

December 27, 2018

The regular meeting of the Mason County Board of Commissioners was held at 10:30 a.m. in the Commissioners' Room located in the Mason County Courthouse in the City of Ludington.

The meeting was called to order by Chairman Lange.

Roll call was taken. Present: W. Taranko, G. Castonia, C. Lange,
L. Squires, J. Andersen, T. Posma
Absent: S. Hull.

Invocation was given by C. Lange. Pledge of Allegiance to the flag of the United States of America followed.

Motion by J. Andersen and seconded by G. Castonia to approve the agenda. Motion carried.

No correspondence was read.

Public comment: State Representative of the 101st House, Curt VanderWall presented Commissioner Tom Posma with a plaque signed by the Governor and other State representatives honoring him for his 28 years of service to Mason County as a Commissioner, making the County a better place to be for all residents. He has known Commissioner Posma for 34 years, not only with his involvement in the County but also his church. He was honored to have worked alongside him as a past Commissioner and appreciated his mentoring. Mason County is losing a special person.

Motion by Finance, Personnel, & Rules Committee Chairman W. Taranko and seconded by G. Castonia to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, it is necessary to adopt 2019 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 approves the attached 2019 Special Revenue Fund Type and Debt Service Fund Type budgets as recommended by the Finance, Personnel, & Rules Committee.

Moved for your approval.

Administrator Knizacky reviewed and highlighted the 2019 Budget report. The budget will continue to provide the same level of services provided in the past for Mason County.

Motion carried. (Signed) W. Taranko

Special Revenue Funds – 2019 Budgets

	Road Patrol	Senior Citizens	Friend of the Court	Landfill Perpetual Care	Junk Ordinance Administration	Solid Waste Management	Vacation and Sick Pay	Spay/Neuter Deposit
REVENUES								
Taxes	568,500	476,700	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-
State Grants	74,725	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	7,225	-	-	-
Interest	-	-	-	34,025	-	100	2,000	-
Fines and Forfeits	-	-	-	-	225	-	-	-
Other	-	-	9,000	8,500	-	-	-	2,100
Total Revenues	<u>643,225</u>	<u>476,700</u>	<u>9,000</u>	<u>42,525</u>	<u>7,450</u>	<u>100</u>	<u>2,000</u>	<u>2,100</u>
EXPENDITURES								
General Government	-	-	-	-	-	100	32,000	-
Public Safety	2,731,225	-	-	82,525	27,000	-	-	3,000
Health & Welfare	-	476,700	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-	-
Judicial	-	-	527,100	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,731,225</u>	<u>476,700</u>	<u>527,100</u>	<u>82,525</u>	<u>27,000</u>	<u>100</u>	<u>32,000</u>	<u>3,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,088,000)</u>	<u>-</u>	<u>(518,100)</u>	<u>(40,000)</u>	<u>(19,550)</u>	<u>-</u>	<u>(30,000)</u>	<u>(900)</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating transfers in	2,088,000	-	439,000	40,000	16,500	-	30,000	-
Operating transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>2,088,000</u>	<u>-</u>	<u>439,000</u>	<u>40,000</u>	<u>16,500</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>-</u>	<u>-</u>	<u>(79,100)</u>	<u>-</u>	<u>(3,050)</u>	<u>-</u>	<u>-</u>	<u>(900)</u>
FUND BALANCE, JAN 1, 2019	<u>-</u>	<u>133,750</u>	<u>137,775</u>	<u>1,877,650</u>	<u>76,625</u>	<u>26,550</u>	<u>-</u>	<u>2,850</u>
FUND BALANCE, DEC 31, 2019	<u>-</u>	<u>133,750</u>	<u>58,675</u>	<u>1,877,650</u>	<u>73,575</u>	<u>26,550</u>	<u>-</u>	<u>1,950</u>

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Special Revenue Funds – 2019 Budgets, continued

	Brownfield Redevelopment	Building Department	Courthouse Preservation	Principal Residence Exemption	Register of Deeds Automation	Budget Stabilization	Indigent Defense	Concealed Pistol License
REVENUES								
Taxes	174,600	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	427,600	-
Contributions from local units	-	-	-	-	-	-	-	-
Charges for services	4,300	335,000	-	3,800	35,750	-	-	8,000
Interest	100	-	150	-	250	-	-	-
Fines and Forfeits	-	-	21,000	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenues	<u>179,000</u>	<u>335,000</u>	<u>21,150</u>	<u>3,800</u>	<u>36,000</u>	<u>-</u>	<u>427,600</u>	<u>8,000</u>
EXPENDITURES								
General Government	179,000	-	-	3,800	51,000	-	-	-
Public Safety	-	335,000	-	-	-	-	581,100	15,875
Health & Welfare	-	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	<u>179,000</u>	<u>335,000</u>	<u>-</u>	<u>3,800</u>	<u>51,000</u>	<u>-</u>	<u>581,100</u>	<u>15,875</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>21,150</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>(153,500)</u>	<u>(7,875)</u>
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	-	-	-	20,000	153,500	-
Operating transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>153,500</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>-</u>	<u>-</u>	<u>21,150</u>	<u>-</u>	<u>(15,000)</u>	<u>20,000</u>	<u>-</u>	<u>(7,875)</u>
FUND BALANCE, JANUARY 1, 2019	<u>140,625</u>	<u>132,500</u>	<u>260,000</u>	<u>15,500</u>	<u>15,000</u>	<u>1,842,200</u>	<u>-</u>	<u>15,950</u>
FUND BALANCE, DEC 31, 2019	<u>140,625</u>	<u>132,500</u>	<u>281,150</u>	<u>15,500</u>	<u>-</u>	<u>1,862,200</u>	<u>-</u>	<u>8,075</u>

Special Revenue Funds – 2019 Budgets, continued

	DARE	Corrections Officer Training	Drug Law Enforcement	Jail Operations	County Law Library	Community Development Block Grant	Emergency Management Grants	Victim's Assistance
REVENUES								
Taxes	-	-	-	1,106,400	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-	-
Charges for services	-	9,000	-	145,775	-	-	-	2,300
Interest	-	-	-	12,825	-	-	-	-
Fines and Forfeits	-	-	-	-	3,500	-	-	-
Other	-	-	-	-	-	-	16,900	-
Total Revenues	<u>-</u>	<u>9,000</u>	<u>-</u>	<u>1,265,000</u>	<u>3,500</u>	<u>-</u>	<u>16,900</u>	<u>2,300</u>
EXPENDITURES								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	9,000	-	2,785,750	-	-	16,900	5,000
Health & Welfare	-	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	18,500	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>9,000</u>	<u>-</u>	<u>2,785,750</u>	<u>18,500</u>	<u>-</u>	<u>16,900</u>	<u>5,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,520,750)</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>(2,700)</u>
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	-	1,620,000	15,000	-	-	-
Operating transfers out	-	-	-	(99,250)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,520,750</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,700)</u>
FUND BALANCE, JANUARY 1, 2019	<u>1,395</u>	<u>10,200</u>	<u>6,925</u>	<u>606,700</u>	<u>36,625</u>	<u>20,800</u>	<u>51,125</u>	<u>14,425</u>
FUND BALANCE, DEC 31, 2019	<u>1,395</u>	<u>10,200</u>	<u>6,925</u>	<u>606,700</u>	<u>36,625</u>	<u>20,800</u>	<u>51,125</u>	<u>11,725</u>

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Special Revenue Funds – 2019 Budgets, continued

	Justice Training	Social Welfare	Child Care	Soldiers' & Sailors' Relief	Veteran's Trust	Building Authority Operations
REVENUES						
Taxes	-	-	-	5,000	-	-
Federal Grants	-	-	-	-	-	-
State Grants	3,500	-	414,000	-	-	-
Contributions from local units	-	-	-	-	-	-
Charges for services	-	-	29,750	-	-	-
Interest	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Other	-	-	12,000	-	-	29,400
Total Revenues	<u>3,500</u>	<u>-</u>	<u>455,750</u>	<u>5,000</u>	<u>-</u>	<u>29,400</u>
EXPENDITURES						
General Government	-	-	-	-	-	29,400
Public Safety	3,500	-	-	-	-	-
Health & Welfare	-	35,000	871,750	5,000	-	-
Cultural & Recreational	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>3,500</u>	<u>35,000</u>	<u>871,750</u>	<u>5,000</u>	<u>-</u>	<u>29,400</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(35,000)</u>	<u>(416,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	35,000	416,000	-	-	-
Operating transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>35,000</u>	<u>416,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JANUARY 1, 2019	<u>10,600</u>	<u>36,050</u>	<u>512,525</u>	<u>18,900</u>	<u>-</u>	<u>80,250</u>
FUND BALANCE, DECEMBER 31, 2019	<u>10,600</u>	<u>36,050</u>	<u>512,525</u>	<u>18,900</u>	<u>-</u>	<u>80,250</u>

Debt Service Funds – 2019 Budgets

	Library Debt Service		Library Debt Service
REVENUES			
Interest	-		
Rents and fees	-		
Total Revenues	<u>-</u>		
EXPENDITURES			
Principal	40,000		
Interest	6,875		
Financial Services	-		
Paying Agent Fees	-		
Total Expenditures	<u>46,875</u>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(46,875)</u>		
		OTHER FINANCING SOURCES (USES)	
		Operating transfers in	46,875
		Operating transfers out	<u>-</u>
		Total Other Financing Sources (Uses)	<u>46,875</u>
		EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>-</u>
		FUND BALANCE, JANUARY 1, 2019	<u>100</u>
		FUND BALANCE, DECEMBER 31, 2019	<u>100</u>

Motion by W. Taranko and seconded by G. Castonia to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, the employee share of the cost of the premium of health insurance has increased significantly; and

WHEREAS, the Finance, Personnel, & Rules Committee is recommending that employees be allowed to apply unused vacation time against their share of the health insurance premium.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason approves the application of unused vacation time at the 2018 wage rate against an employee's share of the health insurance premium for nonunion employees; and

BE IT FURTHER RESOLVED, that the Board of Commissioners authorizes the County Administrator to offer this option to union employees as part of any discussions related to the union contracts.

Moved for your approval.

Commissioner Castonia questioned if the employees understood that they would lose retirement credit by cashing in these vacation hours. Administrator Knizacky informed the Board that this was optional and the employee had to make that decision.

Motion carried. (Signed) W. Taranko

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Commissioner Squires wished to express his sincere appreciation for Commissioner Tom Posma and all his work for Mason County. He has had the privilege of working with him for 14 years as a commissioner. He thanked him for the excellent leadership and example he has set for all those on the Board and in the community.

Commissioner Squires brought in the resolutions of Commissioner Hull due to his absence. Motion by L. Squires and seconded by G. Castonia to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, the State of Michigan is currently offering Medical Marihuana grant opportunities to counties for the education, communication, and outreach programs related to the 2008 Michigan Medical Marihuana Act.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason authorizes the submittal of the attached application for grant funding for the education, communication, and outreach programs related to the 2008 Michigan Medical Marihuana Act; and

BE IT FURTHER RESOLVED, that the Board of Commissioners authorizes County Administrator to be the County Grant Administrator and to sign any necessary documents.

Moved for your approval.

Motion carried. (Signed) L. Squires

Commissioner Andersen introduced Mr. Bill Kearns, the new Director for the Scottville Senior Center. Last week The Senior Center hosted the Mason County Central 3rd Graders. This was a wonderful partnership between the seniors and youth of Mason County and she was glad she was invited to attend.

Motion by J. Andersen and seconded by T. Posma to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, a Citizen's Advisory Committee was appointed by the Board of Commissioners of the County of Mason to examine the County's financial situation and to make recommendations for improving it; and

WHEREAS, one of the recommendations made was that the County Board of Commissioners should evaluate fees and charges controlled by the County Board of Commissioners at least annually and adjust them according to increased costs of providing services; and

WHEREAS, the Buildings, Planning, Drains, and Airport Committee has evaluated the hangar and property lease rates at the Mason County Airport and is recommending increasing the rates for 2019, 2020 and 2021 by the Consumers Price Index for the property leases and both the old and new county hangars.

NOW THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason approves a 2019 property lease rate of \$0.6170 per square foot; 2019 rate of \$2,444.82 per year for the old hangar and a 2019 rate of \$2,554.25 for the new T-Hangar and increasing the three rates in 2020 and 2021 by the Consumers Price Index; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the County of Mason approves the attached draft lease agreements.

Moved for your approval.

Motion carried. (Signed) J. Andersen

Motion by Buildings, Planning, Drains, & Airport Committee Chairman T. Posma and seconded by G. Castonia 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 2018 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.

Administrator Knizacky noted that the County will be under budget for 2018 and wished to commend the Elected officials and department heads for coming under budget and all their diligent work for the County. Commissioner Posma echoed those sentiments and further elaborated that he additionally wished to commend the employees as well for their diligent service and that Mason County has good employees that also need to be recognized.

Motion carried. (Signed) T. Posma

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2018 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	192,275	194,275	55,725	-	250,000
Michigan Association of Counties	10,875	10,875	-	-	10,875
Circuit Court	386,275	386,275	-	(15,675)	370,600
Circuit CT Appt Atty	121,500	94,750	9,050	-	103,800
District Court	583,025	583,025	-	(19,625)	563,400
District CT Appt Atty	55,125	43,500	-	(5,500)	38,000
Jury Commission	12,975	12,975	-	-	12,975
Probate Court	605,225	605,225	15,375	-	620,600
Juvenile Court	81,650	81,650	14,350	-	96,000
Family Counseling Service	4,000	4,000	-	(1,000)	3,000
Administrator	227,100	227,100	-	-	227,100
Tax Allocation Boards	1,400	1,400	-	(150)	1,250
Clerk	466,750	466,750	-	(1,750)	465,000
Audit	16,250	16,950	-	(200)	16,750
Photocopier & Facsimile	17,600	17,600	-	(7,600)	10,000
Treasurer's Office	397,100	397,100	-	(15,100)	382,000
Equalization Dept	469,950	469,950	-	(950)	469,000
Cooperative Extension	123,900	123,900	1,100	-	125,000
Election & Canvassers	125,700	135,700	-	(59,700)	76,000
County Maintenance	149,775	134,075	-	(4,075)	130,000
Prosecutor's office	723,525	723,525	-	(30,525)	693,000
Register of Deeds	255,250	255,250	-	(3,250)	252,000
Drain Commissioner	303,975	303,975	-	(4,975)	299,000
Remonumentation	44,675	44,675	-	-	44,675
Courthouse Maintenance	165,575	195,275	8,725	-	204,000
Maintenance - Scottville Office Complex	28,100	28,100	-	(4,100)	24,000
Maintenance - Jail Annex	29,500	29,500	-	(6,500)	23,000
Marine Safety - Sheriff	79,750	79,750	-	(8,750)	71,000
Emergency Response Team	11,875	11,875	-	-	11,875
SSCENT	104,125	104,125	-	(14,125)	90,000
Sheriff Road Patrol/Det	1,781,450	1,781,450	-	(1,450)	1,780,000
Secondary Road Patrol	117,150	117,150	-	(2,150)	115,000
Dept. of Corrections	8,025	8,025	-	(2,025)	6,000
Emergency Planning	91,275	91,275	-	(1,275)	90,000
Animal Control	213,175	213,175	-	(9,175)	204,000
Dept. of Public Works	49,450	49,450	-	(1,450)	48,000
Drains at Large	9,800	9,800	-	(6,800)	3,000
Health Department Building	60,825	60,825	7,175	-	68,000
Medical Examiner	100,000	146,500	-	(5,500)	141,000
Veteran's Burial	21,100	21,100	-	(5,100)	16,000
County Plat Board	300	300	-	-	300
Planning Commission & Zoning Dept.	347,950	347,950	-	(107,950)	240,000
Regional Planning	7,650	7,650	-	-	7,650
Parks & Recreation	3,350	3,350	-	(3,000)	350
Fairgrounds - MNDNR Grant	5,850	5,925	-	-	5,925
Insurance & Surety	3,600	3,600	-	(1,600)	2,000
Employee Benefits	82,050	82,050	-	(600)	81,450
Contingencies	29,000	14,875	-	(14,875)	-
Mason/Manistee Health Dept	184,654	181,033	-	-	181,033
Mason/Lake Soil Conservation	18,500	18,500	-	-	18,500
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
Lakeshore Regional Partners	79,775	79,775	5,225	-	85,000
911 Center	155,350	155,350	15,800	-	171,150
Welfare Child Care	150,000	150,000	-	(30,000)	120,000
Road Patrol	-	150,000	-	-	150,000
Friend of the Court	430,000	430,000	-	-	430,000
Landfill Post Closure	40,000	40,000	-	-	40,000
Junk Ordinance	-	8,500	-	-	8,500
Employee Vacation & Sick Pay	25,000	35,000	50,000	-	85,000
Budget Stabilization	20,000	20,000	-	-	20,000
Indigent Defense	-	38,375	38,375	-	76,750
Jail Operations	1,600,000	1,600,000	-	-	1,600,000
Law Library	15,000	15,000	-	-	15,000
Social Welfare	32,000	32,000	-	(6,400)	25,600
Probate Child Care	269,000	269,000	-	-	269,000
Equipment Replacement	205,100	205,100	132,000	-	337,100
Public Improvement	394,821	398,442	5,000	-	403,442
Delinquent Tax Revolving	158,450	217,800	68,000	-	285,800
Airport - Operating	149,800	149,800	-	-	149,800
Airport - Improvement	10,000	10,000	-	-	10,000
Ins. - Liability	41,000	41,000	-	-	41,000
Ins. Worker's Compensation	10,000	10,000	-	-	10,000
Ins. Health & Life	450,000	450,000	157,000	-	607,000
Total General Fund Budget	13,313,000	13,600,000	582,900	(402,900)	13,780,000

13,780,000

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2018 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	9,414,025	9,496,500	121,300	-	9,617,800
Personal Property Reimbursements	305,800	305,800	27,350	-	333,150
Delinquent Personal Tax	3,000	3,000	-	(2,025)	975
Payment in lieu of tax	111,175	116,400	-	-	116,400
Industrial Facilities Taxes	22,925	22,925	-	(9,050)	13,875
Real Estate Transfer Taxes	100,000	124,000	15,000	-	139,000
Other Taxes & Fees	34,750	34,925	-	(8,325)	26,600
Zoning Department	22,000	22,000	-	(5,750)	16,250
Drain Commissioner	10,000	10,000	2,625	-	12,625
Dog & kennel Licenses	58,300	58,100	-	(1,725)	56,375
All other Licenses & Permits	1,250	1,250	-	(75)	1,175
Drunk Driving Case Flow Assistance	7,000	9,775	-	-	9,775
Court Equity Fund	117,500	117,500	22,500	-	140,000
Judges Salary Standardization	137,150	137,150	-	-	137,150
Probate Judge Supplement	107,125	107,125	3,600	-	110,725
Emergency Preparedness	21,000	21,000	-	(300)	20,700
Fr. of Ct./Incentive Program	30,000	30,000	6,250	-	36,250
Friend of the Court Grants	21,600	21,600	-	(1,575)	20,025
C.R.P. Reimbursement	304,000	304,000	10,475	-	314,475
Juvenile Court Officer Grant	27,300	27,300	-	-	27,300
Victims Rights	22,750	22,750	4,700	-	27,450
State Revenue Sharing Grant	515,650	515,650	1,000	-	516,650
County Incentive Program	125,775	125,775	-	-	125,775
Convention Facility Tax	159,525	143,225	10,425	-	153,650
Township Liquor License	14,175	14,175	300	-	14,475
State Survey Remonumentation	44,650	44,650	-	(25)	44,625
All Other State Grants	775	875	-	-	875
Sheriff Road Patrol	46,050	46,050	-	(1,025)	45,025
Marine Patrol	24,500	23,500	-	-	23,500
Medical Marijuana Oversight	-	11,225	-	-	11,225
Circuit Court Costs	23,000	23,000	2,875	-	25,875
District Court Costs	82,300	104,300	-	(1,525)	102,775
Probation Oversight Fees	96,000	61,700	-	(5,425)	56,275
Civil Fees	51,675	51,675	25,825	-	77,500
Recording Fees	150,000	150,000	-	(1,125)	148,875
Circuit Court Service Fees	8,975	8,975	-	(975)	8,000
Probate Court Service Fees	12,925	12,925	-	(850)	12,075
Clerk Service Fees	45,000	43,850	1,425	-	45,275
Inter-Departmental Personnel Services	24,000	24,000	3,000	-	27,000
Prosecutor	31,125	51,275	-	(9,425)	41,850
Printed & Electronic Copy Sales	21,475	17,875	600	-	18,475
Sale of Fixed Assets	9,600	9,600	106,075	-	115,675
All other Charges for Services	65,575	99,275	2,550	-	101,825
Ordinance Fines & Costs	37,625	37,625	-	(1,050)	36,575
Bond Forfeitures	9,375	9,375	-	(1,800)	7,575
Investment Income	61,750	57,000	22,500	-	79,500
Rents, Leases	53,500	53,500	200	-	53,700
Reimbursements, Refunds	438,825	435,300	-	(49,150)	386,150
Emergency 911	155,350	155,350	15,800	-	171,150
Transfers from other funds	125,175	125,175	-	(125,175)	-
Allocated Fund Balance	-	150,000	-	-	150,000
Total General Fund Revenue	13,313,000	13,600,000	406,375	(226,375)	13,780,000

2018 Final Budget Amendments - Special Revenue Funds Expenditures

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Road Patrol</u>					
Public Safety	-	-	150,000	-	150,000
<u>Senior Citizens</u>					
Health & Welfare	472,800	472,800	1,200	-	474,000
<u>Friend of the Court</u>					
Judicial	503,400	503,400	-	-	503,400
<u>Landfill Perpetual Care</u>					
Perpetual Care Costs	75,575	75,575	4,425	-	80,000
<u>Junk Ordinance</u>					
Public Safety	5,750	17,500	-	-	17,500
<u>Solid Waste Management</u>					
General government	100	100	-	-	100
<u>Vacation & Sick Pay</u>					
Employee Benefits	27,000	85,500	5,900	-	91,400
<u>Spay/Neuter Deposit Forfeiture</u>					
Public Safety	3,000	3,000	-	-	3,000
<u>Economic Development & Brownfield Redev.</u>					
General government	137,100	192,250	-	(16,500)	175,750

December 27, 2018

2018 Final Budget Amendments - Special Revenue Funds Expenditures, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Building Department</u>					
Public Safety	345,000	345,000	-	-	345,000
<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	36,000	-	(1,750)	34,250
<u>Indigent Defense</u>					
Judicial	-	150,650	-	-	150,650
<u>Concealed Pistol Licensing</u>					
Public Safety	13,875	13,875	-	-	13,875
<u>DARE</u>					
Public Safety	-	-	-	-	-
<u>Corrections Officers Training</u>					
Public Safety	9,500	9,500	-	(1,125)	8,375
<u>Drug Law Enforcement</u>					
Public Safety	-	-	-	-	-
<u>Jail Operations</u>					
Public Safety	2,726,625	2,726,625	-	-	2,726,625
Transfers out - Equipment Replacement	34,725	34,725	-	-	34,725
Transfers out - Jail Construction	59,125	59,125	-	-	59,125
Transfers out - Workers Compensation	5,400	5,400	-	-	5,400
<u>Law Library</u>					
Judicial	18,500	18,500	-	-	18,500
<u>CDBG Grant</u>					
Health & Welfare	-	50	-	-	50
<u>Emergency Management Grant</u>					
Public Safety	23,300	45,450	-	-	45,450
<u>Victims Assistance</u>					
Public Safety	5,000	5,000	-	-	5,000
<u>Justice Training</u>					
General government	3,500	3,500	3,000	-	6,500
<u>Social Welfare</u>					
Health & Welfare	32,000	32,000	-	-	32,000
<u>Probate - Child Care</u>					
Health & Welfare	563,275	563,275	-	-	563,275
<u>Social Welfare - Child Care</u>					
Health & Welfare	300,000	300,000	-	(60,000)	240,000
<u>Soldiers' & Sailors Relief</u>					
Health & Welfare	5,000	5,000	-	-	5,000
<u>Veterans' Trust</u>					
Health & Welfare	2,400	2,400	-	(2,400)	-
<u>Building Authority - Operations</u>					
General government	29,400	29,400	-	-	29,400
Transfers Out	-	-	-	-	-
	<u>5,441,150</u>	<u>5,739,400</u>	<u>164,525</u>	<u>(81,775)</u>	<u>5,822,150</u>
					5,822,150

2018 Final Budget Amendments - Special Revenue Funds Revenues

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Road Patrol</u>					
Transfer from other funds	-	150,000	-	-	150,000
Allocated fund balance	-	(150,000)	150,000	-	-
<u>Senior Citizens</u>					
Taxes	475,750	475,750	47,975	-	523,725
Interest	-	-	5,150	-	5,150
Allocated fund balance	(2,950)	(2,950)	-	(51,925)	(54,875)
<u>Friend of the Court</u>					
Other	8,800	8,800	-	(1,225)	7,575
Interest	-	-	350	-	350
Transfer from other funds	430,000	430,000	-	-	430,000
Allocated fund balance	64,600	64,600	875	-	65,475

December 27, 2018

2018 Final Budget Amendments - Special Revenue Funds Revenues, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Landfill Perpetual Care</u>					
Interest	38,000	38,000	3,625	-	41,625
Other	10,000	10,000	-	(4,100)	5,900
Transfer from other funds	40,000	40,000	-	-	40,000
Allocated fund balance	(12,425)	(12,425)	4,900	-	(7,525)
<u>Junk Ordinance Administration</u>					
Other	5,750	6,875	650	-	7,525
Transfer from other funds	-	8,500	-	-	8,500
Allocated fund balance	-	2,125	-	(650)	1,475
<u>Solid Waste Management</u>					
Interest	100	100	-	(100)	-
Allocated fund balance	-	-	100	-	100
<u>Vacation & Sick Pay</u>					
Interest	2,000	6,400	-	-	6,400
Transfer from other funds	25,000	35,000	50,000	-	85,000
Allocated fund balance	-	44,100	-	(44,100)	-
<u>Spay/Neuter Deposit Forfeiture</u>					
Other Revenue	2,100	2,100	100	-	2,200
Allocated fund balance	900	900	-	(100)	800
<u>Economic Development & Brownfield Redev.</u>					
Interest	100	100	-	-	100
Charges for services	-	5,575	2,475	-	8,050
Property Taxes	134,900	186,250	-	(20,750)	165,500
Allocated fund balance	2,100	325	1,775	-	2,100
<u>Building Department</u>					
Charges for services	345,000	345,000	-	-	345,000
Interest	-	-	250	-	250
Allocated fund balance	-	-	-	(250)	(250)
<u>Courthouse Preservation</u>					
Fine and Forfeits	21,000	21,000	800	-	21,800
Interest	150	150	3,475	-	3,625
Allocated fund balance	(21,150)	(21,150)	-	(4,275)	(25,425)
<u>Principal Residence Exemption Audit</u>					
Charges for services	2,900	2,900	6,900	-	9,800
Allocated fund balance	900	900	-	(6,900)	(6,000)
<u>Register of Deeds Automation</u>					
Charges for services	35,750	35,750	-	(1,525)	34,225
Interest	250	250	-	(225)	25
Allocated fund balance	-	-	-	-	-
<u>Indigent Defense</u>					
State Grant	-	112,275	-	(38,375)	73,900
Transfer from other funds	-	38,375	38,375	-	76,750
<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	12,000	12,000	5,600	-	17,600
Interest	-	-	125	-	125
Allocated fund balance	1,875	1,875	-	(5,725)	(3,850)
<u>Corrections Officers Training</u>					
Charges for services	9,500	9,500	-	(1,125)	8,375
<u>Drug Law Enforcement</u>					
Investment Interest	-	-	-	-	-
<u>Jail Operations</u>					
Property Taxes	1,023,475	1,023,675	42,350	-	1,066,025
Charges for services	199,075	189,100	-	(44,900)	144,200
Interest	3,325	12,950	2,500	-	15,450
Other	-	150	50	-	200
Transfer from other funds	1,600,000	1,600,000	-	-	1,600,000
Allocated fund balance	-	-	-	-	-
<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>					
Allocated fund balance	-	50	-	-	50
<u>Emergency Management Grant</u>					
Other	23,300	45,450	-	(350)	45,100
Interest	-	-	350	-	350

December 27, 2018

2018 Final Budget Amendments - Special Revenue Funds Revenues, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Victim's Assistance</u>					
Charges for services	2,300	2,300	-	-	2,300
Allocated fund balance	2,700	2,700	-	-	2,700
<u>Justice Training</u>					
State Grants	3,500	3,500	-	-	3,500
Allocated fund balance	-	-	3,000	-	3,000
<u>Social Welfare</u>					
Other	-	-	2,000	-	2,000
Transfer from other funds	32,000	32,000	-	(6,400)	25,600
Allocated fund balance	-	-	4,400	-	4,400
<u>Probate - Child Care</u>					
State Grant	260,450	260,450	-	(18,150)	242,300
Charges for services	16,825	16,825	22,150	-	38,975
Other revenue	17,000	17,000	-	(4,000)	13,000
Transfer from other funds	269,000	269,000	-	-	269,000
Allocated fund balance	-	-	-	-	-
<u>Social Welfare - Child Care</u>					
State Grants	148,600	148,600	-	(31,650)	116,950
Interest	-	-	225	-	225
Other	1,400	1,400	1,425	-	2,825
Transfer from other funds	150,000	150,000	-	(30,000)	120,000
Allocated fund balance	-	-	-	-	-
<u>Soldiers' & Sailors' Relief</u>					
Taxes	5,000	5,000	-	-	5,000
Allocated fund balance	-	-	-	-	-
<u>Veterans' Trust</u>					
State Grants	-	-	-	-	-
Allocated fund balance	2,400	2,400	-	(2,400)	-
<u>Building Authority Operations</u>					
Lease Income	29,400	29,400	-	-	29,400
Reimbursements	-	-	-	-	-
Allocated fund balance	-	-	-	-	-
	<u>5,441,150</u>	<u>5,739,400</u>	<u>401,950</u>	<u>(319,200)</u>	<u>5,822,150</u>
					5,822,150

2018 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	50,000	-	-	50,000
Interest	10,000	8,850	200	-	9,050
	<u>50,000</u>	<u>58,850</u>	<u>200</u>	<u>-</u>	<u>59,050</u>
					59,050

2018 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	50,000	58,850	175	-	59,025
Allocated Fund Balance	-	-	25	-	25
	<u>50,000</u>	<u>58,850</u>	<u>200</u>	<u>-</u>	<u>59,050</u>
					59,050

Motion by T. Posma and seconded by W. Taranko to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, Mason County has received a grant from the State of Michigan to implement the Mason County Indigent Defense Services Compliance Plan.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason approves the grant between the State of Michigan, Michigan Indigent Defense Commission (MIDC), Department of Licensing and Regulatory Affairs (LARA) and Mason County and directs the Board Chair to sign it on their behalf.

Moved for your approval.

Motion carried. (Signed) T. Posma

December 27, 2018

Motion by T. Posma and seconded by J. Andersen to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, the County's excess reinsurance contract for its Worker's Compensation program expires December 31, 2018; and

WHEREAS, the Finance, Personnel, & Rules Committee is recommending the approval of Midwest Employers Casualty Company's two year quote of \$44,942.00 a year with a specific retention of \$450,000.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason approves the two year contract with Midwest Employers Casualty Company beginning January 1, 2019 and our reinsurance be with the same specifics as our current coverage and further directs the County Chair to sign said contract.

Moved for your approval.

Motion carried. (Signed) T. Posma

Motion by Chairman C. Lange and seconded by J. Andersen to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, the Finance, Personnel, & Rules Committee has reviewed the transfers for December 27, 2018.

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

Junk Authority Administration	\$ 4,250.00
Employee Vacation & Sick Leave	\$ 50,000.00
Budget Stabilization	\$ 20,000.00
Indigent Defense	\$ 38,375.00
Equipment Replacement	\$132,000.00
Public Improvement	\$ 5,000.00
Delinquent Tax Revolving	\$ 68,000.00
Health, Life, & Pension Insurance	\$157,000.00

Moved for your approval.

Motion carried. (Signed) C. Lange

Motion by C. Lange and seconded by W. Taranko to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, new accounting standards established by Governmental Accounting Standards Board require the calculation of a liability for retiree health care benefits by an actuarial firm; and

WHEREAS, Gabriel Roeder Smith & Company performs the actuarial services for the County's retiree health insurance; and

WHEREAS, the Finance, Personnel, & Rules Committee is recommending that the County approve the attached proposal.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason approves the attached proposal from Gabriel Roeder Smith & Company; funding to come from the Health, Life, & Pension Insurance Fund.

Moved for your approval.

Motion carried. (Signed) C. Lange

Motion by C. Lange and seconded by J. Andersen to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, Tom Posma has served the citizens of Mason County for 28 years as Mason County Commissioner; and

WHEREAS, Tom served on all the board committees during his long tenure addressing issues related to public safety, courts, buildings, planning, zoning, finance, personnel, and rules; and

WHEREAS, Tom's dedication and leadership resulted in his fellow commissioners electing him Chairman of the Board of Commissioners for 8 years; and

WHEREAS, Tom guided the County financially by serving as the Chairman of the Finance Committee for 19 years, working hard to provide the best possible services to Mason County citizens while being fiscally responsible; and

WHEREAS, Tom was a strong advocate of proper planning and zoning regulations, making sure the county maintained a good balance between economic growth and quality of life for the county residents; and

WHEREAS, Tom participated in the restructuring of county government services, making tough decisions in his early years to help the county achieve the delicate balance between financial stability and providing as many services as possible to county citizens; and

December 27, 2018

WHEREAS, Tom was very supportive of collaboration among government units as evidenced by his work towards and the support of the establishment of the Mason County District Library, the Mason Oceana 911 Center, the West Michigan Community Mental Health System, District Health Department #10, and the Rural Fire Authority; and

WHEREAS, Tom supported long term financial planning that has allowed the county to modernize its equipment and buildings in a timely manner without having to request additional millage support on each project; and

WHEREAS, Tom was instrumental in the establishment of the county administrator position; and

WHEREAS, Tom has served the community as the long-time chief of the Branch Township Fire Department, as a member of the Mason County Reformed Church and as the owner and operator of Tom’s Barber shop which has been a mainstay of the City of Scottville for over 54 years; taking his barber skills into the area nursing homes to provide patients with not only haircuts, but the ability to look and feel good about themselves; and

WHEREAS, Tom is retiring from his position as Mason County Commissioner.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason, does hereby, acknowledge with regret Tom’s decision to retire from his position as Mason County Commissioner and offers him their best wishes in his 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 he has shown throughout his career; and

BE IT FURTHER RESOLVED, that this resolution become a permanent part of the minutes of the December 26, 2018 County Commission proceedings. Moved for your approval.

Charles Lange, 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 27, 2018.

Cheryl Kelly, Mason County Clerk

Treasurer A. Kmetz presented the November 2018 Treasurer's Report. Treasurer Kmetz noted that the office is preparing receivables for year-end.

Clerk C. Kelly presented the November 2018 Clerk's Report. The election recount for the City of Ludington’s fifth ward between Angela Serna and Wally Cain was performed Friday, December 7th with election results identical to election night. The State has mandated counties to perform audits after elections. These audits include a ballot hand count to verify results of each precinct. Mason County was given three election audits to perform. Clerk Kelly completed two of the audits for Meade and Grant Townships this past Monday, December 10th, and will complete Pere Marquette Precinct 2 on Monday, December 17, 2018. The Pere Marquette Precinct 2 audit may take up to two days to complete due to the size of the precinct.

Administrator Knizacky Administrator Knizacky noted that the County has applied for five grants through the Michigan Municipal Risk Management Authority’s Risk Avoidance Program (RAP) for equipment and training and has been awarded \$10,760.00 in grant monies. He informed the Board that on December 17th, Alpine Tree Service will begin removing the trees that are obstructing flight paths at the Mason County Airport. The northern section of the airport tree obstruction is slated to be completed in February 2019. He reminded the board of the retirement party of Shane Eskew from 1-3 p.m. on Wednesday at the Sheriff Department.

Public Comment: There was no public comment.

Any business: Commissioner Squires wished to thank Commissioner Posma for his 28 years of service on the Board of the Mason County Commissioners. He noted the great example set to the community and appreciated all the work he has done for Mason County. Commissioners Andersen and Lange agreed. Commissioner Posma stated it was a pleasure to serve for the 28 years. He will miss working with everyone and he welcomed Commissioner elect Ron Bacon.

With no other business the meeting was adjourned at 11:01 a.m.

CHERYL KELLY, COUNTY CLERK

CHARLES LANGE, BOARD CHAIRMAN