

December 27, 2017

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

The meeting was called to order by Chairman Charles Lange.

Roll call was taken. Present: W. Taranko, G. Castonia, C. Lange, L. Squires,
S. Hull, J. Andersen, T. Posma

Absent: None.

Invocation was given by C. Lange. Pledge of Allegiance to the flag of the United States of America followed.

Motion by T. Posma and seconded by W. Taranko to approve the agenda. Motion carried.

No correspondence was read.

There was no public comment.

Representative Tim Smith of Smith & Johnson Attorneys Professional Corporation, along with the law firms of Weitz and Luxenberg, and Sam Berstein Law firm wish to represent Mason County regarding an Opioid Litigation lawsuit that is being formed in the State of Michigan. The proposal of the three firms would be to represent the County in any claims against culpable pharmaceutical manufacturers or distributors of Opioid analgesics. The hope is to help Counties/cities recover costs associated with the rising Opioid epidemic due to the pharmaceutical manufacturer and distributor's failure to control distribution.

Discussion of this issue ensued by the Board of Commissioners asking several questions. Commissioner Lange offered Prosecutor Spaniola the opportunity to address Mr. Smith regarding any questions he had at this time as well.

Motion by G. Castonia and seconded by J. Andersen to send this to the Litigation Committee to determine if Mason County will take part in this and give them the authority to determine how to proceed on or before January 8, 2018.

Roll Call vote was taken:

AYES: Commissioner Taranko, Commissioner Castonia, Commissioner Lange, Commissioner Hull, Commissioner Andersen, and Commissioner Posma.

NAYS: Commissioner Squires

Motion carried.

Commissioner Taranko informed the Board of Commissioners that 911 I.T. Operations Manager, Todd Myers, will be resigning his position effective January 15, 2018 to take a position in Kalamazoo. Director R. Hasil is compiling a job description for his replacement at this time.

Motion by W. Taranko and seconded by J. Andersen to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, it is necessary to adopt 2018 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 2018 Budgets for the Special Revenue and Debt Service Funds as recommended by the Finance, Personnel, and Rules Committee.

Commissioner Posma deferred to Administrator Knizacky regarding the 2018 budgets for the Special Revenue and Debt Service Funds. Administrator Knizacky pointed out that the budgets provide the same level of services the County currently has.

Motion carried. (Signed) W. Taranko, C. Lange, T. Posma

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Special Revenue Funds
2018 Budget

	Senior Citizens	Friend of the Court	Landfill Perpetual Care	Junk Ordinance Administration	Solid Waste Management	Vacation and Sick Pay	Spay/Neuter Deposit
REVENUES							
Taxes	475,750	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	-	-	5,750	-	-	-
Interest	-	-	38,000	-	100	2,000	-
Fines and Forfeits	-	-	-	-	-	-	-
Other	-	8,800	10,000	-	-	-	2,100
Total Revenues	<u>475,750</u>	<u>8,800</u>	<u>48,000</u>	<u>5,750</u>	<u>100</u>	<u>2,000</u>	<u>2,100</u>
EXPENDITURES							
General Government	-	-	-	-	100	27,000	-
Public Safety	-	-	75,575	5,750	-	-	3,000
Health & Welfare	470,000	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	503,400	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>470,000</u>	<u>503,400</u>	<u>75,575</u>	<u>5,750</u>	<u>100</u>	<u>27,000</u>	<u>3,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,750	(494,600)	(27,575)	-	-	(25,000)	(900)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	430,000	40,000	-	-	25,000	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	<u>430,000</u>	<u>40,000</u>	-	-	<u>25,000</u>	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER USES	5,750	(64,600)	12,425	-	-	-	(900)
FUND BALANCE, JAN. 1, 2018	<u>63,250</u>	<u>190,000</u>	<u>1,851,000</u>	<u>71,000</u>	<u>26,500</u>	<u>28,700</u>	<u>3,600</u>
FUND BALANCE, DEC. 31, 2018	<u>69,000</u>	<u>125,400</u>	<u>1,863,425</u>	<u>71,000</u>	<u>26,500</u>	<u>28,700</u>	<u>2,700</u>

2018 Special Revenue Funds, continued

	Brownfield Redevelopment	Building Department	Courthouse Preservation	Principal Residence Exemption	Register of Deeds Automation	Budget Stabilization	DARE
REVENUES							
Taxes	134,900	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	345,000	-	2,900	35,750	-	-
Interest	100	-	150	-	250	-	-
Fines and Forfeits	-	-	21,000	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	<u>135,000</u>	<u>345,000</u>	<u>21,150</u>	<u>2,900</u>	<u>36,000</u>	-	-
EXPENDITURES							
General Government	137,100	-	-	3,800	36,000	-	-
Public Safety	-	345,000	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>137,100</u>	<u>345,000</u>	-	<u>3,800</u>	<u>36,000</u>	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,100)	-	21,150	(900)	-	-	-
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	-	-	-	20,000	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	<u>20,000</u>	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER USES	(2,100)	-	21,150	(900)	-	20,000	-
FUND BALANCE, JAN. 1, 2018	<u>238,000</u>	<u>129,500</u>	<u>258,500</u>	<u>14,500</u>	-	<u>1,802,000</u>	<u>1,395</u>
FUND BALANCE, DEC. 31, 2018	<u>235,900</u>	<u>129,500</u>	<u>279,650</u>	<u>13,600</u>	-	<u>1,822,000</u>	<u>1,395</u>

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2018 Special Revenue Funds, continued

	Corrections Officer Training	Drug Law Enforcement	Jail Operations	County Law Library	Community Development Block Grant	Emergency Management Grants	Victim's Assistance
REVENUES							
Taxes	-	-	1,023,475	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	9,500	-	199,075	-	-	-	2,300
Interest	-	-	3,325	-	-	-	-
Fines and Forfeits	-	-	-	3,500	-	-	-
Other	-	-	-	-	-	23,300	-
Total Revenues	<u>9,500</u>	<u>-</u>	<u>1,225,875</u>	<u>3,500</u>	<u>-</u>	<u>23,300</u>	<u>2,300</u>
EXPENDITURES							
General Government	-	-	-	-	-	-	-
Public Safety	9,500	-	2,726,625	-	-	23,300	5,000
Health & Welfare	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	18,500	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>9,500</u>	<u>-</u>	<u>2,726,625</u>	<u>18,500</u>	<u>-</u>	<u>23,300</u>	<u>5,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	(1,500,750)	(15,000)	-	-	(2,700)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	1,600,000	15,000	-	-	-
Operating transfers out	-	-	(99,250)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	<u>1,500,750</u>	<u>15,000</u>	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER USES	-	-	-	-	-	-	(2,700)
FUND BALANCE, JAN. 1, 2018	<u>10,000</u>	<u>6,900</u>	<u>438,000</u>	<u>37,000</u>	<u>20,800</u>	<u>51,000</u>	<u>17,100</u>
FUND BALANCE, DEC. 31, 2018	<u>10,000</u>	<u>6,900</u>	<u>438,000</u>	<u>37,000</u>	<u>20,800</u>	<u>51,000</u>	<u>14,400</u>

2018 Special Revenue Funds, continued

	Concealed Pistol License	Justice Training	Social Welfare	Child Care	Soldiers' & Sailors' Relief	Veteran's Trust	Building Authority Operations
REVENUES							
Taxes	-	-	-	-	5,000	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	3,500	-	409,050	-	2,400	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	12,000	-	-	18,225	-	-	-
Interest	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Other	-	-	-	17,000	-	-	29,400
Total Revenues	<u>12,000</u>	<u>3,500</u>	<u>-</u>	<u>444,275</u>	<u>5,000</u>	<u>2,400</u>	<u>29,400</u>
EXPENDITURES							
General Government	-	-	-	-	-	-	29,400
Public Safety	13,875	3,500	-	-	-	-	-
Health & Welfare	-	-	32,000	863,275	5,000	2,400	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>13,875</u>	<u>3,500</u>	<u>32,000</u>	<u>863,275</u>	<u>5,000</u>	<u>2,400</u>	<u>29,400</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,875)	-	(32,000)	(419,000)	-	-	-
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	32,000	419,000	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	<u>32,000</u>	<u>419,000</u>	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER USES	(1,875)	-	-	-	-	-	-
FUND BALANCE, JAN. 1, 2018	<u>17,000</u>	<u>10,600</u>	<u>32,000</u>	<u>367,000</u>	<u>18,900</u>	<u>-</u>	<u>76,000</u>
FUND BALANCE, DEC. 31, 2018	<u>15,125</u>	<u>10,600</u>	<u>32,000</u>	<u>367,000</u>	<u>18,900</u>	<u>-</u>	<u>76,000</u>

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2018 Debt Service Funds Budgets

	Library	
	Debt Service	
REVENUES		
Interest	-	
Rents and fees	-	
Total Revenues	-	
EXPENDITURES		
Principal	40,000	
Interest	10,000	
Financial Services	-	
Paying Agent Fees	-	
Total Expenditures	50,000	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(50,000)	
OTHER FINANCING SOURCES (USES)		
Operating transfers in	50,000	
Operating transfers out	-	
Total Other Financing Sources (Uses)	50,000	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-	
FUND BALANCE, JAN. 1, 2018	100	
FUND BALANCE, DEC. 31, 2018	100	

Commissioner Hull wished everyone a Happy New Year. Motion by Public Safety and Courts Committee Chairman S. Hull and seconded by G. Castonia to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, Mason County Computer Network Administrator Hansen has requested authorization to purchase computer equipment and software from the Equipment Replacement Fund; and

WHEREAS, The Public Safety and Courts Committee is recommending approval of this purchase from the Equipment Replacement Fund.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason approves the purchase of computer equipment and software for the Sheriff's Office; funds to come from the Equipment Replacement Fund.

Moved for your approval.

Motion carried. (Signed) S. Hull

Motion by Buildings, Planning, Drains, and Airport Committee Chairman T. Posma and seconded by W. Taranko 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 2017 General Fund, Special Revenue Fund Type and Debt Service Fund Type budget amendments as recommended by the Finance, Personnel, & Rules Committee.

Moved for your approval.

Motion carried. (Signed) T. Posma, W. Taranko, C. Lange

County of Mason
2017 Final Budget Amendments
General Fund Expenditures

	<u>Original</u> <u>Budget</u>	<u>Current</u> <u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final</u> <u>Budget</u>
Board of Commissioners	192,000	192,000	10,375	-	202,375
Michigan Association of Counties	10,875	10,875	-	-	10,875
Circuit Court	374,500	374,500	-	(25,500)	349,000
Circuit CT Appt Atty	120,525	120,525	15,475	-	136,000
District Court	567,175	567,175	-	(2,175)	565,000
District CT Appt Atty	54,675	54,675	-	(2,675)	52,000

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2017 Final Budget Amendments - General Fund Expenditures, continued

	<u>Original</u>	<u>Current</u>			<u>Final</u>
	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Budget</u>
Jury Commission	11,500	12,975	-	-	12,975
Probate Court	556,575	557,150	20,850	-	578,000
Juvenile Court	81,500	81,500	17,500	-	99,000
Family Counseling Service	4,000	4,000	-	(1,000)	3,000
Administrator	223,200	223,200	-	(1,200)	222,000
Tax Allocation Boards	1,400	1,400	-	(75)	1,325
Clerk	453,800	453,800	-	(9,800)	444,000
Audit	16,250	16,250	-	(300)	15,950
Photocopier & Facsimile	17,600	17,600	-	(6,600)	11,000
Treasurer's Office	380,800	380,900	-	(31,900)	349,000
Equalization Dept	443,550	443,975	-	(15,975)	428,000
Cooperative Extension	116,025	116,025	1,975	-	118,000
Election & Canvassers	52,750	44,000	51,000	-	95,000
County Maintenance	147,150	147,150	-	(22,150)	125,000
Prosecutor's office	701,275	701,850	-	(29,850)	672,000
Register of Deeds	248,025	248,250	-	(1,250)	247,000
Drain Commissioner	288,425	288,625	5,375	-	294,000
Remonumentation	29,800	34,975	-	-	34,975
Courthouse Maintenance	163,550	163,550	-	(6,550)	157,000
Maintenance - Service Building	-	-	8,950	-	8,950
Maintenance - Scottville Office Complex	28,100	28,100	-	(8,100)	20,000
Maintenance - Jail Annex	29,500	29,500	-	(9,500)	20,000
Marine Safety - Sheriff	76,925	76,950	-	(4,950)	72,000
Emergency Response Team	11,875	11,875	-	-	11,875
SSCENT	101,375	103,300	-	(5,300)	98,000
Sheriff Road Patrol/Det	1,745,325	1,747,075	-	(3,075)	1,744,000
Secondary Road Patrol	113,150	113,450	-	(2,450)	111,000
Dept. of Corrections	8,025	8,100	-	(3,100)	5,000
Emergency Planning	89,200	89,200	-	-	89,200
Animal Control	200,200	200,250	-	(11,250)	189,000
Dept. of Public Works	44,725	44,925	-	(1,925)	43,000
Drains at Large	10,800	10,800	-	-	10,800
Health Department Building	60,725	60,725	-	(1,725)	59,000
Medical Examiner	40,000	59,125	44,875	-	104,000
Veteran's Burial	21,100	21,100	-	(5,100)	16,000
County Plat Board	300	300	-	(300)	-
Planning Commission & Zoning Dept.	350,125	350,125	-	(63,125)	287,000
Regional Planning	7,650	7,650	-	-	7,650
Parks & Recreation	11,000	11,000	-	(5,000)	6,000
Fairgrounds	5,775	5,825	-	-	5,825
Insurance & Surety	3,600	3,600	-	(1,300)	2,300
Employee Benefits	54,900	54,900	-	(1,400)	53,500
Contingencies	47,500	30,775	-	(30,775)	-
Mason/Manistee Health Dept	181,033	181,033	-	-	181,033
Mason/Lake Soil Conservation	18,500	18,500	-	-	18,500
Mason/Lake Soil Conservation NFWF Grant	8,000	8,000	-	-	8,000
Mental Health	139,750	139,750	-	-	139,750
Household Hazardous Waste	6,000	6,000	-	-	6,000
211 Program	2,000	2,000	-	-	2,000
Mason County Growth Alliance	95,000	95,000	-	(95,000)	-
Lakeshore Regional	72,775	72,775	5,000	-	77,775
911 Center	155,000	155,000	-	-	155,000
Welfare Child Care	150,000	150,000	-	-	150,000
Friend of the Court	430,000	430,000	-	-	430,000
Landfill Post Closure	40,000	40,000	-	-	40,000
Junk Ordinance	-	-	8,000	-	8,000
Employee Vacation & Sick Pay	20,000	20,000	20,000	-	40,000
Budget Stabilization	20,000	20,000	40,000	-	60,000
Jail Operations	1,597,175	1,597,175	-	-	1,597,175
Law Library	15,000	15,000	-	-	15,000
Social Welfare	32,000	32,000	-	-	32,000
Probate Child Care	236,150	264,550	-	-	264,550
Equipment Replacement	202,300	221,350	82,000	-	303,350
Public Improvement	398,442	398,442	10,000	-	408,442
Delinquent Tax Revolving	43,275	143,050	-	-	143,050

December 27, 2017

2017 Final Budget Amendments - General Fund Expenditures, continued

	<u>Original</u>	<u>Current</u>			<u>Final</u>
	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Budget</u>
Airport - Operating	148,800	148,800	-	-	148,800
Airport - Improvement	10,000	10,000	-	-	10,000
Ins. - Liability	41,000	41,000	-	-	41,000
Ins. Worker's Compensation	10,000	10,000	-	-	10,000
Ins. Health, Pension, & Life	<u>450,000</u>	<u>450,000</u>	<u>580,000</u>	<u>-</u>	<u>1,030,000</u>
Total General Fund Budget	<u>12,841,000</u>	<u>12,995,000</u>	<u>921,375</u>	<u>(410,375)</u>	<u>13,506,000</u>
					13,506,000

2017 Final Budget Amendments

General Fund Revenues

	<u>Original</u>	<u>Current</u>			<u>Final</u>
	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Budget</u>
Property Tax Collections	8,981,800	9,137,800	9,950	-	9,147,750
Local Community Stabilization Share Tax	262,475	267,675	266,275	-	533,950
Delinquent Personal Tax	3,000	3,000	1,725	-	4,725
Payment in lieu of tax	108,250	111,175	-	-	111,175
Industrial Facilities Taxes	15,275	17,825	4,675	-	22,500
Real Estate Transfer Taxes	110,000	110,000	30,300	-	140,300
Other Taxes & Fees	34,000	34,300	2,600	-	36,900
Zoning Department	20,250	20,250	2,900	-	23,150
Drain Commissioner	5,000	10,000	4,100	-	14,100
Dog & kennel Licenses	62,500	62,500	-	(6,300)	56,200
All other Licenses & Permits	1,200	1,200	225	-	1,425
All Other State Grants	30,600	29,650	-	(1,675)	27,975
Election State Grant	-	-	91,675	-	91,675
Court Equity Fund	134,000	134,000	-	(5,550)	128,450
Judges Salary Standardization	137,150	137,150	-	-	137,150
Probate Judge Supplement	103,450	103,450	500	-	103,950
Emergency Preparedness	22,000	22,000	-	(550)	21,450
Fr. of Ct./Incentive Program	28,600	28,600	25	-	28,625
C.R.P. Reimbursement	304,800	304,800	48,900	-	353,700
Juvenile Court Officer Grant	27,300	27,300	-	-	27,300
Victims' Rights	17,000	17,000	5,750	-	22,750
Convention Facility Tax	145,525	145,525	50	-	145,575
Township Liquor License	14,625	14,625	-	(375)	14,250
State Survey Remonumentation	29,775	34,925	-	-	34,925
State Revenue Sharing Grant	508,075	508,075	3,075	-	511,150
County Incentive Program	127,000	127,000	-	(1,225)	125,775
Sheriff Road Patrol	52,300	52,300	-	(1,650)	50,650
Marine Patrol	23,500	24,500	-	-	24,500
S.S.C.E.N.T. Program	9,200	9,200	925	-	10,125
Circuit Court Costs	25,000	25,000	-	(1,325)	23,675
District Court Costs	80,000	80,000	24,300	-	104,300
Probation Oversight Fees	97,000	97,000	-	(17,100)	79,900
Civil Fees	54,000	54,000	12,325	-	66,325
Recording Fees	145,000	145,000	11,125	-	156,125
Circuit Court Service Fees	9,000	9,000	-	(450)	8,550
Probate Court Service Fees	12,500	12,500	-	-	12,500
Clerk Service Fees	45,000	45,000	-	-	45,000
Inter-Departmental Personnel Services	27,500	27,500	-	(2,750)	24,750
Prosecutor	29,875	29,875	9,625	-	39,500
Printed & Electronic Copy Sales	18,850	18,850	3,750	-	22,600
Sale of Fixed Assets	9,600	9,600	114,625	-	124,225
All other Charges for Services	68,600	70,500	15,850	-	86,350
Ordinance Fines & Costs	36,100	36,100	5,400	-	41,500
Bond Forfeitures	12,000	12,000	-	(100)	11,900
Investment Income	60,875	60,875	19,975	-	80,850
Rents, Leases	50,050	51,500	1,725	-	53,225
Reimbursements, Refunds	451,400	481,200	-	(63,625)	417,575
Emergency 911	155,000	155,000	-	-	155,000
Transfers from other funds	135,000	78,675	-	(78,675)	-
Allocated Fund Balance	-	-	-	-	-
Total General Fund Revenue	<u>12,841,000</u>	<u>12,995,000</u>	<u>692,350</u>	<u>(181,350)</u>	<u>13,506,000</u>
					13,506,000

December 27, 2017

2017 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	458,800	458,800	-	-	458,800
<u>Friend of the Court</u>					
Judicial	469,575	469,575	-	-	469,575
<u>Landfill Perpetual Care</u>					
Perpetual Care Costs	75,225	75,225	-	-	75,225
<u>Junk Ordinance</u>					
Public Safety	12,750	12,750	-	-	12,750
<u>Solid Waste Management</u>					
General government	200	350	-	-	350
<u>Vacation & Sick Pay</u>					
Employee Benefits	22,000	22,000	4,500	-	26,500
<u>Spay/Neuter Deposit Forfeiture</u>					
Public Safety	3,500	3,500	-	-	3,500
<u>Economic Development & Brownfield Redev.</u>					
General government	125,100	126,600	-	-	126,600
<u>Building Department</u>					
Public Safety	300,000	300,000	64,000	-	364,000
<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	36,000	64,375	7,200	-	71,575
<u>Budget Stabilization</u>					
General government	-	-	-	-	-
<u>Concealed Pistol License</u>					
Public Safety	12,125	12,125	-	-	12,125
<u>Corrections Officers Training</u>					
Public Safety	9,000	9,000	-	-	9,000
<u>Drug Law Enforcement</u>					
Public Safety	-	-	-	-	-
<u>Jail Operations</u>					
Public Safety	2,689,225	2,689,225	-	-	2,689,225
Transfers out - Equipment Replacement	34,725	34,725	-	-	34,725
Transfers out - Jail Construction	59,125	59,125	-	-	59,125
Transfers out - Workers Compensation	5,400	5,400	-	-	5,400
<u>Law Library</u>					
Judicial	18,500	18,500	-	-	18,500
<u>CDBG Grant</u>					
Health & Welfare	-	-	50	-	50
<u>Emergency Management Grant</u>					
Public Safety	16,450	39,750	-	(3,975)	35,775
<u>Victims Assistance</u>					
Public Safety	1,300	1,300	-	-	1,300
<u>Justice Training</u>					
General government	3,500	3,500	-	-	3,500
<u>Social Welfare</u>					
Health & Welfare	32,000	32,000	2,000	-	34,000
<u>Probate & Social Welfare - Child Care</u>					
Health & Welfare	822,850	899,650	-	(12,175)	887,475
<u>Soldiers' & Sailors Relief</u>					
Health & Welfare	5,000	5,000	-	-	5,000

December 27, 2017

2016 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>Final Budget</u>
<u>Veterans' Trust</u>					
Health & Welfare	2,400	2,400	-	(2,025)	375
<u>Building Authority - Operations</u>					
General government	37,000	37,000	-	(9,975)	27,025
Transfers Out	-	-	-	-	-
	<u>5,255,550</u>	<u>5,385,675</u>	<u>77,750</u>	<u>(28,150)</u>	<u>5,435,275</u>
					5,435,275

2017 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	460,175	460,175	-	-	460,175
Allocated fund balance	(1,375)	(1,375)	-	-	(1,375)
<u>Friend of the Court</u>					
Other	8,800	8,800	50	-	8,850
Interest	-	-	1,000	-	1,000
Transfer from other funds	430,000	430,000	-	-	430,000
Allocated fund balance	30,775	30,775	-	(1,050)	29,725
<u>Landfill Perpetual Care</u>					
Interest	40,000	40,000	-	-	40,000
Other	10,000	10,000	-	-	10,000
Transfer from other funds	40,000	40,000	-	-	40,000
Allocated fund balance	(14,775)	(14,775)	-	-	(14,775)
<u>Junk Ordinance Administration</u>					
Other	1,975	1,975	-	(875)	1,100
Transfer from other funds	-	-	8,000	-	8,000
Allocated fund balance	10,775	10,775	-	(7,125)	3,650
<u>Solid Waste Management</u>					
Interest	100	100	25	-	125
Other	100	250	-	(150)	100
Allocated fund balance	-	-	125	-	125
<u>Vacation & Sick Pay</u>					
Interest	2,500	2,500	1,100	-	3,600
Transfer from other funds	20,000	20,000	20,000	-	40,000
Allocated fund balance	(500)	(500)	-	(16,600)	(17,100)
<u>Spay/Neuter Deposit Forfeiture</u>					
Other Revenue	1,500	1,500	275	-	1,775
Allocated fund balance	2,000	2,000	-	(275)	1,725
<u>Economic Development & Brownfield Redev.</u>					
Interest	100	100	-	-	100
Charges for services	-	-	10,750	-	10,750
Property Taxes	125,000	125,000	19,050	-	144,050
Allocated fund balance	-	1,500	-	(29,800)	(28,300)
<u>Building Department</u>					
Charges for services	300,000	300,000	73,500	-	373,500
Allocated fund balance	-	-	-	(9,500)	(9,500)
<u>Courthouse Preservation</u>					
Fine and Forfeits	21,000	21,000	-	-	21,000
Interest	150	150	-	-	150
Other Revenue	-	-	-	-	-
Allocated fund balance	(21,150)	(21,150)	-	-	(21,150)
<u>Principal Residence Exemption Audit</u>					
Charges for services	2,900	2,900	-	-	2,900
Allocated fund balance	900	900	-	-	900

December 27, 2017

2017 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>Register of Deeds Automation</u>					
Charges for services	35,825	35,825	-	(675)	35,150
Interest	175	175	-	(100)	75
Allocated fund balance	-	28,375	7,975	-	36,350
<u>Budget Stabilization</u>					
Transfer from other funds	20,000	20,000	40,000	-	60,000
Allocated fund balance	(20,000)	(20,000)	-	(40,000)	(60,000)
<u>Concealed Pistol License</u>					
Charges for services	10,500	10,500	4,800	-	15,300
Allocated fund balance	1,625	1,625	-	(4,800)	(3,175)
<u>Corrections Officers Training</u>					
Charges for services	9,000	9,000	-	-	9,000
Allocated fund balance	-	-	-	-	-
<u>Drug Law Enforcement</u>					
Investment Interest	-	-	-	-	-
Allocated fund balance	-	-	-	-	-
<u>Jail Operations</u>					
Property Taxes	988,500	988,500	19,875	-	1,008,375
Charges for services	200,000	200,000	-	(23,675)	176,325
Interest	1,900	1,900	4,200	-	6,100
Other	900	900	-	(400)	500
Transfer from other funds	1,597,175	1,597,175	-	-	1,597,175
Allocated fund balance	-	-	-	-	-
<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>					
Program Income	-	-	50	-	50
Transfers in	-	-	-	-	-
Allocated fund balance	-	-	-	-	-
<u>Emergency Management Grant</u>					
Other	16,450	39,750	-	(13,750)	26,000
Interest	-	-	775	-	775
Transfers in	-	-	-	-	-
Allocated fund balance	-	-	9,000	-	9,000
<u>Victim's Assistance</u>					
Charges for services	1,000	1,000	1,175	-	2,175
Allocated fund balance	300	300	-	(1,175)	(875)
<u>Justice Training</u>					
State Grants	3,500	3,500	100	-	3,600
Allocated fund balance	-	-	-	(100)	(100)
<u>Social Welfare</u>					
Other	-	-	2,150	-	2,150
Transfer from other funds	32,000	32,000	-	-	32,000
Allocated fund balance	-	-	-	(150)	(150)
<u>Probate & Social Welfare - Child Care</u>					
State Grant	412,850	451,250	-	-	451,250
Charges for services	11,850	11,850	-	(3,425)	8,425
Other revenue	12,000	12,000	1,000	-	13,000
Interest	-	-	250	-	250
Transfer from other funds	386,150	414,550	-	-	414,550
Allocated fund balance	-	10,000	-	(10,000)	-
<u>Soldiers' & Sailors' Relief</u>					
Taxes	5,000	5,000	-	-	5,000
Allocated fund balance	-	-	-	-	-
<u>Veterans' Trust</u>					
State Grants	2,400	2,400	-	(2,400)	-
Allocated fund balance	-	-	375	-	375

December 27, 2017

2017 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>Building Authority Operations</u>					
Lease Income	36,950	36,950	-	(10,150)	26,800
Interest Income	50	50	175	-	225
Allocated fund balance	-	-	-	-	-
	<u>5,255,550</u>	<u>5,385,675</u>	<u>225,775</u>	<u>(176,175)</u>	<u>5,435,275</u>
					5,435,275

2017 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	10,000	-	50,000
Interest	12,000	12,000	-	-	12,000
<u>Building Authority - Oakview Medical Care Facility</u>					
Principal	300,000	300,000	-	-	300,000
Interest	11,400	11,400	-	-	11,400
Paying Agent Fees	500	500	-	(500)	-
Financial Services	1,000	1,000	-	-	1,000
	<u>364,900</u>	<u>364,900</u>	<u>10,000</u>	<u>(500)</u>	<u>374,400</u>
					374,400

2017 Final Budget Amendments
Debt Service Fund Revenues

<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 - Rural Development</u>					
Transfers In	52,000	52,000	10,000	-	62,000
Allocated Fund Balance	-	-	-	-	-
<u>Building Authority - Oakview Medical Care Facility</u>					
Rents and fees	159,300	159,300	-	(600)	158,700
Interest Income	100	100	100	-	200
Reimbursements	-	-	-	-	-
Allocated Fund Balance	153,500	153,500	-	-	153,500
	<u>364,900</u>	<u>364,900</u>	<u>10,100</u>	<u>(600)</u>	<u>374,400</u>
					374,400

Motion by Chairman Lange and seconded by T. Posma to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, the Finance, Personnel, and Rules Committee has reviewed the transfers for December 27, 2017.

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

Welfare Child Care	\$ 30,000.00
Junk Authority	\$ 8,000.00
Budget Stabilization	\$ 40,000.00
Social Welfare	\$ 6,400.00
Equipment Replacement Fund	\$ 82,000.00
Public Improvement Fund	\$ 10,000.00
Health, Life, & Pension	\$580,000.00

Moved for your approval.

Motion carried. (Signed) C. Lange

December 27, 2017

There was no public comment.

Any other unfinished business:

- Commissioner Squires wished to thank Chairman Lange for all his hard work this past year. He appreciates the leadership offered.

- Commissioner Squires wished to comment regarding the Litigation Committee and his thoughts that this is a major issue for the County, and a very involved topic that needs to be taken seriously. He reminds everyone that this is “one salesman’s sell” perspective and to please be mindful of this.

- Commissioner Taranko wished everyone a Happy New Year.

- Commissioner Posma, on behalf of the Finance, Personnel & Rules Committee, wished to thank all the employees, Department Heads, Elected Officials and Administrator Knizacky for their support and work on the budgets.

- Commissioner Lange thanked all the Commissioners for their continued support.

With no other business, the meeting was adjourned at 8:03 p.m.

CHERYL KELLY, COUNTY CLERK

CHARLES LANGE, BOARD CHAIRMAN