

December 28, 2022

The budget work session of the Mason County Board of Commissioners was held at 7:00 p.m. at the Mason County Airport Conference room.

The meeting was called to order by Chair J. Andersen

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

Absent: none.

Invocation was given by J. Hartley followed by the Pledge of Allegiance to the flag of the United States of America.

Motion by S. Hull and seconded by R. Bacon to approve the agenda. Motion carried.

Public comment: No public comments.

Motion by R. Bacon 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 2022 General Fund and Special Revenue Fund Type budget amendments as recommended by the Finance, Personnel, & Rules Committee.

Moved for your approval.

Motion carried. (Signed) R. Bacon

Administrator Knizacky thoroughly reviewed the 2022 Final Budget Amendments in great detail.

County of Mason 2022 Final Budget Amendments General Fund Expenditures							
			Original	Current			Final
Description			Budget	Budget	Increase	Decrease	Budget
Board of Commissioners			148,000	148,000	-	(8,300)	139,700
Michigan Association of Counties			10,875	10,875	-	-	10,875
Juvenile Court			97,850	97,850	39,000	-	136,850
Administrator			339,600	339,600	-	(6,600)	333,000
Tax Allocation Boards			1,400	1,400	-	(75)	1,325
Clerk			669,425	669,425	-	(74,425)	595,000
Audit			27,425	27,425	-	(1,425)	26,000
Remonumentation			36,300	36,925	-	(1,000)	35,925
Photocopier & Facsimile			17,600	17,600	-	(1,000)	16,600
Treasurer's Office			447,575	451,100	-	(24,100)	427,000
Equalization Dept			530,475	530,475	-	(45,475)	485,000
Election & Canvassers			160,600	160,600	-	(97,600)	63,000
County Maintenance			156,600	140,600	-	(2,600)	138,000
Register of Deeds			316,775	325,775	-	(5,775)	320,000
Courthouse Maintenance			149,250	166,100	-	(11,100)	155,000
Maintenance - Scottville Office Complex			28,100	28,425	-	(3,425)	25,000
Maintenance - Jail Annex			29,500	29,500	-	(8,500)	21,000
Circuit Court			478,575	504,000	-	(31,000)	473,000
District Court			758,700	758,700	-	(20,700)	738,000
Probate Court			651,600	651,600	-	(38,600)	613,000
Prosecutor's office			875,150	875,150	-	(86,150)	789,000
Family Counseling Service			4,000	4,000	-	(2,000)	2,000
Jury Commission			14,000	14,000	-	-	14,000
Courthouse Security			330,500	330,500	-	(178,500)	152,000
Dept. of Corrections			8,025	8,025	-	(4,025)	4,000
Emergency Planning			121,700	133,500	-	(7,500)	126,000
Animal Control			221,400	221,675	4,325	-	226,000
Dept. of Public Works			35,700	35,700	-	(2,700)	33,000
Drain Commissioner			369,075	369,075	-	(27,075)	342,000
Drains at Large			26,400	26,400	-	(21,400)	5,000
Health Department Building			74,600	80,450	-	(1,450)	79,000
Medical Examiner			151,000	151,000	-	(34,000)	117,000
Veteran's Burial			21,100	21,100	-	(10,100)	11,000

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Veteran's Affairs Grant		68,700	68,700	-	(18,700)	50,000
Planning Commission & Zoning Dept.		231,925	231,925	-	(13,925)	218,000
County Plat Board		300	300	-	-	300
Cooperative Extension		107,025	107,950	-	-	107,950
Regional Planning		7,650	7,650	50	-	7,700
Economic Development		28,425	28,425	-	-	28,425
Parks & Recreation		1,000	6,000	-	-	6,000
Fairgrounds - MNDNR Grant		7,000	18,950	5,775	-	24,725
Contingencies		64,750	25,350	-	(25,350)	-
Mason/Manistee Health Dept		186,519	186,519	-	-	186,519
Mason/Lake Soil Conservation		19,000	19,000	-	-	19,000
Mental Health		139,750	139,750	-	-	139,750
Household Hazardous Waste		7,000	7,000	-	-	7,000
211 Program		2,000	2,000	-	-	2,000
911 Center		158,625	158,625	5,000	-	163,625
Lakeshore Regional Partners		81,200	81,200	-	-	81,200

County of Mason 2022 Final Budget Amendments General Fund Expenditures						
		Original	Current			Final
Description		Budget	Budget	Increase	Decrease	Budget
Welfare Child Care		142,000	142,000	-	(142,000)	-
Road Patrol		2,183,450	2,183,450	8,025	-	2,191,475
Friend of the Court		570,000	570,000	-	-	570,000
Landfill Post Closure		40,000	40,000	-	-	40,000
Junk Ordinance		16,500	16,500	-	(9,800)	6,700
Employee Vacation & Sick Pay		40,000	40,000	-	-	40,000
Indigent Defense		153,500	153,500	-	-	153,500
Jail Operations		1,944,475	1,944,475	-	-	1,944,475
Law Library		10,000	10,000	-	-	10,000
Probate Child Care		269,000	269,000	142,000	-	411,000
Equipment Replacement		267,025	267,025	456,050	-	723,075
Public Improvement		442,956	463,956	849,000	-	1,312,956
Airport - Operating		152,800	152,800	-	-	152,800
Airport - Improvement		62,000	62,000	-	-	62,000
Ins. - Liability		45,000	45,000	-	-	45,000
Ins. Worker's Compensation		10,000	10,000	-	-	10,000
Ins. Health & Life		231,550	231,550	500,000	-	731,550
Total General Fund Budget		15,000,000	15,057,150	2,009,225	(966,375)	16,100,000
						16,100,000

County of Mason 2022 Final Budget Amendments General Fund Revenues						
		Original	Current			Final
Description		Budget	Budget	Increase	Decrease	Budget
Property Tax Collections		10,936,000	10,936,000	66,650	-	11,002,650
Personal Property Reimbursement		411,000	715,850	504,225	-	1,220,075
Delinquent Personal Tax		2,300	800	-	(75)	725
Payment in lieu of tax		124,325	127,625	-	-	127,625
Industrial Facilities Taxes		24,525	27,125	21,725	-	48,850
Real Estate Transfer Taxes		120,000	120,000	105,000	-	225,000
Other Taxes & Fees		33,950	50,075	34,875	-	84,950
Zoning Department		16,000	14,800	2,950	-	17,750
Soil Erosion & Sediment		18,000	18,000	2,425	-	20,425
Dog & kennel Licenses		47,275	44,975	1,200	-	46,175
All other Licenses & Permits		1,050	1,050	-	(50)	1,000
Other Federal Grants		-	-	148,000	-	148,000
Court Equity Fund		118,925	118,925	3,025	-	121,950
Judges Salary Standardization		137,150	137,150	-	-	137,150
Probate Judge Supplement		117,125	117,125	10,775	-	127,900
Veteran's Affairs Service Grant		68,700	68,700	-	(20,100)	48,600

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Emergency Preparedness	22,500	22,500	6,525	-	29,025
Fr. of Ct./Incentive Program	34,500	32,700	-	(1,025)	31,675
C.R.P. Reimbursement	371,000	371,000	-	(23,900)	347,100
Juvenile Court Officer Grant	27,300	27,300	-	-	27,300
Victims' Rights	39,325	39,325	-	(2,775)	36,550
Convention Facility Tax	162,375	162,375	-	(7,350)	155,025
Township Liquor License	15,800	15,800	2,200	-	18,000
State Survey Remonumentation	36,300	36,300	-	(1,050)	35,250
State Revenue Sharing Grant	542,500	542,500	14,500	-	557,000
County Incentive Program	126,775	125,775	-	-	125,775
All Other State Grants	25,575	32,425	4,900	-	37,325
Circuit Court Costs	20,000	20,000	50	-	20,050
District Court Costs	110,000	52,375	7,000	-	59,375
Probation Oversight Fees	52,000	24,000	2,075	-	26,075
Civil Fees	60,000	40,000	10,000	-	50,000
Recording Fees	160,000	160,000	2,000	-	162,000
Circuit Court Service Fees	10,000	10,000	-	(1,975)	8,025
Probate Court Service Fees	15,000	15,000	2,300	-	17,300
Clerk Service Fees	49,000	49,000	4,625	-	53,625
Inter-Departmental Personnel Services	28,000	26,000	-	(4,575)	21,425
Prosecutor	15,850	15,850	-	(2,500)	13,350
Printed & Electronic Copy Sales	17,000	15,000	-	(3,200)	11,800
All other Charges for Services	111,625	99,625	16,275	-	115,900
Ordinance Fines & Costs	32,000	18,000	-	(2,275)	15,725
Bond Forfeitures	6,000	6,000	3,650	-	9,650
Investment Income	75,000	75,000	92,700	-	167,700
Rents, Leases	34,000	34,000	300	-	34,300
Reimbursements, Refunds	322,100	332,475	43,750	-	376,225
Emergency 911	158,625	158,625	-	-	158,625
Transfers from other funds	143,525	-	-	-	-
Allocated Fund Balance	-	-	-	-	-
Total General Fund Revenue	15,000,000	15,057,150	1,113,700	(70,850)	16,100,000
					16,100,000
					-

County of Mason 2022 Final Budget Amendments Special Revenue Fund Expenditures						
		Original	Current			Final
Description		Budget	Budget	Increase	Decrease	Budget
Road Patrol						
Public Safety		2,784,500	2,816,500	126,275	-	2,942,775
Transfers out - Equipment Replacement		82,500	82,500	-	-	82,500
Senior Citizens						
Health & Welfare		597,000	597,650	-	-	597,650
Friend of the Court						
Judicial		579,000	579,000	-	(1,725)	577,275
Junk Ordinance						
Public Safety		27,000	27,000	-	(8,000)	19,000
Landfill Perpetual Care						
Perpetual Care Costs		82,525	82,525	-	(10,625)	71,900
Solid Waste Management						
General government		100	100	-	-	100
Vacation & Sick Pay						
Employee Benefits		48,000	48,000	2,500	-	50,500
Spay/Neuter Deposit Forfeiture						
Public Safety		3,000	3,000	-	-	3,000
Economic Development & Brownfield Redev.						
General government		114,000	114,000	-	-	114,000

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Building Department							
Public Safety		393,000	398,075	41,925	-		440,000
Courthouse Preservation							
Judicial		-	-	-	-		-
Principal Residence Exemption Audit							
General government		3,800	3,800	-	-		3,800
Register of Deeds Automation							
General government		20,000	21,800	1,725	-		23,525
Budget Stabilization							
General government		-	-	-	-		-
Indigent Defense							
Judicial		770,886	770,886	-	-		770,886
Community Corrections							
Judicial		-	-	-	-		-
Concealed Pistol License							
Public Safety		16,000	16,000	-	-		16,000
DARE							
Public Safety		-	-	-	-		-

County of Mason 2022 Final Budget Amendments Special Revenue Fund Expenditures							
Description		Original Budget	Current Budget	Increase	Decrease		Final Budget
Corrections Officers Training							
Public Safety		9,000	9,000	-	(4,200)		4,800
Drug Law Enforcement							
Public Safety		-	-	-	-		-
Jail Operations							
Public Safety		3,260,750	3,260,750	28,400	-		3,289,150
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
Law Library							
Judicial		13,500	13,500	-	-		13,500
CDBG Grant							
Health & Welfare		-	200	-	-		200
Emergency Management Grant							
Public Safety		16,100	30,250	-	-		30,250
Justice Training							
Public Safety		3,500	3,500	-	-		3,500
Social Welfare							
Health & Welfare		35,000	35,000	-	-		35,000
Probate - Child Care							
Health & Welfare		612,000	625,825	142,000	-		767,825
Social Welfare - Child Care							
Health & Welfare		279,000	279,000	-	(250,000)		29,000
Soldiers' & Sailors Relief							

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Health & Welfare		6,250	6,250	-	-	6,250
Building Authority - Operations						
General government		29,400	29,400	13,900	-	43,300
Transfers Out		-	-	-	-	-
		9,885,061	9,952,761	356,725	(274,550)	10,034,936
						10,034,936

**County of Mason
2022 Final Budget Amendments
Special Revenue Fund Revenues**

Description	Original Budget	Current Budget	Increase	Decrease	Final Budget
Road Patrol					
Taxes	624,425	654,150	100	-	654,250
State Grants	50,125	50,125	8,125	-	58,250
Charges for services	4,950	6,675	7,975	-	14,650
Interest	4,050	4,600	2,425	-	7,025
Transfer from other funds	2,183,450	2,183,450	8,025	-	2,191,475
Allocated fund balance	-	-	99,625	-	99,625
Senior Citizens					
Taxes	620,075	620,725	-	-	620,725
Interest	2,800	2,800	-	-	2,800
Allocated fund balance	(25,875)	(25,875)	-	-	(25,875)
Friend of the Court					
Other	8,075	8,075	-	(800)	7,275
Transfer from other funds	570,000	570,000	-	-	570,000
Allocated fund balance	925	925	-	(925)	-
Junk Ordinance Administration					
Other	7,450	7,450	-	(5,775)	1,675
Transfer from other funds	16,500	16,500	-	(9,700)	6,800
Allocated fund balance	3,050	3,050	7,475	-	10,525
Landfill Perpetual Care					
Interest	33,525	33,525	-	(12,550)	20,975
Other	9,000	9,000	1,925	-	10,925
Transfer from other funds	40,000	40,000	-	-	40,000
Solid Waste Management					
Interest	100	100	-	-	100
Vacation & Sick Pay					
Interest	8,000	8,000	2,500	-	10,500
Transfer from other funds	40,000	40,000	-	-	40,000
Spay/Neuter Deposit Forfeiture					
Other Revenue	3,700	3,700	450	-	4,150
Allocated fund balance	(700)	(700)	-	(450)	(1,150)
Economic Development & Brownfield Redev.					
Interest	100	100	-	-	100
Property Taxes	109,600	109,600	-	-	109,600
Allocated fund balance	4,300	4,300	-	-	4,300
Building Department					
Charges for services	393,000	398,075	41,925	-	440,000
Allocated fund balance	-	-	-	-	-
Courthouse Preservation					
Fine and Forfeits	21,000	21,000	-	(9,675)	11,325
Interest	150	150	5,050	-	5,200
Other Revenue	-	-	-	-	-
Allocated fund balance	(21,150)	(21,150)	4,625	-	(16,525)

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<u>Principal Residence Exemption Audit</u>							
Charges for services			3,800	3,800	-	-	3,800

County of Mason 2022 Final Budget Amendments Special Revenue Fund Revenues							
			Original	Current			Final
<u>Description</u>			<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Budget</u>
<u>Register of Deeds Automation</u>							
Charges for services			36,750	38,550	-	(1,000)	37,550
Interest			250	250	100	-	350
Allocated fund balance			(17,000)	(17,000)	2,625	-	(14,375)
<u>Budget Stabilization</u>							
Transfer from other funds			-	-	-	-	-
Allocated fund balance			-	-	-	-	-
<u>Indigent Defense</u>							
State Grants			615,565	615,565	-	-	615,565
Other Revenue			1,821	1,821	-	-	1,821
Transfer from other funds			153,500	153,500	-	-	153,500
<u>Community Corrections</u>							
Other Revenue			-	-	-	-	-
<u>Concealed Pistol License</u>							
Charges for services			16,000	16,000	-	-	16,000
<u>DARE</u>							
Other Revenue			-	-	-	-	-
<u>Corrections Officers Training</u>							
Charges for services			9,000	9,000	-	(4,200)	4,800
<u>Drug Law Enforcement</u>							
Other Revenue			-	-	-	-	-
<u>Jail Operations</u>							
Property Taxes			1,265,550	1,265,550	-	(425)	1,265,125
Charges for services			129,375	129,375	15,675	-	145,050
Interest			20,000	20,000	9,775	-	29,775
Other			600	600	3,375	-	3,975
Transfer from other funds			1,944,475	1,944,475	-	-	1,944,475
Allocated fund balance			-	-	-	-	-
<u>Law Library</u>							
Penal fines			3,500	3,500	-	-	3,500
Transfers from other funds			10,000	10,000	-	-	10,000
Allocated fund balance			-	-	-	-	-
<u>CDBG Grant</u>							
Other			-	200	-	-	200
<u>Emergency Management Grant</u>							
Other			16,100	30,250	-	-	30,250
Interest			-	-	-	-	-
Transfers in			-	-	-	-	-
Allocated fund balance			-	-	-	-	-
<u>Justice Training</u>							
State Grants			3,500	3,500	-	-	3,500
Allocated fund balance			-	-	-	-	-

County of Mason 2022 Final Budget Amendments Special Revenue Fund Revenues						
Description	Original Budget	Current Budget	Increase	Decrease	Final Budget	
Social Welfare						
Other	-	-	-	-	-	
Transfer from other funds	-	-	-	-	-	
Allocated fund balance	35,000	35,000	-	-	35,000	
Probate - Child Care						
State Grant	291,250	305,075	-	-	305,075	
Charges for services	38,750	38,750	-	-	38,750	
Other revenue	13,000	13,000	-	-	13,000	
Transfer from other funds	269,000	269,000	142,000	-	411,000	
Allocated fund balance	-	-	-	-	-	
Social Welfare - Child Care						
State Grants	137,000	137,000	-	(122,500)	14,500	
Other	-	-	-	-	-	
Transfer from other funds	142,000	142,000	-	(142,000)	-	
Allocated fund balance	-	-	14,500	-	14,500	
Soldiers' & Sailors' Relief						
Taxes	6,250	6,250	-	-	6,250	
Allocated fund balance	-	-	-	-	-	
Building Authority Operations						
Lease Income	29,400	29,400	11,075	-	40,475	
Reimbursements	-	-	2,825	-	2,825	
Allocated fund balance	-	-	-	-	-	
	9,885,061	9,952,761	392,175	(310,000)	10,034,936	
					10,034,936	
	-	-	-	-	-	

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

HONORABLE COMMISSIONERS

WHEREAS, the Finance, Personnel, & Rules Committee has reviewed the transfers for December 28, 2022.

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

Road Patrol	\$ 8,025.00
Junk Ordinance	\$ 6,700.00
Probate Child Care	\$142,000.00
Equipment Replacement	\$456,050.00
Public Improvement	\$849,000.00
Insurance-Health, Pension & Life Insurance	\$500,000.00

Moved for your approval.

Motion carried. (Signed) J. Andersen, R. Bacon, S. Hull.

Public Comment: None

Any other unfinished business: Commissioner Krieger wished to discuss at an upcoming work session, the establishment of a written policy on how the Court House Security Guards are to work, noting that there are no written rules for clarification. He was informed that when the Board approved Court House Security in March, the Board did approve a set of procedures, which the Chief Judge has not yet signed due to his needing approval from the Supreme Court Administrator's Office.

Chair Andersen wished all a Happy New Year and thanked the Board noting that it has been a privilege and honor to serve Mason County. She thanked Administrator Knizacky, the Elected Officials, and Department heads for the work they do. She noted that there will be lots of heavy lifting in the New Year.

The meeting was adjourned at 7:20 PM.

CHERYL KELLY, COUNTY CLERK

JANET S. ANDERSEN, BOARD CHAIR