

December 26, 2019

The budget session 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 Chairwoman J. Andersen

Roll call was taken. Present: N. Krieger, C. Lange, L. Squires, S. Hull, J. Andersen, R. Bacon  
Absent: G. Castonia

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

Motion by L. Squires and seconded by R. Bacon to approve the agenda. Motion carried.

Public comment: No public comments.

Motion by Finance, Personnel, & Rules Committee Chairman C. Lange and seconded by S. Hull 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 2019 General Fund and Special Revenue Fund Type budget amendments as recommended by the Finance, Personnel, & Rules Committee.

Moved for your approval.

Motion carried. (Signed) C. Lange

County of Mason  
2019 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	199,300	199,300	78,700	-	278,000
Michigan Association of Counties	10,875	10,875	-	-	10,875
Circuit Court	429,800	429,800	-	(30,800)	399,000
District Court	607,575	674,475	-	(41,475)	633,000
Jury Commission	13,050	13,050	-	(500)	12,550
Probate Court	603,200	603,200	-	(200)	603,000
Juvenile Court	90,000	90,000	13,000	-	103,000
Family Counseling Service	4,000	4,000	-	(1,000)	3,000
Administrator	243,075	258,800	-	(6,800)	252,000
Tax Allocation Boards	1,400	1,400	-	(125)	1,275
Clerk	481,800	487,800	21,200	-	509,000
Audit	16,925	17,775	-	(175)	17,600
Photocopier & Facsimile	17,600	17,600	-	(5,200)	12,400
Treasurer's Office	408,275	408,275	-	(15,275)	393,000
Equalization Dept	466,250	466,250	15,750	-	482,000
Cooperative Extension	125,725	125,725	5,275	-	131,000
Election & Canvassers	73,800	67,800	-	(29,800)	38,000
County Maintenance	154,300	154,300	-	(19,300)	135,000
Prosecutor's office	764,875	781,300	-	(82,300)	699,000
Register of Deeds	267,625	267,625	-	(9,625)	258,000
Drain Commissioner	282,150	282,450	-	(2,450)	280,000
Remonumentation	41,725	41,750	250	-	42,000
Courthouse Maintenance	167,175	167,175	2,825	-	170,000
Maintenance - Scottville Office Complex	28,100	28,100	-	(4,600)	23,500
Maintenance - Jail Annex	29,500	29,500	-	(9,000)	20,500

**December 26, 2019**

County of Mason  
2019 Final Budget  
Amendments

General Fund Expenditures

	Original <u>Budget</u>	Current <u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	Final <u>Budget</u>
Dept. of Corrections	8,025	8,025	-	(2,025)	6,000
Emergency Planning	98,400	113,150	-	(6,150)	107,000
Animal Control	221,575	221,575	-	(10,575)	211,000
Dept. of Public Works	51,775	51,775	-	(10,775)	41,000
Drains at Large	9,800	9,800	4,200	-	14,000
Health Department Building	64,000	79,400	9,600	-	89,000
Medical Examiner	146,000	146,000	-	(9,000)	137,000
Veteran's Burial	21,100	21,100	-	(9,100)	12,000
Veteran's Affairs Grant	-	40,925	-	(12,925)	28,000
County Plat Board	300	300	-	(300)	-
Planning Commission & Zoning Dept.	209,825	226,600	-	-	226,600
Regional Planning	7,650	7,650	-	-	7,650
Parks & Recreation	1,000	1,000	-	(350)	650
Fairgrounds	5,925	175,100	-	(200)	174,900
Insurance & Surety	3,600	3,600	-	(1,600)	2,000
Employee Benefits	81,525	81,525	-	(775)	80,750
Contingencies	97,900	20,000	-	(20,000)	-
Mason/Manistee Health Dept	181,033	186,084	-	-	186,084
Mason/Lake Soil Conservation	18,500	18,500	-	-	18,500
Mental Health	139,750	139,750	-	-	139,750
Household Hazardous Waste	6,000	7,000	-	-	7,000
211 Program	2,000	2,000	-	-	2,000
Mason County EDC/BRA	30,000	30,000	-	(30,000)	-
Lakeshore Regional Entity	76,875	76,875	4,125	-	81,000
911 Center	155,000	155,000	5,000	-	160,000
Welfare Child Care	147,000	147,000	-	-	147,000
Road Patrol	2,088,000	2,088,000	-	-	2,088,000
Friend of the Court	439,000	439,000	-	-	439,000
Landfill Post Closure Junk Ordinance	40,000 16,500	40,000 16,500	- 500	- -	40,000 17,000
Employee Vacation & Sick Pay	30,000	30,000	115,000	-	145,000
Budget Stabilization	20,000	20,000	-	-	20,000
Indigent Defense	153,500	115,125	-	-	115,125
Jail Operations	1,620,000	1,620,000	-	-	1,620,000
Law Library	15,000	15,000	-	-	15,000
Social Welfare	35,000	35,000	-	-	35,000
Probate Child Care	269,000	269,000	-	-	269,000
Equipment Replacement	208,100	208,100	82,500	-	290,600
Public Improvement	398,442	393,391	-	-	393,391
Delinquent Tax Revolving	217,000	217,000	-	(140,500)	76,500
Public Works Operation & Maintenance	-	-	257,000	-	257,000
Airport - Operating	149,800	149,800	-	-	149,800
Airport - Improvement	10,000	10,000	143,000	-	153,000
Computer Network Operation & Maintenance	-	-	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	<u>450,000</u>	<u>450,000</u>	<u>50,000</u>	<u>-</u>	<u>500,000</u>
Total General Fund Budget	<u>13,523,000</u>	<u>13,764,975</u>	<u>817,925</u>	<u>(512,900)</u>	<u>14,070,000</u>

14,070,000

**December 26, 2019**

County of Mason  
2019 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	9,845,225	9,890,650	-	(67,725)	9,822,925
Delinquent Personal Tax	3,000	3,000	-	(925)	2,075
Payment in lieu of tax	116,400	119,400	2,900	-	122,300
PILT - Personal Property Tax Loss	326,000	326,000	219,250	-	545,250
Industrial Facilities Taxes	24,500	24,500	375	-	24,875
Real Estate Transfer Taxes	100,000	100,000	39,000	-	139,000
Other Taxes & Fees	36,350	36,675	-	(500)	36,175
Zoning Department	23,000	23,000	-	(4,225)	18,775
Drain Commissioner	11,000	11,000	4,450	-	15,450
Dog & kennel Licenses	56,125	56,150	-	(1,700)	54,450
All other Licenses & Permits	1,475	1,475	-	(325)	1,150
Court Equity Fund	126,850	126,850	2,425	-	129,275
Judges Salary Standardization	137,150	137,150	-	-	137,150
Probate Judge Supplement	105,375	105,375	8,075	-	113,450
Veteran's Affairs Service Grant	-	30,900	9,475	-	40,375
Emergency Preparedness	21,000	21,000	600	-	21,600
Fr. of Ct./Incentive Program	36,100	36,100	-	(8,700)	27,400
C.R.P. Reimbursement	306,800	306,800	45,200	-	352,000
Juvenile Court Officer Grant	27,300	27,300	-	-	27,300
Victims Rights	22,900	39,325	1,000	-	40,325
Convention Facility Tax	153,700	153,700	850	-	154,550
Township Liquor License	14,250	14,250	550	-	14,800
State Survey Remonumentation	41,700	41,700	-	-	41,700
All Other State Grants	28,150	33,025	1,400	-	34,425
State Revenue Sharing Grant	515,725	515,725	6,775	-	522,500
County Incentive Program	125,775	125,775	-	-	125,775
Circuit Court Costs	23,000	23,000	-	(4,100)	18,900
District Court Costs	104,300	104,300	6,850	-	111,150
Probation Oversight Fees	62,000	62,000	-	(7,725)	54,275
Civil Fees	53,000	53,000	26,600	-	79,600
Recording Fees	150,000	150,000	5,850	-	155,850
Circuit Court Service Fees	8,475	8,475	550	-	9,025
Probate Court Service Fees	14,125	14,125	600	-	14,725
Clerk Service Fees	44,000	44,000	4,500	-	48,500
Inter-Departmental Personnel Services	26,450	26,450	2,650	-	29,100
Prosecutor	51,900	51,900	-	(30,100)	21,800
Printed & Electronic Copy Sales	18,150	18,150	-	(1,425)	16,725
All other Charges for Services	87,900	91,775	13,500	-	105,275
Ordinance Fines & Costs	39,500	39,500	12,100	-	51,600
Bond Forfeitures	10,500	10,500	-	(500)	10,000
Investment Income	56,800	78,000	41,725	-	119,725
Rents, Leases	53,925	53,925	250	-	54,175
Reimbursements, Refunds	289,250	436,075	13,450	-	449,525
Emergency 911	155,000	155,000	-	-	155,000
Transfers from other funds	68,875	-	-	-	-
Allocated Fund Balance	-	37,975	-	(37,975)	-
<b>Total General Fund Revenue</b>	<b>13,523,000</b>	<b>13,764,975</b>	<b>470,950</b>	<b>(165,925)</b>	<b>14,070,000</b>
	-	-	-	-	-

**December 26, 2019**

County of Mason  
2019 Final Budget  
Amendments  
Special Revenue Fund  
Expenditures

<u>Description</u>	<u>Original</u>	<u>Current</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final</u>
	<u>Budget</u>	<u>Budget</u>			<u>Budget</u>
<u>Road Patrol</u>					
Public Safety	2,710,900	2,724,350	-	(105,000)	2,619,350
Transfers out - Equipment Replacement	20,325	20,325	105,000	-	125,325
<u>Senior Citizens</u>					
Health & Welfare	476,700	478,000	2,000	-	480,000
<u>Friend of the Court</u>					
Judicial	527,100	527,100	-	-	527,100
<u>Landfill Perpetual Care</u>					
Perpetual Care Costs	82,525	82,525	-	-	82,525
<u>Junk Ordinance</u>					
Public Safety	27,000	27,000	-	(150)	26,850
<u>Solid Waste Management</u>					
General government	100	100	-	(100)	-
<u>Vacation &amp; Sick Pay</u>					
Employee Benefits	32,000	60,600	30,000	-	90,600
<u>Spay/Neuter Deposit Forfeiture</u>					
Public Safety	3,000	3,000	-	-	3,000
<u>Economic Development &amp; Brownfield Redev.</u>					
General government	179,000	188,675	-	(20,350)	168,325
<u>Building Department</u>					
Public Safety	335,000	351,700	21,300	-	373,000
<u>Courthouse Preservation</u>					
Judicial	-	-	-	-	-
<u>Principal Residence Exemption Audit</u>					
General government	3,800	3,800	-	(1,000)	2,800
<u>Register of Deeds Automation</u>					
General government	51,000	51,000	-	(700)	50,300
<u>Budget Stabilization</u>					
General government	-	-	-	-	-
<u>Indigent Defense</u>					
Public Safety	581,100	581,100	-	-	581,100
<u>Concealed Pistol Licensing</u>					
Public Safety	15,875	15,875	-	(475)	15,400
<u>Corrections Officers Training</u>					
Public Safety	9,000	9,000	-	(1,000)	8,000
<u>Jail Operations</u>					
Public Safety	2,785,750	2,785,750	-	-	2,785,750
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

December 26, 2019

County of Mason  
2019 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>Law Library</u>					
Judicial	18,500	18,500	-	-	18,500
<u>CDBG Grant</u>			100		100
Health & Welfare	-	-	-	-	-
<u>Emergency Management Grant</u>					
Public Safety	16,900	35,575	-	-	35,575
<u>Victims Assistance</u>					
Public Safety	5,000	5,000	-	-	5,000
<u>Justice Training</u>					
General government	3,500	6,300	1,700	-	8,000
<u>Social Welfare</u>					
Health & Welfare	35,000	35,000	-	-	35,000
<u>Probate - Child Care</u>					
Health & Welfare	577,750	577,750	-	-	577,750
<u>Social Welfare - Child Care</u>					
Health & Welfare	294,000	294,000	-	-	294,000
<u>Soldiers' &amp; Sailors Relief</u>					
Health & Welfare	5,000	5,000	-	-	5,000
<u>Building Authority - Operations</u>					
General government Transfers Out	29,400	29,400	-	(1,050)	28,350
	-	-	-	-	-
	8,924,475	9,015,675	160,100	(129,825)	9,045,950
					9,045,950

County of Mason  
2019 Final Budget  
Amendments  
Special Revenue Fund  
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>					
Taxes	568,500	560,550	1,025	-	561,575
State Grant	74,725	74,725	-	(26,900)	47,825
Charges for services	-	4,500	400	-	4,900
Interest	-	3,875	4,325	-	8,200
Other revenue	-	11,350	7,250	-	18,600
Transfer from other funds	2,088,000	2,088,000	-	-	2,088,000
Allocated fund balance	-	1,675	13,900	-	15,575
<u>Senior Citizens</u>					
Taxes	476,700	478,000	2,000	-	480,000
				-	
<u>Friend of the Court</u>					
Other	9,000	9,000	350	-	9,350
Transfer from other funds	439,000	439,000	-	-	439,000
Allocated fund balance	79,100	79,100	-	(350)	78,750

**December 26, 2019**

County of Mason  
2019 Final Budget  
Amendments  
Special Revenue Fund  
Revenues

<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	34,025	34,025	-	-	34,025
Other	8,500	8,500	-	-	8,500
Transfer from other funds	40,000	40,000	-	-	40,000
Allocated fund balance	-	-	-	-	-
<u>Junk Ordinance Administration</u>					
Charges for services	7,225	7,225	-	-	7,225
Transfer from other funds	16,500	16,500	500	-	17,000
Allocated fund balance	3,050	3,050	-	(3,050)	-
Fines and Forfeits	225	225	375	-	600
Other revenue	-	-	2,025	-	2,025
<u>Solid Waste Management</u>					
Interest	100	100	-	(100)	-
<u>Vacation &amp; Sick Pay</u>					
Interest	2,000	2,000	7,600	-	9,600
Transfer from other funds	30,000	30,000	115,000	-	145,000
Allocated fund balance	-	28,600	-	(92,600)	(64,000)
<u>Spay/Neuter Deposit Forfeiture</u>					
Other Revenue	2,100	2,100	1,025	-	3,125
Allocated fund balance	900	900	-	(1,025)	(125)
<u>Economic Development &amp; Brownfield Redev.</u>					
Interest	100	100	-	(25)	75
Charges for services	4,300	4,300	-	(4,000)	300
Property Taxes	174,600	174,600	-	(6,650)	167,950
Allocated fund balance	-	9,675	-	(9,675)	-
<u>Building Department</u>					
Charges for services	335,000	351,700	21,300	-	373,000
<u>Courthouse Preservation</u>					
Fine and Forfeits	21,000	21,000	4,350	-	25,350
Interest	150	150	3,375	-	3,525
Allocated fund balance	(21,150)	(21,150)	-	(7,725)	(28,875)
<u>Principal Residence Exemption Audit</u>					
Charges for services	3,800	3,800	-	(3,525)	275
Allocated fund balance	-	-	2,525	-	2,525
<u>Register of Deeds Automation</u>					
Charges for services	35,750	35,750	-	(725)	35,025
Interest	250	250	25	-	275
Allocated fund balance	15,000	15,000	-	-	15,000
<u>Budget Stabilization</u>					
Transfer from other funds	20,000	20,000	-	-	20,000
Allocated fund balance	(20,000)	(20,000)	-	-	(20,000)
<u>Indigent Defense</u>					
State Grant	427,600	427,600	-	-	427,600
Charges for services	-	-	11,875	-	11,875
Interest	-	-	1,500	-	1,500
Transfer from other funds	153,500	115,125	-	-	115,125
Allocated fund balance	-	38,375	-	(13,375)	25,000

**December 26, 2019**

County of Mason  
2019 Final Budget  
Amendments  
Special Revenue Fund  
Revenues

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Concealed Pistol Licensing</u>					
Charges for services	8,000	8,000	6,800	-	14,800
Interest	-	-	600	-	600
Allocated fund balance	7,875	7,875	-	(7,875)	-
<u>Corrections Officers Training</u>					
Charges for services	9,000	9,000	-	(1,000)	8,000
Interest	-	-	-	-	-
Allocated fund balance	-	-	-	-	-
<u>Jail Operations</u>					
Property Taxes	1,106,400	1,107,475	-	-	1,107,475
Charges for services	145,775	142,775	-	-	142,775
Interest	12,825	14,575	-	-	14,575
Other	-	175	-	-	175
Transfer from other funds	1,620,000	1,620,000	-	-	1,620,000
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</u>					
Other			100		100
<u>Emergency Management Grant</u>					
Other	16,900	35,575	-	-	35,575
Interest	-	-	925	-	925
Allocated fund balance	-	-	-	(925)	(925)
<u>Victim's Assistance</u>					
Charges for services	2,300	2,300	-	(2,300)	-
Allocated fund balance	2,700	2,700	2,300	-	5,000
<u>Justice Training</u>					
State Grants	3,500	3,500	-	(150)	3,350
Allocated fund balance	-	2,800	1,850	-	4,650
<u>Social Welfare</u>					
Other	-	-	1,975	-	1,975
Transfer from other funds	35,000	35,000	-	-	35,000
Allocated fund balance	-	-	-	(1,975)	(1,975)
<u>Probate - Child Care</u>					
State Grant	269,000	269,000	-	-	269,000
Charges for services	27,750	27,750	16,475	-	44,225
Other revenue	12,000	12,000	1,000	-	13,000
Transfer from other funds	269,000	269,000	-	-	269,000
Allocated fund balance	-	-	-	(17,475)	(17,475)
<u>Social Welfare - Child Care</u>					
State Grants	147,000	147,000	-	-	147,000
Other	2,000	2,000	950	-	2,950
Transfer from other funds	147,000	147,000	-	-	147,000
Allocated fund balance	(2,000)	(2,000)	-	(950)	(2,950)

**December 26, 2019**

County of Mason  
2019 Final Budget  
Amendments  
Special Revenue Fund  
Revenues

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Soldiers' &amp; Sailors" Relief</u>					
Taxes	5,000	5,000	1,000	-	6,000
Other		-	-	125	-
Interest		-	-	400	-
Allocated fund balance	-	-	-	(1,525)	(1,525)
<u>Building Authority Operations</u>					
Lease Income	29,400	29,400	-	(1,050)	28,350
Reimbursements	-	-	-	-	-
Allocated fund balance	-	-	-	-	-
	<u>8,924,475</u>	<u>9,015,675</u>	<u>208,325</u>	<u>(178,050)</u>	<u>9,045,950</u>
	-	-	-	-	-

Commissioner Lange requested that any questions regarding the 2019 Budget Amendments be directed to Administrator Knizacky. Administrator Knizacky reviewed the eight-page document in detail with the board.

Commissioner Squires requested a roll call vote regarding the 2019 Budget Amendments for the General Fund, Special Revenue Fund Types and Debt Service Fund Types.

Roll Call: AYES: Krieger, Lange, Squires, Hull, Bacon, Andersen  
NAYS: None.  
ABSENT: Castonia

Motion by Buildings, Planning, Drains, and Airport Committee Chairman S. Hull and seconded by R. Bacon to approve the following resolution:

HONORABLE COMMISSIONERS

**WHEREAS**, the Finance, Personnel, & Rules Committee has reviewed the transfers for December 26, 2019.

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

Welfare Child Care	\$ 27,000.00
Junk Ordinance	\$ 9,000.00
Employee Vacation & Sick	\$115,000.00
Social Welfare	\$ 7,000.00
Equipment Replacement	\$ 82,500.00
Airport Improvement	\$143,000.00
Delinquent Tax Revolving	\$ 76,500.00
Public Works Operations & Maintenance	\$257,000.00
Computer Network Operations & Maintenance	\$ 10,000.00
Health, Pension & Life Insurance	\$ 50,000.00

Moved for your approval.

Motion carried. (Signed) C. Lange, J. Andersen, S. Hull

Motion by Board Chair J. Andersen and seconded by R. Bacon to approve the following resolution:

HONORABLE COMMISSIONERS

**WHEREAS**, it is necessary to adopt 2020 Budgets for the County of Mason's Special Revenue Fund Types.

**THEREFORE BE IT RESOLVED**, that the Board of Commissioners of the County of Mason approves the attached 2020 Special Revenue Fund Type budgets as recommended by the Finance, Personnel, & Rules Committee.

Moved for your approval.

Motion carried. (Signed) J. Andersen



**December 26, 2019**

County of Mason  
Special Revenue Funds  
2020 Budgets

	Road	Senior	Friend of	Landfill	Junk		Vacation
	Patrol	Citizens	the Court	Perpetual	Ordinance	Solid Waste	and
<b>REVENUES</b>				Care	Administration	Management	Sick Pay
Taxes	575,575	518,400	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	23,500	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	4,500	-	-	-	7,450	-	-
Interest	3,250	-	-	34,025	-	100	2,000
Fines and Forfeits	-	-	-	-	-	-	-
Other	-	-	9,700	8,500	-	-	-
Total Revenues	<u>606,825</u>	<u>518,400</u>	<u>9,700</u>	<u>42,525</u>	<u>7,450</u>	<u>100</u>	<u>2,000</u>
<b>EXPENDITURES</b>							
General Government	-	-	-	-	-	100	52,000
Public Safety	2,504,500	-	-	82,525	27,000	-	-
Health & Welfare	-	510,000	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	527,100	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>2,504,500</u>	<u>510,000</u>	<u>527,100</u>	<u>82,525</u>	<u>27,000</u>	<u>100</u>	<u>52,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,897,675)</u>	<u>8,400</u>	<u>(517,400)</u>	<u>(40,000)</u>	<u>(19,550)</u>	-	<u>(50,000)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	2,109,000	-	479,000	40,000	16,500	-	50,000
Operating transfers out	<u>(78,500)</u>	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>2,030,500</u>	-	<u>479,000</u>	<u>40,000</u>	<u>16,500</u>	-	<u>50,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER							
Other Uses	132,825	8,400	(38,400)		(3050)		
FUND BALANCE, JANUARY 1, 2020	<u>104,275</u>	<u>242,125</u>	<u>149,400</u>	<u>1,905,175</u>	<u>77,450</u>	<u>26,550</u>	<u>35,000</u>
FUND BALANCE, DECEMBER 31, 2020	<u>237,100</u>	<u>250,525</u>	<u>111,000</u>	<u>1,905,175</u>	<u>74,400</u>	<u>26,550</u>	<u>35,000</u>

County of Mason  
Special Revenue Funds  
2020 Budgets - continued

	SpayNeuter	Brownfield	Building	Courthouse	Principal	Register	Budget
	Deposit	Redevelopment	Department	Preservation	Residence	of	Stabilization
<b>REVENUES</b>					Exemption	Deeds	
Taxes	-	174,600	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	402,875	-	-	-	-
Charges for services	-	4,300	-	-	2,900	36,750	-
Interest	-	100	125	2,800	-	250	-
Fines and Forfeits	-	-	-	23,000	-	-	-
Other	2,100	-	-	-	-	-	-
Total Revenues	<u>2,100</u>	<u>179,000</u>	<u>403,000</u>	<u>25,800</u>	<u>2,900</u>	<u>37,000</u>	-

December 26, 2019

**EXPENDITURES**

General Government	-	179,000	-	-	3,800	20,000	-
Public Safety	3,000	-	403,000	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	=	=	=	=	=	=	=
Total Expenditures	<u>3,000</u>	<u>179,000</u>	<u>403,000</u>	=	<u>3,800</u>	<u>20,000</u>	=

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(900)</u>	=	=	<u>25,800</u>	<u>(900)</u>	<u>17,000</u>	=
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**OTHER FINANCING SOURCES (USES)**

Operating transfers in	-	-	-	-	-	-	20,000
Operating transfers out	=	=	=	=	=	<u>(20,000)</u>	=
Total Other Financing Sources (Uses)	=	=	=	=	=	<u>(20,000)</u>	<u>20,000</u>

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(900)</u>	-	-	<u>25,800</u>	<u>(900)</u>	<u>(3,000)</u>	<u>20,000</u>
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FUND BALANCE, JANUARY 1, 2020	<u>4,925</u>	<u>268,900</u>	<u>247,150</u>	<u>315,550</u>	<u>26,675</u>	<u>23,775</u>	<u>1,882,200</u>
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FUND BALANCE, DECEMBER 31, 2020	<u>4,025</u>	<u>268,900</u>	<u>247,150</u>	<u>341,350</u>	<u>25,775</u>	<u>20,775</u>	<u>1,902,200</u>
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County of Mason  
Special Revenue Funds  
2020 Budgets - continued

	Concealed			Corrections			Jail Operations
	Indigent Defense	Community Corrections	Pistol License	DARE	Officer Training	Drug Law Enforcement	
<b>REVENUES</b>							
Taxes	-	-	-	-	-	-	1,151,000
Federal Grants	-	-	-	-	-	-	-
State Grants	469,300	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	-	16,000	-	9,000	-	108,850
Interest	-	-	-	-	-	-	17,500
Fines and Forfeits	-	-	-	-	-	-	-
Other	<u>3,350</u>	=	=	=	=	=	<u>14,800</u>
Total Revenues	<u>472,650</u>	=	<u>16,000</u>	=	<u>9,000</u>	=	<u>1,292,150</u>
<b>EXPENDITURES</b>							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	16,000	-	9,000	-	2,829,750
Health & Welfare	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	626,150	-	-	-	-	-	-
Capital Outlay	=	=	=	=	=	=	=
Total Expenditures	<u>626,150</u>	=	<u>16,000</u>	=	<u>9,000</u>	=	<u>2,829,750</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(153,500)</u>	=	=	=	=	=	<u>(1,537,600)</u>

December 26, 2019

**OTHER FINANCING SOURCES (USES)**

Operating transfers in	153,500	-	-	-	-	-	1,636,850
Operating transfers out	-	-	-	-	-	-	<u>(99,250)</u>
Total Other Financing Sources (Uses)	<u>153,500</u>	-	-	-	-	-	<u>1,537,600</u>

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES

FUND BALANCE, JANUARY 1, 2020	<u>290,450</u>	<u>4,349</u>	<u>37,350</u>	<u>1,395</u>	<u>17,050</u>	<u>6,925</u>	<u>945,000</u>
FUND BALANCE, DECEMBER 31, 2020	<u>290,450</u>	<u>4,349</u>	<u>37,350</u>	<u>1,395</u>	<u>17,050</u>	<u>6,925</u>	<u>945,000</u>

County of Mason  
Special Revenue Funds  
2020 Budgets - continued

<b><u>REVENUES</u></b>	County Law Library	Community	Emergency	Victim's Assistance	Justice Training	Social Welfare	Child Care
		Development Block Grant	Management Grants				
Taxes	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	3,500	-	534,175
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	-	-	2,300	-	-	39,500
Interest	-	-	-	-	-	-	-
Fines and Forfeits	3,500	-	-	-	-	-	-
Other	-	-	<u>18,400</u>	-	-	-	<u>13,000</u>
Total Revenues	<u>3,500</u>	-	<u>18,400</u>	<u>2,300</u>	<u>3,500</u>	-	<u>586,675</u>

**EXPENDITURES**

General Government	-	-	-	-	-	-	-
Public Safety	-	-	18,400	5,000	3,500	-	-
Health & Welfare	-	-	-	-	-	35,000	1,079,350
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	18,500	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>18,500</u>	-	<u>18,400</u>	<u>5,000</u>	<u>3,500</u>	<u>35,000</u>	<u>1,079,350</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(15,000)</u>	-	-	<u>(2,700)</u>	-	<u>(35,000)</u>	<u>(492,675)</u>
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**OTHER FINANCING SOURCES (USES)**

Operating transfers in	15,000	-	-	-	-	35,000	416,000
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>15,000</u>	-	-	-	-	<u>35,000</u>	<u>416,000</u>

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES

FUND BALANCE, JANUARY 1, 2020	<u>49,600</u>	<u>45,725</u>	<u>36,425</u>	<u>17,125</u>	<u>2,275</u>	<u>43,000</u>	<u>568,925</u>
FUND BALANCE, DECEMBER 31, 2020	<u>49,600</u>	<u>45,725</u>	<u>36,425</u>	<u>14,425</u>	<u>2,275</u>	<u>43,000</u>	<u>492,250</u>

**December 26, 2019**

County of Mason  
Special Revenue Funds  
2020 Budgets - concluded

	Soldiers' & Sailors' Relief	Veterans Trust	Building Authority Operations
<b><u>REVENUES</u></b>			
Taxes	5,700	-	-
Federal Grants	-	-	-
State Grants	-	-	29,400
Contributions from local units	-	-	-
Charges for services	-	-	-
Interest	-	-	-
Fines and Forfeits	-	-	-
Other	-	-	-
Total Revenues	<u>5,700</u>	-	<u>29,400</u>
<b><u>EXPENDITURES</u></b>			
General Government	-	-	-
Public Safety	-	-	29,400
Health & Welfare	5,700	-	-
Cultural & Recreational	-	-	-
Judicial	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>5,700</u>	-	<u>29,400</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-
FUND BALANCE, JANUARY 1, 2020	<u>26,200</u>	-	<u>94,575</u>
FUND BALANCE, DECEMBER 31, 2020	<u>26,200</u>	-	<u>94,575</u>

Administrator Knizacky noted that the approval of the 2020 Budgets for the Special Revenue Fund types will provide the same level of services in 2020 as was provided in 2019. Of note, the only fund to be increased significantly was the vacation/sick time fund due to the anticipated retirements in 2020.

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

HONORABLE COMMISSIONERS

**WHEREAS**, Board of Commissioners of the County of Mason previously approved joining a federal opioid litigation; and

**WHEREAS**, the leadership in the federal opioid litigation is recommending that Mason County accept a proposed Joint Chapter 11 Plan of Liquidation related to defendant Insys Therapeutics, Inc.; and

**WHEREAS**, our attorneys are recommending acceptance of the Joint Plan.

December 26, 2019

**THEREFORE BE IT RESOLVED**, that the Board of Commissioners of the County of Mason approves acceptance of the proposed Joint Chapter 11 Plan of Liquidation related to defendant Insys Therapeutics, Inc. and directs the County Administrator to notify our attorneys to file an acceptance ballot on our behalf.

Moved for your approval.

Motion carried. (Signed) J. Andersen

Public Comment: None

In other business: Administrator Knizacky acknowledged that the CDBG Grant was overlooked when he was reviewing the budget with the Board. The change is that there was a correction of \$100.00 towards the budgeted line item for expenditures and other income.

The meeting was adjourned at 7:25 PM.

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CHERYL KELLY, COUNTY CLERK

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JANET S. ANDERSEN, BOARD CHAIR