

December 30, 2013

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: B. Carpenter, C. Lange, C. VanderWall,
M. Nichols, J. Andersen, T. Posma

Absent: J. Lenius.

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

Motion by M. Nichols and seconded by B. Carpenter to approve the agenda. Motion carried.

No correspondence was read.

Public Comment: There was no public comment.

Motion by M. Nichols and seconded by C. VanderWall to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, it is necessary to adopt 2014 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 2014 Budgets for the Special Revenue and Debt Service Funds as recommended by the Finance, Personnel, and Rules Committee.

Motion carried. (Signed) M. Nichols

Special Revenue Funds
2014 Budgets

	Senior Citizens	Friend of the Court	Landfill Perpetual Care	Junk Ordinance Administration	Solid Waste Management	Vacation and Sick Pay	Spay/Neuter Deposit
REVENUES							
Taxes	407,650	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	-	-	5,750	-	-	-
Interest	-	-	38,000	-	100	7,000	-
Fines and Forfeits	-	-	-	-	-	-	-
Other	-	10,000	12,000	-	-	-	4,000
Total Revenues	407,650	10,000	50,000	5,750	100	7,000	4,000
EXPENDITURES							
General Government	-	-	-	-	100	22,000	-
Public Safety	-	-	73,000	13,750	-	-	5,000
Health & Welfare	407,650	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	436,975	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	407,650	436,975	73,000	13,750	100	22,000	5,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(426,975)	(23,000)	(8,000)	-	(15,000)	(1,000)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	378,000	40,000	8,000	-	15,000	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	378,000	40,000	8,000	-	15,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-	(48,975)	17,000	-	-	-	(1,000)
FUND BALANCE, JANUARY 1, 2014	52,100	147,900	1,146,800	63,500	25,300	124,700	11,800
FUND BALANCE, DECEMBER 31, 2014	52,100	98,925	1,163,800	63,500	25,300	124,700	10,800

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Special Revenue Funds
2014 Budgets - continued

	Brownfield	Building	Courthouse	Principal	Register of	Budget	
	Redevelopment	Department	Preservation	Residence	Deeds	Stabilization	DARE
REVENUES				Exemption	Automation		
Taxes	386,000	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	300,000	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	-	-	2,900	39,750	-	-
Interest	100	-	150	-	250	-	-
Fines and Forfeits	-	-	21,000	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	386,100	300,000	21,150	2,900	40,000	-	-
EXPENDITURES							
General Government	386,000	-	-	3,800	42,250	-	-
Public Safety	-	300,000	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	386,000	300,000	-	3,800	42,250	-	-
EXCESS (DEFICIENCY) OF							
REVENUES OVER EXPENDITURES	100	-	21,150	(900)	(2,250)	-	-
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	-	-	-	55,000	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	55,000	-
EXCESS (DEFICIENCY) OF							
REVENUES AND OTHER							
FINANCING SOURCES OVER							
EXPENDITURES AND OTHER USES	100	-	21,150	(900)	(2,250)	55,000	-
FUND BALANCE, JANUARY 1, 2014	245,000	121,600	173,100	7,800	79,700	1,667,000	1,395
FUND BALANCE, DECEMBER 31, 2014	245,100	121,600	194,250	6,900	77,450	1,722,000	1,395

	Corrections	Building	Courthouse	Principal	Register of	Community	Emergency
	Officer	Drug Law	Jail	County	District	Development	Management
	Training	Enforcement	Operations	Law Library	Library	Block Grant	Grants
Taxes	-	-	946,000	-	807,000	-	-
Federal Grants	-	-	-	-	-	175,000	-
State Grants	-	-	-	-	15,000	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	8,000	-	276,700	-	-	-	-
Interest	-	-	450	-	1,000	-	-
Fines and Forfeits	-	-	-	3,500	110,000	-	-
Other	-	-	9,550	-	40,000	-	32,975
Total Revenues	8,000	-	1,232,700	3,500	973,000	175,000	32,975
EXPENDITURES							
General Government	-	-	-	-	-	-	-
Public Safety	8,500	-	2,498,275	-	-	-	32,975
Health & Welfare	-	-	-	-	-	175,000	-
Cultural & Recreational	-	-	-	-	905,250	-	-
Judicial	-	-	-	18,500	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	8,500	-	2,498,275	18,500	905,250	175,000	32,975
EXCESS (DEFICIENCY) OF							
REVENUES OVER EXPENDITURES	(500)	-	(1,265,575)	(15,000)	67,750	-	-
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	1,392,000	15,000	-	-	-
Operating transfers out	-	-	(126,425)	-	(47,750)	-	-
Total Other Financing Sources (Uses)	-	-	1,265,575	15,000	(47,750)	-	-
EXCESS (DEFICIENCY) OF							
REVENUES AND OTHER							
FINANCING SOURCES OVER							
EXPENDITURES AND OTHER USES	(500)	-	-	-	20,000	-	-
FUND BALANCE, JANUARY 1, 2014	14,600	17,200	374,200	3,000	82,000	3,000	48,300
FUND BALANCE, DECEMBER 31, 2014	14,100	17,200	374,200	3,000	102,000	3,000	48,300

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Special Revenue Funds
2014 Budgets - continued

	Revenue						
	Victim's	Sharing	Justice	Social		Soldiers' & Sailors' Relief	Veteran's
	Assistance	Reserve	Training	Welfare	Child Care		Trust
REVENUES							
Taxes	-	-	-	-	-	5,000	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	3,750	-	339,050	-	2,800
Contributions from local units	-	-	-	-	-	-	-
Charges for services	2,300	-	-	-	30,800	-	-
Interest	-	5,000	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Other	-	-	-	11,000	12,000	-	-
Total Revenues	<u>2,300</u>	<u>5,000</u>	<u>3,750</u>	<u>11,000</u>	<u>381,850</u>	<u>5,000</u>	<u>2,800</u>
EXPENDITURES							
General Government	-	-	4,000	-	-	-	-
Public Safety	5,000	-	-	-	-	-	-
Health & Welfare	-	-	-	46,000	732,250	4,550	2,800
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>5,000</u>	<u>-</u>	<u>4,000</u>	<u>46,000</u>	<u>732,250</u>	<u>4,550</u>	<u>2,800</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,700)</u>	<u>5,000</u>	<u>(250)</u>	<u>(35,000)</u>	<u>(350,400)</u>	<u>450</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	-	35,000	302,000	-	-
Operating transfers out	-	(619,150)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(619,150)</u>	<u>-</u>	<u>35,000</u>	<u>302,000</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>(2,700)</u>	<u>(614,150)</u>	<u>(250)</u>	<u>-</u>	<u>(48,400)</u>	<u>450</u>	<u>-</u>
FUND BALANCE, JANUARY 1, 2014	<u>16,000</u>	<u>1,569,000</u>	<u>7,300</u>	<u>28,000</u>	<u>150,900</u>	<u>16,700</u>	<u>2,400</u>
FUND BALANCE, DECEMBER 31, 2014	<u>13,300</u>	<u>954,850</u>	<u>7,050</u>	<u>28,000</u>	<u>102,500</u>	<u>17,150</u>	<u>2,400</u>

Special Revenue Funds concluded

	Building Authority Operations	Debt Service Funds 2014 Budgets	Oakview Addition Debt Service	Library Debt Service
REVENUES				
Taxes	-	-	-	-
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Contributions from local units	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	100	-
Fines and Forfeits	-	-	-	-
Other	36,950	-	-	-
Total Revenues	<u>36,950</u>		<u>320,200</u>	<u>320,300</u>
EXPENDITURES				
General Government	36,950	-	275,000	30,000
Public Safety	-	-	43,700	17,750
Health & Welfare	-	-	1,000	-
Cultural & Recreational	-	-	500	-
Judicial	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>36,950</u>		<u>320,200</u>	<u>47,750</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>		<u>100</u>	<u>(47,750)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	47,750
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>		<u>-</u>	<u>47,750</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>-</u>		<u>100</u>	<u>-</u>
FUND BALANCE, JANUARY 1, 2014	<u>19,000</u>		<u>153,100</u>	<u>-</u>
FUND BALANCE, DECEMBER 31, 2014	<u>19,000</u>		<u>153,200</u>	<u>-</u>

December 30, 2013

Motion by M. Nichols and seconded by J. Andersen to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, the Finance, Personnel & Rules Committee has reached a tentative agreement with the Fraternal Order of Police for the Act 312 eligible employees of the Mason County Sheriff Department; and

WHEREAS, the local membership of the Fraternal Order of Police ratified the tentative agreement on December 23, 2013.

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason approves the labor contract with the Fraternal Order of Police for the Act 312 eligible employees of the Mason County Sheriff Office and directs the Board Chair to sign said agreement on their behalf.

Moved for your approval.

Motion carried. (Signed) M. Nichols

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 2013 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 \$200,000.00 of the fund balance in the General Fund and related investment earnings for the plan to replace State Revenue Sharing.

Moved for your approval.

T. Posma thanked department heads, employees, and elected officials for diligent work and another job well done in 2013 which was another good year financially for county government.

Motion carried. (Signed) T. Posma, C. Lange, M. Nichols

2013 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	155,450	163,175	4,925	0	168,100
Michigan Association of Counties	10,875	10,875	0	0	10,875
Circuit Court	354,800	354,800	0	-29,300	325,500
Circuit CT Appt Atty	114,700	114,700	9,700	0	124,400
District Court	524,050	524,050	0	-19,050	505,000
District CT Appt Atty	51,000	51,000	1,000	0	52,000
Jury Commission	10,200	10,200	0	0	10,200
Probate Court	500,525	500,525	0	-2,525	498,000
Juvenile Court	52,525	52,525	1,575	0	54,100
Family Counseling Service Administrator	4,000	4,000	0	0	4,000
Administrator	207,100	207,100	0	-3,100	204,000
Tax Allocation Boards	1,000	1,400	0	-150	1,250
Clerk	397,000	397,000	0	-6,400	390,600
Audit	15,000	15,000	0	-125	14,875
Photocopier & Facsimile	17,600	17,600	3,000	0	20,600
Treasurer's Office	337,100	337,100	0	-5,500	331,600
Interest Expense	2,000	2,000	0	-500	1,500
Equalization Dept	376,200	376,200	0	0	376,200
Cooperative Extension	122,000	122,000	3,600	0	125,600
Election & Canvassers	39,225	62,575	0	-13,575	49,000
County Maintenance	125,550	125,550	0	-25,550	100,000
Prosecutor's office	532,350	532,350	25,000	0	557,350
Register of Deeds	224,850	224,850	0	-20,850	204,000
Drain Commissioner	256,500	256,500	0	-6,500	250,000
Remonumentation	32,800	32,800	2,200	0	35,000
Courthouse Maintenance	147,000	147,000	0	0	147,000
Maintenance - Service Building	7,225	7,225	0	-225	7,000
Maintenance - Scottville Office Complex	27,600	32,000	0	-3,000	29,000
Maintenance - Jail Annex	29,000	29,000	0	-9,000	20,000
Marine Safety - Sheriff	60,325	60,325	2,275	0	62,600
Emergency Response Team	11,500	11,500	0	0	11,500
SSCENT	90,350	90,350	0	-2,050	88,300

December 30, 2013

2013 Final Budget Amendments

General Fund Expenditures-continued	Original	Current			Final
<u>Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Budget</u>
Sheriff Road Patrol/Det	1,506,000	1,506,000	0	0	1,506,000
Secondary Road Patrol	147,525	147,525	10,075	0	157,600
Dept. of Corrections	8,650	8,650	0	-1,850	6,800
Emergency Planning	77,750	79,050	3,350	0	82,400
Animal Control	163,875	174,875	0	-3,875	171,000
Dept. of Public Works	37,125	37,125	0	-1,525	35,600
Drains at Large	8,000	8,000	0	0	8,000
Health Department Building	58,000	58,000	0	-5,000	53,000
Medical Examiner	35,000	35,000	0	-5,000	30,000
Veteran's Burial	20,000	20,000	0	-2,300	17,700
County Plat Board	300	300	0	-300	0
Planning Commission & Zoning Dept.	148,375	204,100	28,900	0	233,000
Regional Planning	7,650	7,650	0	0	7,650
Parks & Recreation	1,000	1,725	0	0	1,725
Fairgrounds - MNDNR Grant	0	654,150	0	-5,150	649,000
Insurance & Surety	3,600	3,600	0	0	3,600
Employee Benefits	16,800	16,800	0	-600	16,200
Contingencies	100,000	10,150	0	-10,150	0
Mason/Manistee Health Dept	181,033	181,033	0	0	181,033
Mason/Lake Soil Conservation	17,000	17,000	0	0	17,000
Mental Health	139,750	139,750	0	0	139,750
Household Hazardous Waste	6,000	6,000	0	0	6,000
211 Program	2,500	2,500	0	0	2,500
Mason County Growth Alliance	103,700	103,700	0	-103,700	0
Northern Mich Substance Abuse Services	95,125	95,125	24,900	0	120,025
911 Center	152,000	152,000	5,000	0	157,000
Welfare Child Care	95,000	95,000	0	0	95,000
Friend of the Court	371,000	371,000	0	0	371,000
Landfill Post Closure	40,000	40,000	0	0	40,000
Junk Ordinance	8,000	8,000	0	-8,000	0
Employee Vacation & Sick Pay	15,000	15,000	0	0	15,000
Budget Stabilization	55,000	70,000	0	0	70,000
Jail Operations	1,346,200	1,366,200	76,000	0	1,442,200
Law Library	15,000	15,000	0	0	15,000
Community Development Housing Grant	0	23,650	3,350	0	27,000
Social Welfare	35,000	35,000	0	0	35,000
Probate Child Care	207,000	207,000	0	0	207,000
Equipment Replacement	132,350	148,775	100,000	0	248,775
Public Improvement	367,442	367,442	261,000	0	628,442
Delinquent Tax Revolving	0	108,000	127,000	0	235,000
Airport - Operating	125,850	135,850	0	0	135,850
Airport - Improvement	10,000	10,000	0	0	10,000
Ins. - Liability	160,000	160,000	0	0	160,000
Ins. Worker's Compensation	10,000	10,000	0	0	10,000
Ins. Health & Life	390,000	390,000	0	0	390,000
Total General Fund Budget	11,257,000	12,119,000	692,850	-294,850	12,517,000
					12,517,000

2013 Final Budget Amendments
General Fund Revenues

	Original	Current			Final
<u>Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Budget</u>
Property Tax Collections	8,205,000	8,313,000	125,825	0	8,438,825
Delinquent Personal Tax	6,000	5,600	0	-2,675	2,925
Payment in lieu of tax	55,400	98,775	0	0	98,775
Industrial Facilities Taxes	23,200	23,200	125	0	23,325
Real Estate Transfer Taxes	55,000	65,000	35,000	0	100,000
Other Taxes & Fees	33,025	33,350	0	-6,950	26,400
Zoning Department	25,050	16,300	0	-400	15,900
Drain Commissioner	3,225	3,225	550	0	3,775
Dog & kennel Licenses	76,000	76,000	0	-9,225	66,775
All other Licenses & Permits	6,750	12,125	1,575	0	13,700
Drunk Driving Case Flow Assistance	8,950	8,975	0	0	8,975

December 30, 2013

2013 Final Budget Amendments
General Fund Revenues-continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
Court Equity Fund	145,475	145,475	0	-8,000	137,475
Judges Salary Standardization	128,025	128,025	900	0	128,925
Probate Judge Supplement	102,925	102,925	0	-225	102,700
Emergency Preparedness	15,000	16,300	4,825	0	21,125
Fr. of Ct./Incentive Program	31,000	31,000	0	-3,225	27,775
Friend of the Court Grants	0	0	19,175	0	19,175
C.R.P. Reimbursement	293,000	293,000	32,675	0	325,675
Juvenile Court Officer Grant	27,300	27,300	0	0	27,300
Victim's Rights	16,000	16,000	0	0	16,000
Cigarette Tax	0	0	1,125	0	1,125
Convention Facility Tax	197,400	197,400	42,625	0	240,025
Township Liquor License	13,500	13,500	650	0	14,150
State Survey Remonumentation	32,800	32,800	0	0	32,800
All Other State Grants	700	600	0	0	600
Sheriff Road Patrol	46,600	46,600	0	0	46,600
Marine Patrol	30,000	30,000	0	0	30,000
S.S.C.E.N.T. Program	17,975	17,975	0	-2,025	15,950
2011 MDNR Grant	0	320,000	0	0	320,000
Department of Agriculture Grant	0	20,000	0	0	20,000
Circuit Court Costs	19,000	19,000	5,700	0	24,700
District Court Costs	160,000	160,000	10,000	0	170,000
Probation Oversight Fees	35,000	35,000	0	-4,925	30,075
Civil Fees	67,800	67,800	0	-2,275	65,525
Recording Fees	95,000	100,000	7,000	0	107,000
Circuit Court Service Fees	11,400	11,400	0	-2,500	8,900
Probate Court Service Fees	11,500	11,500	0	-1,125	10,375
Clerk Service Fees	28,000	35,000	8,825	0	43,825
Inter-Departmental Personnel Services	24,000	24,000	1,750	0	25,750
Prosecutor	18,400	18,400	0	0	18,400
Printed & Electronic Copy Sales	32,000	24,500	0	-1,800	22,700
Sale of Fixed Assets	4,800	115,000	10,500	0	125,500
All other Charges for Services	63,200	62,600	4,150	0	66,750
Ordinance Fines & Costs	40,000	40,000	4,525	0	44,525
Bond Forfeitures	11,000	11,000	0	-400	10,600
Investment Income	58,000	58,000	4,700	0	62,700
Rents, Leases	48,000	64,700	925	0	65,625
Reimbursements, Refunds	175,000	552,875	29,350	0	582,225
Emergency 911	152,000	152,000	5,000	0	157,000
Transfers from other funds	607,600	608,775	126,275	0	735,050
Allocated Fund Balance	0	-147,000	0	-40,000	-187,000
Total General Fund Revenue	11,257,000	12,119,000	483,750	-85,750	12,517,000

2013 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	395,000	395,000	2,000	0	397,000
<u>Friend of the Court</u>					
Judicial	441,000	441,000	0	-1,350	439,650
<u>Landfill Perpetual Care</u>					
Perpetual Care Costs	73,000	73,000	0	0	73,000
<u>Junk Ordinance</u>					
Public Safety	13,750	13,750	-9,300	0	4,450
<u>Solid Waste Management</u>					
General government	100	100	0	0	100
<u>Vacation & Sick Pay</u>					
Employee Benefits	22,000	22,000	0	-1,400	20,600
<u>Spay/Neuter Deposit Forfeiture</u>					
Public Safety	5,000	5,000	0	-1,000	4,000

December 30, 2013

2013 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>Economic Development & Brownfield Redev.</u>					
General government	386,000	525,450	0	-152,450	373,000
<u>Building Department</u>					
Public Safety	334,000	334,000	0	-73,000	261,000
<u>Courthouse Preservation</u>					
Judicial	30,000	147,750	0	-100	147,650
<u>Principal Residence Exemption Audit</u>					
General government	3,800	3,800	0	-1,500	2,300
<u>Register of Deeds Automation</u>					
General government	41,700	50,900	0	-3,050	47,850
<u>Budget Stabilization</u>					
General government	0	0	0	0	0
<u>DARE</u>					
Public Safety	0	0	0	0	0
<u>Corrections Officers Training</u>					
Public Safety	8,500	11,500	11,000	0	22,500
<u>Drug Law Enforcement</u>					
Public Safety	0	0	0	0	0
<u>Jail Operations</u>					
Public Safety	2,385,075	2,469,950	5,925	0	2,475,875
Transfers out - Equipment Replacement	2,500	35,600	0	0	35,600
Transfers out - Jail Construction	59,125	59,125	0	0	59,125
Transfers out - Workers Compensation	5,400	5,400	0	0	5,400
<u>Law Library</u>					
Judicial	18,500	18,500	0	0	18,500
<u>District Library</u>					
Cultural & Recreational	836,750	836,750	89,875	0	926,625
Transfers out	49,250	49,250	0	0	49,250
<u>CDBG Grant</u>					
Health & Welfare	175,000	198,650	0	0	198,650
<u>Emergency Management Grant</u>					
Public Safety	60,200	63,400	0	0	63,400
<u>Victims Assistance</u>					
Public Safety	5,000	5,000	0	-3,000	2,000
<u>Revenue Sharing Reserve</u>					
Transfers to General Fund	607,600	608,800	0	0	608,800
<u>Justice Training</u>					
General government	4,000	4,000	0	-500	3,500
<u>Social Welfare</u>					
Health & Welfare	46,000	46,000	0	-11,000	35,000
<u>Probate - Child Care</u>					
Health & Welfare	540,350	540,350	8,000	0	548,350
<u>Social Welfare - Child Care</u>					
Health & Welfare	207,500	207,500	0	-8,000	199,500
<u>Soldiers' & Sailors Relief</u>					
Health & Welfare	4,550	7,050	450	0	7,500
<u>Veterans' Trust</u>					
Health & Welfare	2,800	2,800	0	0	2,800
<u>Building Authority - Operations</u>					
General government	36,950	36,950	0	0	36,950
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	6,800,400	7,218,325	107,950	-256,350	7,069,925
					7,069,925

December 30, 2013

2013 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	382,650	382,650	0	0	382,650
Allocated fund balance	12,350	12,350	2,000	0	14,350
<u>Friend of the Court</u>					
Other	10,000	10,000	0	-1,350	8,650
Transfer from other funds	371,000	371,000	0	0	371,000
Allocated fund balance	60,000	60,000	0	0	60,000
<u>Landfill Perpetual Care</u>					
Interest	43,000	43,000	0	-3,125	39,875
Other	8,000	8,000	0	-425	7,575
Transfer from other funds	40,000	40,000	0	0	40,000
Allocated fund balance	-18,000	-18,000	3,550	0	-14,450
<u>Junk Ordinance Administration</u>					
Other	5,750	5,750	0	-4,150	1,600
Transfer from other funds	8,000	8,000	0	-8,000	0
Allocated fund balance	0	0	2,850	0	2,850
<u>Solid Waste Management</u>					
Interest	100	100	175	0	275
Allocated fund balance	0	0	0	-175	-175
<u>Vacation & Sick Pay</u>					
Interest	7,000	7,000	0	-1,400	5,600
Transfer from other funds	15,000	15,000	0	0	15,000
Allocated fund balance	0	0	0	0	0
<u>Spay/Neuter Deposit Forfeiture</u>					
Other Revenue	4,000	4,000	0	-1,500	2,500
Allocated fund balance	1,000	1,000	500	0	1,500
<u>Economic Development & Brownfield Redev.</u>					
Interest	100	100	25	0	125
Property Taxes	386,000	386,000	0	-152,475	233,525
Allocated fund balance	-100	139,350	0	0	139,350
<u>Building Department</u>					
Charges for services	334,000	334,000	0	-92,900	241,100
Allocated fund balance	0	0	19,900	0	19,900
<u>Courthouse Preservation</u>					
Fine and Forfeits	21,000	21,000	0	-1,300	19,700
Interest	150	150	1,200	0	1,350
Other Revenue	0	110,400	0	0	110,400
Allocated fund balance	8,850	16,200	0	0	16,200
<u>Principal Residence Exemption Audit</u>					
Charges for services	2,900	2,900	0	-1,500	1,400
Allocated fund balance	900	900	0	0	900
<u>Register of Deeds Automation</u>					
Charges for services	39,750	39,750	0	-3,000	36,750
Interest	250	250	0	-50	200
Allocated fund balance	1,700	10,900	0	0	10,900
<u>Budget Stabilization</u>					
Interest	0	0	0	0	0
Transfer from other funds	55,000	55,000	15,000	0	70,000
Allocated fund balance	-55,000	-55,000	0	-15,000	-70,000
<u>Corrections Officers Training</u>					
Charges for services	8,000	8,000	1,425	0	9,425
Allocated fund balance	500	3,500	9,575	0	13,075
<u>Drug Law Enforcement</u>					
Investment Interest	0	0	0	0	0
Allocated fund balance	0	0	0	0	0

December 30, 2013

<u>Jail Operations</u>					
Property Taxes	880,000	888,200	100	0	888,300
Charges for services	276,700	268,400	0	-74,025	194,375
Interest	800	800	550	0	1,350
Other	9,200	9,300	3,300	0	12,600
Transfer from other funds	1,346,200	1,366,200	76,000	0	1,442,200
Allocated fund balance	-60,800	37,175	0	0	37,175
<u>Law Library</u>					
Penal fines	3,500	3,500	0	0	3,500
Transfers from other funds	15,000	15,000	0	0	15,000
Allocated fund balance	0	0	0	0	0
<u>District Library</u>					
Taxes	762,000	762,000	0	-4,475	757,525
State Grants	13,000	13,000	1,350	0	14,350
Fines & Forfeits	100,000	100,000	5,500	0	105,500
Other	12,000	12,000	88,150	0	100,150
Interest	1,000	1,000	0	-650	350
Allocated fund balance	-2,000	-2,000	0	0	-2,000
<u>CDBG Grant</u>					
Federal grants	175,000	175,000	0	0	175,000
Transfers in	0	23,650	3,350	0	27,000
Allocated fund balance	0	0	0	-3,350	-3,350
<u>Emergency Management Grant</u>					
Other	60,200	63,400	0	0	63,400
Interest	0	0	0	0	0
<u>Victim's Assistance</u>					
Charges for services	5,000	5,000	0	-3,650	1,350
Allocated fund balance	0	0	650	0	650
<u>Revenue Sharing Reserve</u>					
Interest	10,000	14,000	0	-9,200	4,800
Allocated fund balance	597,600	594,800	9,200	0	604,000
<u>Justice Training</u>					
State Grants	4,000	4,000	0	-500	3,500
Allocated fund balance	0	0	0	0	0
<u>Social Welfare</u>					
Other	11,000	11,000	0	-11,000	0
Transfer from other funds	35,000	35,000	0	0	35,000
Allocated fund balance	0	0	0	0	0
<u>Probate - Child Care</u>					
State Grant	311,050	311,050	0	0	311,050
Charges for services	10,300	10,300	0	-3,200	7,100
Other revenue	12,000	12,000	0	0	12,000
Transfer from other funds	207,000	207,000	0	0	207,000
Allocated fund balance	0	0	11,200	0	11,200
<u>Social Welfare - Child Care</u>					
State Grants	92,000	92,000	0	0	92,000
Other	20,500	20,500	0	-8,000	12,500
Transfer from other funds	95,000	95,000	0	0	95,000
Allocated fund balance	0	0	0	0	0
<u>Soldiers' & Sailors' Relief</u>					
Taxes	4,550	5,000	0	0	5,000
Allocated fund balance	0	2,050	450	0	2,500
<u>Veterans' Trust</u>					
State Grants	2,800	2,800	0	0	2,800
Allocated fund balance	0	0	0	0	0
<u>Building Authority Operations</u>					
Lease Income	36,950	36,950	0	0	36,950
Interest	0	0	0	0	0
Allocated fund balance	0	0	0	0	0
	6,800,400	7,218,325	256,000	-404,400	7,069,925
					7,069,925
	0	0			0

December 30, 2013

2013 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	30,000	30,000	0	0	30,000
Interest	19,250	19,250	0	0	19,250
<u>Building Authority - Oakview Medical Care Facility</u>					
Principal	275,000	275,000	0	0	275,000
Interest	54,150	54,150	0	0	54,150
Paying Agent Fees	500	500	0	0	500
Financial Services	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>1,000</u>
	379,400	379,400	500	0	379,900
					379,900

2012 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	49,250	49,250	0	0	49,250
Allocated Fund Balance	0	0	0	0	0
<u>Building Authority - Oakview Medical Care Facility</u>					
Rents and fees	330,000	330,000	0	-850	329,150
Interest Income	150	150	350	0	500
Reimbursements	0	0	750	0	750
Allocated Fund Balance	<u>0</u>	<u>0</u>	<u>250</u>	<u>0</u>	<u>250</u>
	379,400	379,400	1,350	-850	379,900
					379,900

Motion by C. Lange and seconded by M. Nichols to approve the following resolution:

HONORABLE COMMISSIONERS

WHEREAS, the Finance, Personnel, & Rules Committee has reviewed the transfers for December 30, 2013.

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

Jail Operations	\$ 76,000.00
Social Welfare	\$ 7,000.00
Community Development Housing Grant	\$ 3,350.00
Social Welfare Child Care	\$ 19,000.00
Equipment Replacement	\$100,000.00
Public Improvement	\$261,000.00
Delinquent Tax Revolving	\$127,000.00

Moved for your approval.

Motion carried. (Signed) C. Lange

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

HONORABLE COMMISSIONERS

WHEREAS, the Mason County Board of Commissioners has approved spending up to \$20,000.00 for legal costs related to the Michigan Renewable Energy Collaborative's activities; and

WHEREAS, the County agreed to spend \$20,000.00 net of reimbursements towards these legal costs; and

WHEREAS, the County reached this cap as of November 30, 2013; and

WHEREAS, the Finance, Personnel, & Rules Committee believes that we have accomplished the goals we had established when we joined the collaborative; and

WHEREAS, the Finance, Personnel, & Rules Committee is recommending that the County pay its share of the legal cost through December 31, 2013 and notify the collaborative that we are withdrawing our support of paying for legal costs.

December 30, 2013

THEREFORE BE IT RESOLVED, that the Board of Commissioners of the County of Mason approves the Finance, Personnel, & Rules Committee's recommendation that the County pay its share of the legal costs through December 31, 2013 and notify the collaborative that we are withdrawing our support of paying for legal costs; and

BE IT FURTHER RESOLVED, that the Board of Commissioners approve continuing in their financial participation in the appraisal study on wind turbines.

Moved for your approval.

Motion carried. (Signed) C. Lange

Public Comment: K. Braciszski of Ludington Daily News wished everyone a Happy New Year.

Any other business: None.

With no other business, the meeting was adjourned at 7:12 p.m.

JIM RIFFLE, COUNTY CLERK

CHARLES LANGE, BOARD CHAIRMAN

DRAFT