34,000)	-
<u>Landfill Perpetual Care</u>					
Interest	38,000	38,000	3,975	-	41,975
Other	10,000	10,000	-	(3,975)	6,025
Transfer from other funds	40,000	40,000	-	-	40,000
Allocated fund balance	(14,075)	(14,075)	3,075	-	(11,000)
<u>Junk Ordinance Administration</u>					
Other	5,750	5,750	-	(3,775)	1,975
Transfer from other funds	-	-	-	-	-
Allocated fund balance	7,000	7,000	-	-	7,000
<u>Solid Waste Management</u>					
Interest	100	100	-	-	100
Charges for services	-	-	3,000	-	3,000
<u>Vacation & Sick Pay</u>					
Interest	2,000	2,000	-	-	2,000
Transfer from other funds	20,000	20,000	-	-	20,000
Allocated fund balance	-	-	-	-	-
<u>Spay/Neuter Deposit Forfeiture</u>					
Other Revenue	2,000	2,000	100	-	2,100
Allocated fund balance	2,000	2,000	-	(100)	1,900
<u>Economic Development & Brownfield Redev.</u>					
Interest	100	100	-	(75)	25
Property Taxes	125,000	125,000	10,600	-	135,600
Allocated fund balance	-	-	-	(10,525)	(10,525)
<u>Building Department</u>					
Charges for services	291,500	291,500	9,500	-	301,000
Allocated fund balance	-	1,500	10,500	-	12,000
<u>Courthouse Preservation</u>					
Fine and Forfeits	21,000	21,000	-	(1,300)	19,700
Interest	150	150	225	-	375
Other Revenue	-	-	-	-	-
Allocated fund balance	(21,150)	(21,150)	1,075	-	(20,075)
<u>Principal Residence Exemption Audit</u>					
Charges for services	2,900	2,900	-	(550)	2,350
Allocated fund balance	900	900	550	-	1,450
<u>Register of Deeds Automation</u>					
Charges for services	35,750	35,750	-	(1,800)	33,950
Interest	250	250	-	(100)	150
Allocated fund balance	-	69,425	-	(100)	69,325
<u>Budget Stabilization</u>					
Transfer from other funds	20,000	20,000	-	-	20,000
Allocated fund balance	(20,000)	(20,000)	-	-	(20,000)
<u>Concealed Pistol Licensing</u>					
Charges for services	10,500	10,500	3,500	-	14,000
Allocated fund balance	(250)	(250)	-	(3,500)	(3,750)
<u>Corrections Officers Training</u>					
Charges for services	9,000	9,000	525	-	9,525
Interest	-	-	-	-	-
Allocated fund balance	-	-	-	(525)	(525)
<u>Drug Law Enforcement</u>					
Investment Interest	-	-	-	-	-
Allocated fund balance	-	-	-	-	-

December 28, 2016

2016 Final Budget Amendments - Special Revenue Fund Revenues, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Jail Operations</u>					
Property Taxes	984,475	992,950	-	(750)	992,200
Charges for services	196,925	198,350	16,100	-	214,450
Interest	1,000	1,900	-	(75)	1,825
Transfer from other funds	1,514,675	1,514,675	-	-	1,514,675
Allocated fund balance	-	-	-	(15,275)	(15,275)
<u>Law Library</u>					
Penal fines	3,500	3,500	-	-	3,500
Transfers from other funds	15,000	15,000	-	-	15,000
Allocated fund balance	-	-	-	-	-
<u>CDBG Grant</u>					
Federal grants	175,000	175,000	-	(175,000)	-
Allocated fund balance	-	-	-	-	-
<u>Emergency Management Grant</u>					
Other	21,150	66,625	-	(22,850)	43,775
Interest	-	-	850	-	850
Transfers in	-	-	-	-	-
Allocated fund balance	-	(22,000)	22,000	-	-
<u>Victim's Assistance</u>					
Charges for services	2,300	2,300	-	(2,300)	-
Allocated fund balance	2,700	2,700	-	-	2,700
<u>Revenue Sharing Reserve</u>					
Interest	-	75	-	-	75
Allocated fund balance	327,000	326,750	350	-	327,100
<u>Justice Training</u>					
State Grants	3,500	3,500	550	-	4,050
Allocated fund balance	-	2,500	-	(550)	1,950
<u>Social Welfare</u>					
Other	-	-	-	-	-
Transfer from other funds	33,000	33,000	-	(3,000)	30,000
Allocated fund balance	-	-	3,000	-	3,000
<u>Probate - Child Care</u>					
State Grant	264,200	264,200	-	(4,600)	259,600
Charges for services	8,550	8,550	4,600	-	13,150
Other revenue	12,000	12,000	5,000	-	17,000
Transfer from other funds	230,000	230,000	-	-	230,000
Allocated fund balance	-	-	-	-	-
<u>Social Welfare - Child Care</u>					
State Grants	150,000	150,000	-	-	150,000
Other	2,000	2,000	-	(400)	1,600
Transfer from other funds	150,000	150,000	-	-	150,000
Allocated fund balance	-	-	-	-	-
<u>Soldiers' & Sailors" Relief</u>					
Taxes	5,000	5,000	-	-	5,000
Allocated fund balance	-	-	-	-	-
<u>Veterans' Trust</u>					
State Grants	2,400	2,400	-	(2,400)	-
Allocated fund balance	-	-	700	-	700
<u>Building Authority Operations</u>					
Lease Income	36,950	36,950	4,950	-	41,900
Interest	-	-	100	-	100
Reimbursements	50	50	-	(50)	-
Allocated fund balance	-	-	-	-	-
	<u>\$ 5,639,600</u>	<u>\$ 5,747,125</u>	<u>\$ 105,450</u>	<u>\$ (287,575)</u>	<u>\$ 5,565,000</u>
					5,565,000

December 28, 2016

County of Mason
2016 Final Budget Amendments
Debt Service Fund Expenditures

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Library Debt Service</u>					
Principal	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 40,000
Interest	14,000	14,000	-	-	14,000
<u>Building Authority - Oakview Medical Care Facility</u>					
Principal	300,000	300,000	-	-	300,000
Interest	22,800	22,800	-	-	22,800
Paying Agent Fees	500	500	-	-	500
Financial Services	1,000	1,000	-	-	1,000
	<u>\$ 378,300</u>	<u>\$ 378,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 378,300</u>

County of Mason
2016 Final Budget Amendments
Debt Service Fund Revenues

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Library Debt Service - Rural Development</u>					
Transfers In	\$ 54,000	\$ 54,000	\$ -	\$ -	\$ 54,000
Allocated Fund Balance	-	-	-	-	-
<u>Building Authority - Oakview Medical Care Facility</u>					
Rents and fees	324,300	324,300	-	(1,500)	322,800
Interest Income	100	100	300	-	400
Reimbursements	-	-	750	-	750
Allocated Fund Balance	(100)	(100)	450	-	350
	<u>\$ 378,300</u>	<u>\$ 378,300</u>	<u>\$ 1,500</u>	<u>\$ (1,500)</u>	<u>\$ 378,300</u>

Motion by T. Posma and seconded by B. Carpenter to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, the Finance, Personnel, and Rules Committee has reviewed the transfers for December 28, 2016.

THEREFORE, we, your Finance, Personnel, and Rules Committee, request your approval of the following transfers:

Social Welfare	\$ 4,600.00
Probate Child Care	\$ 32,000.00
Equipment Replacement	\$144,000.00
Public Improvement	\$105,000.00
Delinquent Tax Revolving	\$276,450.00
Airport Improvement	\$ 15,000.00
Insurance - Workers' Compensation	\$ 10,000.00
Insurance - Pension, Health, & Life	\$500,000.00

Moved for your approval.

Motion carried. (Signed) T. Posma

December 28, 2016

Motion by Chairman VanderWall and seconded by W. Taranko to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, Connie Anderson has served the citizens of Mason County for over 18 years in the Mason County Equalization Office; and

WHEREAS, Connie started her career in a clerical position in the Equalization Office in 1998 and was promoted to the Property Appraiser Level I position in 2006, which included such duties as writing property descriptions and appraising land for all classes of real property; and

WHEREAS, Connie was skilled in BS&A software, performed a vital role in the completion of the annual equalization study, and compiled information in sales and appraisal studies that met the requirements of the State Tax Commission to determine the level of assessment for each taxing jurisdiction; and

WHEREAS, Connie was knowledgeable and able to explain tax assessments, State Equalized Values, taxable value, Board of Review and appeal procedures, principal resident and a multitude of other exemptions to taxpayers; and

WHEREAS, Connie continues to serve the public as the Amber Township Treasurer, a position which she has held for over eight years, and also serves the public as the Sherman Township Assessor in Mason County and the Brown Township and Manistee Township Assessor in Manistee County; and

WHEREAS, Connie is very active in organizing and promoting the local Ludrock charity concert event every summer which has raised over \$100,000 over the last five years, most of which is distributed directly back into the community; and

WHEREAS, Connie has been dedicated to excellence in her work, displaying consideration and courtesy in working with the public, and cooperation and friendship with her fellow employees and local assessors and treasurers; and

WHEREAS, Connie is retiring from her position in the Mason County Equalization Office.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason, does hereby, acknowledge with regret Connie's decision to retire from her position in the Mason County Equalization Office and offers her their best wishes in her future endeavors; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the County of Mason, speaking for the citizens of the County of Mason and for themselves, offers their sincere thanks and gratitude for the dedication and professionalism that she has shown throughout her career; and

BE IT FURTHER RESOLVED, that this resolution become a permanent part of the minutes of the December 28, 2016 County Commission proceedings. Moved for your approval.

Curtis VanderWall, Board Chairperson

I hereby certify that the foregoing is a true and correct statement taken from the proceedings of the Mason County Board of Commissioners' meeting of December 28, 2016.

Cheryl Kelly, Mason County Clerk

C. VanderWall wished everyone a great New Year. I am honored to have been elected to serve for the 101st State House of Representatives and am looking forward to working at the State level and representing Western Michigan as it is a privilege. Thank you all again for your support.

There was no public comment.

With no other business, the meeting was adjourned at 7:18 p.m.

CHERYL KELLY, COUNTY CLERK

CURTIS S. VANDERWALL, BOARD CHAIRMAN