

**December 29, 2015**

The special meeting of the Mason County Board of Commissioners was held at 7:00 PM in the Commissioners' Room located in the Mason County Courthouse in the City of Ludington.

The meeting was called to order by Chairman Lange.

Roll call was taken. Present: W. Taranko, B. Carpenter, C. Lange, C. VanderWall,  
S. Hull, J. Andersen, T. Posma  
Absent: None.

Invocation was given by T. Posma Pledge to the flag followed.

Motion by C. VanderWall and seconded by B. Carpenter to approve the agenda. Motion carried.

No correspondence was read.

Public Comment: There was no public comment.

Motion by B. Carpenter and seconded by T. Posma to approve the following resolution:

**HONORABLE COMMISSIONERS**

**WHEREAS**, it is necessary to adopt 2016 Budgets for the County of Mason's Special Revenue and Debt Service Funds.

**THEREFORE BE IT RESOLVED**, that the Board of Commissioners of the County of Mason adopts the attached 2016 Budgets for the Special Revenue and Debt Service Funds as recommended by the Finance, Personnel, and Rules Committee.

Administrator Knizacky stated that the 2016 budget will be consistent with the 2015 budget and the goal is to maintain all services from 2015 in 2016.

Motion carried. (Signed) B. Carpenter

**Special Revenue Funds  
2016 Budget**

	Senior Citizens	Friend of the Court	Landfill Perpetual Care	Junk Ordinance Administration	Solid Waste Management	Vacation and Sick Pay	Spay/Neuter Deposit	Brownfield Redevelopment
<b><u>REVENUES</u></b>								
Taxes	457,300	-	-	-	-	-	-	125,000
Federal Grants	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-	-
Charges for services	-	-	-	5,750	-	-	-	-
Interest	-	-	38,000	-	100	2,000	-	100
Fines and Forfeits	-	-	-	-	-	-	-	-
Other	-	8,800	10,000	-	-	-	2,000	-
Total Revenues	<u>457,300</u>	<u>8,800</u>	<u>48,000</u>	<u>5,750</u>	<u>100</u>	<u>2,000</u>	<u>2,000</u>	<u>125,100</u>
<b><u>EXPENDITURES</u></b>								
General Government	-	-	-	-	100	22,000	-	125,100
Public Safety	-	-	73,925	12,750	-	-	4,000	-
Health & Welfare	443,000	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-	-
Judicial	-	466,800	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	<u>443,000</u>	<u>466,800</u>	<u>73,925</u>	<u>12,750</u>	<u>100</u>	<u>22,000</u>	<u>4,000</u>	<u>125,100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>14,300</u>	<u>(458,000)</u>	<u>(25,925)</u>	<u>(7,000)</u>	<u>-</u>	<u>(20,000)</u>	<u>(2,000)</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Operating transfers in	-	424,000	40,000	-	-	20,000	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>424,000</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	14,300	(34,000)	14,075	(7,000)	-	-	(2,000)	-
FUND BALANCE, JAN. 1, 2016	<u>79,650</u>	<u>162,500</u>	<u>1,638,500</u>	<u>73,300</u>	<u>26,075</u>	<u>34,225</u>	<u>6,075</u>	<u>190,000</u>
FUND BALANCE, DEC. 31, 2016	<u>93,950</u>	<u>128,500</u>	<u>1,652,575</u>	<u>66,300</u>	<u>26,075</u>	<u>34,225</u>	<u>4,075</u>	<u>190,000</u>

**December 29, 2015**

**Special Revenue Funds  
2016 Budget, continued**

	Building Department	Courthouse Preservation	Principal Residence Exemption	Register of Deeds Automation	Budget Stabilization	Community Corrections	Concealed Pistol Licensing	DARE
<b>REVENUES</b>								
Taxes	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-
Contributions from local units	291,500	-	-	-	-	-	-	-
Charges for services	-	-	2,900	35,750	-	-	10,500	-
Interest	-	150	-	250	-	-	-	-
Fines and Forfeits	-	21,000	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>291,500</b>	<b>21,150</b>	<b>2,900</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>10,500</b>	<b>-</b>
<b>EXPENDITURES</b>								
General Government	-	-	3,800	36,000	-	-	-	-
Public Safety	291,500	-	-	-	-	-	10,250	-
Health & Welfare	-	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>291,500</b>	<b>-</b>	<b>3,800</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>10,250</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	21,150	(900)	-	-	-	250	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in	-	-	-	-	20,000	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER USES	-	21,150	(900)	-	20,000	-	250	-
FUND BALANCE, JAN. 1, 2016	102,000	216,450	13,000	93,500	1,762,200	4,325	-	1,395
FUND BALANCE, DEC. 31, 2016	102,000	237,600	12,100	93,500	1,782,200	4,325	250	1,395

**Special Revenue Funds  
2016 Budget, continued**

	Corrections Officer Training	Drug Law Enforcement	Jail Operations	County Law Library	Community Development Block Grant	Emergency Management Grants	Victim's Assistance
<b>REVENUES</b>							
Taxes	-	-	984,475	-	-	-	-
Federal Grants	-	-	-	-	175,000	21,150	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	9,000	-	196,925	-	-	-	2,300
Interest	-	-	1,000	-	-	-	-
Fines and Forfeits	-	-	-	3,500	-	-	-
Other	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>9,000</b>	<b>-</b>	<b>1,182,400</b>	<b>3,500</b>	<b>175,000</b>	<b>21,150</b>	<b>2,300</b>
<b>EXPENDITURES</b>							
General Government	-	-	-	-	-	-	-
Public Safety	9,000	-	2,597,825	-	-	21,150	5,000
Health & Welfare	-	-	-	-	175,000	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	18,500	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>9,000</b>	<b>-</b>	<b>2,597,825</b>	<b>18,500</b>	<b>175,000</b>	<b>21,150</b>	<b>5,000</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	(1,415,425)	(15,000)	-	-	(2,700)

**December 29, 2015**

<b>Continued:</b>	Corrections				Community	Emergency	
	Officer	Drug Law	Jail	County	Development	Management	Victim's
	Training	Enforcement	Operations	Law Library	Block Grant	Grants	Assistance
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	-	-	1,514,675	15,000	-	-	-
Operating transfers out	-	-	<u>(99,250)</u>	-	-	-	-
Total Other Financing Sources (Uses)	-	-	<u>1,415,425</u>	<u>15,000</u>	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-	-	-	-	(2,700)
FUND BALANCE, JAN. 1, 2016	<u>3,500</u>	<u>6,925</u>	<u>320,800</u>	<u>21,400</u>	<u>15,400</u>	<u>49,000</u>	<u>16,000</u>
FUND BALANCE, DEC. 31, 2016	<u>3,500</u>	<u>6,925</u>	<u>320,800</u>	<u>21,400</u>	<u>15,400</u>	<u>49,000</u>	<u>13,300</u>

**Special Revenue Funds  
2016 Budget, continued**

	Revenue						Building
	Sharing	Justice	Social		Soldiers' & Sailors' Relief	Veteran's	Authority
<b>REVENUES</b>	Reserve	Training	Welfare	Child Care		Trust	Operations
Taxes	-	-	-	-	5,000	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	3,500	-	414,200	-	2,400	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	-	-	10,550	-	-	-
Interest	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Other	-	-	-	<u>12,000</u>	-	-	<u>37,000</u>
Total Revenues	-	<u>3,500</u>	-	<u>436,750</u>	<u>5,000</u>	<u>2,400</u>	<u>37,000</u>
<b>EXPENDITURES</b>							
General Government	-	-	-	-	-	-	37,000
Public Safety	-	3,500	-	-	-	-	-
Health & Welfare	-	-	33,000	816,750	5,000	2,400	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	<u>3,500</u>	<u>33,000</u>	<u>816,750</u>	<u>5,000</u>	<u>2,400</u>	<u>37,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	<u>(33,000)</u>	<u>(380,000)</u>	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	-	-	33,000	380,000	-	-	-
Operating transfers out	<u>(327,000)</u>	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(327,000)</u>	-	<u>33,000</u>	<u>380,000</u>	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(327,000)	-	-	-	-	-	-
FUND BALANCE, JAN. 1, 2016	<u>327,000</u>	<u>12,500</u>	<u>26,000</u>	<u>320,000</u>	<u>16,000</u>	<u>700</u>	<u>58,000</u>
FUND BALANCE, DEC. 31, 2016	-	<u>12,500</u>	<u>26,000</u>	<u>320,000</u>	<u>16,000</u>	<u>700</u>	<u>58,000</u>

December 29, 2015

Debt Service Funds  
2016 Budgets

	Oakview Addition Debt Service	Library Debt Service
<b>REVENUES</b>		
Interest	100	-
Rents and fees	<u>324,300</u>	<u>-</u>
Total Revenues	<u>324,400</u>	<u>-</u>
<b>EXPENDITURES</b>		
Principal	300,000	40,000
Interest	22,800	14,000
Financial Services	1,000	-
Paying Agent Fees	<u>500</u>	<u>-</u>
Total Expenditures	<u>324,300</u>	<u>54,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>100</u>	<u>(54,000)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfers in	-	54,000
Operating transfers out	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>54,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	100	-
FUND BALANCE, JAN. 1, 2016	<u>154,100</u>	<u>100</u>
FUND BALANCE, DEC. 31, 2016	<u>154,200</u>	<u>100</u>

Commissioner VanderWall reported that he was able to attend a Michigan State University Extension meeting and will make sure to forward a copy of this to all board members as it was a great event.

Motion by Building, Planning, Drains, and Airport Committee Chairman C. VanderWall and seconded by J. Andersen to approve the following resolution:

HONORABLE COMMISSIONERS

**WHEREAS**, Section IV of the Mason County Remonumentation Plan states that the County Grant Administrator must submit surveyor contracts to the Mason County Board of Commissioners for approval and authorization; and

**WHEREAS**, the Buildings, Planning, Drains, and Airport Committee is recommending approval of an amendment to the contract with Mr. John Schulke.

**THEREFORE BE IT RESOLVED**, that the Board of Commissioners of the County of Mason approves the amendment to the contract with Mr. John Schulke and further directs the Board Chair to sign said contract on their behalf.

Motion carried. (Signed) C. VanderWall

Motion by Finance, Personnel, and Rules Committee Chairman T. Posma and seconded by C. VanderWall 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 2015 General Fund, Special Revenue Fund Type, and Debt Service Fund Type budget amendments as recommended by the Finance, Personnel, and Rules Committee; and

**BE IT FURTHER RESOLVED**, that the Board of Commissioners of the County of Mason approves designating an additional \$264,000.00 of the fund balance in the General Fund and related investment earnings for the plan to replace State Revenue Sharing.

Moved for your approval.

**December 29, 2015**

Administrator Knizacky thoroughly reviewed the 2015 Budget Amendments for the General Fund, Special Revenue Fund Types and Debt Services Fund Types. He noted that the County finished strong financially this year.

Commissioner Posma wished to thank the County Administrator for his guidance this year, to thank the elected officials, department heads, and employees for a job well done with staying within their budgets. He additionally thanked the entire Board for their work throughout the year running the County.

Motion carried. (Signed) T. Posma, B. Carpenter, C. Lange

**2015 Final Budget Amendments  
General Fund Expenditures**

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
Board of Commissioners	157,950	157,950	43,650	-	201,600
Michigan Association of Counties	10,875	10,875	-	-	10,875
Circuit Court	377,800	376,050	-	(36,050)	340,000
Circuit CT Appt Atty	117,525	123,625	22,475	-	146,100
District Court	533,125	532,875	-	(8,875)	524,000
District CT Appt Atty	52,275	52,275	925	-	53,200
Jury Commission	10,500	10,600	-	-	10,600
Probate Court	509,225	509,975	-	-	509,975
Juvenile Court	78,675	78,675	21,325	-	100,000
Family Counseling Service	4,000	4,000	-	(1,000)	3,000
Administrator	212,625	212,400	-	(2,400)	210,000
Tax Allocation Boards	1,400	1,400	-	(200)	1,200
Clerk	402,675	406,275	-	(2,000)	404,275
Audit	16,000	16,000	-	-	16,000
Photocopier & Facsimile	17,600	17,600	-	-	17,600
Treasurer's Office	355,250	354,875	-	(21,875)	333,000
Interest Expense	2,000	2,000	-	(1,850)	150
Equalization Dept	389,325	389,100	-	(6,000)	383,100
Cooperative Extension	121,700	121,450	-	-	121,450
Election & Canvassers	41,025	61,025	-	(8,725)	52,300
County Maintenance	126,775	126,575	-	(12,575)	114,000
Prosecutor's office	597,050	604,100	-	-	604,100
Register of Deeds	220,600	220,600	-	(2,600)	218,000
Drain Commissioner	264,850	264,975	-	-	264,975
Remonumentation	49,100	49,350	-	-	49,350
Courthouse Maintenance	158,575	158,650	-	-	158,650
Maintenance - Service Building	11,200	10,600	42,400	-	53,000
Maintenance - Scottville Office Complex	28,100	28,100	-	(2,600)	25,500
Maintenance - Jail Annex	29,500	29,500	-	(10,500)	19,000
Marine Safety - Sheriff	74,075	74,650	2,750	-	77,400
Emergency Response Team	12,175	12,175	300	-	12,475
SSCENT	95,800	97,450	-	(8,150)	89,300
Sheriff Road Patrol/Det	1,676,875	1,680,725	-	-	1,680,725
Secondary Road Patrol	103,700	104,700	-	-	104,700
911 Center	-	440,350	-	-	440,350
Dept. of Corrections	8,150	8,150	-	(3,500)	4,650
Emergency Planning	82,250	86,775	-	-	86,775
Animal Control	189,475	189,475	-	(11,600)	177,875
Dept. of Public Works	35,900	36,550	-	-	36,550
Drains at Large	9,000	9,000	-	(4,300)	4,700
Health Department Building	60,050	60,050	-	(9,900)	50,150
Medical Examiner	40,000	40,000	-	-	40,000
Veteran's Burial	26,100	26,100	-	(3,100)	23,000
County Plat Board	300	300	-	-	300
Planning Commission & Zoning Dept.	176,875	245,575	59,425	-	305,000
Regional Planning	7,650	7,650	-	-	7,650
Parks & Recreation	1,000	1,000	-	-	1,000
Fairgrounds	4,900	36,800	-	-	36,800
Fairgrounds - MNDNR Grant	-	8,000	-	-	8,000
Insurance & Surety	3,600	3,600	-	-	3,600
Employee Benefits	19,775	19,775	-	(75)	19,700
Contingencies	74,000	17,575	-	(17,575)	-

**December 29, 2015**

2015 Final Budget Amendments  
General Fund Expenditures

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
Mason/Manistee Health Dept	181,033	181,033	-	-	181,033
Mason/Lake Soil Conservation	17,750	17,750	-	-	17,750
Mental Health	139,750	139,750	-	-	139,750
Household Hazardous Waste	6,000	6,000	-	-	6,000
211 Program	2,500	2,500	-	(500)	2,000
Mason County Growth Alliance	95,000	95,000	-	(95,000)	-
Northern Mich Substance Abuse Agency	133,975	-	-	-	-
Lakeshore Regional Partners Substance Abuse	-	133,050	-	(50,650)	82,400
911 Center	155,000	155,000	1,150	-	156,150
Welfare Child Care	95,000	296,750	-	-	296,750
Friend of the Court	386,000	386,000	-	-	386,000
Landfill Post Closure	40,000	40,000	-	(34,000)	6,000
Junk Ordinance	-	-	-	-	-
Employee Vacation & Sick Pay	20,000	20,000	-	-	20,000
Budget Stabilization	55,000	55,000	-	-	55,000
Jail Operations	1,459,000	1,459,000	-	-	1,459,000
Law Library	15,000	15,000	-	-	15,000
Community Development Housing Grant	1,000	1,000	-	-	1,000
Social Welfare	35,000	35,000	-	-	35,000
Probate Child Care	209,000	225,800	-	-	225,800
Equipment Replacement	165,300	173,825	104,600	-	278,425
Public Improvement	398,442	499,442	-	(101,000)	398,442
Airport - Operating	145,300	145,300	-	-	145,300
Airport - Improvement	10,000	10,000	2,500	-	12,500
Ins. - Liability	41,000	41,000	-	-	41,000
Ins. Worker's Compensation	10,000	10,000	-	(5,000)	5,000
Ins. Health & Life	<u>390,000</u>	<u>440,000</u>	<u>250,000</u>	<u>-</u>	<u>690,000</u>
 Total General Fund Budget	 <u>11,805,000</u>	 <u>12,721,100</u>	 <u>551,500</u>	 <u>(461,600)</u>	 <u>12,811,000</u>
					2,811,000

2015 Final Budget Amendments  
General Fund Revenues

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
Property Tax Collections	8,563,200	8,636,200	105,000	-	8,741,200
Delinquent Personal Tax	3,000	6,100	1,000	-	7,100
Payment in lieu of tax	55,600	99,025	8,450	-	107,475
Industrial Facilities Taxes	15,525	25,600	2,450	-	28,050
Real Estate Transfer Taxes	90,000	105,000	14,000	-	119,000
Other Taxes & Fees	31,025	33,900	325	-	34,225
Zoning Department	17,000	17,000	3,250	-	20,250
Drain Commissioner	4,000	4,000	750	-	4,750
Dog & kennel Licenses	67,500	67,500	-	(5,575)	61,925
All other Licenses & Permits	10,500	6,100	-	(1,300)	4,800
Drunk Driving Case Flow Assistance	9,750	8,125	-	-	8,125
Court Equity Fund	136,000	136,000	-	(4,600)	131,400
Judges Salary Standardization	128,925	137,150	-	-	137,150
Probate Judge Supplement	103,000	103,000	450	-	103,450
Emergency Preparedness	18,000	20,000	1,200	-	21,200
Fr. of Ct./Incentive Program	29,000	29,000	-	(1,325)	27,675
Friend of the Court Grants	-	17,500	700	-	18,200
C.R.P. Reimbursement	330,000	310,500	10,125	-	320,625
Juvenile Court Officer Grant	27,300	27,300	-	-	27,300
Victim's Rights	16,200	16,200	5,775	-	21,975
Convention Facility Tax	267,950	266,100	-	(104,425)	161,675
Township Liquor License	14,150	14,150	625	-	14,775
State Survey Remonumentation	49,075	49,075	-	-	49,075
State Revenue Sharing	-	-	11,500	-	11,500
County Incentive Program	-	-	30,375	-	30,375
All Other State Grants	400	600	-	-	600
Sheriff Road Patrol	51,600	51,600	-	-	51,600
Marine Patrol	23,500	23,500	-	-	23,500

**December 29, 2015**

2015 Final Budget Amendments  
General Fund Revenues, continued

<u>Description</u>		<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>
S.S.C.E.N.T. Program	12,225	12,225	400	-	12,625
Circuit Court Costs	22,500	22,500	825	-	23,325
District Court Costs	126,100	100,000	-	(8,300)	91,700
Probation Oversight Fees	32,000	59,000	27,000	-	86,000
Civil Fees	68,600	68,600	-	(16,000)	52,600
Recording Fees	100,000	89,700	700	-	90,400
Circuit Court Service Fees	9,000	9,000	-	-	9,000
Probate Court Service Fees	11,000	11,000	2,150	-	13,150
Clerk Service Fees	42,000	44,000	-	(1,675)	42,325
Inter-Departmental Personnel Services	24,000	24,000	5,025	-	29,025
Prosecutor	17,100	17,100	14,900	-	32,000
Printed & Electronic Copy Sales	20,800	19,000	3,050	-	22,050
Sale of Fixed Assets	7,000	123,525	-	(3,100)	120,425
All other Charges for Services	63,000	62,750	1,250	-	64,000
Ordinance Fines & Costs	42,000	42,000	-	(9,550)	32,450
Bond Forfeitures	10,000	11,000	4,500	-	15,500
Investment Income	69,850	69,850	-	(15,500)	54,350
Rents, Leases	48,000	56,900	525	-	57,425
Reimbursements, Refunds	187,325	366,350	71,950	-	438,300
Emergency 911	155,000	155,000	1,150	-	156,150
Transfers from other funds	675,300	1,078,725	500	-	1,079,225
Allocated Fund Balance	-	68,650	-	(68,650)	-
Total General Fund Revenue	<u>11,805,000</u>	<u>12,721,100</u>	<u>329,900</u>	<u>(240,000)</u>	<u>12,811,000</u>

2015 Final Budget Amendments  
Special Revenue Fund Expenditures

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Senior Citizens</u>					
Health & Welfare	432,704	432,704	-	-	432,704
<u>Friend of the Court</u>					
Judicial	435,475	435,475	-	-	435,475
<u>Landfill Perpetual Care</u>					
Perpetual Care Costs	73,150	73,150	-	-	73,150
<u>Junk Ordinance</u>					
Public Safety	13,500	13,500	-	(10,625)	2,875
<u>Solid Waste Management</u>					
General government	100	100	-	-	100
<u>Vacation &amp; Sick Pay</u>					
Employee Benefits	22,000	22,000	11,000	-	33,000
<u>Spay/Neuter Deposit Forfeiture</u>					
Public Safety	5,000	5,000	-	-	5,000
<u>Economic Development &amp; Brownfield Redev.</u>					
General government	228,600	228,600	-	(98,600)	130,000
<u>Building Department</u>					
Public Safety	293,175	293,175	26,650	-	319,825
<u>Courthouse Preservation</u>					
Judicial	-	-	-	-	-
<u>Principal Residence Exemption Audit</u>					
General government	3,800	3,800	-	-	3,800
<u>Register of Deeds Automation</u>					
General government	42,250	42,250	-	(4,075)	38,175
<u>Budget Stabilization</u>					
General government	-	-	-	-	-
<u>Concealed Pistol Licensing</u>					
General government	-	4,950	1,600	-	6,550
<u>DARE</u>					
	-	-	-	-	-

**December 29, 2015**

2015 Final Budget Amendments  
Special Revenue Fund Expenditures, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>
<u>Corrections Officers Training</u>				
Public Safety	8,500	14,000	1,600	-
<u>Drug Law Enforcement</u>				
Public Safety	-	-	-	-
<u>Jail Operations</u>				
Public Safety	2,540,550	2,540,550	-	(9,475)
Transfers out - Equipment Replacement	15,325	15,325	-	-
Transfers out - Jail Construction	59,125	59,125	-	-
Transfers out - Workers Compensation	5,400	5,400	-	-
<u>Law Library</u>				
Judicial	18,500	18,500	-	-
<u>CDBG Grant</u>				
Health & Welfare	176,000	176,000	-	(161,000)
<u>Emergency Management Grant</u>				
Public Safety	11,175	32,425	-	-
<u>Victims Assistance</u>				
Public Safety	5,000	5,000	-	-
<u>Revenue Sharing Reserve</u>				
Transfers to General Fund	628,425	628,425	-	-
<u>Justice Training</u>				
General government	3,500	3,500	-	-
<u>Social Welfare</u>				
Health & Welfare	35,000	35,000	-	-
<u>Probate - Child Care</u>				
Health & Welfare	498,000	546,250	-	-
<u>Social Welfare - Child Care</u>				
Health & Welfare	190,000	595,000	-	-
<u>Soldiers' &amp; Sailors Relief</u>				
Health & Welfare	5,000	7,050	1,100	-
<u>Veterans' Trust</u>				
Health & Welfare	2,400	2,800	-	(1,200)
<u>Building Authority - Operations</u>				
General government	37,000	37,000	-	-
Transfers Out	-	-	-	-
	<u>5,788,654</u>	<u>6,276,054</u>	<u>41,950</u>	<u>(284,975)</u>
				<u>6,033,029</u>
				<u>6,033,029</u>

2015 Final Budget Amendments  
Special Revenue Fund Revenues

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Senior Citizens</u>					
Taxes	448,675	448,675	2,475	-	451,150
Allocated fund balance	(15,971)	(15,971)	-	(2,475)	(18,446)
<u>Friend of the Court</u>					
State Grant	-	-	5,750	-	5,750
Other	8,800	8,800	700	-	9,500
Transfer from other funds	386,000	386,000	-	-	386,000
Allocated fund balance	40,675	40,675	-	(6,450)	34,225
<u>Landfill Perpetual Care</u>					
Interest	38,000	38,000	1,550	-	39,550
Other	12,000	12,000	-	(2,650)	9,350
Transfer from other funds	40,000	40,000	-	(34,000)	6,000
Allocated fund balance	(16,850)	(16,850)	35,100	-	18,250



**December 29, 2015**

2015 Final Budget Amendments  
Special Revenue Fund Revenues, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Junk Ordinance Administration</u>					
Other	5,750	5,750	-	(5,175)	575
Transfer from other funds	8,000	8,000	-	(8,000)	-
Allocated fund balance	(250)	(250)	2,550	-	2,300
<u>Solid Waste Management</u>					
Interest	100	100	-	-	100
Allocated fund balance	-	-	-	-	-
<u>Vacation &amp; Sick Pay</u>					
Interest	2,000	2,000	1,100	-	3,100
Transfer from other funds	20,000	20,000	-	-	20,000
Allocated fund balance	-	-	9,900	-	9,900
<u>Spay/Neuter Deposit Forfeiture</u>					
Other Revenue	4,000	4,000	-	(2,175)	1,825
Allocated fund balance	1,000	1,000	2,175	-	3,175
<u>Economic Development &amp; Brownfield Redev.</u>					
Interest	100	100	-	(75)	25
Property Taxes	224,000	224,000	-	(98,950)	125,050
Allocated fund balance	4,500	4,500	425	-	4,925
<u>Building Department</u>					
Charges for services	274,500	274,500	26,650	-	301,150
Allocated fund balance	18,675	18,675	-	-	18,675
<u>Courthouse Preservation</u>					
Fine and Forfeits	21,000	21,000	-	(2,075)	18,925
Interest	150	150	875	-	1,025
Other Revenue	-	-	-	-	-
Allocated fund balance	(21,150)	(21,150)	1,200	-	(19,950)
<u>Principal Residence Exemption Audit</u>					
Charges for services	2,900	2,900	425	-	3,325
Allocated fund balance	900	900	-	(425)	475
<u>Register of Deeds Automation</u>					
Charges for services	37,800	37,800	-	(4,075)	33,725
Interest	200	200	-	-	200
Allocated fund balance	4,250	4,250	-	-	4,250
<u>Budget Stabilization</u>					
Transfer from other funds	55,000	55,000	-	-	55,000
Allocated fund balance	(55,000)	(55,000)	-	-	(55,000)
<u>Concealed Pistol Licensing</u>					
Permits	-	5,400	1,600	-	7,000
Allocated fund balance	-	(450)	-	-	(450)
<u>Corrections Officers Training</u>					
Charges for services	8,000	8,000	2,800	-	10,800
Allocated fund balance	500	6,000	-	(1,200)	4,800
<u>Drug Law Enforcement</u>					
Investment Interest	-	-	1,200	-	1,200
Allocated fund balance	-	-	-	(1,200)	(1,200)
<u>Jail Operations</u>					
Property Taxes	964,000	964,000	6,525	-	970,525
Charges for services	186,500	186,500	-	(41,750)	144,750
Interest	450	450	1,725	-	2,175
Other	10,450	10,450	4,600	-	15,050
Transfer from other funds	1,459,000	1,459,000	-	-	1,459,000
Allocated fund balance	-	-	19,425	-	19,425
<u>Law Library</u>					
Penal fines	3,500	3,500	-	-	3,500
Transfers from other funds	15,000	15,000	-	-	15,000
Allocated fund balance	-	-	-	-	-
<u>CDBG Grant</u>					
Federal grants	175,000	175,000	-	(164,100)	10,900
Other	-	-	100	-	100
Transfers in	1,000	1,000	-	-	1,000
Allocated fund balance	-	-	3,000	-	3,000

**December 29, 2015**

2015 Final Budget Amendments  
Special Revenue Fund Revenues, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Emergency Management Grant</u>					
Other	11,175	32,425	-	-	32,425
Interest	-	-	-	-	-
Transfers in	-	-	-	-	-
Allocated fund balance	-	-	-	-	-
<u>Victim's Assistance</u>					
Charges for services	1,300	1,300	-	(400)	900
Allocated fund balance	3,700	3,700	400	-	4,100
<u>Revenue Sharing Reserve</u>					
Interest	1,800	1,800	-	(350)	1,450
Allocated fund balance	626,625	626,625	350	-	626,975
<u>Justice Training</u>					
State Grants	3,500	3,500	275	-	3,775
Allocated fund balance	-	-	-	(275)	(275)
<u>Social Welfare</u>					
Other	-	-	1,875	-	1,875
Transfer from other funds	35,000	35,000	-	-	35,000
Allocated fund balance	-	-	-	(1,875)	(1,875)
<u>Probate - Child Care</u>					
State Grant	246,050	283,350	-	-	283,350
Charges for services	10,600	10,850	-	(1,325)	9,525
Other revenue	12,000	12,000	-	-	12,000
Transfer from other funds	209,000	225,800	-	-	225,800
Allocated fund balance	20,650	14,550	1,325	-	15,875
<u>Social Welfare - Child Care</u>					
State Grants	95,000	297,500	-	-	297,500
Other	20,350	-	13,875	-	13,875
Transfer from other funds	95,000	296,750	-	-	296,750
Allocated fund balance	(20,650)	450	-	(13,875)	(13,425)
<u>Soldiers' &amp; Sailors" Relief</u>					
Taxes	5,000	5,000	-	(100)	4,900
Allocated fund balance	-	2,050	1,200	-	3,250
<u>Veterans' Trust</u>					
State Grants	2,400	2,400	-	(2,400)	-
Allocated fund balance	-	400	1,200	-	1,600
<u>Building Authority Operations</u>					
Lease Income	36,950	36,950	-	-	36,950
Reimbursements	50	50	-	(50)	-
Interest	-	-	50	-	50
	<u>5,788,654</u>	<u>6,276,054</u>	<u>152,400</u>	<u>(395,425)</u>	<u>6,033,029</u> <u>6,033,029</u>

2015 Final Budget Amendments  
Debt Service Fund Expenditures

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
<u>Library Debt Service</u>					
Principal	40,000	40,000	-	-	40,000
Interest	16,000	16,000	-	-	16,000
<u>Building Authority - Oakview Medical Care Facility</u>					
Principal	275,000	275,000	-	-	275,000
Interest	33,250	33,250	-	-	33,250
Paying Agent Fees	500	500	-	-	500
Financial Services	1,000	1,000	-	-	1,000
	<u>365,750</u>	<u>365,750</u>	<u>-</u>	<u>-</u>	<u>365,750</u> <u>365,750</u>

December 29, 2015

2015 Final Budget Amendments  
Debt Service Fund Revenues

Description	Original Budget	Current Budget	Increase	Decrease	Final Budget
<u>Library Debt Service - Rural Development</u>					
Transfers In	56,000	56,000	-	-	56,000
Allocated Fund Balance	-	-	-	-	-
<u>Building Authority - Oakview Medical Care Facility</u>					
Rents and fees	308,750	308,750	-	(500)	308,250
Interest Income	100	100	300	-	400
Reimbursements	-	-	1,000	-	1,000
Allocated Fund Balance	900	900	-	(800)	100
	365,750	365,750	1,300	(1,300)	365,750
					365,750

Motion by C. Lange and seconded by B. Carpenter to approve the following resolution:

HONORABLE COMMISSIONERS

**WHEREAS**, the Finance, Personnel, & Rules Committee has reviewed the transfers for December 29, 2015.

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

Landfill Post Closure	\$ 6,000.00
Community Development Housing Grant	\$ 1,000.00
Equipment Replacement	\$104,600.00
Airport Improvement	\$ 2,500.00
Self Insurance - Worker's Compensation	\$ 5,000.00
Self Insurance - Health, Life, and Pension	\$250,000.00

Moved for your approval.

Motion carried. (Signed) C. Lange

There was no public comment.

There was no other business.

With no other business, the meeting was adjourned at 7:25 p.m.

\_\_\_\_\_  
CHERYL KELLY, COUNTY CLERK

\_\_\_\_\_  
CHARLES LANGE, BOARD CHAIRMAN