

December 30, 2014

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

Absent: None.

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

Motion by M. Nichols and seconded by J. Lenius to approve the agenda. Motion carried.

No correspondence was read.

Public Comment: There was no public comment.

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

HONORABLE COMMISSIONERS

WHEREAS, it is necessary to adopt 2015 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 2015 Budgets for the Special Revenue and Debt Service Funds as recommended by the Finance, Personnel, and Rules Committee.

Administrator Knizacky reviewed the Special Revenue Fund Budgets and pointed out that on page two under the Building Department the amount of \$274,500 should be on the line entitled Charges for services and on page four under Justice Training the amount of \$3500 should be on the line entitled Public Safety.

Motion passed as amended. (Signed) J. Andersen

Special Revenue Funds
2015 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	448,675	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Interest	-	-	38,000	-	100	2,000	-
Fines and Forfeits	-	-	-	-	-	-	-
Other	-	8,800	12,000	5,750	-	-	4,000
Total Revenues	448,675	8,800	50,000	5,750	100	2,000	4,000

December 30, 2014

Special Revenue Funds, continued

2015 Budgets

	Senior Citizens	Friend of the Court	Landfill Perpetual Care	Junk Ordinance Administration	Solid Waste Management	Vacation and Sick Pay	Spay/Neuter Deposit
<u>EXPENDITURES</u>							
General Government	-	-	-	-	100	22,000	-
Public Safety	-	-	73,150	13,500	-	-	5,000
Health & Welfare	432,704	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	435,475	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>432,704</u>	<u>435,475</u>	<u>73,150</u>	<u>13,500</u>	<u>100</u>	<u>22,000</u>	<u>5,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>15,971</u>	<u>(426,675)</u>	<u>(23,150)</u>	<u>(7,750)</u>	<u>-</u>	<u>(20,000)</u>	<u>(1,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating transfers in	-	386,000	40,000	8,000	-	20,000	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>386,000</u>	<u>40,000</u>	<u>8,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	15,971	(40,675)	16,850	250	-	-	(1,000)
FUND BALANCE, JANUARY 1, 2015	<u>63,600</u>	<u>159,400</u>	<u>1,283,600</u>	<u>77,000</u>	<u>25,900</u>	<u>61,000</u>	<u>9,200</u>
FUND BALANCE, DEC. 31, 2015	<u>79,571</u>	<u>118,725</u>	<u>1,300,450</u>	<u>77,250</u>	<u>25,900</u>	<u>61,000</u>	<u>8,200</u>

	Brownfield Redevelopment	Building Department	Courthouse Preservation	Principal Residence Exemption	Register of Deeds Automation	Budget Stabilization	DARE
<u>REVENUES</u>							
Taxes	224,000	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	274,500	-	2,900	37,800	-	-
Interest	100	-	150	-	200	-	-
Fines and Forfeits	-	-	21,000	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	<u>224,100</u>	<u>274,500</u>	<u>21,150</u>	<u>2,900</u>	<u>38,000</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>							
General Government	228,600	-	-	3,800	42,250	-	-
Public Safety	-	293,175	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	<u>228,600</u>	<u>293,175</u>	<u>-</u>	<u>3,800</u>	<u>42,250</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,500)</u>	<u>(18,675)</u>	<u>21,150</u>	<u>(900)</u>	<u>(4,250)</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating transfers in	-	-	-	-	-	55,000	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,500)	(18,675)	21,150	(900)	(4,250)	55,000	-
FUND BALANCE, JANUARY 1, 2015	<u>98,000</u>	<u>94,000</u>	<u>195,000</u>	<u>12,000</u>	<u>97,000</u>	<u>1,707,200</u>	<u>1,395</u>
FUND BALANCE, DECEMBER 31, 2015	<u>93,500</u>	<u>75,325</u>	<u>216,150</u>	<u>11,100</u>	<u>92,750</u>	<u>1,762,200</u>	<u>1,395</u>

December 30, 2014

Special Revenue Funds, continued
2015 Budgets

	Corrections				Community	Emergency	
	Officer	Drug Law	Jail	County	Development	Management	Victim's
REVENUES	Training	Enforcement	Operations	Law Library	Block Grant	Grants	Assistance
Taxes	-	-	964,000	-	-	-	-
Federal Grants	-	-	-	-	175,000	-	-
State Grants	-	-	-	-	-	-	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	8,000	-	186,500	-	-	-	1,300
Interest	-	-	450	-	-	-	-
Fines and Forfeits	-	-	-	3,500	-	-	-
Other	-	-	10,450	-	-	11,175	-
Total Revenues	8,000	-	1,161,400	3,500	175,000	11,175	1,300
EXPENDITURES							
General Government	-	-	-	-	-	-	-
Public Safety	8,500	-	2,540,550	-	-	11,175	5,000
Health & Welfare	-	-	-	-	176,000	-	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	18,500	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	8,500	-	2,540,550	18,500	176,000	11,175	5,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(500)	-	(1,379,150)	(15,000)	(1,000)	-	(3,700)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	1,459,000	15,000	1,000	-	-
Operating transfers out	-	-	(79,850)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	1,379,150	15,000	1,000	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER USES	(500)	-	-	-	-	-	(3,700)
FUND BALANCE, JANUARY 1, 2015	8,500	5,700	333,000	14,600	18,300	46,000	15,400
FUND BALANCE, DEC. 31, 2015	8,000	5,700	333,000	14,600	18,300	46,000	11,700

	Revenue						Building
	Sharing	Justice	Social		Soldiers' &	Veteran's	Authority
REVENUES	Reserve	Training	Welfare	Child Care	Sailors' Relief	Trust	Operations
Taxes	-	-	-	-	5,000	-	-
Federal Grants	-	-	-	-	-	-	-
State Grants	-	3,500	-	341,050	-	2,400	-
Contributions from local units	-	-	-	-	-	-	-
Charges for services	-	-	-	30,950	-	-	-
Interest	1,800	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Other	-	-	-	12,000	-	-	37,000
Total Revenues	1,800	3,500	-	384,000	5,000	2,400	37,000
EXPENDITURES							
General Government	-	-	-	-	-	-	37,000
Public Safety	-	3,500	-	-	-	-	-
Health & Welfare	-	-	35,000	688,000	5,000	2,400	-
Cultural & Recreational	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	3,500	35,000	688,000	5,000	2,400	37,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,800	-	(35,000)	(304,000)	-	-	-

December 30, 2014

Special Revenue Funds, continued

2015 Budgets

	Revenue						Building
	Sharing	Justice	Social		Soldiers' &	Veteran's	Authority
	Reserve	Training	Welfare	Child Care	Sailors' Relief	Trust	Operation
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating transfers in	-	-	35,000	304,000	-	-	-
Operating transfers out	<u>(628,425)</u>	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(628,425)</u>	-	<u>35,000</u>	<u>304,000</u>	-	-	-
EXCESS (DEFICIENCY) OF							
REVENUES AND OTHER							
FINANCING SOURCES OVER							
EXPENDITURES & OTHER USES	(626,625)	-	-	-	-	-	-
FUND BALANCE, JANUARY 1, 2015	<u>954,000</u>	<u>10,600</u>	<u>38,400</u>	<u>180,000</u>	<u>16,100</u>	<u>1,700</u>	<u>27,000</u>
FUND BALANCE, DEC. 31, 2015	<u>327,375</u>	<u>10,600</u>	<u>38,400</u>	<u>180,000</u>	<u>16,100</u>	<u>1,700</u>	<u>27,000</u>

Debt Service Funds

2015 Budgets

	Library	Oakview
	Debt Service	Debt Service
REVENUES		
Interest	-	100
Rents and fees	<u>-</u>	<u>308,750</u>
Total Revenues	<u>-</u>	<u>308,850</u>
<u>EXPENDITURES</u>		
Principal	40,000	275,000
Interest	16,000	33,250
Financial Services	-	1,000
Paying Agent Fees	<u>-</u>	<u>500</u>
Total Expenditures	<u>56,000</u>	<u>309,750</u>
EXCESS (DEFICIENCY) OF		
REVENUES OVER EXPENDITURES		
	<u>(56,000)</u>	<u>(900)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	56,000	-
Operating transfers out	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>56,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF		
REVENUES AND OTHER		
FINANCING SOURCES OVER		
EXPENDITURES AND OTHER USES	-	(900)
FUND BALANCE, JANUARY 1, 2015	<u>100</u>	<u>153,400</u>
FUND BALANCE, DEC. 31, 2015	<u>100</u>	<u>152,500</u>

Motion by Finance, Personnel, and Rules Committee Chairman T. Posma and seconded by J. Andersen 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 2014 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 \$260,000.00 of the fund balance in the General Fund and related investment earnings for the plan to replace State Revenue Sharing.

Moved for your approval.

Administrator Knizacky asked that two changes be made to the Final Budget Amendments: 1) The Board of Commissioners line item of the General Fund Expenditures be amended by \$4,000 for a total budget of \$158,000 for the year. The increase was needed due to a late bill arriving regarding the Wind Coalition the county is a part of. 2) The Property Tax Collections line item of the General Fund Revenue be increased by \$34,550 to total \$8,483,550 due to additional taxes being paid during the final days of 2014. The new total balanced budget for Revenues and Expenditures is \$12,066,000.

Motion passed as amended. (Signed) T. Posma, C. Lange, J. Andersen

December 30, 2014

2014 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	154,000	154,000	4,000	-	158,000
Michigan Association of Counties	10,875	10,875	-	-	10,875
Circuit Court	351,425	351,425	-	-	351,425
Circuit CT Appt Atty	116,000	121,025	14,475	-	135,500
District Court	534,725	534,725	-	(19,725)	515,000
District CT Appt Atty	51,650	101,650	-	(4,000)	97,650
Jury Commission	10,200	10,200	800	-	11,000
Probate Court	509,100	498,100	6,500	-	504,600
Juvenile Court	53,425	64,425	-	(5,000)	59,425
Family Counseling Service Administrator	4,000	4,000	-	(1,000)	3,000
Tax Allocation Boards	207,925	207,925	-	-	207,925
Clerk	1,400	1,400	-	(225)	1,175
Audit	391,225	391,225	-	(2,500)	388,725
Photocopier & Facsimile	15,000	16,000	-	(100)	15,900
Treasurer's Office	17,600	17,600	-	(1,000)	16,600
Interest Expense	339,700	339,700	-	(20,000)	319,700
Equalization Dept	2,000	2,000	-	(1,675)	325
Cooperative Extension	371,475	406,475	7,125	-	413,600
Election & Canvassers	120,300	120,300	-	-	120,300
County Maintenance	104,850	107,000	-	(10,000)	97,000
Prosecutor's office	119,200	119,200	-	(16,200)	103,000
Register of Deeds	575,000	575,000	-	-	575,000
Drain Commissioner	212,375	212,375	-	-	212,375
Remonumentation	254,300	254,950	-	-	254,950
Courthouse Maintenance	33,100	49,100	100	-	49,200
Maintenance - Service Building	147,875	147,875	8,000	-	155,875
Maintenance - Scottville Office Complex	6,600	6,600	-	(500)	6,100
Maintenance - Jail Annex	27,600	27,600	-	(600)	27,000
Marine Safety - Sheriff	29,000	29,000	-	(6,800)	22,200
Emergency Response Team	63,000	63,000	4,000	-	67,000
SSCENT	11,500	11,500	-	-	11,500
Sheriff Road Patrol/Det	94,000	94,000	-	(11,000)	83,000
Secondary Road Patrol	1,520,000	1,520,000	95,000	-	1,615,000
Dept. of Corrections	155,000	155,000	-	(70,000)	85,000
Emergency Planning	8,650	8,650	-	(1,000)	7,650
Animal Control	79,750	79,750	-	-	79,750
Dept. of Public Works	185,375	185,375	-	-	185,375
Drains at Large	33,150	33,150	-	-	33,150
Health Department Building	9,000	9,000	-	-	9,000
Medical Examiner	58,000	58,000	-	(3,000)	55,000
Veteran's Burial	35,000	40,000	-	-	40,000
County Plat Board	26,100	26,100	-	(4,100)	22,000
Planning Commission & Zoning Dept.	300	300	-	-	300
Regional Planning	148,275	285,275	-	-	285,275
Parks & Recreation	7,650	7,650	-	-	7,650
Fairgrounds - MNDNR Grant	1,000	1,000	-	(550)	450
Insurance & Surety	-	-	-	-	-
Employee Benefits	3,600	3,600	-	-	3,600
Contingencies	9,400	9,400	8,000	-	17,400
Mason/Manistee Health Dept	42,450	17,025	-	(17,025)	-
Mason/Lake Soil Conservation	181,033	181,033	-	-	181,033
Mental Health	17,350	17,350	-	-	17,350
Household Hazardous Waste	139,750	139,750	-	-	139,750
211 Program	6,000	6,000	-	-	6,000
Mason County Growth Alliance	2,500	2,500	-	-	2,500
Northern Mich Substance Abuse Services	95,000	95,000	-	(95,000)	-
911 Center	115,000	132,600	69,500	-	202,100
Welfare Child Care	152,000	155,000	-	-	155,000
Friend of the Court	95,000	95,000	86,000	-	181,000
Landfill Post Closure	378,000	378,000	-	-	378,000
Junk Ordinance	40,000	40,000	-	-	40,000
Employee Vacation & Sick Pay	8,000	8,000	-	-	8,000
Budget Stabilization	15,000	15,000	-	-	15,000
Jail Operations	55,000	55,000	-	(15,000)	40,000
	1,392,000	1,392,000	-	-	1,392,000

December 30, 2014

General Fund Expenditures, continued

<u>Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Final Budget</u>
Law Library	15,000	15,000	-	-	15,000
Emergency Management Grants	-	1,000	-	-	1,000
Social Welfare	35,000	35,000	-	(7,000)	28,000
Probate Child Care	207,000	207,000	-	-	207,000
Equipment Replacement	137,800	137,800	173,000	-	310,800
Public Improvement	367,442	367,442	-	-	367,442
Delinquent Tax Revolving	110,000	110,000	-	-	110,000
Airport - Operating	139,000	139,000	-	-	139,000
Airport - Improvement	10,000	10,000	53,500	-	63,500
Network Operation & Maintenance	-	-	65,000	-	65,000
Ins. - Liability	160,000	160,000	-	-	160,000
Ins. Worker's Compensation	10,000	10,000	-	-	10,000
Ins. Health & Life	390,000	390,000	-	-	390,000
Total General Fund Budget	11,536,000	11,784,000	595,000	(313,000)	12,066,000
					12,066,000

2014 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	8,406,000	8,449,000	34,550	-	8,483,550
Delinquent Personal Tax	6,000	3,000	-	(300)	2,700
Payment in lieu of tax	55,400	107,650	-	-	107,650
Industrial Facilities Taxes	15,075	15,075	5,500	-	20,575
Real Estate Transfer Taxes	60,000	83,000	15,525	-	98,525
Other Taxes & Fees	33,025	33,025	8,650	-	41,675
Zoning Department	20,600	20,600	-	(400)	20,200
Drain Commissioner	3,500	4,600	1,300	-	5,900
Dog & kennel Licenses	72,000	72,125	-	(10,000)	62,125
All other Licenses & Permits	6,900	6,900	3,725	-	10,625
Drunk Driving Case Flow Assistance	8,950	9,750	-	-	9,750
Court Equity Fund	141,000	132,000	-	-	132,000
Judges Salary Standardization	128,025	128,025	450	-	128,475
Probate Judge Supplement	103,350	103,350	75	-	103,425
Emergency Preparedness	19,000	19,000	-	(300)	18,700
Fr. of Ct./Incentive Program	30,000	30,000	-	(425)	29,575
Friend of the Court Grants	-	-	9,900	-	9,900
C.R.P. Reimbursement	300,000	300,000	-	(500)	299,500
Juvenile Court Officer Grant	27,300	27,300	-	-	27,300
Victims Rights	16,200	16,200	-	-	16,200
Cigarette Tax	-	-	-	-	-
Convention Facility Tax	230,000	265,200	69,500	-	334,700
Township Liquor License	13,800	13,800	675	-	14,475
State Survey Remonumentation	33,100	49,100	-	-	49,100
All Other State Grants	600	425	-	-	425
Sheriff Road Patrol	51,600	51,600	-	-	51,600
Marine Patrol	30,000	23,500	-	-	23,500
S.S.C.E.N.T. Program	15,050	12,225	-	-	12,225
Circuit Court Costs	20,100	20,100	5,900	-	26,000
District Court Costs	160,000	138,700	14,300	-	153,000
Probation Oversight Fees	35,000	35,000	15,500	-	50,500
Civil Fees	68,600	68,600	-	(13,000)	55,600
Recording Fees	100,000	77,000	4,500	-	81,500
Circuit Court Service Fees	11,400	11,400	-	(2,700)	8,700
Probate Court Service Fees	10,500	10,500	-	-	10,500
Clerk Service Fees	35,000	35,000	9,200	-	44,200
Inter-Departmental Personnel Services	23,600	23,600	1,725	-	25,325
Prosecutor	17,400	17,400	-	(10,975)	6,425
Printed & Electronic Copy Sales	25,000	25,000	-	(2,100)	22,900
Sale of Fixed Assets	7,000	7,000	99,250	-	106,250
All other Charges for Services	70,000	70,225	-	(375)	69,850
Ordinance Fines & Costs	39,000	39,000	-	-	39,000
Bond Forfeitures	11,000	11,000	-	(1,300)	9,700
Investment Income	69,825	69,825	-	(3,900)	65,925
Rents, Leases	57,000	57,000	200	-	57,200

December 30, 2014

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>
Reimbursements, Refunds	178,000	282,675	-	(2,700)	279,975
Emergency 911	152,000	155,000	-	-	155,000
Transfers from other funds	619,100	653,525	30,550	-	684,075
Allocated Fund Balance	-	-	-	-	-
Total General Fund Revenue	<u>11,536,000</u>	<u>11,784,000</u>	<u>330,975</u>	<u>(48,975)</u>	<u>12,066,000</u> 12,066,000

2014 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	407,650	407,650	2,000	-	409,650
<u>Friend of the Court</u>					
Judicial	436,975	436,975	-	(1,000)	435,975
<u>Landfill Perpetual Care</u>					
Perpetual Care Costs	73,000	73,000	-	-	73,000
<u>Junk Ordinance</u>					
Public Safety	13,750	13,750	-	-	13,750
<u>Solid Waste Management</u>					
General government	100	100	-	-	100
<u>Vacation & Sick Pay</u>					
Employee Benefits	22,000	31,000	-	-	31,000
<u>Spay/Neuter Deposit Forfeiture</u>					
Public Safety	5,000	5,000	-	-	5,000
<u>Economic Development & Brownfield Redev.</u>					
General government	386,000	386,000	-	-	386,000
<u>Building Department</u>					
Public Safety	300,000	308,900	-	-	308,900
<u>Courthouse Preservation</u>					
Judicial	-	-	-	-	-
<u>Principal Residence Exemption Audit</u>					
General government	3,800	3,800	-	(800)	3,000
<u>Register of Deeds Automation</u>					
General government	42,250	42,250	-	(6,100)	36,150
<u>Budget Stabilization</u>					
General government	-	-	-	-	-
<u>DARE</u>					
Public Safety	-	-	-	-	-
<u>Corrections Officers Training</u>					
Public Safety	8,500	16,850	2,150	-	19,000
<u>Drug Law Enforcement</u>					
Public Safety	-	-	-	-	-
<u>Jail Operations</u>					
Public Safety	2,498,275	2,500,575	-	-	2,500,575
Transfers out - Equipment Replacement	61,900	61,900	-	-	61,900
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	175,000	175,000	-	-	175,000
<u>Emergency Management Grant</u>					
Public Safety	32,975	41,825	-	-	41,825
<u>Victims Assistance</u>					
Public Safety	5,000	5,000	-	-	5,000
<u>Revenue Sharing Reserve</u>					
Transfers to General Fund	619,150	619,150	-	(600)	618,550

December 30, 2014

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>Justice Training</u>					
General government	4,000	4,000	-	-	4,000
<u>Social Welfare</u>					
Health & Welfare	46,000	46,000	-	(13,000)	33,000
<u>Probate - Child Care</u>					
Health & Welfare	542,250	542,250	-	-	542,250
<u>Social Welfare - Child Care</u>					
Health & Welfare	190,000	190,000	173,000	-	363,000
<u>Soldiers' & Sailors Relief</u>					
Health & Welfare	4,550	5,350	1,600	-	6,950
<u>Veterans' Trust</u>					
Health & Welfare	2,800	2,800	-	-	2,800
<u>Building Authority - Operations</u>					
General government	36,950	43,000	-	-	43,000
Transfers Out	-	-	-	-	-
	<u>6,000,900</u>	<u>6,045,150</u>	<u>178,750</u>	<u>(21,500)</u>	<u>6,202,400</u>
					6,202,400

2014 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	407,650	407,650	2,000	-	409,650
Allocated fund balance	-	-	-	-	-
<u>Friend of the Court</u>					
Other	10,000	10,000	-	(1,000)	9,000
Transfer from other funds	378,000	378,000	-	-	378,000
Allocated fund balance	48,975	48,975	-	-	48,975
<u>Landfill Perpetual Care</u>					
Interest	38,000	38,000	2,150	-	40,150
Other	12,000	12,000	-	(2,350)	9,650
Transfer from other funds	40,000	40,000	-	-	40,000
Allocated fund balance	(17,000)	(17,000)	200	-	(16,800)
<u>Junk Ordinance Administration</u>					
Other	5,750	5,750	-	-	5,750
Transfer from other funds	8,000	8,000	-	-	8,000
Allocated fund balance	-	-	-	-	-
<u>Solid Waste Management</u>					
Interest	100	100	-	-	100
Allocated fund balance	-	-	-	-	-
<u>Vacation & Sick Pay</u>					
Interest	7,000	7,000	-	(3,100)	3,900
Transfer from other funds	15,000	15,000	-	-	15,000
Allocated fund balance	-	9,000	3,100	-	12,100
<u>Spay/Neuter Deposit Forfeiture</u>					
Other Revenue	4,000	4,000	-	(2,050)	1,950
Allocated fund balance	1,000	1,000	2,050	-	3,050
<u>Economic Development & Brownfield Redev.</u>					
Interest	100	100	-	(75)	25
Property Taxes	386,000	386,000	-	-	386,000
Allocated fund balance	(100)	(100)	75	-	(25)
<u>Building Department</u>					
Charges for services	300,000	300,000	-	(26,000)	274,000
Allocated fund balance	-	8,900	26,000	-	34,900

December 30, 2014

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>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	-	(800)	2,100
Allocated fund balance	900	900	-	-	900
<u>Register of Deeds Automation</u>					
Charges for services	39,750	39,750	-	(6,000)	33,750
Interest	250	250	-	(100)	150
Allocated fund balance	2,250	2,250	-	-	2,250
<u>Budget Stabilization</u>					
Transfer from other funds	55,000	55,000	-	(15,000)	40,000
Allocated fund balance	(55,000)	(55,000)	15,000	-	(40,000)
<u>Corrections Officers Training</u>					
Charges for services	8,000	8,000	2,125	-	10,125
Interest	-	-	25	-	25
Allocated fund balance	500	8,850	-	-	8,850
<u>Drug Law Enforcement</u>					
Investment Interest	-	-	-	-	-
Allocated fund balance	-	-	-	-	-
<u>Jail Operations</u>					
Property Taxes	946,000	963,075	-	-	963,075
Charges for services	271,250	190,025	-	(875)	189,150
Interest	450	1,675	75	-	1,750
Other	15,000	10,925	350	-	11,275
Transfer from other funds	1,392,000	1,392,000	-	-	1,392,000
Allocated fund balance	-	69,300	450	-	69,750
<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	-	-	175,000
Transfers in	-	-	-	-	-
Allocated fund balance	-	-	-	-	-
<u>Emergency Management Grant</u>					
Other	32,975	38,025	-	-	38,025
Interest	-	-	-	-	-
Transfers in	-	1,000	-	-	1,000
Allocated fund balance	-	2,800	-	-	2,800
<u>Victim's Assistance</u>					
Charges for services	2,300	2,300	-	-	2,300
Allocated fund balance	2,700	2,700	-	-	2,700
<u>Revenue Sharing Reserve</u>					
Interest	5,000	5,000	-	(600)	4,400
Allocated fund balance	614,150	614,150	-	-	614,150
<u>Justice Training</u>					
State Grants	3,750	3,750	-	-	3,750
Allocated fund balance	250	250	-	-	250
<u>Social Welfare</u>					
Other	11,000	11,000	-	(11,000)	-
Transfer from other funds	35,000	35,000	-	(7,000)	28,000
Allocated fund balance	-	-	5,000	-	5,000

December 30, 2014

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>Probate - Child Care</u>	244,050	244,050	-	-	244,050
State Grant	30,800	30,800	-	-	30,800
Charges for services	12,000	12,000	-	-	12,000
Other revenue	207,000	207,000	-	-	207,000
Transfer from other funds	48,400	48,400	-	-	48,400
 <u>Social Welfare - Child Care</u>					
State Grants	95,000	95,000	86,000	-	181,000
Other	20,500	20,500	-	(20,500)	-
Transfer from other funds	95,000	95,000	86,000	-	181,000
Allocated fund balance	(20,500)	(20,500)	21,500	-	1,000
 <u>Soldiers' & Sailors' Relief</u>					
Taxes	5,000	5,000	-	(150)	4,850
Allocated fund balance	(450)	350	1,750	-	2,100
 <u>Veterans' Trust</u>					
State Grants	2,800	2,800	-	-	2,800
Allocated fund balance	-	-	-	-	-
 <u>Building Authority Operations</u>					
Lease Income	36,950	36,950	-	-	36,950
Reimbursements	-	6,050	-	-	6,050
Allocated fund balance	-	-	-	-	-
	<u>6,000,900</u>	<u>6,045,150</u>	<u>253,850</u>	<u>(96,600)</u>	<u>6,202,400</u> <u>6,202,400</u>

2014 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	-	-	30,000
Interest	17,750	17,750	-	-	17,750
 <u>Building Authority - Oakview Medical Care Facility</u>					
Principal	275,000	275,000	-	-	275,000
Interest	43,700	43,700	-	-	43,700
Paying Agent Fees	500	500	-	-	500
Financial Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	367,950	367,950	-	-	367,950
					367,950

2014 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	47,750	47,750	-	-	47,750
Allocated Fund Balance	-	-	-	-	-
 <u>Building Authority - Oakview Medical Care Facility</u>					
Rents and fees	320,200	320,200	-	-	320,200
Interest Income	100	100	300	-	400
Reimbursements	-	-	750	-	750
Allocated Fund Balance	<u>(100)</u>	<u>(100)</u>	<u>-</u>	<u>(1,050)</u>	<u>(1,150)</u>
	367,950	367,950	1,050	(1,050)	367,950
					367,950

Finance Chairman Posma publicly thanked Administrator Knizacky, all Elected-Officials, Department Heads and employees for a job well done in 2014 regarding the county finances.

December 30, 2014

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 30, 2014.

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

Social Welfare Child Care	\$105,000.00
Equipment Replacement	\$173,000.00
Airport Improvement	\$ 53,500.00
Network Operation & Maintenance	\$ 65,000.00

Moved for your approval.

Motion carried. (Signed) C. Lange

There was no public comment.

Any other business: Commissioners Lenius and Nichols were both thanked for their time on the County Board and dedication to their constituents. Both commissioners stated they enjoyed their time of service and wished fellow members well going forward.

With no other business, the meeting was adjourned at 7:20 p.m.

JIM RIFFLE, COUNTY CLERK

CHARLES LANGE, BOARD CHAIRMAN