

**Leelanau County Board of Commissioners
Work Session – Tuesday, March 21, 2023**

Tentative minutes

Proceedings of the meeting are being recorded (audio and video). The video of the meeting can be found at the following link: <https://www.leelanau.gov/meetingdetails.asp?MAId=2501#video>

Meeting called to order by Chairman Ty Wessell at 6:20 p.m. Today's meeting is being held at the Government Center, 8527 E. Government Center Drive, Suttons Bay, Michigan.

Pledge of Allegiance/Moment of Silence:

The Pledge of Allegiance to the Flag of the United States of America as well as the moment of silence will be done at the Regular Session, which will be held following this session.

<u>Roll Call:</u>	District #1	Jamie Kramer	PRESENT
	#2	James O'Rourke	PRESENT
	#3	Doug Rexroat	PRESENT
	#4	Ty Wessell	PRESENT
	#5	Kama Ross	PRESENT
	#6	Gwenne Allgaier	PRESENT
	#7	Melinda C. Lautner	PRESENT

Public Comment:

None.

Purpose of the Meeting – Discussion:

The Budget Process Including The Chart Of Accounts, Claims and Accounts, Post Audit Claims and Accounts, Budget Rules, and Any Other Processes:

Interim Finance Director Cathy Hartesvelt present with Chief Deputy County Clerk Jennifer Zywicki and County Clerk Michelle Crocker.

Introduction by Administrator Deborah Allen regarding tonight's topics of budget numbers as we move closer to the budget time as well as a few other topics.

Hartesvelt commented that she appreciates the spirit to learn by Commissioners. She also appreciates that Clerk Crocker and Chief Deputy Zywicki are willing to share their knowledge to teach her and all of you.

Hartesvelt gave introduction to the documents in front of Commissioners for this evening and said this is going to be General Government 101 for revenues.

Zywicki began with the basics of County Government and the upcoming millage rate that will be established in the coming months for the County levy. She reviewed funding sources beginning with Fund Balance Forward, what it is used for, and how the amount to use is determined. There are basically four funding sources: Fund Balance Forward, Taxes, Services, and Grants. Zywicki reviewed the different categories line by line. Discussion/comments on a balanced budget.

Clerk Crocker offered further explanation in response to questions regarding the difference between Fund Balance Forward and the Budget Stabilization Fund.

Hartesvelt expanded on delinquent taxes, trailer park revenues, states taxes, PILT, Commercial Forest tax. Brief discussion on the changing of the Chart of Accounts. Also discussed the Agreement with Grand Traverse County for Veterans Services.

Zywicki and Hartesvelt reviewed all revenues within the General Fund and explained how the County's Cost Allocation is used as a form of revenue from other County Enterprise Funds or Special Funds such as Senior Services, Recycling, CPL and Automation .

Clerk Crocker offered further comments on cost allocation.

Due to time, it was determined to stop on revenues for now and continue with expenses next month.

Public Comment:

None.

Commissioner Comments:

None.

Adjournment:

Meeting adjourned by Chairman Wessell at 6:57 p.m.

Ty Wessell, Chairman
Leelanau County Board of Commissioners

Michelle L. Crocker, Leelanau County Clerk
Clerk, Leelanau County Board of Commissioners