

Kalkaska County Board of Commissioners  
Special Meeting Minutes/Workshop  
January 9, 2017  
(UNAPPROVED)

Meeting called to order at 6:00 PM by Chair McKinnon, Commissioner Chambers, Administration Building, 605 N Birch Street, Kalkaska, MI. Present Commissioners Michael Buchanan, Patty Cox, Kohn Fisher, Stuart McKinnon, James Sweet and County Clerk Deborah Hill. Absent Commissioners Dave Comai and Craig Crambell. Also present Matt Nordfjord, County Counsel and County Accountant Corinna Hervey. (Notation: Commissioner Comai arrived at 6:06 PM) Pledge of Allegiance by all.

**Public Input:** None

**Motion** by Cox to approve Agenda. Supported by Sweet. 5 yeas. 0 nays. 2 absent. **Carried.**

**Purpose of Meeting (workshop):**

Chair McKinnon called for accountant Hervey to address the Board for explanation of use of county funds with Budget Stabilization and Delinquent Tax Fund. (Notation: Commissioner Comai arrived at 6:06 PM) Hervey noted funds commence with State Chart of Accounts and identifies what they can be used for; noted restricted and unrestricted funds; Budget Stabilization (GASB 54) noting BOC determined that to maintain 20%; discussion regarding: millage funds, special revenue funds for special purposes; bond debt for Kaliseum discussed; county building funds; library building funds; tax revolving fund, tax bills pending presented by township who reports to county treasurer a list of unpaid taxes who then collects with three year time for county to collect or foreclosure; when Kalkaska County 'opted in' the county then became the foreclosing unit and those funds go to the delinquent tax fund, after 3rd year the treasurer is required to provide a report to the BOC showing the funds in and out; noted there is a liability concern for the county (since the county 'opted in', if property is sold that should not have been, given need for keeping significant funds in that account; noted 701 accounts are funds designated by statute to be paid out as received.

Chair McKinnon called for county legal counsel Nordfjord for Commissioner training with review of county policies and procedures. Nordfjord addressed Board with review of Board By-Laws and Rules. (Copy of 1-9-2017 document filed with Clerk) Review of Kalkaska County BOC ByLaws and counsel's document, general process and procedures for county functions and Board of Commissioner duties. Discussion regarding communications with departments heads (elected and appointed) regarding polices, contracts, and necessary documentation for the county to process payments, taxes, etc. **Motion** by Cox to allow Chair to send letter to Treasurer to address needed information for contract payments and taxes. Supported by Fisher. Discussion, **Motion and support withdrawn.** Consensus for Clerk to contact Treasurer to request contract information, LLC and information for 1099's. **Motion** by Fisher to allow Chair to work with counsel to draft a letter to Treasurer in opposition of the Treasurer's process

of foreclosure and use of the tax revolving fund. Supported by Cox. 6 yeas. 0 nays. 1 absent.  
**Carried.**

**Public Input:** None

**Motion** to adjourn at 8:07 PM by Fisher. Supported by Buchanan. 6 yeas. 0 nays. 1 absent.  
**Carried.**

Respectfully submitted:

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Deborah Hill, Kalkaska County Clerk and  
Clerk of Board of Commissioners

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Stuart McKinnon, Chair of  
Kalkaska County Board of Commissioners

These minutes are not official until they are approved at the next Regular Board of  
Commissioners meeting.