

September 26, 2023

The Special Meeting of the Mason County Board of Commissioners was held at 7:00 p.m. in the conference room of the Mason County Airport Terminal.

The meeting was called to order by Chair J. Andersen.

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

Absent: G. Castonia.

Invocation and the Pledge of Allegiance to the flag was recited by J. Hartley.

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

Public comment: Tom Rotta, City of Ludington, wished Commissioner Castonia the best of luck. He inquired if the City of Ludington had passed along the information to the County and wondered if the Board had the opportunity to review.

Work session on 2024 Special Revenue Fund Type Budgets was brought forward by S. Hull and seconded by L. Squires to send to the Finance, Personnel, and Rules Committee.

Motion carried.

(Signed) S. Hull.

**County of Mason
Special Revenue Funds
2024 Budgets**

	Road	Senior	Friend of	Junk	Landfill	Solid	Vacation
	Patrol	Citizens	the Court	Ordinance	Perpetual	Waste	and
<u>REVENUES</u>				Administra	Care	Manage	Sick
				tion		ment	Pay
Taxes	721,300	742,000	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	72,000	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	307,125	-	-	7,450	-	-	-
Interest	17,000	15,000	775	-	33,525	100	12,000
Fines and Forfeits	-	-	-	-	-	-	-
Other	<u>21,500</u>	<u>-</u>	<u>8,675</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,138,925</u>	<u>757,000</u>	<u>9,450</u>	<u>7,450</u>	<u>39,525</u>	<u>100</u>	<u>12,000</u>
<u>EXPENDITURES</u>							
General Government		-	-	-	-	100	103,000
Public Safety	3,496,675	-	-	27,000	82,525	-	-
Health & Welfare	-	668,500	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	654,625	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,496,675</u>	<u>668,500</u>	<u>654,625</u>	<u>27,000</u>	<u>82,525</u>	<u>100</u>	<u>103,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,357,750)</u>	<u>88,500</u>	<u>(645,175)</u>	<u>(19,550)</u>	<u>(43,000)</u>	<u>-</u>	<u>(91,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating transfers in	2,562,250	-	615,000	16,500	-	-	50,000
Operating transfers out	<u>(204,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,357,750</u>	<u>-</u>	<u>615,000</u>	<u>16,500</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER							

September 26, 2023

FINANCING
SOURCES OVER
EXPENDITURES AND
OTHER USES

- 88,500 (30,175) (3,050) (43,000) - (41,000)

FUND BALANCE,
JANUARY 1, 2024

855,800 423,332 250,523 64,273 2,517,636 26,562 29,800

FUND BALANCE,
DECEMBER 31, 2024

855,800 511,832 220,348 61,223 2,474,636 26,562 (11,200)

**County of Mason
Special Revenue Funds
2024 Budgets - continued**

	Spay/Neuter	Brownfield	Building	Courthouse	Principal Residence	Register of Deeds	Budget
<u>REVENUES</u>	Deposit	Redevelopment	Department	Preservation	Exemption	Automation	Stabilization
Taxes	-	102,400	-		-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	450,000	-	-	-	-
Charges for services	-	4,300	-	-	100	36,750	-
Interest	-	-	-	6,500	-	600	-
Fines and Forfeits	-	-	-	11,500	-	-	-
Other	<u>3,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>3,700</u>	<u>106,700</u>	<u>450,000</u>	<u>18,000</u>	<u>100</u>	<u>37,350</u>	<u>-</u>
 <u>EXPENDITURES</u>							
General Government	-	106,700	-	-	700	20,000	-
Public Safety	3,000	-	450,000	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,000</u>	<u>106,700</u>	<u>450,000</u>	<u>-</u>	<u>700</u>	<u>20,000</u>	<u>-</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
	<u>700</u>	<u>-</u>	<u>-</u>	<u>18,000</u>	<u>(600)</u>	<u>17,350</u>	<u>-</u>
 <u>OTHER FINANCING SOURCES (USES)</u>							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER

September 26, 2023

EXPENDITURES AND OTHER USES	700	-	-	18,000	(600)	17,350	-
FUND BALANCE, JANUARY 1, 2024	<u>2,300</u>	<u>415,338</u>	<u>467,816</u>	<u>373,663</u>	<u>24,456</u>	<u>39,926</u>	<u>1,933,000</u>
FUND BALANCE, DECEMBER 31, 2024	<u>3000</u>	<u>415,338</u>	<u>467,816</u>	<u>391,663</u>	<u>23,856</u>	<u>57,276</u>	<u>1,933,000</u>

**County of Mason
Special Revenue Funds
2024 Budgets - continued**

	Indigent	Community	Concealed Pistol	DARE	Corrections Officer	Drug Law Enforcement	Jail Operations	County Law Library
<u>REVENUES</u>	Defense	Corrections	License	DARE	Training	Enforcement	Operations	Library
Taxes	-	-	-	-	-	-	1,333,200	-
Federal Grants	-	-	-	-	-	-	-	-
State Grants	1,014,700	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-	-
Charges for services	-	-	22,550	-	5,000	-	130,100	-
Interest	-	-	-	-	-	-	31,500	-
Fines and Forfeits	-	-	-	-	-	-	-	3,500
Other	<u>4,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Total Revenues	<u>1,019,300</u>	<u>-</u>	<u>22,550</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>1,498,800</u>	<u>3,500</u>
<u>EXPENDITURES</u>								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	22,550	-	5,000	-	3,380,900	-
Health & Welfare	-	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-	-
Judicial	1,177,300	-	-	-	-	-	-	13,500
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,177,300</u>	<u>-</u>	<u>22,550</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>3,380,900</u>	<u>13,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(158,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,882,100)</u>	<u>(10,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating transfers in	158,000	-	-	-	-	-	2,019,000	10,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(136,900)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>158,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,882,100</u>	<u>10,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-	-	-	-	-	-
FUND BALANCE, JANUARY 1, 2024	<u>52,062</u>	<u>4,349</u>	<u>76,715</u>	<u>1,395</u>	<u>21,715</u>	<u>6,935</u>	<u>1,560,469</u>	<u>82,529</u>
FUND BALANCE, DECEMBER 31, 2024	<u>52,062</u>	<u>4,349</u>	<u>76,715</u>	<u>1,395</u>	<u>21,715</u>	<u>6,935</u>	<u>1,560,469</u>	<u>82,529</u>

September 26, 2023

County of Mason
Special Revenue Funds
2024 Budgets - concluded

	Community Development	Emergency Management	Opioid Settlement	Justice Training	Social Welfare	Child Care	Soldiers' & Sailors' Relief	Building Authority Operations
<u>REVENUES</u>								
Taxes	-	-	-	-	-	-	7,400	-
Federal Grants	-	-	-	-	-	-	-	-
State Grants	-	-	-	2,800	-	778,100	-	-
Contributions from local units	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	30,000	-	-
Interest	-	-	3,500	-	-	-	1,000	-
Fines and Forfeits	-	-	-	-	-	-	-	-
Other	-	16,100	188,500	-	-	13,000	-	46,000
Total Revenues	-	16,100	192,000	2,800	-	821,100	8,400	46,000
<u>EXPENDITURES</u>								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	16,100	-	2,800	-	-	-	46,000
Health & Welfare	-	-	192,000	-	25,000	1,253,275	8,400	-
Cultural & Recreational	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	16,100	192,000	2,800	25,000	1,253,275	8,400	46,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	(25,000)	(432,175)	-	-
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating transfers in	-	-	-	-	15,000	411,000	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	15,000	411,000	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-	-	(10,000)	(21,175)	-	-
FUND BALANCE, JANUARY 1, 2024	87,387	53,008	53,008	6,024	53,913	928,390	35,493	160,007
FUND BALANCE, DECEMBER 31, 2024	87,387	53,008	53,008	6,024	43,913	907,215	35,493	160,007

September 26, 2023

Work session on 2024 Final General Fund Budget was brought forward by R. Bacon and seconded by S. Hull to send to the Finance, Personnel, and Rules Committee.
Motion Carried.

(Signed) R. Bacon.

MASON COUNTY 2024 FINAL GENERAL FUND EXPENDITURE BUDGET

	2021	2022	2023	2024 PRELIMINARY	2024 FINAL	2024 FINAL
<u>Description</u>	<u>AUDITED</u>	<u>AUDITED</u>	<u>AMENDED</u>	<u>APPROVED</u>	REQUESTED	APPROVED
Board of Commissioners	147,751	131,317	160,000	148,000	148,000	148,000
Michigan Association of Counties	10,875	10,873	10,875	10,875	10,875	10,875
Juvenile Court	61,482	127,492	97,850	97,850	97,850	97,850
Administrator	277,120	331,541	373,800	435,125	490,375	490,375
Tax Allocation Boards	1,254	1,268	1,400	1,400	1,425	1,425
Clerk	524,813	590,283	709,250	676,350	775,050	688,575
Audit	23,018	25,512	28,300	36,000	36,000	36,000
Remonumentation	33,628	35,893	39,525	36,300	36,325	36,325
Copy Machine & Fax	16,959	11,876	19,700	19,700	19,700	19,700
Treasurer's Office	398,560	424,082	459,625	468,375	474,275	474,275
Equalization Dept.	509,317	476,965	478,775	528,600	524,975	524,975
Election & Canvassers	28,237	61,203	87,600	163,200	187,135	187,125
County Maintenance	164,159	137,737	167,625	170,525	175,250	175,250
Register of Deeds	279,949	315,849	335,825	350,650	352,375	352,375
Courthouse Maintenance	164,391	163,860	152,300	153,975	152,300	152,300
Maintenance - Scottville Complex	19,944	23,214	29,150	29,150	30,925	29,150
Jail Annex Building	17,941	19,490	31,425	31,425	31,425	31,425
Circuit Court	445,913	484,365	583,175	600,000	777,725	625,075
District Court	704,698	735,853	771,075	817,650	797,150	797,150
Probate Court	700,097	607,666	699,300	671,025	779,400	779,400
Prosecutor's office	773,091	787,694	914,100	951,475	1,163,400	957,825
Family Counseling Service	-	-	4,000	4,000	4,000	4,000
Jury Commission	13,010	11,597	16,200	16,200	16,200	16,200
Courthouse Security	-	154,935	271,600	274,650	275,825	275,825
Probation/Parole	3,333	3,030	8,025	8,025	8,050	8,050
Emergency Planning	127,435	124,575	161,950	164,750	195,375	195,375
Animal Control	180,840	226,450	228,300	233,625	234,575	234,575
Dept. of Public Works	50,750	32,455	35,075	36,200	36,325	36,325
Drain Commissioner	277,945	338,503	376,175	395,950	389,750	389,750
Drains at Large	1,952	2,154	26,400	2,300	2,300	2,300
Health Department Building	78,458	73,504	79,600	79,600	82,475	82,475
Medical Examiner	123,269	108,341	156,000	151,000	166,000	166,000
Veteran's Burial	12,300	6,600	21,100	21,100	21,100	21,100
Veteran's Affairs Grant	45,053	50,183	59,500	61,175	69,800	69,800
Zoning Dept.	133,140	206,655	258,450	258,375	257,950	257,950
County Plat Board	-	-	300	300	300	300
Cooperative Extension	104,976	107,899	111,000	128,500	140,800	128,500
Regional Planning	7,634	7,686	7,650	7,650	7,800	7,800
Economic Development	-	27,925	19,950	34,950	68,950	43,950
Parks & Recreation	1,475	4,898	4,000	10,000	4,000	4,000
Fairgrounds	6,646	24,690	9,175	7,000	9,175	9,175
Employee Benefits	208,369	50,442	-	-	-	-
Contingency	-	-	38,325	99,475	100,000	73,625
	<u>6,679,72</u>	<u>7,066,555</u>	<u>8,043,450</u>	<u>8,392,475</u>	<u>9,152,685</u>	<u>8,642,525</u>

MASON COUNTY 2024 FINAL GENERAL FUND EXPENDITURE BUDGET

September 26, 2023

Description	2021 <u>AUDITED</u>	2022 <u>AUDITED</u>	2023 <u>AMENDED</u>	2024 PRELIMINARY <u>APPROVED</u>	2024 FINAL <u>REQUESTED</u>	2024 FINAL <u>APPROVED</u>
APPROPRIATIONS - OTHER:						
United Way - 2-1-1 Service	500	1,500	2,000	2,000	2,000	2,000
District #10 Health Department	186,084	186,519	186,519	186,519	186,519	186,519
Mason/Lake Soil Conservation	19,000	19,000	19,000	19,000	19,000	19,000
Household Hazardous Waste Prog.	7,000	7,000	7,000	7,000	7,000	7,000
Mental Health Authority	139,750	139,625	139,750	139,750	139,250	139,250
911 Center	157,546	158,888	158,625	158,825	158,825	158,825
Lakeshore Children Advocacy Center		-	-	-	59,850	-
Lakeshore Regional Partners	77,740	89,645	81,200	89,650	89,650	89,650
	<u>587,620</u>	<u>602,177</u>	<u>594,094</u>	<u>602,744</u>	<u>662,094</u>	<u>602,244</u>

APPROPRIATIONS TO COUNTY FUNDS:

192. Welfare Child Care	113,600	-	100,000	100,000	50,000	50,000
207. Road Patrol	2,153,300	2,191,475	2,250,075	2,398,000	2,620,750	2,562,250
215. Friend of the Court	560,000	570,000	587,000	615,000	645,625	615,000
225. Junk Ordinance	5,900	6,700	16,500	16,500	16,500	16,500
227. Landfill Perpetual Care	40,000	40,000	40,000	40,000	40,000	-
230. Employee Vacation & Sick Pay	-	-	50,000	50,000	50,000	50,000
260.. Indigent Defense	153,500	153,500	153,500	153,500	158,000	158,000
266. Jail Operations	1,669,600	1,944,475	2,019,000	2,042,800	2,019,000	2,019,000
269. Law Library	10,000	10,000	10,000	10,000	10,000	10,000
290. Social Welfare	24,000	-	15,000	15,000	15,000	15,000
292. Probate Child Care	269,000	411,000	301,075	300,000	361,000	361,000
402. Equipment Replacement	259,225	715,075	314,350	279,025	357,525	344,525
470. Public Improvement	567,391	1,312,956	442,956	442,956	492,956	426,956
481. Airport - Improvement	823,000	62,000	55,000	55,000	55,000	55,000
581. Airport - Operating	149,800	152,800	166,000	166,000	166,000	166,000
676. Ins. - Liability	45,000	45,000	45,000	45,000	45,000	45,000
677. Ins. - Worker's Compensation	10,000	10,000	10,000	10,000	10,000	10,000
678. Ins. - Health, Pension, & Life	540,000	731,550	322,000	322,000	322,000	322,000
	<u>7,393,316</u>	<u>8,356,531</u>	<u>6,897,456</u>	<u>7,060,781</u>	<u>7,434,356</u>	<u>7,226,231</u>

Total General Fund Budget	<u>14,660,718</u>	<u>16,025,263</u>	<u>15,535,000</u>	<u>16,056,000</u>	<u>17,249,135</u>	<u>16,471,000</u>
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FUND 470 CAPITAL EXPENDITURES

Sheriff storage building	174,000	50,000	50,000	50,000	50,000	20,000
Courthouse Roof	-	470,000	-	-	-	-
Airport Terminal	31,000	31,000	31,000	31,000	31,000	31,000
Animal Control Building	21,000	21,000	21,000	21,000	21,000	21,000
Transmission Tower	1,500	1,500	1,500	1,500	1,500	1,500
Parks	20,000	20,000	20,000	20,000	20,000	20,000
102 Fifth Street	12,000	12,000	12,000	12,000	12,000	12,000
Jail	90,000	90,000	90,000	90,000	90,000	90,000

September 26, 2023

Court Building at Jail site	-	400,000	-	-	50,000	20,000
Jail Annex Building	20,000	20,000	20,000	20,000	20,000	20,000
Health Department Building	59,891	59,456	59,456	59,456	59,456	59,456
Courthouse Steps	2,000	2,000	2,000	2,000	2,000	2,000
Courthouse Building & Grounds	100,000	100,000	100,000	100,000	100,000	100,000
HVAC System Replacement	36,000	36,000	36,000	36,000	36,000	30,000
	567,391	1,312,956	442,956	442,956	492,956	426,956

MASON COUNTY 2024 FINAL GENERAL FUND EXPENDITURE BUDGET

Description	2021	2022	2023	2024	2024	2024
				PRELIMINARY	FINAL	FINAL
FUND 402 CAPITAL EXPENDITURES	<u>AUDITED</u>	<u>ACTUAL</u>	<u>AMENDED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>APPROVED</u>
Airport equipment & vehicle	3,200	3,200	3,200	3,200	3,200	3,200
Broadband	-	303,000	-	-	-	-
DPW & Drain Com. Computers	500	500	500	500	500	500
DPW & Drain Com. GIS	1,250	1,250	1,250	1,250	1,250	1,250
Ambulance	30,000	30,000	30,000	30,000	30,000	30,000
Courthouse security system	16,000	16,000	16,000	16,000	16,000	16,000
District/Circuit Court computers	4,800	1,000	1,000	1,000	1,000	1,000
Emergency Manage. Equipment	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff's firearms	-	9,075	9,075	9,075	9,075	9,075
Road Patrol body cameras	-	8,350	8,350	8,350	8,350	8,350
Tax System computers	4,000	4,000	4,000	4,000	4,000	3,000
Probate equip. & furniture	500	500	500	500	500	500
Accounting System computers	3,000	3,000	3,000	3,000	3,000	2,500
Animal Control vehicles	3,000	17,050	3,000	3,000	3,000	3,000
Maintenance vehicle	3,000	3,000	3,000	3,000	3,000	3,000
Phone Systems	10,000	10,000	10,000	10,000	10,000	10,000
General computer replacement	15,000	15,000	15,000	15,000	15,000	15,000
Sheriff Servers	3,000	3,000	3,000	3,000	3,000	3,000
SRO Vehicles & equipment	-	131,000	42,575	-	-	-
Sheriff Office Diving Equipment	3,500	3,500	3,500	3,500	3,500	3,500
Sheriff Office Dive Trailer	2,000	2,000	2,000	2,000	2,000	2,000
Forensic Computing School	3,500	2,500	2,500	2,500	2,500	2,000
SERT Equipment & Trailer	5,000	5,000	5,000	5,000	5,000	5,000
Road Patrol Total Station	1,000	1,000	1,000	1,000	1,000	1,000
Sheriff Radar Equipment	1,000	1,000	1,000	1,000	1,000	1,000
Road Patrol Software	1,500	1,500	1,500	1,000	1,500	1,500
Sheriff radios	1,000	1,000	1,000	1,000	1,000	1,000
Sheriff vehicles	85,000	100,000	100,000	110,000	118,000	110,000
In car cameras	2,000	2,000	2,000	2,000	2,000	2,000
Sheriff's Marine Boat	3,000	3,000	3,000	3,000	71,000	71,000
Sheriff computers & equip.	3,500	3,500	3,500	3,500	3,500	3,500
Sheriff's Ballistic Vests	3,000	3,000	3,000	3,000	3,000	3,000
Sheriff's Canine	1,000	1,000	1,000	1,000	1,000	1,000
Aerial Photos	1,000	1,000	1,000	1,000	1,000	1,000
Clerk Copiers	1,000	1,000	1,000	1,000	1,000	1,000

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Clerk Imaging Equipment	4,000	4,000	2,000	2,000	4,000	2,000
Zoning Equipment	400	400	400	400	400	400
Courtroom equipment	500	500	500	500	500	500
Courthouse vehicle	1,000	1,000	1,000	1,000	1,000	500
Tower generator	250	250	250	250	250	250
Sheriff's tasers	3,000	3,000	3,000	3,000	3,000	3,000
Vital records software server	19,825	-	2,000	2,000	2,000	2,000
Register of Deeds furniture	-	-	2,000	-	-	-
Clerk furniture	-	-	500	500	500	500
Clerk computer & printers	-	-	1,000	1,000	1,000	500
Treasurer scanner	-	-	750	1,000	1,000	1,000
Windows Office software	2,000	2,000	2,000	2,000	2,000	2,000
Election equipment & computers	2,000	2,000	2,500	2,000	2,000	2,000
Zoning vehicle	1,000	1,000	1,000	1,000	1,000	1,000
	259,225	715,075	314,350	279,025	357,525	344,525

MASON COUNTY 2024 FINAL GENERAL FUND REVENUE BUDGET

Description	2021	2022	2023	2024	2024	2024
	<u>AUDITED</u>	<u>ACTUAL</u>	<u>AMENDED</u>	<u>PRELIMINARY APPROVED</u>	<u>FINAL REQUESTED</u>	<u>FINAL</u>
Property Tax Collection	10,616,592	11,032,596	11,592,800	12,050,000	12,390,000	12,390,000
Personal Property Reimbursement	553,003	1,220,077	486,150	411,000	411,000	411,000
Delinquent Personal Tax	3,015	745	2,300	1,700	2,300	2,300
Federal Payment in lieu of tax	124,332	127,630	135,525	127,625	135,525	135,525
Industrial Facilities Tax	7,275	48,853	27,125	37,675	24,325	24,325
Real Estate Transfer Taxes	239,340	226,406	120,000	120,000	120,000	120,000
Other Taxes & Fees	40,451	90,474	45,875	46,075	44,475	44,475
Zoning Department	14,200	18,740	14,200	16,000	19,900	19,900
Soil Erosion & Sediment	30,950	20,575	24,000	24,000	21,750	21,750
Dog licenses	37,710	46,745	46,725	46,650	44,500	44,500
All other Licenses & Permits	1,170	1,030	1,150	1,025	1,050	1,050
Court Equity Fund	119,675	123,094	119,675	123,075	128,350	128,350
Judges Salary	137,172	137,172	137,150	137,150	137,150	137,150
Probate Judge Supplement	121,244	127,455	121,225	127,900	127,500	127,500
Veteran's Affairs Service Grant	43,080	47,783	58,575	61,175	68,800	68,800
Emergency Preparedness	46,699	30,335	22,500	22,500	34,500	34,500
Fr. of Ct./Incentive Program	30,336	31,697	30,300	31,700	31,700	31,700
C.R.P. Reimbursement	394,903	342,582	384,300	341,250	391,525	391,525
Juvenile Court Officer Grant	27,317	27,317	27,300	27,300	27,300	27,300
Victims Rights Convention Facility Tax	40,911	36,703	43,175	36,700	43,175	43,175
Township Liquor License	155,480	179,289	155,475	179,275	179,275	179,275
State Survey Remonumentation	17,330	18,002	17,325	18,000	17,575	17,575
State Revenue	33,626	35,887	36,300	36,300	36,300	36,300
Sharing Grant	535,772	557,008	585,200	557,000	627,600	627,600

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County Incentive Program	125,788	125,784	125,775	125,775	125,775	125,775
All other State Grants	36,380	37,618	31,675	32,825	35,250	35,250
All other Federal Grants	29,699	5,809,086	3,400	-	-	-
Circuit Court Costs	16,485	13,781	16,500	20,375	22,000	21,175
District Court Costs	101,388	60,471	52,400	52,400	63,000	63,000
Probation Oversight Fees	45,780	26,399	24,000	24,000	30,000	30,000
Civil Fees	56,709	51,108	40,000	40,000	47,000	47,000
Recording Fees	195,171	164,288	140,000	150,000	140,000	140,000
Circuit Court Fees	13,804	8,187	13,800	8,175	5,000	10,300
Probate Court	18,467	18,017	18,000	18,000	13,950	13,950
County Clerk	54,177	54,840	39,000	49,100	39,000	51,000
Inter-Departmental Personnel Ser.	21,787	21,440	22,000	25,000	18,150	18,150
Prosecutor	11,541	13,349	11,525	13,350	7,500	7,500
Printed & Electronic Copy Sales	14,762	11,864	14,750	11,850	15,000	15,000
All other Charges for Services	127,841	122,351	119,700	113,125	111,250	111,675
Ordinance Fines & Costs	27,315	15,923	18,000	18,000	20,000	20,000
Bond Forfeitures	7,950	9,695	6,000	6,000	7,500	7,500
Investment Income	139,300	182,781	95,000	217,725	149,000	149,000
Investment Income - restricted	143,915	151,515	-	-	-	-
Gain (loss) on investments	(8,938)	(592,017)	-	-	-	-
Rents, Leases	34,350	34,300	34,000	34,300	34,000	34,000
Reimbursements, Refunds	333,360	394,842	316,500	356,050	346,525	346,525
Transfers from other funds	-	-	-	-	-	-
911 Center	157,546	158,888	158,625	158,875	158,625	158,625
Total General Fund Revenue	15,076,160	21,422,705	15,535,000	16,056,000	16,454,100	16,471,000
Surplus (Deficit)	415,442	5,397,442	-	-	(795,035)	-
January 1, Fund Balance	10,152,312	10,567,755	15,965,197	15,965,197	15,965,197	15,965,197
Adjustments for the audit	-	-	-	-	-	-
December 31, Fund Balance	<u>\$ 10,567,754</u>	<u>\$15,965,197</u>	<u>\$15,965,197</u>	<u>\$15,965,197</u>	<u>\$15,170,162</u>	<u>\$15,965,197</u>

Administrator Knizacky had the following comments regarding the above budgets:

1. The Administrator department budget includes funding for the addition of either a Finance Director or Human Resource Director.
2. The Probate Court budget includes funding for an additional full time clerical position.
3. The Emergency Planning budget reflects paying all of the Emergency Managers compensation package out of the General Fund.
4. The Medical Examiner budget reflects the increase in transport costs approved by the Board of Commissioners.
5. The Cooperative Extension budget reflects providing funding for the Tech Wizard contracted services position.
6. The Economic Development budget reflects the increase in contribution to the Chamber of Commerce.
7. The Road Patrol appropriation budget reflects the addition of School Resource Officers
8. The Landfill Perpetual Care appropriation budget was cut to reflect it having adequate resources at this time.
9. The Equipment Replacement appropriation budget was increased to provide funding for the purchase of a boat for the Sheriff's department.

10. The Public Improvement appropriation budget was decreased to provide funding for items added to the budget by the Board at their work session.
11. State Revenue Sharing was increased to reflect the amounts approved in the state budget.
12. Property tax revenues were increased to reflect the increase in the CPI.
13. The Opioid Budget was added as a Special Revenue Fund.

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

HONORABLE COMMISSIONERS

WHEREAS, Mason County has been involved in a number of opioid lawsuits; and

WHEREAS, the County's attorneys have reached a settlement with Masters Pharmaceutical LLC fka Masters Pharmaceutical Inc., d/b/a River City Pharma, and River City Pharmaceutical, LLC.

NOW THEREFORE BE IT RESOLVED, the Board of Commissioners of Mason County approves the attached settlement agreement with Masters Pharmaceutical LLC fka Masters Pharmaceutical Inc., d/b/a River City Pharma, and River City Pharmaceutical, LLC and directs County Administrator Knizacky to sign the related Settlement Participation Agreement on their behalf.

Moved for your approval.

Motion carried. (Signed) J. Andersen.

Any Other Business:

Chair Andersen read an email received from Commissioner Castonia noting that he would be resigning from his Commission #2 seat effective October 1, 2023. Board Members were informed that the vacancy needed to be filled within 30 days. Letters of intent will be due October 17, 2023 by 2 p.m. with a Special Board Meeting to be held on October 24, 2023 at 7 p.m. to fill the vacancy. Motion by L. Squires and seconded by J. Hartley to accept with regret the resignation of Commissioner Gary Castonia and move forward with the Special Meeting on October 24, 2023 to fill the vacancy. Motion carried.

Chair Andersen wished to discuss the Commercial Rehab District regarding the City of Ludington and Act 210 of 2005 to determine whether or not Foster School fits the description of that district. Administrator Knizacky reviewed the information provided by Mr. Rotta and notes that it merits discussion. It was the recommendation of the Administrator to not take action at this time and request the City of Ludington attend the October 10, 2023 Board Meeting and justify what they did. Discussion ensued. Administrator Knizacky was asked to add this to the October board meeting and invite the City of Ludington.

Chair Andersen noted that she attended both sessions of the Housing Study that the Chamber presented. Discussion ensued as to what was the intent of the Board with regards to this issue. Administrator Knizacky was instructed to research and provide information for the Board.

Chair Andersen wished to provide an update from Walsh Municipal Services, LLC. It was his impression that the Board needs to consider looking at the salary range for the position.

Public Comment:

Dan Jensen, City of Ludington had questions regarding the Housing Study survey and was instructed to visit the Chamber's Facebook page.

There was no other business:

The meeting was adjourned at 8:08 P.M.

CHERYL KELLY, COUNTY CLERK

JANET S. ANDERSEN, BOARD CHAIR