

# Finance Committee

## "Committee of the Whole"

Laura Stanek - Chairman

Ed Boettcher – Alternate

### Minutes

June 6, 2016

Members: Laura Stanek, Mike Crawford, Karen Bargy, Ed Boettcher, Dave Heeres, Chuck Johnson, Bryan Smith, Bob Wilson  
Members absent: Christian Marcus  
Others: Pete Garwood, Deb Haydell, Janet Koch, Patty Niepoth, Sheryl Guy, Sherry Comben

**1. The meeting was called to order at 9:00 a.m. by Chair Laura Stanek.**

**2. Public Comment**

None.

**3. Claims and Accounts**

**Motion by Karen Bargy, seconded by Chuck Johnson, to recommend the Board of Commissioners approve the Claims and Accounts in the amount of \$254,489.41. Motion carried – unanimous.**

**4. Recommendations from Other Committees**

**Buildings, Lands & Infrastructure Committee**

Chuck Johnson said the Grass River Natural Area Board was in favor of acquiring the parcel. Sherry Comben, County Treasurer, said if the County doesn't choose to acquire the land-locked parcel, an ingress-egress easement would be required. Ms. Comben said the minimum bid of \$911.17 includes the back taxes.

**Motion by Chuck Johnson, seconded by Bryan Smith, to recommend the Board of Commissioners approve the acquisition of parcel 05-04-007-012-00 at a cost of \$911.17, and to authorize the Finance Director to post a budget amendment for that expenditure in the Forestry Fund #230, and when the 2016 Summer and Winter property tax values are complete to authorize the Finance Director to include that amount in the budget amendment, and to authorize the transfer of the 2016 Summer and Winter property taxes; and to approve the completion of the Application to Purchase Tax Foreclosed property for the same parcel with the funding to come from Forestry Fund #230. Motion carried – unanimous.**

The Committee discussed the need for a recorded survey of the property.

**Motion by Bryan Smith, seconded by Chuck Johnson, that the cost for a survey of the south and east sides of the property be obtained, the survey to include the placement of steel posts at the southeast and southwest corner. Motion carried – unanimous.**

**5. Equalization – Proposed Appraiser Contract**

Ms. Bargy asked about a possible conflict of interest if an assessor for one of the County's townships is awarded the contract appraisal job. Ms. Comben said it was her understanding of the State of Michigan statutes that if an assessor currently working for a township is awarded the appraisal job, that assessor could not do the County's appraisals for that township.

**Motion by Ed Boettcher, seconded by Dave Heeres, to recommend the Board of Commissioners approve contracting out the appraisal duties of the County Equalization Department and reclassify the Equalization Appraiser to Equalization Technician with the same pay grade as the Appraiser position from the collective bargaining agreement. The Equalization Director shall be authorized to seek proposals and select the best fit for the requirements for an Equalization appraiser, with a not to exceed amount of \$15,000; and to recommend the Board of Commissioners authorize the Finance Director amend the budget to add \$15,000 to the Equalization Department budget General Fund, Department #257 for the purpose of contracting for the equalization appraisal requirements with the funding to come from General Fund – Special Projects – Contingencies #101000-895-999.000. Yes votes – Laura Stanek, Mike Crawford, Karen Bargy, Ed Boettcher, Dave Heeres, Chuck Johnson, Bryan Smith; No votes – Bob Wilson; Absent – Christian Marcus. Motion carried.**

**6. Accountant's Financial Information**

Revenue and Expenditure Report – May 30, 2016

Deb Haydell, Finance Director, had included the report in the agenda packets. Ms. Haydell also distributed a document that detailed the monetary actions of the Committees (see attached pg. 4).

Budget Amendments

Ms. Haydell said budget amendments are required because auditors consider a budget to be a contract.

**Motion by Chuck Johnson, seconded by Ed Boettcher to recommend the Board of Commissioners authorize the Finance Director to make a budget amendment to transfer out \$60,000 from Tax Payment Fund 516000-000-999.101 and transfer in \$60,000 to General Fund 101000-000-699.516 for the purposes of purchasing a new EKG machine for the Antrim County Jail and the replacement of the County Building's boiler as approved by the Board of Commissioners on October 8, 2015, with any amounts not expended to complete the above projects to be returned to the Tax Payment Fund;**

**to recommend the Board of Commissioners authorize the Finance Director to make a 2016 budget amendment funding the replacement of the County Building's boiler from #101000-901-980.265 at a not-to-exceed cost of \$50,000 as approved by the Board of Commissioners on October 8, 2015;**

**to recommend the Board of Commissioners authorize the Finance Director to make a 2016 budget amendment to transfer out \$15,000 from Tax Payment Fund #516000-000-999.240 and transfer in \$15,000 to 101000-000-699.516 General Fund as approved by the Board of Commissioners on October 8, 2015 with any amount not expended to be returned to the Tax Payment Fund;**

**and to recommend the Board of Commissioners authorize the Finance Director to make a 2016 budget amendment funding the cost of the County-wide orthophotography from GIS Fund, Capital, Equipment #240000-901-980-259 at a not-to-exceed cost of \$15,000 as approved by the Board of Commissioners on October 8, 2015. Motion carried – unanimous.**

There was a discussion of the \$5,000 budgeted for the orthophotography from the 911 budget. Ms. Haydell said that she, as Chief Administrative Officer of the Budget, had the authority to transfer that \$5,000 if it was already in the 911 budget.

Annex Boiler – Emergency Replacement

**Motion by Ed Boettcher, seconded by Bryan Smith, to recommend the Board of Commissioners authorize the Finance Director to make a 2016 budget amendment funding the emergency replacement of the Annex Building boiler by T & M Plumbing and Heating from Fund 470 Capital Projects County Building & Structures #470000-901-980.263 at a cost of \$6,459.00.**

**Motion carried – unanimous.**

Mancelona Area Water and Sewer Authority (MAWSA)

Ms. Haydell said payment of the \$250,000 had been authorized in 2015 through the agreement with MAWSA, but the request for the funds had not been made in that year. Pete Garwood, County Administrator, said MAWSA had not yet received documentation indicating payment of the pledged \$750,000 from the State of Michigan.

**Motion by Ed Boettcher, seconded by Bryan Smith, to recommend the Board of Commissioners authorize the Finance Director to make a budget amendment to transfer out \$250,000 from the general fund ending fund balance and transfer in \$250,000 to the 2016 General Fund - Special Projects--Other - Appropriation #101000-895-956.000 in accordance with the Agreement for Water Facility Construction and Operation with the Mancelona Area Water and Sewer Authority as approved by the Board of Commissioners on May 14, 2015. Yes votes – Ed Boettcher, Mike Crawford, Dave Heeres, Chuck Johnson, Bryan Smith; No votes – Karen Bargy, Bob Wilson, Laura Stanek; Absent – Christian Marcus. Motion carried.**

Commission on Aging

**Motion by Ed Boettcher, seconded by Bryan Smith to recommend the Board of Commissioners authorize the Finance Director to make a 2016 budget amendment for the following transfers from the Commission on Aging (COA) fund balance per the Board of Commissioners motion of March 10, 2016 regarding the Activities Coordinator and Assistant Cook positions at the COA;**

**COA - Events Coordinator - Other Wages #297000-677-705.000 for \$14,345.00**

**COA - Events Coordinator - FICA - County Share #297000-677-715.000 for \$1,100.00**

**COA - Events Coordinator - Retirement - County Share #297000-677-718.000 for \$1,835.00**

**Motion carried - unanimous.**

**7. Various Matters**

Janet Koch, Associate Planner, said Dr. Sarah Nicholls had confirmed the times of her two presentations on tourism for Thursday June 23. The first presentation will be held at the Elk Rapids Village/Township Hall at 10 a.m.; the second will be held at the Kearney Township Hall at 3 p.m. The presentations are expected to last approximately two hours, which includes time for questions.

**8. Public Comment**

None.

The meeting was adjourned at 9:40 a.m.

FINANCE COW - June 2016	GENERAL LEDGER	ACCOUNT		BUDGETED	COW
STANDING COMMITTEE	ACCNT NUMBER	DESCRIPTION	AMOUNT	Yes/No	MOTION REQD
NOTES		Fund/Dept/Account		No, enter fund source	
<b>HEALTH &amp; PUBLIC SAFETY</b>					
<b>BUILDING, LANDS &amp; INFRASTRUCTURE</b>					
Purchase parcel 05-04-007-012-00	?	?	\$ 911.17	NO	YES
Suggest Forestry Fund	230000-285-971.000	Forstry, Forestry activity general, Property Purchase			
<b>ADMINISTRATION &amp; COUNTY SERVICES</b>					
Equalization - Appraiser Position-Contract (not employee)	101000-895-999.000	Budget Transfer from GF, Contingencies to	\$ 15,000.00	NO	YES
	101000-257-704.001	GF, Equalization, Appraiser	\$ 15,000.00	NO	YES
<b>FINANCE, WAYS AND MEANS</b>					
BA Transfer-Tax Payment Fund TO General Fund	516000-000-999.101	Tax Payment Fund, Transfer to GF	\$60,000	NO	YES
	101000-000-699.516	GF , Transfer In from Tax Payment Fund	\$ 60,000.00	NO	YES
		Please state in motion that if \$60K is not used it will be transferred back to Tax Payment Fund			
Boiler	101000-901-980.265	GF, Capital, County Bld	\$50,000	No	YES
Orthophotography	240000-901-980.259	GIS Fund, Capital, Equipment	\$ 15,000.00	NO	YES
Annex Bldg	470000-901-980.263	Capital Proj Fund, Capital, Equipment Annex	\$6,459.00	NO	YES
MAWSA	101000-895-956.000	GF,Special proj, appropriation- <b>FROM GENERAL FUND ENDING FUND BALANCE</b>	\$250,000.00	NO	Yes
COA-aging Events Coordinator-Wages	297000-677-705.000	COA, Special Events Coordinator-Wages	\$14,345.00	NO	Yes
	297000-677-715.000	COA, Special Events Coordinator-FICA	\$1,100.00	NO	YES
	297000-677-718.000	COA, Special Events Coordinator-Retirement	\$1,835.00	NO	YES
				FROM COA FUND BALANCE	