



October 1, 2014 - September 30, 2015 BUDGET

for

NEWAYGO COUNTY

WHITE CLOUD, MICHIGAN

2015

BOARD OF COMMISSIONERS

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D. Charles Trapp

COUNTY ADMINISTRATOR

Tobi G. Lake

PREPARED BY:

Tammie Gleason, General Acct/Budget/Audit Manager

Donna E. Kipp, Finance Director

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Office of Administration

P.O. BOX 885
1087 NEWELL
WHITE CLOUD, MICHIGAN 49349
FAX (231) 689-7205
PHONE (231) 689-7234

August 27, 2014

The Honorable Board of Commissioners
County of Newaygo
1087 Newell Street
White Cloud, MI 49349

RE: FY 2015 Newaygo County Budget (October 1, 2014 – September 30, 2015)

As a local government, it is our responsibility to ensure that citizens' dollars are appropriated to provide effective and efficient services and resources to the public. The annual budget provides a planning tool outlining how public resources are received and used as well as a mechanism to show accountability to our constituents units. In addition, the budget works as a policy and an informational tool which communicates the funding priorities of the County to our many stakeholders and other interested parties.

The combined 2015 operating budgets total \$60,500,903 and are balanced, in that, the revenue and fund balances in funds are anticipated to meet or exceed expenditures. The final budget is the culmination of an extensive process over the past several months involving discussions, meetings, and the compilation of information. I appreciate the time and effort put forth by Commissioners, our elected officials, department heads, and my staff to ensure that the County is able to provide valuable services and resources to the residents of our County in an efficient and effective manner.

Summary of Considerations in Developing the Budget

The Finance Committee, in balancing the 2015 fiscal year budget, considered many aspects of the County's financial resources and the ever-increasing demand for public services.

- The current economic conditions played a significant role in the creation of the 2015 budget. The weakened condition of the State's economy will likely continue to result in additional reduced funding from the State. The actual magnitude of the impact will depend on the economy within the State of Michigan and continued

budgetary cuts at the federal level. Reduced funding levels are expected to be seen through changes in grants and long standing funding relationships.

- The decline in property values and the rise in foreclosures over the past several years have had a dramatic effect on the property tax levy and the revenue generated by it. For the 2015 fiscal year, a conservative approach has continued when predicting property tax revenues. A property tax revenue increase of 1.5% (\$105,076) has been budgeted for the General Fund and it is projected that the Road Patrol, Commission on Aging, and Veterans' Affairs will see small increases for the 2015 fiscal year.
- As a result of the shift in the levy of property taxes from winter to summer for the General Fund, we are forced to predict taxable values, including new construction, reductions due to diminished property values, and the anticipated Headlee Rollback, over a year in advance leading to a more conservative approach with the estimation of property tax revenues.
- The rising cost of health insurance has generated budgeting, financial, and management challenges. The County has been and will continue to be proactive in establishing measures to monitor and control these expenses.
- OPEBs (Other Post-Employment Benefits) are a significant annual cost with regards to Retiree Health Insurance. The County was required to measure its liability in the 2008 fiscal year and to begin funding the annual required contribution (ARC) starting with the 2009 fiscal year.
- Fluctuations in the stock market and the effect on the market value of our defined benefit accounts through MERS (Municipal Employees Retirement System), coupled with accelerated payments from "closed systems", means an increase in the County's annual required contribution to the retirement system. Other factors contributing to the rise in pension costs include more individuals drawing from the plan as they become eligible for retirement and a reduced actuarial period.
- The slow recovery of property tax values combined with the increased demands of retirement benefits, other post-employment benefits (OPEB's), and health care costs, have stretched many funds and placed a growing burden on the general fund to make up the difference.
- The recent recession in Michigan's housing market also triggered a corresponding decline in permit revenues for the Building Safety & Permits, and Soil Erosion Departments, as well as a significant drop in recording fees at the Register of Deeds Office. The 2015 Fiscal Year Budget anticipates some revenue growth within the Building Safety & Permits Department and minimal increases within the Register of Deeds Office as the market begins to slowly rebound and grow.

- The 2015 Fiscal Year Budget took into consideration the issuance of the Michigan Supreme Court opinion *People vs Cunningham* issued 6-18-2014 that affects court costs. As a proactive step, the General Fund budget for District Court reflects \$25,000 less in revenue.
- Voters approved Proposal 1 (Public Act 80 of 2014) on 08-05-2014 which will phase out many aspects of personal property taxes for small businesses and manufacturers. The Proposal will reimburse local governments by dedicating a portion of the state use tax for that purpose. The personal property tax exemption decreased the County's taxable value by 1,903,098 in 2014.
- Under Act P.A. 161 of 2013 Disabled Veterans Exemption, real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions is exempt from the collection of taxes under this act. The Disabled Veterans exemption act decreased the County's revenue by \$52,565 in 2014.

General Highlights of the 2015 Budget

- There have been cost reductions throughout many facets of the budget. Many areas have been trimmed and re-evaluated to provide the most efficient and economical delivery of services.
- Concentrated efforts have been employed to attain the most accurate portrait of revenues and expenditures in the development phases of the budget.
- Property Taxes
 - Property taxes for the General Fund, which will be levied on 7-1-2015, predict a small increase of 1.5%. An increase is projected for the Road Patrol, Commission on Aging, and Veterans' Affairs Funds for their December 1, 2014 levy of approximately 1%.
- Interest Earnings
 - Due to the state of the economy and low interest rates, interest earnings continue to remain low.
- Revenue Sharing
 - Revenue Sharing for the County is projected to be \$954,111 for fiscal year 2015. The County is scheduled to receive \$763,289 as part of the County Revenue Sharing Payment (80%). However, the remaining portion of the funds (\$190,822) is subject to the County Incentive Program (CIP). The County must comply with

the Accountability and Transparency provision of the CIP to qualify for the remaining 20% of the Revenue Sharing total.

- Other Post-Employment Benefits (OPEBs)

- The cost for funding the OPEB ARC (Annual Required Contribution) has grown dramatically since our first payment in FY 2009. The ARC for fiscal years 2009, 2010, and 2011 were \$575,662, \$583,802, and \$558,627 respectively. With the completion of the actuarial report for the 2012 fiscal year, the ARC increased significantly primarily due to a change in the mortality tables. The ARC for fiscal years 2012, 2013, and 2014 were \$768,339, \$749,447, and \$809,083 respectively. It is anticipated that the FY 2015 ARC will be \$721,715.
- In 2010, a plan was rolled out to gradually reduce the use of one-time dollars and to fully fund the ARC through the annual budget process. FY 2013 marked the last year that one-time dollars were used as part of the OPEB funding mechanism.

- Wages

- The budget reflects a 3% wage increase for employees in October of 2014 (FY2015), except in cases where bargaining agreements may have stated differently. Temporary employees are not included.
- Employees' last wage increase was 3% in October of 2012 (FY2013), except for the Board of Commissioners and the Sheriff's Command Unit:
 - The Sheriff's Command Unit received a 1% increase on January 1, 2013 and another 1% increase on July 1, 2013.
 - The Board of Commissioners have not received a wage increase since October 2003.

- Personnel

- This budget retains funding for a part-time CASA Volunteer Coordinator position with \$54,872 in wages (32 hours per week) and pro-rated fringes located within the Child Care and Friend of the Court Funds. Funding for this position is in conjunction with the Fremont Area Community Foundation – budgeted to receive \$10,000 in FY 2015.

- This budget retains funding for the Circuit Court Collections Clerk position created in 2006 with wages and fringes totaling \$54,993. This position is funded, in part, by the collections of assessments, fines, and costs through the court.
- This budget includes the Accountant position for the County Treasurer's Office. This position was created in FY 2010. It is funded from Fund 521 – PA 123 Operations Fund and budgeted for \$63,076 in wages and fringes.
- This budget includes funding for a part-time position within the Register of Deeds Office—\$21,697 in wages and fringes. This position became fully funded by the General Fund in the 2014 Fiscal Year.
- This budget retains funding for a part-time Animal Shelter Attendant position in Fund 2052 at scheduled to work 28 hours per week with a total of \$21,792 in wages and fringes.
 - This Shelter Attendant position was originally created in 1990 at 30 hours per week and became a 40 hour per week position in 1997. However, from 2004 through 2007 this position was not budgeted for and was reflected as a vacant position in the manning table.
 - This position was budgeted at 20 hours per week in the 2008 budget and, subsequently, grew to a 30 hour per week position beginning with 2009 budget.
- This budget includes funding for a part-time Volunteer Program Coordinator with a total of \$7,946 in wages and fringes. The cost of this position is partially offset with funds received from NACCHO in the amount of \$3,500.
- The County Jail remains at the same staffing level as FY 2014 which is an equivalent of 38 correction officers. In FY 2013, the Jail operated with 33 full-time and 4 part-time correction officers. The 4 part-time individuals worked 40 hours per week with no full-time benefits. This gave the Jail an equivalent of 37 correction officers. In FY 2014, the 4 part-time individuals continued to work 40 hours per week with no full-time benefits and, in addition, 2 new part-time positions at 20-25 hours per week were added. This provided the Jail with an equivalent of 38 correction officers.
- The following positions remain in the manning table but are expected to remain vacant throughout the 2015 fiscal year:
 - Assistant Prosecuting Attorney - Prosecuting Attorney's Office;
 - Legal Secretary - Prosecuting Attorney's Office;
 - IT Specialist I – Information Technology Department; and

- Clerk of the Court/Business Manager/CEO – District Court
- Within the 2015 fiscal year budget, there are 7 positions budgeted at an increased pay grade. Although the funding is included in the budget, these positions are still required to follow the rescoring and approval process. The budgeted wages increases total \$39,083.
- **Other Items of Note**
 - This budget reflects an averaging of the defined benefit and defined contribution costs for each benefit group using a percentage based allocation for retirement.
 - The FY 2015 budget utilizes dollars from the Retirement Fund to pay MERS the extra amount needed to reach the targeted funding percentage of 100% within the next 3-5 years.
 - The current fund balance in the Retirement Fund is \$1,246,877 due to prior planning and savings in anticipation of fully funding retirement.
 - Retirement Funds of \$312,637 are budgeted to be transferred to the General Fund (\$100,000), Road Patrol Fund (\$173,761), and County Jail Fund (\$38,876) to offset the direct increase of expenditures in relation to retirement funding and the goal of being fully funded within 3-5 years.
 - The largest cost impact for this change in retirement funding is reflected in three classifications: 1) Department Heads/Elected Officials; 2) Command Officers; and 3) Deputies.
 - Upon recommendation of Board leadership, the budget provides relief for outside agencies by reducing Central Service Allocation costs by 50% for departments with a millage (Road Patrol – relief of \$44,433; Commission on Aging – relief of \$38,728, and Veterans Affairs – relief of \$8,445).
 - The County Jail Fund is balanced utilizing \$337,767 of the additional revenue generated in FY 2014 from the housing of extra federal inmates over the 140 contracted inmate level. With the additional funding provided by the General Fund, we are positioning ourselves should the extra per diem revenue begin to diminish or end.
 - The Sheriff's Road Patrol Fund is balanced utilizing \$142,289 of the additional revenue generated in FY 2014 from the housing of extra federal inmates over the 140 contracted inmate level. The fund is also using \$94,523 of fund balance. It is important that we continue to monitor and prioritize needs.

- The Commission on Aging Fund reflects no needed appropriation from the General Fund for the 2015 fiscal year. Commission on Aging was able to reallocate a portion of the wages and fringes for the COA Director and Financial Analyst, and by not budgeting for the vacant Senior Meals Nutrition Program Supervisor position. This provided some relief to the Commission on Aging's millage fund which they were able to balance their budget by using \$14,103 in fund balance.
- The Animal Control Fund is experiencing decreased revenue from dog licensing and is relying on additional money from the General Fund.
- E-911 is anticipating extra money from the increased surcharge that is not reflected in the 2015 operating budget. These funds will be needed for capital items.
- The Soldiers Relief Fund (Veterans Affairs) budget reflects a strategic approach for allocating the dollars they have available to distribute to clients.
- The Building Authority Fund, which collects the rent dollars from DHS (Department of Human Services), is setting aside money for capital projects for the DHS Building.
- The Building Safety and Permits Fund reflects no subsidy from the General Fund. The department's budget contains funding for a Building Assistant who will be training with the Building Official and allows for the office to open 5 days a week with additional staffing.
- Funding for Michigan State University Extension includes a 3% increase in FY 2015 for clerical staffing, 4H-Youth Agent, and Land Use Educator according to the MSUE 3-year plan. There is a 4% increase on the assessment in 2015 and an additional 5% increase in 2016. Funding of \$174,205 for the Michigan State University Extension is broken down as follows:
 - Memorandum of Agreement \$47,360;
 - 2nd half of 4-H Youth Agent \$29,175;
 - Land Use Educator \$30,000;
 - Operating Budget \$36,380; and
 - Clerical Staffing \$31,290.

Budget Sections

The fiscal year 2015 budget has been divided into the following:

- Pages 9-19: Resolution #08-013-14 – Newaygo County General Appropriations Act Resolution for the FY 2015 Operating Budget and Resolution #06-010-14 2014 Summer Tax Levy;
- Pages 20-23: All funds summary and detailed information on the 2015 budget by classifications and functions;
- Pages 24-43: General Fund information including function statements, budget summary of 2013 actual, and 2014 amended budget, and 2015 approved budget;
- Pages 44-152: Other fund information including Special Revenue fund function statements, fund budgets by department detailing 2013 actual, 2014 amended budget, and 2015 approved budget;
- Page 153: Personnel wages and fringes total by departments and number of positions budgeted for the 2015 approved budget;
- Page 155: Organizational Chart.

Conclusion

The budget is the primary policy statement on County programs and priorities from the Board of Commissioners to the citizens of our County. The budget provides information to the public on the funding priorities and programs that have been established. It provides direction for departments, offices, and agencies through the course of the fiscal year. The budget is also a flexible document that is subject to change as the need arises, information becomes available, and priorities change.

I would like to thank the Board of Commissioners, all departments, elected officials, the judiciary, and my staff for their cooperation in developing the 2015 annual budget. Many have contributed to this plan and they should be commended for the effort put forth to provide the most effective and efficient services and resources to the citizens we serve.

Respectfully Submitted,



Tobi G. Lake
County Administrator

Resolutions



**STATE OF MICHIGAN
COUNTY OF NEWAYGO
BOARD OF COMMISSIONERS**

At a regular session of the said Board, held in the City of White Cloud, in said County, on the 27th day of August, 2014, the following Resolution was adopted:

**R E S O L U T I O N #08-013-14
NEWAYGO COUNTY GENERAL APPROPRIATIONS ACT
RESOLUTION FOR THE FY 2015 OPERATING BUDGET**

WHEREAS, Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act" requires that a General Appropriations Act Resolution be adopted by this County Board of Commissioners in order to implement the operating budget of the County of Newaygo for 2015; and

WHEREAS, the County has a fiscal year of October 1st – September 30th for 2014-2015; and

WHEREAS, a notice regarding the proposed budget was published in the local newspaper as required; and

WHEREAS, Newaygo County is authorized under the General Property Tax Act, Public Act 206 of 1893, as amended, to levy and collect County allocated property taxes; and

WHEREAS, the General Property Tax Act was amended by Public Act 357 of 2004, being MCL 211.44a, to require all Michigan Counties to impose a summer tax levy, with the summer tax levies for 2005 and 2006 to be in the amount of 1/3 and 2/3 respectively, of the total County allocated tax, with the full amount of County allocated tax to be levied and collected as a summer tax levy in 2007 and every year thereafter; and

WHEREAS, Newaygo County relies on the specific authority of MCL 211.44a and the budgetary hearings it used to establish its need for the FY 14 levy through its FY 2014 General Appropriations Act adopted on August 28, 2013; and

WHEREAS, the Newaygo County Board of Commissioners, by Resolution of June 11, 2014, authorized collection of the County allocated tax on July 1, 2014, at the full amount allocated after the application of the "Headlee" millage reduction fraction, or 5.3685 total mills; and

WHEREAS, the County's 2015 Equalization Report will determine the Taxable and State Equalized Values for properties within the County in April of 2015 and these taxable values will be used for the July 1, 2015 tax levy and 2015 FY budget; and

WHEREAS, the County's July 1, 2015 tax levy is authorized by the General Property Tax Act, as amended by Public Act 357 of 2004, being MCL211.44a: a Budget Hearing and subsequent General Appropriations Act adopted in August of 2014 as well as a yet-to-be established (June of 2015) Resolution authorizing collection of the allocated tax.

WHEREAS, the Finance Committee has carefully reviewed each County department and agency's budget(s), and together with its own discretionary fund allotment has recommended a balanced budget to the Board of Commissioners; and

WHEREAS, the budget anticipates no deficits as a result of any operations for fiscal year 2015 and all funds have sufficient revenues, transfers in, fund balance, or reserves to meet their expenditure needs; and

WHEREAS, deficit elimination schedules have been established, if necessary, for prior year deficit fund balances; and

NOW, THEREFORE, BE IT RESOLVED (#1) that the Newaygo County Budget, as outlined in the Budget Summary, dated and set forth in the Finance Committee Recommended Budget, which is hereafter incorporated by reference, is hereby adopted on a fund, activity, and line item basis, subject to all County policies regarding the expenditure of funds and the conditions set forth in this Resolution, as required by statute:

101	General Fund		\$12,870,655
	Legislative	\$ 354,343	
	Judicial	\$ 2,725,466	
	General Government	\$ 3,882,432	
	Public Safety	\$ 856,493	
	Public Works	\$ 59,693	
	Health & Welfare	\$ 877,937	
	Community & Economic Development	\$ 133,326	
	Capital Grants	\$ 156,001	
	Transfers Out/Appropriations	\$ 3,824,964	
120	General Fund - Special Projects Fund		\$49,635
201	County Road Fund		\$10,125,800
205	Newaygo County Mounted Division Fund		\$1,000
2052	Animal Control Fund		\$216,207
2053	Emergency Services Fund		\$166,505
2055	Crime Victims' Rights Fund		\$74,727
207	Sheriff's Road Patrol Fund		\$2,317,244
2072	Law Enforcement Fund		\$134,460
2073	Special Investigative Fund		\$241,087
2074	Jail - Additional Per Diem		\$942,257
208	Parks and Recreation Fund		\$527,203
213	County Jail Fund		\$4,285,147
2131	County Jail - Trustees Management Fund		\$166,586
2132	Transport (Prisoner) Fund		\$205,730
214	Elections Fund		\$122,484
215	Friend of the Court Fund		\$880,778

243	Brownfield Redevelopment Authority Fund	\$47,550
2441	Community Development - Admin Fund	\$116,388
2442	Community Development - Program Income Fund	\$11,150
2443	Community Development - Home Funds	\$95,000
249	Building Safety and Permits Fund	\$260,694
256	Register of Deeds Automation Fund	\$59,323
2567	Law Enforcement Technical Fund	\$17,000
261	E-911 Service Fund	\$979,265
265	Drug Law Enforcement Fund	\$104,701
269	County Law Library Fund	\$11,773
290	Social Services Fund	\$202,128
291	Medical Care Facility Fund	\$11,562,468
292	Child Care Fund	\$1,502,842
293	Soldiers' Relief Fund	\$185,274
295	Commission on Aging Fund	\$1,316,451
2951	Commission on Aging - Program Income Fund	\$10,100
2952	Commission on Aging - Nutrition Program Fund	\$399,053
305	Unlimited Tax Gen Oblig Debt - Med Care Facility	\$637,700
367	Series 2009 Bonds - Jail Construction	\$759,367
392	General Oblg Limited Debt - Mental Health	\$125,828
852	Special Assessment Debt Service	\$623,062
Total General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds		\$52,354,622

BE IT FURTHER RESOLVED (#2) that the following tax levies are hereby authorized for the 2014 tax year for a total of 6.9636 mills, including authorized levies for general fund operations and special purpose;

July 2014 Tax Levy (2013-2014 Fiscal Year)	
General Operating	<u>5.3685</u>
Total Summer Levy	5.3685
December 2014 Tax Levy (2014-2015 Fiscal Year)	
Special Purpose - Sheriff's Road Patrol	0.9968
Special Purpose - Commission on Aging	0.4983
Special Purpose - Veterans' Affairs	<u>0.1000</u>
Total Winter Levy	1.5951
Total Levy for the 2014 Tax Year	6.9636

BE IT FURTHER RESOLVED (#3) that the following estimated tax levy for July 1, 2015 was used in determining projected tax revenue for general fund operations:

July 2015 Tax Levy (2014-2015 Fiscal Year)	
General Operating (estimated levy)	5.3685

BE IT FURTHER RESOLVED (#4) that with the adoption of the 2015 Newaygo County Equalization Report and the determination of the 2015 "Headlee" Millage Reduction Fraction as required by MCL 211.34d the County will establish the final 2015 tax year levy for general fund operations.

BE IT FURTHER RESOLVED (#5) that the County Administrator, acting as Chief Administrative Officer, is hereby authorized under MCLA 141.439 et seq. to review and approve transfers as well as amendments to the budget, at an amount not to exceed \$30,000, between appropriations and amongst funds, without the prior approval of the County Board of Commissioners.

BE IT FURTHER RESOLVED (#6) that the elected County officials and department heads are responsible for their budget which includes revenue and expenditure projections and shall notify the Administration Office of anticipated expenditure overages and revenue shortfalls in order to insure that revenues and expenditures are within authorized budgetary projections and limitations. Timely budget adjustments must be made in order to review the current status of the County's financial position.

BE IT FURTHER RESOLVED (#7) that the Finance Committee must see that funds are made available for future expenditures which result from current costs. An example of this is retirement cost, which is paid up to two (2) years after the cost was incurred. Another example is that workers' compensation costs are estimated at the beginning of the year and are adjusted at the end of the year after the audit is made of actual wages paid. Provisions must also be planned for future renovations of existing buildings or the building of new buildings as additional space is required.

BE IT FURTHER RESOLVED (#8) that the Finance Committee will work with department heads and agencies during the 2015 fiscal year in an attempt to reduce variable budget expenses and review the areas of fees and services where increases can be justified.

BE IT FURTHER RESOLVED (#9) that expenditures in any fund, activity, or line item, in excess of the adopted budget in each fund, activity, or line item will not be made without amending the budget pursuant to established procedures.

BE IT FURTHER RESOLVED (#10) that during the budget process resulting in the FY 2014-2015 budget, it was understood that county revenues and expenditures may vary from those which are currently projected and may be changed from time to time during the 2015 fiscal year, as deemed necessary.

BE IT FURTHER RESOLVED (#11) that all County elected officials, County department heads, and County commissions/committees shall abide by the purchasing policies and procedures, as established, adopted, and amended from time to time by this Board for all purchases made with funds appropriated by the Board, and these budgeted funds are appropriated contingent upon compliance with the purchasing procedures.

BE IT FURTHER RESOLVED (#12) that the approved position allocation list (manning table) contained in the budget shall limit the number of regular employees who can be employed, and no funds are appropriated for any position or employee not on the approved position list (manning table) unless otherwise authorized by the County Administrator under the Newaygo County Personnel Manual. Further, there may be a need to increase or decrease various positions of the budget and/or impose a hiring freeze and/or impose layoffs due to unforeseen financial changes. Therefore, the approved position allocation list (manning table) may be changed from time to time by the Board of Commissioners.

BE IT FURTHER RESOLVED (#13) that positions contained in the position allocation list (manning table) which are supported on some part by tax revenue, grants, cost sharing, child care reimbursement, fees for services, or some other source of funding are approved contingent upon the County receiving budgeted revenues. In the event funding is not received or the County believes, or is notified that it will not be received, then said position shall be considered unfunded, removed from the position list (manning table) and the position subsequently laid off.

BE IT FURTHER RESOLVED (#14) that the revenues received by the County under Public Act 106 (1985 Convention Facility Tax Revenues) and Public Act 264, 1987 (Cigarette Tax Revenues) shall NOT be used to reduce the County's 2015 operating millage levy (2014-2015 Budget Year) as defined by Public Act 2, 1986.

BE IT FURTHER RESOLVED (#15) that in accordance with PA 106, 1985 and PA 2, 1986, that at the direction of the Board of Commissioners 50% of the convention facility tax revenue may be transmitted for substance abuse programs, with the remaining 50% to be deposited in the County's General Fund.

BE IT FURTHER RESOLVED (#16) that in accordance with PA 264, 1987, that 12/17ths of the Cigarette Tax Revenue shall be transmitted to the District Health Department No. 10 and 5/17ths shall be transmitted to the County Jail Fund, in accordance with the Act.

BE IT FURTHER RESOLVED (#17) that all persons responsible for the administration of this budget be duly advised of the contents of Public Act 621 of 1978 and their respective appropriations and responsibilities for the administration of the same. This 2015 Budget reflects the cooperative efforts between the Administration Office, County department heads, and agency directors. The County Board, its' Committees, and all County Officials must continue to work together during the 2015 fiscal year in order that all funds available to the County are realized, and all the funds realized are used to the benefit of the citizens of Newaygo County in programs with the most need. The major revenue sources and expenditure programs must be watched closely to ensure that large variances from the budget do not cause a reduction or loss of vitally needed services.

BE IT FURTHER RESOLVED (#18) that the Board of Commissioners hereby ratifies the following labor agreements and contracts: Teamsters Local 214 Contract expires 12-31-2015; Sheriff Deputies (POLC) expires 12-31-2015; Correction Officers (POAM) expires 12-31-2016; Corrections Command (COAM) expires 12-31-2016; Central Dispatch (POAM) expires 12-31-2015; Command Officers expires 12-31-2017; County Administrator Contract expires 05-22-2017; all independent contractor labor agreements through the Courts or Building Safety & Permits Department; MMRMA expires 09-30-2014; Blue Cross/Blue Shield Contract expires 12-31-2014.

BE IT FURTHER RESOLVED (#19) that the Board of Commissioners hereby conditionally approves the 2015 fiscal year Judicial budgets based on a court order requiring the County to involuntarily pay the State of Michigan's Judicial expenditures and further provide that the Board of Commissioners may reduce Judicial expenditures in the event the State does not provide revenues in compliance with the existing law; and

BE IT FURTHER RESOLVED (#20) that in accordance with item #13, the County Administrator is authorized to automatically reduce any department when a budgetary shortfall in revenue or an overage in expenditures is anticipated. The County Administrator shall promptly make the necessary layoffs and advise those affected by the service that those services are being discontinued as a result of either a lack of revenue or a corresponding overage in expenditures; and

BE IT FURTHER RESOLVED (#21) that the County Administrator be, and hereby is, appointed Budget Administrator pursuant to the Uniform Budgeting and Accounting Act, MCLA 141.421 et seq., with power to administer such duties in connection with said budget, as may be from time to time, delegated to the Office of Administration by this Board; and

BE IT FURTHER RESOLVED (#22) that the Board of Commissioners hereby re-affirms its authorization created by Resolution #01-004-08 and Resolution #05-009-13 adopting a monthly surcharge for Newaygo County on all communication service devices of \$1.95 per month to cover the cost of the 911 Emergency Service Program for 2014-2015; and

BE IT FURTHER RESOLVED (#23) that the Board of Commissioners hereby ratifies the Personnel Manual, County Policies and Appendix on Sexual Harassment, Technology, Emergency Preparedness, Finance, and Amendments to all the other manuals and policies; and

BE IT FURTHER RESOLVED (#24) that the Board of Commissioners hereby approves the transfer of \$10,000 (in quarterly amounts) to the Parks and Recreation Fund (Fund 208) to be used to help fund a full-time Parks Director position. If the position is not filled for the entire year, the County Administrator may reduce the transfer in proportionate amounts.

BE IT FURTHER RESOLVED (#25) that the Board of Commissioners hereby approves the following transfers and appropriations be performed on a minimum of a quarterly basis for FY 2015:

101-346	Truancy	\$8,000
101-601	Health Department	\$305,625
101-649	Mental Health	\$220,000
101-728	Economic Development	\$44,000
Fund 120	General Fund – Special Projects Fund	\$15,000
Fund 2052	Animal Control Fund	\$168,195
Fund 2053	Emergency Services Fund	\$105,729
Fund 2055	Crime Victims Rights Fund	\$17,989
Fund 207	Sheriff’s Road Patrol Fund	\$461,078
Fund 213	County Jail Fund	\$1,100,000
Fund 214	Elections Fund	\$95,000
Fund 215	Friend of the Court Fund	\$272,828
Fund 243	Brownfield Redevelopment Authority Fund	\$5,000
Fund 2441	Community Development Fund	\$78,288
Fund 265	Drug Law Enforcement Fund	\$16,000
Fund 290	Social Services Fund	\$37,588
Fund 292	Child Care Fund	\$947,715
Fund 293	Soldiers Relief Fund	\$48,771
Fund 631	Building & Grounds Fund	\$42,408
Fund 632	Campus Security Fund	\$89,041
Fund 636	Information Services Fund	\$308,067

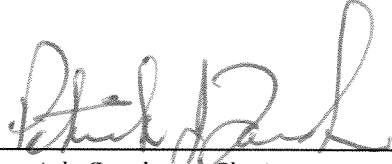
FURTHER BE IT RESOLVED that all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution shall be and the same are hereby rescinded.

Motion By: Lethorn Supported By: Ortwein to adopt the foregoing Resolution.


The Ayes being: Deur, Gardner, Lethorn, Maike, Nieboer, Ortwein, Trapp

Nays: 0 Absent: 0

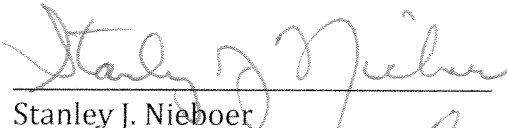
BOARD OF COMMISSIONERS:



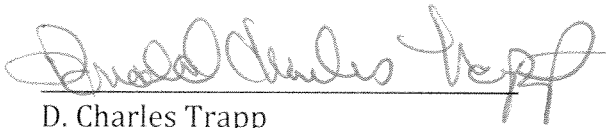
Patrick Gardner, Chair



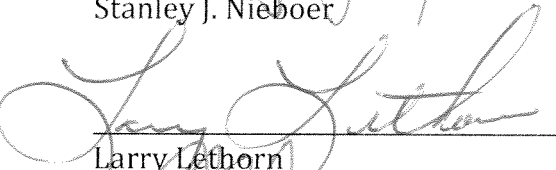
James F. Maie, Jr., Vice-Chair



Stanley J. Nieboer




D. Charles Trapp



Larry Lethorn




Christian Ortwein



Philip Deur

STATE OF MICHIGAN)
)
COUNTY OF NEWAYGO)

I, Laurel J. Breuker, County Clerk, do hereby certify that the foregoing is a copy of Resolution #08-013-14 adopted by the Newaygo County Board of Commissioners at a regular session held on the 27th day of August 2014.



Laurel J. Breuker, Newaygo County Clerk



**BOARD OF COMMISSIONERS
COUNTY OF NEWAYGO
STATE OF MICHIGAN**

At a regular session of the said Board, held in the City of White Cloud, in said County, on the 11th day of June 2014 at 9:30 o'clock a.m. local time, the following Resolution was adopted:

**RESOLUTION #06-010-14
2014 SUMMER TAX LEVY**

PRESENT: Commissioners: Philip Deur, Patrick Gardner, Larry Lethorn, James Maike,
Stanley Nieboer, Christian Ortwein, D. Charles Trapp

ABSENT: Commissioners: None

It was moved by Commissioner Larry Lethorn and supported by Commissioner D. Charles Trapp that the following Resolution be adopted.

WHEREAS, Newaygo County is authorized under the General Property Tax Act, Public Act 206 of 1893, as amended, to levy and collect County allocated property taxes; and

WHEREAS, the General Property Tax Act was amended by Public Act 357 of 2004, being MCL 211.44a to require all Michigan Counties to impose a summer tax levy, with the summer tax levies for 2005 and 2006 to be in the amount of 1/3 and 2/3, respectively, of the total County allocated tax, with the full amount of County allocated tax to be levied and collected as a summer tax levy in 2007 and each year thereafter; and

WHEREAS, Newaygo County relies on the specific authority of MCL 211.44a and the budgetary hearings it used to establish its need for this levy through its 2013-2014 General Appropriations Act adopted on August 28, 2013; and

NOW, THEREFORE, BE IT RESOLVED, that pursuant to Public Act 357 of 2004, the Newaygo County total allocated tax shall be levied and collected on July 1, 2014, at the rate allocated after application of the "Headlee" millage reduction fraction, or 5.3685 mills.

BE IT FURTHER RESOLVED, that the Treasurer of each city, village, and township in Newaygo County is directed to account for and deliver the County allocated tax collections for 2014 in accordance with the provisions of Public Act 357 of 2004.

Resolution #06-010-14

Page: 2

Date: June 11, 2014

BE IT FURTHER RESOLVED that this Resolution constitutes certification of the levy of the County allocated tax and authorized collection of the County allocated tax on July 1, 2014, at the rate of the amount allocated after the application of the "Headlee" millage reduction fraction, or 5.3685 total mills; and

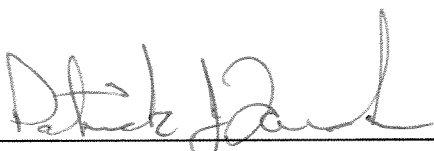
BE IT FURTHER RESOLVED, the County Clerk shall deliver a copy of this resolution by first class mail to the Treasurer of each city, village, and township in Newaygo County.

YEAS: Commissioners: Philip Deur, Patrick Gardner, Larry Lethorn, James Maike,
Stanley Nieboer, Christian Ortwein, D. Charles Trapp

NAYS: Commissioners: None

ABSENT: Commissioners: None

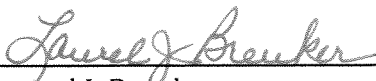
The Resolution was adopted on June 11, 2014.



Patrick Gardner, Chairman
Newaygo County Board of Commissioners

STATE OF MICHIGAN)
) ss
COUNTY OF NEWAYGO)

I, Laurel J. Breuker, County Clerk do hereby certify that the foregoing is a true copy of Resolution #06-010-14 adopted by the Newaygo County Board of Commissioners at a regular session held on the 11th day of June 2014.



Laurel J. Breuker
Newaygo County Clerk

ALL FUNDS SUMMARY

Newaygo County, Michigan

All Funds By Classification
Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2013	FY 2014	FY 2015	
	Actual	Estimated	Approved	Percent
<u>Revenues By Classifications</u>				
Taxes	10,387,928.26	9,715,100.00	9,811,750.00	31.4%
Licenses and Permits	418,655.25	315,563.00	349,910.00	1.1%
Federal Grants	1,398,084.33	1,550,016.00	1,291,092.00	4.1%
State Grants	2,758,707.26	3,391,036.00	2,865,874.00	9.2%
Contributions from Local Units	1,006,988.83	1,060,117.00	930,167.00	3.0%
Charges for Services	9,049,925.57	8,785,114.00	8,773,682.00	28.1%
Fines and Forfeits	79,342.01	76,122.00	72,750.00	0.2%
Interest and Rents	419,303.21	623,871.00	733,954.00	2.4%
Special Assessments	304,034.92	-	-	0.0%
Other Revenue	6,721,287.18	6,809,801.00	6,389,442.00	20.5%
Total - Revenues	\$ 32,544,256.82	\$ 32,326,740.00	\$ 31,218,621.00	100.0%
<u>Expenditures By Classification</u>				
Personal Services	36,215,368.31	38,302,572.00	37,706,631.00	69.1%
Supplies	977,086.51	1,035,736.00	953,135.00	1.7%
Current Public Works	306,962.54	-	-	0.0%
Other Services and Charges	19,517,938.98	14,669,381.00	13,529,131.00	24.8%
Capital Outlay	588,184.10	913,097.00	269,416.00	0.5%
Debt Service	2,033,833.50	2,168,078.00	2,123,454.00	3.9%
Total - Expenditures	\$ 59,639,373.94	\$ 57,088,864.00	\$ 54,581,767.00	100.0%
Excess (deficiency) of revenues over (under) expenditures	\$ (27,095,117.12)	\$ (24,762,124.00)	\$ (23,363,146.00)	
<u>Other Financing Sources (Uses)</u>				
Bond Proceeds	6,930,000.00	-	-	
Transfers In	5,232,042.80	6,313,501.00	5,919,136.00	
Transfers Out Operating	5,232,042.80	6,313,501.00	5,919,136.00	
Total Other Financing Sources (Uses)	6,930,000.00	-	-	
Net Inc (Dec) in Fund Balance	(20,165,117.12)	(24,762,124.00)	(23,363,146.00)	
Fund Balance, beginning of year	34,481,548.04	14,316,430.92	(10,445,693.08)	
Fund Balance, end of year	\$ 14,316,430.92	\$ (10,445,693.08)	\$ (33,808,839.08)	

Newaygo County, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2013		FY 2014		FY 2015	
	Actual		Estimated		Approved	Percent
<u>Revenues By Classification</u>						
Taxes	\$ 10,387,928.26		\$ 9,715,100.00		\$ 9,811,750.00	31.4%
Licenses and Permits	\$ 418,655.25		\$ 315,563.00		\$ 349,910.00	1.1%
Federal Grants	\$ 1,398,084.33		\$ 1,550,016.00		\$ 1,291,092.00	4.1%
State Grants	\$ 2,758,707.26		\$ 3,391,036.00		\$ 2,865,874.00	9.2%
Contributions from Local Untis	\$ 1,006,988.83		\$ 1,060,117.00		\$ 930,167.00	3.0%
Charges in Services	\$ 9,049,925.57		\$ 8,785,114.00		\$ 8,773,682.00	28.1%
Fines and Forfiets	\$ 79,342.01		\$ 76,122.00		\$ 72,750.00	0.2%
Interest and Rents	\$ 419,303.21		\$ 623,871.00		\$ 733,954.00	2.4%
Special Assessments	\$ 304,034.92		\$ -		\$ -	0.0%
Other	\$ 6,721,287.18		\$ 6,809,801.00		\$ 6,389,442.00	20.5%
Total Revenues	\$ 32,544,256.82		\$ 32,326,740.00		\$ 31,218,621.00	100.0%
<u>Expenditures By Function</u>						
Health and Welfare	\$ 15,206,550.84		\$ 15,074,410.00		\$ 16,128,746.00	29.5%
Public Safety	\$ 10,254,275.84		\$ 10,702,225.00		\$ 10,559,712.00	19.3%
Public Works	\$ 10,196,911.48		\$ 11,966,564.00		\$ 10,185,493.00	18.7%
General Government	\$ 5,549,881.99		\$ 5,288,047.00		\$ 5,321,371.00	9.7%
Judicial	\$ 3,483,503.38		\$ 3,726,285.00		\$ 3,625,082.00	6.6%
Legislative	\$ 324,167.14		\$ 375,693.00		\$ 354,343.00	0.6%
Community and Economic Dev.	\$ 306,750.63		\$ 503,419.00		\$ 401,410.00	0.7%
Debt Service	\$ 9,093,169.95		\$ 2,168,842.00		\$ 2,123,954.00	3.9%
Recreation and Culture	\$ 449,714.92		\$ 517,925.00		\$ 502,857.00	0.9%
Other Functions	\$ 4,196,603.32		\$ 5,585,090.00		\$ 5,041,222.00	9.2%
Capital	\$ 577,844.45		\$ 1,180,364.00		\$ 337,577.00	0.6%
Total Expenditures	\$ 59,639,373.94		\$ 57,088,864.00		\$ 54,581,767.00	100.0%
Excess (deficiency) of revenues over (under) expenditures	\$ (27,095,117.12)		\$ (24,762,124.00)		\$ (23,363,146.00)	
<u>Other Fin Sources (Uses)</u>						
Bond Proceeds	\$ 6,930,000.00		\$ -		\$ -	
Transfers in	\$ 5,232,042.80		\$ 6,313,501.00		\$ 5,919,136.00	
Transfers out	\$ 5,232,042.80		\$ 6,313,501.00		\$ 5,919,136.00	
Total Other Fin Sources (Uses)	\$ 6,930,000.00		\$ -		\$ -	
Net Inc (Dec) in Fund Balance	(20,165,117.12)		(24,762,124.00)		(23,363,146.00)	
Fund Balance, beginning of year	34,481,548.04		14,316,430.92		(10,445,693.08)	
Fund Balance, end of year	\$ 14,316,430.92		\$ (10,445,693.08)		\$ (33,808,839.08)	

Newaygo County, Michigan

2015 Governmental Fund Type By Function
Statements of Revenues, Expenditures, and Changes in Fund Balances

	General	Special Revenue	Debt Service	Enterprise Funds	Internal Service	Component Unit	Total
Revenues By Classification							
Taxes	\$ 7,116,044.00	\$ 2,089,934.00	\$ 571,972.00	\$ 4,000.00	\$ -	\$ 29,800.00	\$ 9,811,750.00
Licenses and Permits	\$ 54,000.00	\$ 295,910.00	\$ -	\$ -	\$ -	\$ -	\$ 349,910.00
Federal Grants	\$ 339,168.00	\$ 951,424.00	\$ -	\$ -	\$ -	\$ -	\$ 1,290,592.00
State Grants	\$ 1,873,055.00	\$ 802,319.00	\$ -	\$ -	\$ -	\$ 190,500.00	\$ 2,865,874.00
Contributions from Local Units	\$ 128,110.00	\$ 178,995.00	\$ 623,062.00	\$ -	\$ -	\$ -	\$ 930,167.00
Charges for services	\$ 2,099,018.00	\$ 4,367,576.00	\$ 625,975.00	\$ 45,650.00	\$ 1,635,213.00	\$ 250.00	\$ 8,773,682.00
Fines and Forfeits	\$ 62,000.00	\$ 10,750.00	\$ -	\$ -	\$ -	\$ -	\$ 72,750.00
Interest and Rents	\$ 165,831.00	\$ 1,950.00	\$ 125,828.00	\$ 103,972.00	\$ 323,700.00	\$ 8,038.00	\$ 729,319.00
Other Revenue	\$ 120,459.00	\$ 837,635.00	\$ -	\$ 83,710.00	\$ 4,588,767.00	\$ 22,439,101.00	\$ 28,069,672.00
Total Revenues	\$ 11,957,685.00	\$ 9,536,493.00	\$ 1,946,837.00	\$ 237,332.00	\$ 6,547,680.00	\$ 22,667,689.00	\$ 52,893,716.00
Expenditures by Function							
Health and Welfare	\$ 877,937.00	\$ 3,615,848.00	\$ -	\$ 72,493.00	\$ -	\$ 11,562,468.00	\$ 16,128,746.00
Public Safety	\$ 856,493.00	\$ 7,866,285.00	\$ -	\$ 101,871.00	\$ 755,798.00	\$ 979,265.00	\$ 10,559,712.00
Public Works	\$ 59,693.00	\$ -	\$ -	\$ -	\$ -	\$ 10,125,800.00	\$ 10,185,493.00
General Government	\$ 3,882,432.00	\$ 247,911.00	\$ -	\$ 73,119.00	\$ 1,117,909.00	\$ -	\$ 5,321,371.00
Judicial	\$ 2,725,466.00	\$ 892,551.00	\$ -	\$ -	\$ 7,065.00	\$ -	\$ 3,625,082.00
Legislative	\$ 354,343.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 354,343.00
Community and Economic Dev.	\$ 133,326.00	\$ 220,534.00	\$ -	\$ -	\$ -	\$ 47,550.00	\$ 401,410.00
Other Functions	\$ 156,001.00	\$ 479,404.00	\$ 22,003.00	\$ 34,939.00	\$ 4,479,876.00	\$ -	\$ 5,172,223.00
Capital Outlay	\$ -	\$ 650.00	\$ -	\$ -	\$ 156,291.00	\$ -	\$ 156,941.00
Recreational and Cultural	\$ -	\$ 205,203.00	\$ -	\$ -	\$ 654.00	\$ -	\$ 205,857.00
Debt Services	\$ -	\$ -	\$ 2,123,954.00	\$ -	\$ -	\$ -	\$ 2,123,954.00
Total Expenditures	\$ 9,045,691.00	\$ 13,528,386.00	\$ 2,145,957.00	\$ 282,422.00	\$ 6,517,593.00	\$ 22,715,083.00	\$ 54,235,132.00
Excess (deficiency) of revenues over (under) expenditures	\$ 2,911,994.00	\$ (3,991,893.00)	\$ (199,120.00)	\$ (45,090.00)	\$ 30,087.00	\$ (47,394.00)	\$ (1,341,416.00)
Other Financing Sources							
Transfers In	\$ 789,230.00	\$ 4,420,692.00	\$ -	\$ -	\$ 659,214.00	\$ 5,000.00	\$ 5,874,136.00
Transfers Out	\$ 3,824,964.00	\$ 747,906.00	\$ -	\$ 30,000.00	\$ 1,316,266.00	\$ -	\$ 5,919,136.00
Total Other Fin Sources	\$ (3,035,734.00)	\$ (88,692.00)	\$ -	\$ (30,000.00)	\$ (657,052.00)	\$ 5,000.00	\$ (45,000.00)
Net Inc (Dec) in Fund Balances	\$ (123,740.00)	\$ (4,080,585.00)	\$ (199,120.00)	\$ (75,090.00)	\$ (626,965.00)	\$ (42,394.00)	\$ (1,386,416.00)

Note: Amounts do not include Special Projects Fund (120)

GENERAL FUND

General Fund Departments

Function Statements

101 Board of Commissioners

The Board of County Commissioners is the governing body and the major policy approval center of county government. It is the legislative body with authority over most aspects of the County.

Voters elect commissioners from single member districts in each County. A County Apportionment Commission establishes the commissioner districts every ten years following the U.S. Government's Official Census of that population.

Membership: Currently, the Newaygo County Board of Commissioners' membership is a seven-member board.

Meetings: The Commissioners must have a January meeting (1st Meeting) in each calendar year to organize and elect a Chairman and Vice-Chairman. An April meeting is required for the purpose of establishing property tax rates. The annual meeting is scheduled to be held between September 14th and October 16th each year. It is the meeting at which the County Board usually seeks to adopt the budget for the next fiscal year, which begins in October.

The Newaygo County Board of Commissioners operates under the committee system. This allows it to spread the workload and develop some specialization among members.

131 27th Circuit Court

Newaygo County Circuit Court

The circuit court is the trial court with the broadest powers in Michigan. In general, the circuit court handles all civil cases with claims of more than \$25,000 and all felony criminal cases (cases where the accused, if found guilty, could be sent to prison). The family division of circuit court handles all cases regarding divorce, paternity, adoptions, personal protection actions, emancipation of minors, treatment and testing of infectious disease, safe delivery of newborns, name changes, juvenile offenses, and child abuse and neglect. In addition, the circuit court hears cases appealed from the other trial courts or from an administrative agency.

The State is divided in judicial courts along county lines. The number of judges in a circuit reflects the volume of business in the court. If there is more than one county in a circuit, judges travel from one county seat to another to hold court. The 27th Circuit Court has two circuit judges who preside over the circuit courts of Newaygo and Oceana counties.

Circuit judges are elected for six-year terms on non-partisan ballots. A candidate must be a resident of the circuit in which the candidate is running, a qualified elector, licensed to practice law in Michigan, and at the time of election less than 70 years of age. The legislature sets salaries for circuit judges.

Funding

Where the Legislature has by statute granted authority or created a duty, the local funding unit may not refuse to provide adequate funding to fulfill the function [*Wayne Co. Prosecutor v. Wayne Co. Bd. Of Comm.'s.*, 93 Mich.App. 114, 286 N.W.2d 62 (1979)]. The Judiciary possesses the inherent power to determine and compel payment of those sums of money which are reasonable and necessary to carry out its mandated responsibilities, and its powers and duties to administer Justice [*Wayne Circuit Judge, supra*, 386 Mich. At 9, 190 N.W.2d 228].

Michigan Supreme Court Administrative Order No. 19895-6 (*Court Funding: Funding Disputes Between Courts and Local Funding Units; Submission of Budgets*) outlines the procedures to be followed by courts should it be concluded the funds provided for its operations by its local funding unit are insufficient to enable the court to perform its duties.

General Fund Departments

Function Statements

Court Equity Fund

The Court Equity Fund was established in 1996 to provide limited funding for trial court operations. The fund is disbursed quarterly within the state fiscal year to county governments, based on statutory formula that establishes each county's share. The formula includes two factors: the caseload activity of the circuit and probate courts and the number of judgeships in each county. The first factor, caseload, takes into account new cases filed for the most recent three years in the circuit and probate courts in the county and compares the county's proportion of these filings for the three years to the total filings for the state for three years. The second factor compares the number of judgeships within the county to total judgeships in the state.

The revenue sources to the Court Equity Fund include state general fund appropriations and multiple sources of restricted revenue that originate from local trial court fees, costs, and assessments. Each payment from the fund within the state fiscal year will reflect the revenue deposits to the Court Equity Fund for the preceding quarter. Therefore, quarterly payments will vary, reflecting fluctuations in court revenues received. Payments that have been most recently received by Newaygo County are:

FY 2000	\$287,697
FY 2001	\$301,565
FY 2002	\$295,903
FY 2003	\$285,897
FY 2004	\$319,494
FY 2005	\$312,416 Projected

References:

Michigan Supreme Court Website

SCAO Michigan Court Administration Reference Guide

WestLaw

131-3 Circuit Court Probation

Circuit Court Probation/Parole

The Michigan State Department of Corrections, which is administered by the Michigan Corrections Commission, of which six members are appointed by the governor, shall appoint, supervise, and remove probation officers for the circuit court in a manner provided by the laws of the State of Michigan. [MCL 791.222, MCL 600.9931]

Establishment, Supervision, and Regulation of Bureau

Within the Michigan State Department of Corrections a department or bureau of probation was established. This bureau shall be under the direction and supervision of the assistant director in charge of probation. {MCL 791.221} The assistant director shall endeavor to unify probation procedures throughout the state and shall regulate the procedure for of probation including investigation, supervision, casework, record keeping, and administration accounting. [MCL 791.223]

Duties of Officer

A circuit court probation officer, under the general direction of a supervisor and under the auspices of the circuit court judge or judges shall conduct investigations and prepare informational reports to assist the court in determining appropriate sentences of individuals brought before the court. A circuit court probation officer shall supervise the probationer during his/her term of probation and may recommend relevant programs for rehabilitation.

General Fund Departments

Function Statements

Facilities

Counties are responsible for rent, contractual services, supplies, materials, and equipment costs supporting probation officers and personnel in the county, including and increases in such costs arising from an increase in probation services staffing. [MCL 791.223(a), 1987-1988, No. 6448, p136 (June 29, 1987)]

Parole

Parole is the act of releasing or the status of being released from a state penal institution in which a convicted felon has served a part of a maximum sentence, on condition of maintaining good behavior and remaining in custody of a state agency, until a final discharge is granted.

Establishment, Supervision, and Regulation of Bureau

Within the Department of Corrections of the State of Michigan a bureau of pardons and paroles is established, which is administered by an assistant director within the state civil service. S/he shall be responsible to direct and supervise the bureau and shall formulate methods of investigation and supervision and develop various processes in the technique of the casework of the parole staff including interviewing, consultation of records, analysis of information, diagnosis, plan of treatment, correlation of effort by individuals and agencies, and methods of influencing human behavior. S/he shall employ parole officers and assistants, within a geographic parole district, as may be necessary, subject to the approval of the commission. [MCL 791.231(31)]

Duties of Officer

A parole officer, under the general direction of the district supervisor of each parole district, shall supervise the parole during his/her term of parole. A parole officer may offer guidance and assistance to the offender and may recommend relevant programs for rehabilitation. (see also MCL 791.231- .245)

References:

SCAO Michigan Court Administration Reference Guide

131-4 Circuit Court Clerk

The County Clerk is the Clerk of the Court. The Court Clerk's Office is the filing official for all court cases, including criminal, civil, and personal protection orders. The duties of the Court Clerk involve maintaining case files, bonds, and other papers deposited with the court as well as the records of the court itself. The office serves the people who use and refer to those records.

The Court Clerk's Office is also responsible for the funds deposited with the court. Bonds, court fines and restitution are collected and deposited with the county treasurer.

The Court Clerk attends sessions of court and draws jury panels for trials held in the Circuit and Family Court.

131-5 Family Division Juvenile Branch of Circuit Court

The matters handled by the Juvenile Branch of the Family Division of Circuit Court include juvenile delinquency, neglect and abuse, adoptions, name changes, emancipation, and waiver of parental consent for an abortion. All cases are heard by either the circuit court judge or the probate court judge, who is assigned to the family division to handle a percentage of the caseload.

Juvenile delinquency cases are opened when the prosecuting attorney alleging that a minor child under the age of 17 has committed an offense files a petition. The legal process is similar in many respects to the adult legal system, including the right to have a trial before a judge or jury. If found responsible, a juvenile may be placed on probation and provided with various services, including foster care.

General Fund Departments

Function Statements

Neglect and abuse petitions are filed by Protective Services through the prosecuting attorney, and if the court takes jurisdiction, the minors are made wards of the court. The Family Independence Agency supervises neglect/abuse cases, and various services are provided to families. Children can remain in their home or be placed in foster care. Termination of parental rights can occur in cases where there is a lack of compliance with the case service plan.

Individuals, in the case of stepparent or in-family adoptions, or by an agency or attorney, can file adoptions. Petitions for change of name of an adult or minor and petitions for emancipation of a minor can also be filed by completing a petition and paying a filing fee.

The jurisdiction of the Family Division extends over residents of Newaygo County who come before the court in any of the cases listed above.

136 78th District Court

The District Court (with which more citizens have contact than any other court) has exclusive jurisdiction of all civil litigation up to \$25,000 and also handles garnishments, eviction proceedings, land contract and mortgage foreclosures and other proceedings for criminal cases. The District Court conducts preliminary examinations in felony cases and handles all misdemeanors where punishment does not exceed one year in jail including arraignment, sentence and setting and acceptance of bail. Civil infractions, small claims, traffic, motor carrier, dog, boating and cases involving wildlife and land are also part of the court's jurisdiction. District Judges are elected for six-year terms on a non-partisan ballot. As of April 1, 2003, the 78th District Court encompasses Newaygo and Oceana Counties.

147 Jury Board

The Jury Board selects, reviews and provides prospective jurors for Probate, District and Circuit Courts.

148 Probate Court

The Probate Court processes legal documents required for deceased estates, minor guardianships, legally incapacitated guardianships, developmentally disabled guardianships, conservatorships, mentally ill commitments, adoptions and name changes.

Probate Judges are elected for a six-year term on a non-partisan ballot.

167 Newaygo County Guardian

Guardianship - appointed by Court to make personal decisions and handle the affairs of wards in need.

Conservatorship - appointed by Court to handle financial affairs of individuals who are not in need of a guardian but are in need of assistance in handling of estates.

Representative payee - appointed by Social Security Administration to receive and expend social security benefits on behalf of the client.

Wards are developmentally disabled, mentally ill, physically incapacitated, or elderly persons who have difficulty managing their money and have problems making responsible decisions for themselves.

The Newaygo County Guardian works closely with Newaygo County Probate Court, Social Security Administration, Newaygo County Mental Health, and Department of Social Services.

General Fund Departments

Function Statements

172 County Administrator

While the responsibilities of the County Administrator and Administration differ in counties, generally and in Newaygo County, the Administration Department directs and assists budget monitoring and is in charge of purchasing, building operation and maintenance, personnel and other staff functions. The Department also handles risk management, health insurance, liability insurance, workers compensation, and assists the Board in solving administrative and other problems and also, helps develop policy proposals.

191 Accounting Department

The Accounting Department monitors and maintains all financial activity within the county and provides timely financial reports to elected officials and department heads. The primary functions of the department include general ledger, grant reporting, and accounts payable.

212 Budget Department

This Budget Department has as its main responsibility the preparation of the annual budget. This includes providing departments with information necessary to complete their portion of the budget, reviewing, analyzing, and summarizing the information for the Finance Committee and the Board of Commissioners. Special emphasis is given to long-term planning and capital improvement projects. The Budget Department is responsible for reviewing all county budgets and recommends corrective action when necessary and/or prudent to the achievement of long-term county goals.

The Budget Department measures its budgeting performance in terms of compliance with the law and ability to provide commissioners with the information required to make necessary and/or prudent to the achievement of long-term goals.

215 County Clerk

The County Clerk's duties are prescribed by law and include being the Clerk to:

Board of Commissioners	Circuit Court
Board of Canvassers	County Election Commission
County Plat Board	Election Scheduling Committee
County Apportionment Board	Concealed Weapons Licensing Board
Tax Allocation Board	

The County Clerk's Office issues and maintains:

Birth Records 1867 - Present

Death Records 1867 - Present

Marriage Licenses 1851 - Present

Assumed Names

Concealed Weapons Permits

Veterans Discharge Records

Voter Registration

Deputy Registrars-Countrywide

Any and all other duties are prescribed by MICHIGAN COMPLIED LAW.

General Fund Departments

Function Statements

248 Tax Allocation Board

Required that the County Clerk act as Clerk to the County Tax Allocation Board and to all responsibilities therein.

253 Treasurer's Office

The Office of the County Treasurer was established by the Michigan State Constitution (Article VII, Section 4). The four-year term of office is filled by partisan election. The duties and powers of the County Treasurer are provided by state law and by authorization of the County Board of Commissioners.

The two main roles of the Treasurer are as the custodian of all county funds and the collection of taxes. Additionally, the Treasurer fulfills many other duties.

The county receives money from several sources. The principle source of revenue is an ad valorem property tax. Other income is received from state and federal grants, interest income, inheritance taxes and various service and license fees. Many of the county's departments collect money in the course of their business. This money is periodically deposited with the Treasurer, who is in a sense, the county's banker. Besides revenue items, the Treasurer is responsible for large amounts of money in various trust and agency funds. These include such classes as Circuit Court Trust, Veteran's Trust, Special Drainage Districts, County Mental Health Funds, District Health Funds and County Road Funds.

The office is responsible for accounting of all revenue, investments, securities and monies in financial institutions; sales and distribution of dog licenses to local units of government; collection of inheritance tax for the State of Michigan; reconveyance of property; certification of deeds and plat maps and other documents pertaining to tax histories and litigation; also conducts annual tax sale on behalf of the State Treasury.

The County Treasurer, by virtue of the Office, is a member of the County Elections Commission, Apportionment Committees, County Plat Board, and County Tax Allocation Boards, The Newaygo County Treasurer is also the Administrative Agent for Tax Administrative Funds.

State statutes, under the guidance of the Bureau of Local Government Services Audit Division and the State Treasury Department, dictate the functions of the Treasurer's Office.

Typical Duties:

1. Agent for Delinquent Tax Revolving Fund -
 - a. Applies for rating from rating agency. (Standard & Poor's, Moody's, etc..)
 - b. Prepares Official Statement for borrowing up to 5 million dollars against delinquent taxes.
 - c. Applies to Michigan Department of Treasury for order allowing the issuance of General Obligation Limited Tax Notes.
 - d. Signs General Obligation Limited Tax Notes.
 - e. Signs all closing documents.
 - f. Designates registrar and paying agent for each issue.
 - g. Makes payments to pay off notes & interest at various maturities.
 - h. Signs issuer's certificate.

2. Investments -
 - a. Invest over 10 million dollars of county monies.
 - b. In concert with County Board of Commissioners and Administrator determines cash flow needs and invests funds accordingly.
 - c. Invests in securities allowed by investment resolution passed by the Board of Commissioners.
 - d. Has banks evaluated as to liquidity, credit risk, interest rates, profitability and capital in order to know prudent limits of investments in each institution.

General Fund Departments

Function Statements

- e. Understands kinds of instruments that the County Treasurer can invest in as permitted by Public Act 20 as amended.
- 3. Deposit of county money -
 - a. Deposits all county monies in accordance with Depository Resolution passed by the Board of Commissioners and P.A.40 as amended.
 - b. Reconciles numerous bank accounts.
- 4. Accounting -
 - a. Understands accounting principles and supervises accounting functions in the Treasurer's Office.
 - b. Prepares department budget.
 - c. Prepares investment report for Board of Commissioners.
 - d. Balances cash register totals daily to tax receipts and department receipts.
 - e. Understands and uses computer for various accounting functions.
- 5. Taxation -
 - a. Understands property taxation (P.A.211) and is able to answer questions relative to all phases of Property Taxation, Tax Tribunal, Delinquent Taxes, also Inheritance Tax, Commercial Forrester, National Forest Reserve, Penal Fine Distributions, Payment in Lieu of Taxes, etc.
 - b. Conducts annual tax sale on foreclosed properties (P.A.123).
 - c. Is able to read property descriptions in order to certify deeds as to tax histories.
- 6. Supervisory -
 - a. Supervises 4 employees.
 - b. The Board of Commissioners and the Treasurer set personnel policies for the office jointly.
 - c. The Treasurer chooses employees in the office.
 - d. Trains new employees.

257 Equalization

Under the direction of the Equalization Director, Mark Johnson, the department is responsible for preparation of the Equalization Report for the Board of Commissioners. The report is necessary to assure that tax assessments throughout Newaygo County are levied at comparable levels of market value. Duties are prescribed by law and also include preparation of the annual apportionment report and calculating to ascertain all required roll back requirements are met for all taxing jurisdictions within Newaygo County. This department is also responsible for maintaining Newaygo County property tax maps, processing land divisions, updating descriptions, and property tax/assessment records for 24 townships, 4 cities, and 1 village within the county.

261 M.S.U. Extension

Michigan State University Extension, as a part of the total educational outreach effort of Michigan State University, helps local people improve their lives through an educational process that applies knowledge to focus on issues, needs and opportunities. In addition to dissemination of knowledge, MSU Extension encourages the application of research and leadership processes to assist children, youth, and families in agriculture, business organizations, government and communities in accomplishing their goals.

M.S.U. Extension offices are located in every Michigan County. The unique cooperative arrangement under which M.S.U. Extension functions, providing non-formal educational services and related educational materials for self-help improvement to the people of Newaygo County, is unparalleled in the structure of county services. Michigan State University- USDA - County of Newaygo all cooperate to provide county residents with non-duplicated services.

General Fund Departments

Function Statements

M.S.U. provides a local resident staff of trained educators and program supervisors consisting of 2.5 (and an additional .5 county-funded, for a total of three) M.S.U. Board-appointed professional staff. Additional M.S.U. campus-based research and educational support resources to Newaygo County residents, include four district agents, housed in nearby counties, with expertise in horticulture (vegetable, fruit and greenhouse plants), farm management, forestry and water quality.

Local education program efforts are provided with a nearly 4:1 M.S.U. Extension-County funding ratio.

Newaygo County M.S.U. Extension is proud of their efforts in providing clientele with effective and efficient delivery of diverse, non-formal educational needs. Our well-qualified staff have been able to positively impact the community with diverse and balanced programming in the areas of agriculture, home economics, children, youth and family that have been well-received by clientele throughout the County. Programs have been recognized statewide and nationally for their effectiveness, unique qualities and efforts in reaching the total community.

We have continuously operated with a conservative, barebones, no-frills operation that at the same time has tried to provide the full measure of effective service.

266 Contact Negotiations/Legal Counsel

This department is responsible for contracting with corporate counsel for the Newaygo County legal requirements. They review contracts, help in negotiating labor contracts, help in settling grievances, and asset in any lawsuits that are filed against the County.

267 Prosecuting Attorney

The Office of the Prosecuting Attorney prosecutes crimes committed within the County of Newaygo and enforces the criminal laws of the State of Michigan according to statute. The office also contracts with the State of Michigan to handle paternity and support matters and acts as civil counsel for the various county offices.

268 Register of Deeds

The Office of the Register of Deeds is a constitutional office created by Michigan's first constitution in 1836. The term of office is four (4) years and it is a partisan election.

The Office of County Register of Deeds is the repository for the official records of real property in the county.

The title of the office suggests that it registers or records properly deeds. This is true, but in addition, everything that affects the quality of a deed is recorded with the Register of Deeds. Any person, private or business who borrows money from a financial institution where the property is used as collateral will have a title search done from the records in the Register of Deeds Office. All financial security records and real estate records must be maintained flawlessly. There is no room for error; the records must be accurate, up to date and immediately available.

The importance of this role of the Office of Register of Deeds is captured in the following stature: "Every conveyance of real estate within the state hereafter made, which shall not be recorded as provided in this chapter, shall be void as against any subsequent purchaser in good faith and for a valuable consideration."

Without a central place to record all real estate documents and without a person to manage such records in an orderly and systematic way, society would be hard-pressed to conduct in a dependable way the buying, selling and owning of real estate.

General Fund Departments

Function Statements

270 Personnel

The Personnel function attempts to provide a full service personnel operation for the various departments that make up Newaygo County. It is a people management operation including programs in the areas of personnel management, benefits administration, labor contracts, classification maintenance, and training.

Among the diverse responsibilities are contract negotiations, grievance resolution, disciplinary process, classification compensation, administration of benefits, and employee wellness.

271 Payroll

The Payroll Department was established to account for funds that are expended for administration of all payroll activities (i.e.: processing the county's payroll and associated fringe benefits, etc.).

275 Drain Commissioner/285 Soil Erosion

The Drain Commissioner is elected by state law every four years on a partisan basis. The Drain Commissioner is responsible for administration of the Michigan Drain Code Act 40 PA of 1956, as amended. The Drain Commissioner serves the public as the key component for providing adequately drained lands for agricultural production, industrial and residential development through storm water management. Duties include construction and maintenance of drains, determining drainage district, apportionment of cost of drains among property owners; receiving bids and award contracts.

The Drain Commissioner also serves as the County Enforcing Agent for Soil Erosion and Sedimentation Control (Part 91 of Act 451 of 1994), for earth disturbances of 1 acre or more or within 500 feet of a lake, river, stream, wetland, etc.

The Drain Commissioner also works with State and Federal agencies to enforce floodplain and pollution laws, assisting in coordinating regional flood control and water quality plans. The Drain Commissioner reviews and their approval is required on all plats developed with the county. Further, the Drain Commissioner is required by statute to serve on the Board of Public Works, County Parks and Recreation Commission, all established Lake Improvement Boards, and is responsible for the operation and maintenance of all lake level control structures.

301 Sheriff's Office

The Office of Sheriff administers a 178 bed jail, handles civil process, investigates minor and major crimes, administrates all emergency dispatching, is in charge of the Newaygo County Emergency Response Team, a thirteen office and is responsible for all water recovery and marine patrol.

312 Drug Investigation Force - CMET

The Central Michigan Enforcement Team (CMET) is part of a cooperative and coordinated law enforcement force for the purpose of enforcing narcotics and controlled substance abuse. CMET provides an increased level of enforcement opportunities, which involves multi-jurisdictional types in investigations. CMET provides a locally effective means of identifying, investigating, apprehending, and prosecuting those involved in these types of criminal activities.

331 - Marine Law Enforcement

Marine Law Enforcement is separated into three function areas :Marine Patrol, Safety School, and Dive Team.

Marine Patrol: The function of Marine Patrol is to protect life and property, enforce state and local ordinances, perform miscellaneous services related to public health and safety; receive and process complaints, arrest offenders, prepare reports and testify in court, investigate water accidents, maintain all records and logs of activity, cooperate with the necessary for the preservation of law and order, furnish assistance and provide control at special events, provide emergency medical aid, assist in the recovery of bodies, assist in the recovery of submerged property as determined by the Marine Patrol Supervisor, prepare and supervise the Marine Budget.

General Fund Departments

Function Statements

School Safety: The School Safety Program provides instruction in marine laws and operation, snowmobile laws and operation, and other matters related to public safety.

Dive Team: The function of the dive team is to assist in the rescue and/or recovery of water accident victims, the recovery of underwater evidence, stand-by availability at special water events, and other details as determined by the dive team coordinator and/or Marine Patrol Supervisor.

378 Junk Ordinance Enforcement

The Junk Ordinance Enforcement Officer's duty is to handle incoming complaints from selected Township Zoning Administrators and certain contact persons. These complaints may be filed either verbally or written. The Junk Enforcement Officer's job is to research the validity of the complaint and contact the landowner as to the charges made against them. After initial contact is made, the landowner has flexible time limit to comply with the Ordinance. If the owner fails to make sufficient progress, the case is referred to the county Prosecutor for legal action, to date; the program has had a 95-98% compliance factor.

The Junk Enforcement Officer has an answering machine provided by the County, and also the use of a County car to make subsequent investigations. The vast majority of expense for this office comes from copy costs, postage, and telephone. Other counties have adopted this program, and others are looking at its viability for their own use. The program has earned the 1993 National Association of Counties (NACO) Award. The Junk Enforcement Officer is currently under contract with the County of Newaygo to carry out the County Junk Ordinance.

421 Safety Committee

The Safety Committee was established in 1993 by the Newaygo County Board of Commissioners' motion #930350. The main responsibility of this committee is to help insure the safety and welfare of Newaygo County employees by monitoring working conditions for possible safety hazards and to recommend improvements for safety purposes. The Committee makes recommendations based on its evaluations of the county buildings and employee work areas.

422 Crisis Management

This Crisis Management Committee was established in 1993 by the Newaygo County Board of Commissioners' motion #930350. The Crisis Committee establishes policies concerning emergency or crisis situations that may be faced and creates a safety plan or course of action to follow for the safety of Newaygo County residents.

455 Drain Tax At Large

This department records the county share of drain assessments for the year as determined by the drain Commissioner's Office. The amount can vary significantly by year.

601 Health Department

This activity accounts for the County's General Fund Appropriation to the District No. 10 Health Department and also its share of the State Cigarette Tax.

605 Contagious Disease

The Contagious Disease department reflects all expenditures chargeable to public funds for the treatment of contagious diseases such as T.B., V.D., etc.

General Fund Departments

Function Statements

631 Substance Abuse

The Substance Abuse Department records the expenditures made with the Convention Facility Tax received by the State of Michigan under Public Acts 106 and 107 of 1985.

648 County Medical Examiner

The Office of the County Medical Examiner replaced the Coroner's Office with the passage of Michigan Public Act 92 passed in 1969. The Medical Examiner is a licensed physician who investigates violent, sudden, unexplainable or unexpected deaths. He must determine the victims' identity, cause of death and manner of death. He may initiate whatever examinations he deems necessary including autopsy, or police investigation. The Medical Examiner's findings are important in preserving public safety and in identifying dangers to society.

6491 Family Counseling Services

Public Act 155 of 1964 created the Circuit Court Family Counseling Services for the purpose of preserving and improving family life through competent family counseling, family counseling serviced which shall include domestic violence and child abuse. In each judicial circuit, the circuit court may establish family counseling services. The county board of commissioners shall appropriate \$15.00 of marriage license fee and all income derived from fees charged for family counseling services. In multiple-county circuits, the board of commissioners may agree as to the participation of each in the funding, and as to the appropriation which each may make. The agreement may provide for varying rather than equal contributions from each county.

The circuit court shall not enter into a contract, employ personnel or expand funds which shall exceed the appropriations of the funds from the county board of commissioners.

The Newaygo County Circuit Court originally contracted with an individual to provide direct counseling services to parties/families who came under the jurisdiction of the court, and it was deemed by the court, these parties/families would benefit from counseling. However, due to the small amount generated in revenues, only a modest program could be sustained. There has been very little activity or expenditures from this fund since the passing and termination of the counseling contract.

Funds generated for Family Counseling Services cannot be expended for any other purpose and must be preserved in the fund. Previous requests for a full accounting of revenues on account have not been fully answered. The court intends to fully pursue this issue to once and for all reconcile unexpended revenues of prior years.

Supervised Parenting Time (SPT) Program

The Friend of the Court at one time was awarded grant funding for the operation of the Supervised Parenting Time Program. This funding has been terminated, however the need to the program continues to grow. It has been determined that funding from the Family Counseling Services Fund is appropriate to fund the expenses of the Supervised Parenting Time Program.

References: Westlaw

671 Medical Care Facility

The Newaygo Medical Care Facility is a 116 bed nursing facility with rehabilitative, restorative, and maintenance care functions. In the spirit of the facility, and in accordance with Public Act 280 of 1939, residents are admitted to the facility without regards to pay or source of payment.

General Fund Departments

Function Statements

681 Veteran's Burials

The Soldiers and Sailors Relief Committee receives burial claims from funeral directors and determines eligibility for the \$300 county burial allowance. Eligibility is determined by the time and length of service during an armed conflict, honorable discharge, and length of residency in Newaygo County. The commission also sees that government headstone markers are ordered and placed if desired by the veteran's spouse or family and that installation and financial restitution be made for the services rendered.

721 Planning and Zoning Commission

The Planning and Zoning Commission plans for the development of the County. It also adopts and files with the County Board of Commissioners recommendations regarding zoning matters. Occasionally, copies of the County Comprehensive Land Use Plan are provided for a fee.

7211 West Michigan Regional Planning

The West Michigan Shoreline Regional Development Commission, created voluntarily under state law (Act 281, P.A. 1995) in 1970 by local governments, deals with regional issues and problems, which affect all citizens living in Muskegon, Oceana, Ottawa, and Newaygo counties. A Commission comprised of local and appointed officials directs agency policy and has final authority over its activities.

7213 Plat Board

The Plat Board is created by state law and is comprised of the Register of Deeds, County Clerk, and County Treasurer, who serve as Chairman, Clerk, and Member respectively. The Board is responsible for the examination and approval or disapproval of all proposed plats (or subdivisions) in the County.

Newaygo County, Michigan

General Fund By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	7,159,454.75	7,023,622.00	7,116,044.00
Licenses and Permits	57,745.50	54,040.00	54,000.00
Federal Grants	381,246.04	468,465.00	339,168.00
State Grants	1,636,044.65	1,707,464.00	1,873,055.00
Contributions from Local Units	105,664.68	162,208.00	128,110.00
Charges for Services	2,163,011.41	2,144,762.00	2,099,018.00
Fines and Forfeits	68,619.00	65,220.00	62,000.00
Interest and Rents	83,430.56	177,007.00	165,831.00
Other Revenue	189,207.10	99,158.00	120,459.00
Total - Revenues	\$ 11,844,423.69	\$ 11,901,946.00	\$ 11,957,685.00
Expenditures by Function			
Legislative	324,167.14	375,693.00	354,343.00
Judicial	2,621,474.73	2,810,045.00	2,725,466.00
General Government	3,680,770.58	3,921,240.00	3,882,432.00
Public Safety	872,973.17	1,029,012.00	856,493.00
Public Works	46,052.31	57,701.00	59,693.00
Health and Welfare	813,263.78	882,793.00	877,937.00
Community and Economic Development	127,872.98	129,942.00	133,326.00
Other Functions	250,141.67	211,456.00	156,001.00
Total - Expenditures	\$ 8,736,716.36	\$ 9,417,882.00	\$ 9,045,691.00
Excess (deficiency) of revenues over (under) expenditures	\$ 3,107,707.33	\$ 2,484,064.00	\$ 2,911,994.00
Other Financing Sources (Uses)			
Transfers In	520,062.32	997,954.00	789,230.00
Transfers Out Operating	3,308,622.12	3,546,022.00	3,824,964.00
Total Other Financing Sources (Uses)	(2,788,559.80)	(2,548,068.00)	(3,035,734.00)
Net Inc (Dec) in Fund Balance	319,147.53	(64,004.00)	(123,740.00)
Fund Balance, beginning of year	2,704,880.01	3,024,027.54	2,960,023.54
Fund Balance, end of year	\$ 3,024,027.54	\$ 2,960,023.54	\$ 2,836,283.54

Newaygo County, Michigan

General Fund
Schedule of uses of Financial Resources

Program Descriptions	FY 2013	FY 2014	FY 2015	Percent of Total Budget
	Actual	Estimated	Approved	
Legislative				
Board of Commissioners	324,167.14	375,693.00	354,343.00	2.75%
Total - Legislative	\$ 324,167.14	\$ 375,693.00	\$ 354,343.00	2.75%
Judicial				
27th Circuit Court- Newaygo	593,985.33	646,164.00	556,370.00	4.32%
27th Circuit Court- Oceana	35,411.26	36,719.00	27,995.00	0.22%
Circuit Court Probation	17,372.47	19,761.00	26,040.00	0.20%
Circuit Court Clerk	223,147.96	246,328.00	271,618.00	2.11%
Circuit Court - Juvenile Division	227,234.11	248,664.00	235,821.00	1.83%
78th District Court	1,037,924.24	1,108,644.00	1,106,192.00	8.59%
Jury Board	13,496.03	12,699.00	12,289.00	0.10%
Probate Court	418,241.33	436,441.00	434,537.00	3.38%
County Guardian	54,662.00	54,625.00	54,604.00	0.42%
Total - Judicial	\$ 2,621,474.73	\$ 2,810,045.00	\$ 2,725,466.00	21.18%
General Government				
Administration	243,843.67	288,365.00	273,079.00	2.12%
Accounting/Budget	257,690.01	268,036.00	275,608.00	2.14%
Clerk	322,888.53	327,464.00	325,523.00	2.53%
Tax Allocation Board	903.00	1,384.00	1,088.00	0.01%
Treasurer	441,692.48	487,831.00	488,853.00	3.80%
Equalization	551,581.80	602,696.00	602,044.00	4.68%
Cooperative Extension	143,673.26	142,631.00	144,205.00	1.12%
Legal Counsel	8,302.16	13,143.00	15,013.00	0.12%
Civil Council	-	-	-	0.00%
Prosecutor	651,579.06	719,098.00	703,692.00	5.47%
Register of Deeds	369,901.40	345,471.00	352,951.00	2.74%
Personnel	84,765.11	91,165.00	94,389.00	0.73%
Payroll	49,098.79	60,039.00	68,195.00	0.53%
Courtesy Desk/Mail	34,154.07	29,063.00	30,351.00	0.24%
Drain Commissioner	255,367.57	274,547.00	280,340.00	2.18%
Drain Maintenance & Construction	165,397.16	126,000.00	103,507.00	0.80%
Surveyor & Remonumentation	59,361.54	39,201.00	53,725.00	0.42%
County Survey & Remonumentation	31,203.10	98,412.00	63,453.00	0.49%
Soil Erosion/Conservation	9,367.87	6,694.00	6,416.00	0.05%
Total - General Government	\$ 3,680,770.58	\$ 3,921,240.00	\$ 3,882,432.00	30.16%
Public Safety				
Sheriff's Department	744,660.70	772,669.00	768,187.00	5.97%
Courthouse Security	43,162.16	43,223.00	40,842.00	0.32%
Drug Investigation (CMET)	116.00	131.00	134.00	0.00%
Marine Law Enforcement	58,286.60	91,481.00	39,020.00	0.30%
Truancy	8,000.00	8,000.00	8,000.00	0.06%
Junk Enforcement	116.00	-	-	0.00%
Spay and Neuter Program	634.35	-	-	0.00%
Crisis Management	17,997.36	113,508.00	-	0.00%
Safety Committee	-	-	310.00	0.00%
Total - Public Safety	\$ 872,973.17	\$ 1,029,012.00	\$ 856,493.00	6.65%

Newaygo County, Michigan

General Fund
Schedule of uses of Financial Resources

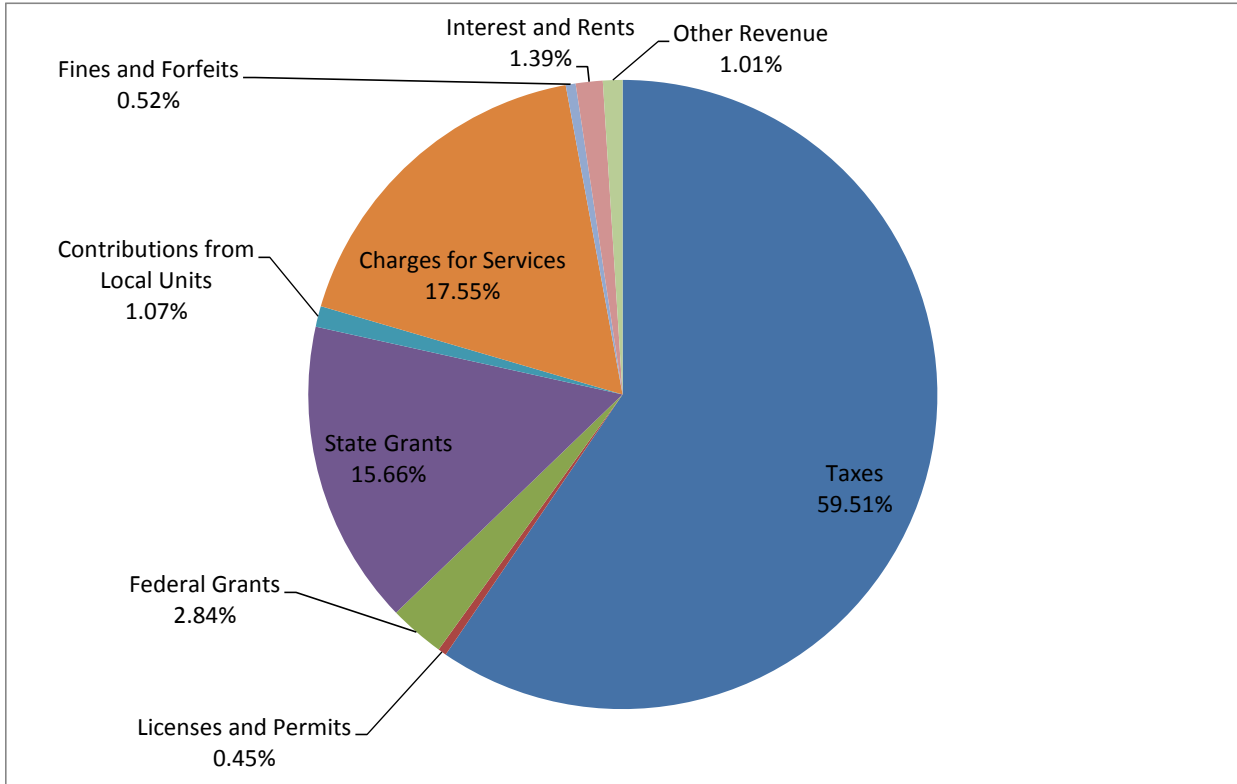
Program Descriptions	FY 2013	FY 2014	FY 2015	Percent of Total Budget
	Actual	Estimated	Approved	
Public Works				
Board of Public Works	34,151.68	43,301.00	44,693.00	0.35%
Drain Tax at Large	11,900.63	14,400.00	15,000.00	0.12%
Total - Public Works	\$ 46,052.31	\$ 57,701.00	\$ 59,693.00	0.46%
Health and Welfare				
Health Department	307,434.88	306,987.00	305,625.00	2.37%
Contagious Disease	418.86	383.00	472.00	0.00%
Mental Health	220,000.00	220,000.00	220,000.00	1.71%
Family Counseling Services	5,876.00	5,709.00	5,000.00	0.04%
Medical Care Facility (MOE)	92,671.94	92,218.00	96,161.00	0.75%
Substance Abuse	102,073.50	163,048.00	132,269.00	1.03%
Medical Examiner	84,788.60	94,448.00	118,410.00	0.92%
Family & Consumer Science	-	-	-	0.00%
Total - Health and Welfare	\$ 813,263.78	\$ 882,793.00	\$ 877,937.00	6.82%
Community & Economic Development				
Land Use Educator	71,947.00	73,692.00	75,826.00	0.59%
Plat Board	-	-	-	0.00%
Economic Development (NCEDO)	43,000.00	43,000.00	44,000.00	0.34%
West Michigan Shoreline Regional	12,925.98	13,250.00	13,500.00	0.10%
Planning & Zoning	-	-	-	0.00%
Total - Community & Economic Devel.	\$ 127,872.98	\$ 129,942.00	\$ 133,326.00	1.04%
Other				
Contingencies	2,103.52	3,753.00	-	0.00%
Capital Outlay	41,934.16	50,307.00	-	0.00%
Capital Grants	206,103.99	156,001.00	156,001.00	1.21%
Miscellaneous	-	1,395.00	-	
Total - Other	\$ 250,141.67	\$ 211,456.00	\$ 156,001.00	1.21%
Operating Expenses before Transfers	\$ 8,736,716.36	\$ 9,417,882.00	\$ 9,045,691.00	70.28%
Operating Transfers Out				
Special Projects	-	-	15,000.00	0.12%
Deputy Sheriff Reserves Program	12,000.00	-	-	0.00%
Animal Control	167,071.00	174,258.00	168,195.00	1.31%
Emergency Services	93,051.00	107,729.00	105,729.00	0.82%
Crime Victims Rights Fund	17,989.00	17,989.00	17,989.00	0.14%
Road Patrol/Dispatch	497,902.00	461,078.00	461,078.00	3.58%
Law Enforcement	-	-	-	0.00%
County Parks	35,000.00	20,000.00	10,000.00	0.08%
Jail	950,000.00	1,100,000.00	1,100,000.00	8.55%
Jail Cigarette Tax	754.12	567.00	-	0.00%
Elections	75,000.00	130,000.00	95,000.00	0.74%
Friend of the Court	268,889.00	286,822.00	272,828.00	2.12%
Brownfield Redevel. Auth.	-	5,000.00	5,000.00	0.04%

Newaygo County, Michigan

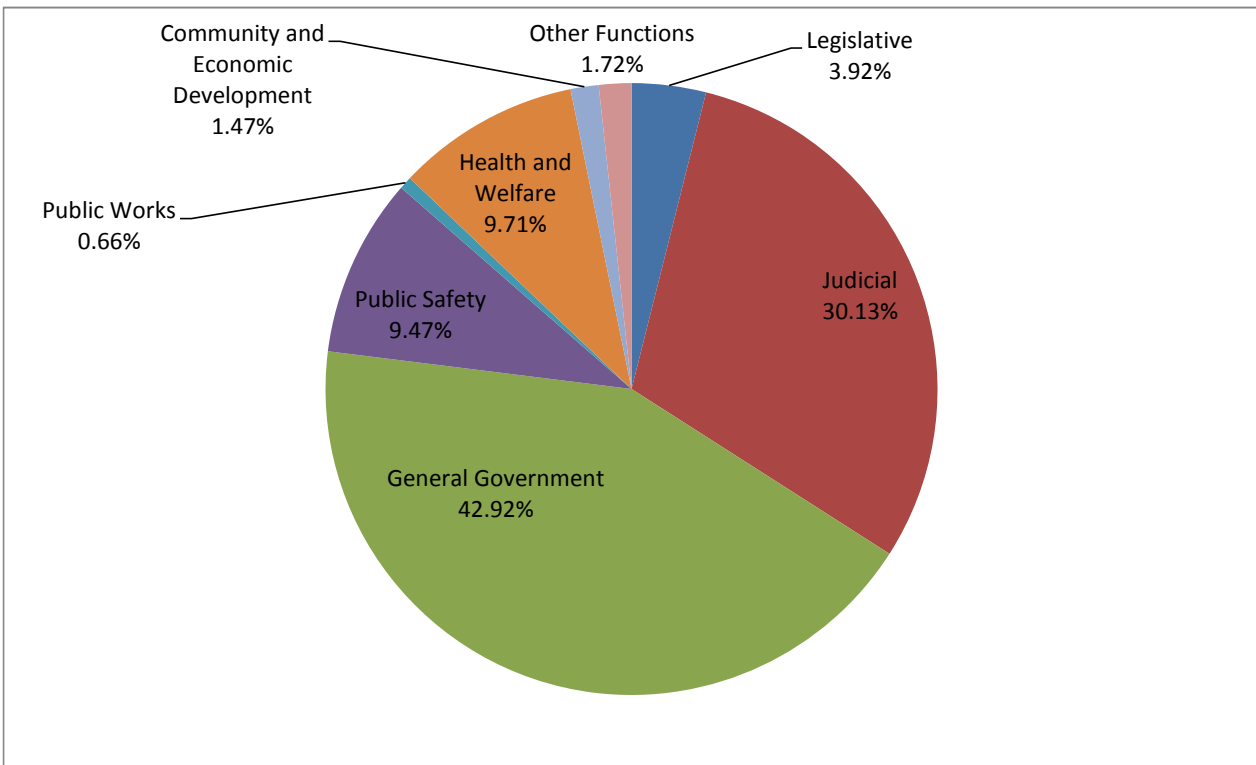
General Fund
Schedule of uses of Financial Resources

Program Descriptions	FY 2013	FY 2014	FY 2015	
	Actual	Estimated	Approved	Percent of Total Budget
<u>Operating Transfers Out Continued</u>				
Community Development	78,288.00	78,288.00	78,288.00	0.61%
Building & Safety Permits	-	-	-	0.00%
Budget Stabilization	-	-	-	0.00%
E911 Service Fund	13,778.00	-	-	0.00%
Drug Law Enforcement	16,000.00	16,000.00	16,000.00	0.12%
Social Services	22,588.00	37,588.00	37,588.00	0.29%
Child Care	587,604.00	604,250.00	947,715.00	7.36%
Soldiers & Sailors	13,392.00	47,790.00	48,771.00	0.38%
Capital Improvements	-	-	-	0.00%
Bldg & Ground Maint.	38,417.00	64,493.00	42,408.00	0.33%
Campus Security	89,836.00	79,836.00	89,041.00	0.69%
Information Services	288,067.00	308,067.00	308,067.00	2.39%
Food Service	-	-	-	0.00%
Retiree Health Ins.	-	-	-	0.00%
Commission on Aging	42,996.00	6,267.00	6,267.00	0.05%
Totals Operating Transfers Out	\$ 3,308,622.12	\$ 3,546,022.00	\$ 3,824,964.00	29.72%
Grand Total - General Fund	\$ 12,045,338.48	\$ 12,963,904.00	\$ 12,870,655.00	100%

FY2015 Revenues by Classification



FY2015 Expenditures by Function



Newaygo County, Michigan

General Fund By Classification

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	7,159,454.75	7,023,622.00	7,116,044.00
Licenses and Permits	57,745.50	54,040.00	54,000.00
Federal Grants	381,246.04	468,465.00	339,168.00
State Grants	1,636,044.65	1,707,464.00	1,873,055.00
Contributions from Local Units	105,664.68	162,208.00	128,110.00
Charges for Services	2,163,011.41	2,144,762.00	2,099,018.00
Fines and Forfeits	68,619.00	65,220.00	62,000.00
Interest and Rents	83,430.56	177,007.00	165,831.00
Other Revenue	189,207.10	99,158.00	120,459.00
Total - Revenues	\$ 11,844,423.69	\$ 11,901,946.00	\$ 11,957,685.00
<u>Expenditures by Classification</u>			
Personal Services	5,383,731.48	5,691,828.00	5,590,978.00
Supplies	239,578.11	279,288.00	268,423.00
Other Services and Charges	3,053,586.82	3,351,126.00	3,170,450.00
Capital Outlay	59,819.95	95,640.00	15,840.00
Debt Service	-	-	-
Total - Expenditures	\$ 8,736,716.36	\$ 9,417,882.00	\$ 9,045,691.00
Excess (deficiency) of revenues over (under) expenditures	\$ 3,107,707.33	\$ 2,484,064.00	\$ 2,911,994.00
<u>Other Financing Sources (Uses)</u>			
Transfers In	520,062.32	997,954.00	789,230.00
Transfers Out Operating	3,308,622.12	3,546,022.00	3,824,964.00
Total Other Financing Sources (Uses)	(2,788,559.80)	(2,548,068.00)	(3,035,734.00)
Net Inc (Dec) in Fund Balance	319,147.53	(64,004.00)	(123,740.00)
Fund Balance, beginning of year	2,704,880.01	3,024,027.54	2,960,023.54
Fund Balance, end of year	\$ 3,024,027.54	\$ 2,960,023.54	\$ 2,836,283.54

Newaygo County, Michigan

Special Projects Fund (120)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	33,935.00	30,030.00	-
Interest and Rents	4,635.00	4,635.00	4,635.00
Other Revenue	19,338.50	2,531.00	-
Total - Revenues	\$ 57,908.50	\$ 37,196.00	\$ 4,635.00
Expenditures by Classification			
Supplies	2,634.97	-	-
Other Services and Charges	2,426.25	45,000.00	25,000.00
Capital Outlay	248,948.76	251,694.00	24,635.00
Total - Expenditures	\$ 254,009.98	\$ 296,694.00	\$ 49,635.00
Excess (deficiency) of revenues over (under) expenditures	\$ (196,101.48)	\$ (259,498.00)	\$ (45,000.00)
Other Financing Sources (Uses)			
Transfers In	40,074.88	249,750.00	45,000.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	40,074.88	249,750.00	45,000.00
Net Inc (Dec) in Fund Balance	(156,026.60)	(9,748.00)	-
Fund Balance, beginning of year	92,071.04	(63,955.56)	(73,703.56)
Fund Balance, end of year	\$ (63,955.56)	\$ (73,703.56)	\$ (73,703.56)

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Function Statements

201 County Road Fund

This fund is used to account for the maintenance of highways and state trunk lines in the County of Newaygo. Road Commission monies are required to be deposited with the Newaygo County Treasurer.

205 Newaygo County Mounted Division Fund

This fund accounts for and monitors the activities of the Newaygo County Mounted Division. This fund is restricted in that no General Fund dollars are allocated.

2052 Animal Control Fund

The Office of Animal Control enforces the Dog Law of 1919, which is an act relating to dogs, providing for the protection of livestock and poultry from damage caused by dogs. It provides licensing, regulates the keeping of dogs, and authorizes their destruction in certain cases. It also imposes powers and duties to certain state, county, city and township regulations. Animal Control enforces state laws in Newaygo County for the public safety and well-being of its residents, promotes public awareness of the need to license and vaccinate animals for and against rabies and other communicable diseases. The office serves an area of 864 square miles with a population of approximately 47,874. Two full time officers whose duties range from cleaning and care of animals, picking up animals, to typing cases for court and attending court to testify in proceedings involving animal cases.

2053 Emergency Services Fund

This Fund was established for any major emergencies, which occur within the County with funds provided by the general fund and the Emergency Service State Grant.

2055 Crime Victims Rights Fund

This fund was established under Public Act 196 of 1989. It is used to account for activities associated with providing victims rights services and is funded by revenues disbursed by the Office of Criminal Justice from assessments imposed on people convicted of felonies and serious misdemeanors, and on people convicted of drunk and impaired driving.

207 Sheriff Road Patrol Fund

The Sheriff's Road Patrol is a thirteen (13) member investigative and patrol unit. Duties include crime prevention, crime reporting and investigation, accident investigation, traffic control, transportation of prisoners and mental subjects, court security and community policing (Victims Services Bureau, Posse, Safety Education in schools, etc.)

2072 Law Enforcement Fund

The Law Enforcement Fund was established to account for special law enforcement activities including the K-9 Unit, Cops Fast Grants, and Secondary Road Patrol Grant. The Secondary Road Patrol Grant funds one officer, vehicle and equipment. The officer's primary function is traffic enforcement on secondary roads.

208 Parks and Recreation Fund

The Newaygo County Parks Commission is responsible for establishing policies, administration, operation, maintenance, and development of the County Parks.

The Parks Commission is also charged with the promotion of tourism and visitor industries as an instrument of economic development for the County.

SPECIAL REVENUE FUNDS

Function Statements

213 County Jail Fund

The County Jail Fund provides for the safekeeping, security, meals and medical needs of a 178-bed facility.

2131 County Jail - Trustees Management Fund

The County Jail - Trustees Management Fund provides for two (2) full-time correction officers. The funding for these positions is dependent upon the federal contract for the housing of federal inmates. This fund monitors the cost of wages, fringe benefits, and other miscellaneous expenditures for these officers.

214 Elections Fund

The County Clerk is the Chief Election Official of the County and supervises all national, state, and local elections and is responsible for the administration of the Michigan Campaign Finance Reporting Act.

County Election Commission
Election Scheduling Committee
Voter Registration
Deputy Registrars - Countywide
Certifies all Township Election Workers

Any and all other as prescribed by MICHIGAN COMPILED LAW and/or MICHIGAN ELECTION LAW.

215 Friend of the Court

The following described the duties of the friend of the court office in general terms, as required by MCL 552.505, Friend of the Court Act 294 of 1982. The friend of the court office is part of the family division of the circuit court, and there is a least one office for each circuit court in the state. Generally, the friend of the court's involvement in cases is limited to the areas of child custody, parenting time, and support (including health care coverage for children and spousal support).

552.505 Duties of friend of the court; failure of party to attend scheduled meeting.

Sec. 5

(1) Each office of the friend of the court has the following duties:

- (a) To inform each party to the domestic relations matter the, unless 1 of the parties is required to participate in the title IV-D child support program, they may choose not to gave the office of friend of the court administer and enforce obligations that may be imposed in the domestic relations matter.
- (b) To inform each party to the domestic relations matter that, unless 1 of the parties is required to participate in the title IV-D child support program, they may choose not to have the office of the friend of the court administer and enforce obligations that may be imposed in the domestic relations matter.
- (c) To Provide an information pamphlet, in accordance with the model pamphlet developed by the bureau, to each party to a domestic relations matter. The informational pamphlet shall explain the procedures of the court and the office; the duties of the office; the rights and responsibilities of the parties, including notification that each party to the dispute has the right to meet with the dispute before that individual makes a recommendation regarding the dispute; the availability of and procedures used in domestic relations mediation; the availability of human services in the community; the availability of joint custody as described on section 6a of the child custody act of 1970, 1970 PA 91, MCL 722.26a; and how to file a grievance regarding the office. The informational pamphlet shall be provided as seen as possible after the filing of a complaint or other initiating pleading. Upon request, a party shall receive an oral explanation of the informational pamphlet from the office.

SPECIAL REVENUE FUNDS

Function Statements

- (d) To make available to an individual form motions, responses, and orders for requesting the court to modify the individual's child support, custody, or parenting time order, or for responding to a motion for such a modification, without assistance of legal counsel. The office shall make available instructions on preparing and filing each of those forms and instructions on service of process and on scheduling a modification hearing.
 - (e) To inform the parties of the availability of domestic relations mediation if there is a dispute as to child custody or parenting time.
 - (f) To inform the parents of the availability of joint custody as described in section 6a of the child custody act of 1970, 1970 PA 91, MCL 722.26a, if there is a dispute between the parents as to child custody.
 - (g) To investigate all relevant facts, and to make a written report and recommendation to the parties and the court regarding child custody or parenting time, or both, if there is a dispute as to child custody or parenting time, or both, and domestic relations mediation is refused by either party or evaluations by outside persons or agencies if requested by the parties or the court, and shall include documentation of alleged facts, if practicable. If requested by a party, an investigation shall include a meeting with the party. A written report and recommendation regarding the child custody or parenting time, or both, shall be based upon the factors enumerated in the child custody act of 1970, 1970 PA 91, MCL 722.21 to 722.31.
 - (h) To investigate all relevant facts and to make a written report and recommendation to the parties and their attorneys and to the court regarding child support, if ordered to do so by the court. The written report and recommendation shall be placed in the court file. The investigation may include reports and evaluations by outside persons or agencies if requested by the parties or the court, and shall include documentation of alleged facts, if an investigation shall include a meeting with the party. The child support formula developed by the bureau under section 19 shall be used as a guideline in recommending child support. The written report shall include the support amount determined by application of the child support formula and all factual assumptions upon which that support amount is based. If the office of the friend of the court determines from the facts of the case that application of the child support formula would be unjust or inappropriate, the written report shall also include all of the following:
 - (i) An alternative support recommendation.
 - (ii) All factual assumptions upon which the alternative support recommendation is based, if applicable.
 - (iii) How the alternative support recommendation deviates from the child support formula.
 - (iv) The reasons for the alternative support recommendations.
- (2) If a party who requests a meeting during the investigation fails to attend the scheduled meeting without good cause, the investigation may be completed without a meeting with that party.

References:

Michigan Supreme Court Website <http://courts.michigan.gov/scao/>
Michigan Legislature Website <http://www.legislature.mi.gov>

Other Foc Activities

Supervised Parenting Time (SPT) Program

In 2003, Newaygo County Friend of the Court received grant funds from the Michigan Supreme Court to initiate a Supervised Parenting Time (SPT) Program. These grant funds were no longer made available but the need for the program has continued. It is intended that the SPT Program will be funded through monies available in the Family Counseling Services Fund.

In some cases, concern arises about the safety or well being of the child(ren) during parenting time. For these cases, supervised parenting time can assist in managing the facilitating the contact between the parent and child(ren). Given the presumption in favor of parenting time, supervised parenting time should occur only when other, less restrictive methods of ensuring a child(ren)'s wellbeing during parenting time cannot be implemented. The primary purpose of supervised parenting time is to provide for the safety of the child(ren). The welfare of the child(ren) is the paramount consideration in determining the manner in which supervision is provided.

SPECIAL REVENUE FUNDS

Function Statements

There are three generally accepted means of providing supervised parenting time. The particular method selected for supervised parenting time varies with the reason for supervision. For example, if the supervised parenting time is ordered to assist in establishing a relationship between a parent who has been absent from a child(ren)'s life, the supervised plan will be quite different than if the supervised parenting time is ordered due to physical or sexual abuse of the child(ren). The type of supervised parenting time selected should reflect the logical and feasible goals to be accomplished.

An arrangement has been reached with the White Cloud United Methodist Church to use their church facilities for purposes of conducting the SPT Program. It is conveniently located to the courthouse and court personnel, and is familiar to local police should an emergency occur during an SPT visit. The Church has a designated area for youth activities that is fully equipped with toys and activities for children of all ages.

Prior to the establishment of the SPT Program, parties would have to make their own private arrangements, which often did not succeed or resulted in further complications to the case.

References:

Michigan Supreme Court Website

SCAO Michigan Parenting Time Guideline

2441-2443 Community Development Funds

To promote and assist private/public endeavors necessary for the provision of adequate housing for all existing future county residents through the conservation of existing housing stock and construction of new housing.

249 Department of Building Safety & Permits

The Department of Building Safety & Permits is responsible for Building, Electrical, and Mechanical code compliance in Newaygo County in those jurisdictions throughout the County who do not choose to enforce the codes themselves. Compliance is tracked through issuance of permits and various follow-up inspections to determine compliance with the codes.

The Department is also responsible for issuing house numbers and correcting house numbering errors for the County.

The Department is self-funded and does not operate on any General Fund Revenues

256 Register for Deeds Automation Fund

The Register of Deeds Automation Fund is used to account for funds set aside under provisions of Public Act 698 of 2002 (MCL 600.2568). The fund was created for upgrading technology in the Register of Deeds Office under the Revised Judicature Act of 1961.

The fund is classified as a special revenue type fund because of the limited uses of the fund assets as provided by Public act 698 of 2002. Upgrading technology is defined to include the design and purchase of equipment, and supplies and implementation of systems and procedures. The procedures must allow the register of deeds office to receive, enter, record, certify, index, store, search, retrieve, copy, and otherwise process (by automated procedures and advanced technology) document, instruments, abstracts, maps, plats, and other items recorded and maintained by the register of deeds.

SPECIAL REVENUE FUNDS

Function Statements

257 Budget Stabilization Fund

The Budget Stabilization Fund is enacted under the State statute allowing the County to put money aside for a "rainy day". The formula, as designated in a statute, allows for approximately fifteen percent (15%) of the average five (5) years expenditures of the General Fund.

261 9-1-1 Service Fund Resolution #04-032-91

The Central Dispatch Authority was established in 1991 by Resolution #05-035-91 under Public Act 32

In 1993, Newaygo County residents overwhelmingly passed a surcharge on their telephones to support this life saving service. The Board of Commissioners authorized Michigan Bell to develop the enhanced portion of the 9-1-1 system.

The Central Dispatch Authority was established to provide emergency telephone communications for Newaygo County residents and communicate those emergency requests to the appropriate police, fire or ambulance service center. The Central Dispatch Authority has equipped the service center with the most up to date equipment, which includes the ability to determine the caller's telephone number and address. As this data appears on a computer screen, the appropriate dispatching scenario is also provided to the dispatch operator and identifies the appropriate police, fire, or ambulance service to be sent.

This fund was established in the 1998 Budget to replace Fund 235, Central Dispatch Authority Fund, as required by the State.

265 Drug Law Enforcement Fund

This fund is a matching grant for participation in a five county drug enforcement team. Drug forfeiture activities are also accounted for in this fund.

269 County Law Library

The legislature shall provide by law for the establishment and support of public libraries which shall be available to all residents of the state under regulations adopted by the governing bodies thereof. All fines assessed and collected in the counties, townships, and cities, for and breach of the penal laws shall be exclusively applied to the support of such public libraries, and county law libraries as provided by law. [Const 1963, Art 8, Sec 9]

Michigan Compiled Law 600.4851 requires that in each county, for the county treasurer to credit semiannually to a fund to be known as the county law library fund, from the library fund in counties of 35,000 or more, but less than 50,000 inhabitants, the sum of \$4,500.00.

All money credited to the county law library fund shall be paid out by the county treasurer only upon the order of the circuit judge for the purpose of establishing, operating, and maintaining a law library for the use of the circuit, district, and probate courts in the county and for the officers of the courts and persons having business into the courts.

Need for County Law Libraries

"Generally, the trial judge and the average practicing attorney rely entirely upon the county law library to supply them with legal research materials. The trial courts are the very core of the American judicial system. These courts are the first, and usually the only, point of contact an individual will have with our legal system. It is important that the judges and attorneys who practice before them have easily available the necessary legal research materials to insure the individual, and society as a whole, the protection of the law." [The Development of the County

SPECIAL REVENUE FUNDS

Function Statements

Law Library, Jacquelyn Jurkins, 62 Law Library Journal] "The function of a law library in the operation of our justice system is largely unnoticed and little understood by the general public.

The trial stage of a case is the phase of a court proceeding that the public is most familiar with. But what perhaps escapes the general public is that a trial of any case is preceded by hours of preparation by the attorneys for the parties. In almost every trial, the court has questions of law which require research. These hours of research by attorneys and by trial judges go unobserved and unreported in the media. A law library serves the vital function of providing the tools for research for those involved in our justice system." [Pontiac - Oakland Legal News, April 30, 1976]

Purpose of Standards

Specific standards are suggested as an aid to the formulation of a program for the individual county law libraries. They are based upon the assumption that private law offices are adequately equipped with those publications, such as legal form books, etc., which are devoted to the "mechanics" of the practice rather than to the substantive or procedural law, and those which are devoted to specialized areas of the law in which the individual attorney may engage but which are seldom encountered by the general practitioner or the local courts, such as works on admiralty law, patents, and copyrights, etc. These standards are further based upon the practical knowledge that the funding available to most county law libraries preclude the achievement of the "ideal" and that the funds not used for the cost of supplemental "upkeep" service on existing publications, should be allocated to the purchase of additional works on some system of priority of need.

The Newaygo County Law Library is maintained with the barest number of publications believed essential to the public, as few, if any, attorneys rely upon our Law Library. We do not meet the "minimum standards" established and described in the following section, primarily due to the expense of maintaining such standards. We have an on-line subscription that must be utilized when the Law Library does not provide the legal text sought by the individual, which has helped to significantly reduce our expenses.

Minimum Standards of County Law Libraries

These standards are limited to those research materials appropriate to practice in and before the courts of the State of Michigan, and do not include materials which might be necessary for practice in the federal courts or before various federal and state administrative tribunals. These standards are divided into categories designed to identify and utilize necessary priorities and to distinguish the various publications by content, scope, purpose, and manner of use. Within each category, the publications are designated within two type groupings, and the publications available within each type are listed without order of preference.

The State Court Administrative Office of the Michigan Supreme Court, along with the State Law Library, has approved minimum standards for county law libraries. See the standards at the SCAO website at:
http://courts.michigan.gov/scao/resources/standards/cclin_stds.pdf

Mandatory Publications

Those publications designated as "mandatory" are considered to be of such basic importance that their unavailability to the court may result in substantial risk of judicial error and attorneys without ready access to them cannot be expected to adequately represent members of the public involved in civil or criminal litigation before the courts.

SPECIAL REVENUE FUNDS

Function Statements

Necessary Publications

Thos publications designated as "necessary" are so designated, not because they are not essential to competent adjudication and legal representation, but because the need for them is less frequent, and when it occurs, is not often so pressing in time as to preclude consulting them in a larger and most distant law library. It should be born in mind, however, that these publications are nevertheless necessary components of any reasonable adequate law library, and at that the time and expense involved in consulting them in distant locations and the possibility of judicial error and inadequate representation from their relative inaccessibility, must inevitably be reflected in not only the cost but the quality of the administration of justice to the public.

Desirable Publications

Thos publications designated as "desirable" are so designated because it is felt that the cost of the acquisition and upkeep, considered in the context of the prevailing inadequacy of available funds, outweigh the necessity of their acquisition for the law libraries of the less populous countries.

Alternate Publications

Where publications are identical or sufficiently similar content and format to so permit, they are designated alternative publications. Similar publications purposes by their publishers to be acceptable alternatives, but considered inadequate by these standards, are omitted.

References:

SCAO Michigan Court Administrative Reference Guide

290 Social Services Fund

The Department of Human Services provides financial support to low-income persons and social services programs to residents of Newaygo County. Major program areas include the Family Independence Program, Medicaid, Food Assistance, Day Care, State Emergency Relief, Child and Adult Protective Services, Adult Home Help, Foster Care, Prevention and Juvenile Justice Services. Programs are funded under a cost-sharing allocation between State and Federal governments. In FY-2004, program expenditures totaled \$55,154,994. Additionally, the Department expends in excess of \$1,000,000 on contractual services including Title IV-D portion of Friend of the Court operations, Prosecuting Attorney, and Medical support functions of the FOC and a multitude of child welfare service contracts including Families First, Family Reunification, Counseling, Day Treatment and other interventions. During FY 2004, the County of Newaygo contributed \$38,500 or less than one-tenth of one percent of the total.

292 Child Care Fund

This fund is used to account for the foster care of children in the county. Revenues provided to this fund are from state funds, reimbursements, and General Fund Appropriations.

293 Soldiers and Sailors Relief Fund

This fund is used to account for revenues designated for the care of indigent veterans and their families Disbursements form the fund are made on order of the Soldiers and Sailors Relief Committee. General Fund appropriations provide revenues for this fund.

SPECIAL REVENUE FUNDS

Function Statements

Burial Assistance

Act 235 of 1911 requires the Newaygo County Veterans Affairs Office to provide assistance with burial expenses for honorably discharged wartime Veterans and their spouses who are residents of Newaygo County. The county will pay up to \$300.00 of the burial expenses for a veteran or their spouses if they have less than \$40,000 in assets. Exempt from applications asset limits are the value of the home the veteran lives in and any life insurance payable to an individual.

Veterans Grave Markers

All veterans are eligible for a free headstone. The Newaygo County Veterans Affairs will assist in filing these forms to the Federal government. The Newaygo County Veterans Affairs will assist with a \$35.00 setting fee to eligible veterans and spouses.

Emergency Assistance

The Newaygo County Veterans Affairs Office may provide limited amount of emergency needs funds. These funds are available to gave a veteran temporary aid. They are not meant to correct recurring or chronic financial problems.

294 Veterans Trust Fund

This Fund was established under Section 35.607 of the Compiled Laws of 1970. It is used to account for monies received by the state and distribution to needy veterans.

295-2952 Commission On Aging Funds

To make the lives of Newaygo County Senior Citizens more comfortable, more meaningful, and to make every attempt to assist them in remaining in their homes as long as possible.

261 9-1-1 Service Fund

This fund was established in the 1998 Budget to replace Fund 235, Central Dispatch Authority Fund, as required by the state.

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Mounted Division (Fund 205)	\$ 1,040.37	\$ 14,715.00	\$ 1,000.00
Animal Control (Fund 2052)			
Dog Warden	132,103.85	141,110.00	139,820.00
Animal Shelter	78,373.89	75,508.00	74,913.00
Spay & Neuter Program	6,741.40	4,490.00	1,474.00
Contingencies	-	3,884.00	-
Animal Control Total	\$ 217,219.14	\$ 224,992.00	\$ 216,207.00
Emergency Services (Fund 2053)			
Fire Protection	7,594.00	-	-
Civil Defense	122,079.88	147,706.00	138,532.00
State Domestic Preparedness	4,937.32	205.00	-
Homeland Security Program	961.38	1,310.00	1,500.00
Solution Planner	18,050.51	-	-
Homeland Security Equipment Grant	-	19,204.00	19,500.00
SHSGP Training Grant	1,109.24	-	-
Hazardous Materials Preparedness	19.20	-	1,270.00
Volunteer Programs	8,259.68	9,672.00	4,000.00
Contingencies	-	14,324.00	1,703.00
Emergency Services Total	\$ 163,011.21	\$ 192,421.00	\$ 166,505.00
Crime Victims Rights (Fund 2055)	\$ 57,605.67	\$ 61,890.00	\$ 74,727.00
Road Patrol (Fund 207)			
Sheriff Department	1,789,561.13	1,800,673.00	1,887,348.00
Sheriff/Jail Automotive Maintenance	140,006.12	171,800.00	141,000.00
Community Police	137,861.07	107,738.00	110,243.00
Contingencies	30.93	4,495.00	-
Road Patrol Total	\$ 2,067,459.25	\$ 2,084,706.00	\$ 2,138,591.00
Law Enforcement (Fund 2072)			
K-9 Unit	1,400.01	2,430.00	2,315.00
Safe Communities	-	-	-
416 - Secondary Road Patrol Grant	99,526.81	120,181.00	125,645.00
302 - Education Grant	6,286.36	5,108.00	5,000.00
Silent Observer Program	-	1,500.00	1,500.00
Muskegon River Patrol Grant Program	-	-	-
Contingencies	-	-	-
Law Enforcement Total	\$ 107,213.18	\$ 129,219.00	\$ 134,460.00
Special Investigative - CMET (Fund 2073)			
CMET Operations	111,664.46	129,856.00	135,075.00
Byrne Grant	136,213.08	106,012.00	106,012.00
ARRA - Stimulus	-	-	-
Special Investigative - CMET Total	\$ 247,877.54	\$ 235,868.00	\$ 241,087.00
Jail - Additional Per Diem (Fund 2074)	\$ -	\$ 402,653.00	\$ 462,201.00
Parks (Fund 208)			

Newaygo County, Michigan
Special Revenue Funds
 Schedule of uses of Financial Resources

Program Descriptions	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Sandy Beach Campground	208,325.18	231,248.00	233,653.00
Henning Park	98,467.98	95,740.00	103,176.00
Pettibone Lake	8,406.80	10,113.00	8,178.00
Hardy Marina	32,286.18	38,785.00	39,340.00
Sports Park	10,367.89	12,990.00	12,100.00
Diamond Lake	61,092.00	67,574.00	62,526.00
White Cloud Park	-	37,843.00	43,230.00
Capital Outlay	28,949.10	22,979.00	-
Contingencies	-	2,500.00	-
Parks Total	\$ 447,895.13	\$ 519,772.00	\$ 502,203.00
County Jail (Fund 213)			
Jail	4,134,398.06	4,270,845.00	4,205,850.00
Training	12,447.76	16,480.00	13,500.00
SCAAP Grant	-	2,511.00	1,600.00
Contingencies	-	7,627.00	-
County Jail Total	\$ 4,146,845.82	\$ 4,297,463.00	\$ 4,220,950.00
Jail - Trustee Management (Fund 2131)	\$ 150,735.87	\$ 170,346.00	\$ 166,586.00
Transport (Fund 2132)	\$ 186,029.73	\$ 200,305.00	\$ 205,730.00
Elections (Fund 214)	\$ 119,784.67	\$ 131,300.00	\$ 122,484.00
Friend of the Court (Fund 215)	\$ 841,818.55	\$ 896,664.00	\$ 880,778.00
Community Development - Admin (Fund 2441)			
Program Income	89,195.93	99,573.00	94,384.00
PIP Program	5,859.00	20,000.00	20,000.00
Capital Outlay	1,000.00	-	-
Contingencies	-	6,738.00	2,004.00
Community Development - Admin Total	\$ 96,054.93	\$ 126,311.00	\$ 116,388.00
Community Development - Program Income (Fund 2442)			
Program Income	-	10,150.00	10,150.00
Administration	740.00	-	-
Emergency Grants	2,608.00	1,000.00	1,000.00
Community Development - Program Income Total	\$ 3,348.00	\$ 11,150.00	\$ 11,150.00
Community Development - Housing (Fund 2443)			
Program Income	3,451.01	-	-
Grants and Loans	29,736.01	173,787.00	80,000.00
Emergency Grants	11,815.00	21,000.00	15,000.00
Community Development - Housing Total	\$ 45,002.02	\$ 194,787.00	\$ 95,000.00
Building Safety and Permits (Fund 249)			
Building Division	\$ 71,847.51	\$ 80,034.00	\$ 87,393.00
Electrical Division	\$ 50,509.71	\$ 52,849.00	\$ 63,421.00
Mechanical Division	\$ 44,158.20	\$ 49,290.00	\$ 59,473.00
House Numbering	\$ -	\$ -	\$ -
Plumbing Division	\$ 39,174.17	\$ 42,521.00	\$ 50,407.00

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Contingencies	\$ -	\$ -	\$ -
Capital Outlay	\$ 5,997.50	\$ -	\$ -
Building Safety and Permits Total	\$ 211,687.09	\$ 224,694.00	\$ 260,694.00
Homestead Exemption Audit (Fund 255)	\$ -	\$ -	\$ -
Register of Deeds Automation (Fund 256)	\$ 83,516.07	\$ 60,000.00	\$ 59,323.00
Law Enforcement Technical (Fund 2567)			
Sheriff Department	17,887.00	12,500.00	12,900.00
Public Safety Technology Grants	-	-	-
Contingencies	-	2,922.00	4,100.00
Law Enforcement Technical Total	\$ 17,887.00	\$ 15,422.00	\$ 17,000.00
Drug Law Enforcement (Fund 265)			
Prosecuting Attorney	-	1,000.00	1,000.00
Sheriff Department	-	1,250.00	1,250.00
Drug Investigation Force - CMET	110,237.65	99,645.00	102,451.00
Contingencies	2,076.26	-	-
Capital Outlay	-	-	-
Drug Law Enforcement Total	\$ 112,313.91	\$ 101,895.00	\$ 104,701.00
County Law Library (Fund 269)	\$ 12,462.93	\$ 11,997.00	\$ 11,773.00
Social Services (Fund 290)			
Family Independence Agency	103,931.65	423,588.00	167,728.00
Lake County	17,860.28	26,750.00	26,500.00
Child Care	25,503.56	7,900.00	7,900.00
Social Services Total	\$ 147,295.49	\$ 458,238.00	\$ 202,128.00
Child Care (Fund 292)			
Diversion Program	10,309.86	12,350.00	5,700.00
Child Care	1,140,379.67	1,383,334.00	1,339,513.00
Regional Detention Support	9,496.67	12,000.00	12,000.00
Collection Clerk	19,542.89	21,669.00	21,254.00
Court Appointed Special Advocate	48,893.89	56,109.00	49,991.00
Peer Intimidation	4,884.01	4,000.00	-
Juvenile Justice	56,691.45	60,091.00	59,384.00
Basic Grant	1,918.27	15,000.00	15,000.00
Northern Michigan JABGN Grant	5,632.29	11,407.00	-
Northern Michigan JABGN Grant II	8,181.44	-	-
Contingencies	-	2,560.00	-
Child Care Total	\$ 1,305,930.44	\$ 1,578,520.00	\$ 1,502,842.00
Soldier's Relief (Fund 293)	\$ 184,158.44	\$ 185,870.00	\$ 185,274.00
Veterans' Trust (Fund 294)	\$ 6,720.00	\$ 5,856.00	\$ -
Commission on Aging (Fund 295)			
Commission on Aging	615,747.83	671,233.00	630,854.00
Building Maintenance	44,075.53	50,710.00	48,434.00

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Health Care Van	242,139.54	169,866.00	163,750.00
Project Zero Van	20,111.04	46,993.00	38,584.00
AAA - Medical Transportation	56,511.83	59,434.00	60,809.00
AAA - Homemaker	69,843.77	74,087.00	72,587.00
Older Adult Respite Services	17,045.95	16,300.00	15,400.00
Adult Day Care	81,299.15	78,367.00	77,134.00
Health Screening	22,748.52	31,817.00	29,100.00
Alzheimer's Respite Program	48,811.22	46,830.00	45,889.00
Specialized Transportation	183,810.24	128,476.00	131,210.00
Waiver Account	-	-	-
Care Management	4,756.77	4,700.00	2,700.00
Capital Outlay	5,471.04	-	-
Contingencies	-	4,000.00	-
Commission on Aging Total	\$ 1,412,372.43	\$ 1,382,813.00	\$ 1,316,451.00
Commission on Aging - Program Income (Fund 2951)	\$ 6,744.68	\$ 15,800.00	\$ 10,100.00
Commission on Aging - Nutrition Program (Fund 2952)			
Home Delivered Meals - IIIC-2	234,515.06	244,346.00	245,879.00
Congregate Meals - IIIC-1	144,413.86	145,582.00	149,174.00
Senior Meals Program Income	2,442.60	4,000.00	4,000.00
Commission on Aging - Nutrition Program Total	\$ 381,371.52	\$ 393,928.00	\$ 399,053.00
Operating Expenses before Transfers	\$ 12,781,401.08	# \$ 14,329,595.00	# \$ 13,825,386.00
Operating Transfers Out			
General Fund	-	-	-
Animal Control	-	# 3,550.00	-
Road Patrol	107,886.00	206,567.00	178,653.00
Law Enforcement	-	-	-
County Parks	28,639.00	28,639.00	25,000.00
Jail	15,587.00	27,406.00	64,197.00
Jail Additional Per Diem	378,010.00	516,439.00	480,056.00
Transport	11,293.00	-	-
Drug Law Enforcement	-	565.00	-
Building Safety and Permits	-	3,760.00	-
Commission on Aging	17,485.00	35,000.00	-
Commission on Aging Nutrition	-	-	-
PRE Property Tax Exemption Audit	-	-	-
Budget Stabilization	-	33,394.00	-
Motor Pool	-	-	-
Reserved - Operation Contingencies	-	-	-
Operating Transfers Out - Total	\$ 558,900.00	\$ 855,320.00	\$ 747,906.00
Grand Total - Special Project Funds	\$ 13,340,301.08	\$ 15,184,915.00	\$ 14,573,292.00

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

Mounted Division Fund (205)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	110.00	200.00	-
Total - Revenues	\$ 110.00	\$ 200.00	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	291.43	14,715.00	650.00
Other Services and Charges	748.94	-	350.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,040.37	\$ 14,715.00	\$ 1,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ (930.37)	\$ (14,515.00)	\$ (1,000.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	12,000.00	2,414.00	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	12,000.00	2,414.00	-
Net Inc (Dec) in Fund Balance	11,069.63	(12,101.00)	(1,000.00)
Fund Balance, beginning of year	1,031.96	12,101.59	0.59
Fund Balance, end of year	\$ 12,101.59	\$ 0.59	\$ (999.41)

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Animal Control Fund (2052)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Licenses and Permits	36,990.50	36,700.00	35,916.00
Federal Grants	720.92	-	-
State Grants	5,275.00	1,640.00	-
Contribution From Local Units	-	-	-
Charges for Services	6,815.00	6,150.00	5,830.00
Other Revenue	8,362.23	3,494.00	1,200.00
Total - Revenues	\$ 58,163.65	\$ 47,984.00	\$ 42,946.00
<u>Expenditures by Classification</u>			
Personal Services	138,468.71	146,746.00	150,128.00
Supplies	21,283.66	23,325.00	17,229.00
Other Services and Charges	57,466.77	54,921.00	48,850.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 217,219.14	\$ 224,992.00	\$ 216,207.00
Excess (deficiency) of revenues over (under) expenditures	\$ (159,055.49)	\$ (177,008.00)	\$ (173,261.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	167,071.00	175,558.00	168,195.00
Transfers Out Operating	-	3,550.00	-
Total Other Financing Sources (Uses)	167,071.00	172,008.00	168,195.00
Net Inc (Dec) in Fund Balance	8,015.51	(5,000.00)	(5,066.00)
Fund Balance, beginning of year	7,591.37	15,606.88	10,606.88
Fund Balance, end of year	\$ 15,606.88	\$ 10,606.88	\$ 5,540.88

Newaygo County, Michigan

Emergency Services (2053)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	69,229.58	64,411.00	56,776.00
State Grants	-	-	-
Contributions from Local Units	105.00	-	-
Other Revenue	5,734.79	11,365.00	4,000.00
Total - Revenues	\$ 75,069.37	\$ 75,776.00	\$ 60,776.00
<u>Expenditures by Classification</u>			
Personal Services	79,038.19	89,890.00	96,049.00
Supplies	17,174.20	13,944.00	5,085.00
Other Service and Charges	65,716.90	68,775.00	45,371.00
Capital Outlay	1,081.92	19,812.00	20,000.00
Total - Expenditures	\$ 163,011.21	\$ 192,421.00	\$ 166,505.00
Excess (deficiency) of revenues over (under) expenditures	\$ (87,941.84)	\$ (116,645.00)	\$ (105,729.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	93,051.00	107,729.00	105,729.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	93,051.00	107,729.00	105,729.00
Net Inc (Dec) in Fund Balance	5,109.16	(8,916.00)	-
Fund Balance, beginning of year	12,701.05	17,810.21	8,894.21
Fund Balance, end of year	\$ 17,810.21	\$ 8,894.21	\$ 8,894.21

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Crime Victims Rights (2055)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
State Grants	40,564.00	41,764.00	56,000.00
Charges for Services	197.45	140.00	200.00
Total - Revenues	\$ 40,761.45	\$ 41,904.00	\$ 56,200.00
<u>Expenditures by Classification</u>			
Personal Services	53,534.67	55,317.00	56,769.00
Supplies	-	-	3,150.00
Other Services and Charges	4,071.00	6,573.00	14,158.00
Capital Outlay	-	-	650.00
Total - Expenditures	\$ 57,605.67	\$ 61,890.00	\$ 74,727.00
Excess (deficiency) of revenues over (under) expenditures	\$ (16,844.22)	\$ (19,986.00)	\$ (18,527.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	17,989.00	17,989.00	17,989.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	17,989.00	17,989.00	17,989.00
Net Inc (Dec) in Fund Balance	1,144.78	(1,997.00)	(538.00)
Fund Balance, beginning of year	6,431.99	7,576.77	5,579.77
Fund Balance, end of year	\$ 7,576.77	\$ 5,579.77	\$ 5,041.77

Newaygo County, Michigan

Road Patrol Fund (207)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	1,296,359.90	1,295,873.00	1,305,653.00
Federal Grants	5,781.50	110.00	-
State Grants	-	-	-
Contributions from Local Units	8,867.76	17,588.00	16,648.00
Charges for Services	19,473.71	56,267.00	18,022.00
Fines and Forfeits	-	-	-
Interest and Rents	764.53	975.00	-
Other Revenue	15,319.32	35,385.00	15,270.00
Total - Revenues	\$ 1,346,566.72	\$ 1,406,198.00	\$ 1,355,593.00
Expenditures by Classification			
Personal Services	1,783,319.58	1,766,576.00	1,778,916.00
Supplies	158,848.45	176,400.00	151,350.00
Other Services and Charges	120,114.73	137,842.00	204,425.00
Capital Outlay	5,176.49	3,888.00	3,900.00
Total - Expenditures	\$ 2,067,459.25	\$ 2,084,706.00	\$ 2,138,591.00
Excess (deficiency) of revenues over (under) expenditures	\$ (720,892.53)	\$ (678,508.00)	\$ (782,998.00)
Other Financing Sources (Uses)			
Transfers In	884,115.00	871,903.00	867,128.00
Transfers Out Operating	107,886.00	206,567.00	178,653.00
Total Other Financing Sources (Uses)	776,229.00	665,336.00	688,475.00
Net Inc (Dec) in Fund Balance	55,336.47	(13,172.00)	(94,523.00)
Fund Balance, beginning of year	62,014.68	117,351.15	104,179.15
Fund Balance, end of year	\$ 117,351.15	\$ 104,179.15	\$ 9,656.15

Newaygo County, Michigan

Law Enforcement Fund (2072)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	-	-
State Grants	74,576.74	76,982.00	76,982.00
Contributions from Local Units	-	-	-
Charges for Services	-	-	-
Other Revenue	-	1,500.00	1,500.00
Total - Revenues	\$ 74,576.74	\$ 78,482.00	\$ 78,482.00
<u>Expenditures by Classification</u>			
Personal Services	85,131.26	102,741.00	107,007.00
Supplies	8,284.75	11,465.00	9,510.00
Other Services and Charges	13,797.17	15,013.00	17,943.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 107,213.18	\$ 129,219.00	\$ 134,460.00
Excess (deficiency) of revenues over (under) expenditures	\$ (32,636.44)	\$ (50,737.00)	\$ (55,978.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	32,573.00	48,222.00	55,978.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	32,573.00	48,222.00	55,978.00
Net Inc (Dec) in Fund Balance	(63.44)	(2,515.00)	-
Fund Balance, beginning of year	33,250.91	33,187.47	30,672.47
Fund Balance, end of year	\$ 33,187.47	\$ 30,672.47	\$ 30,672.47

Newaygo County, Michigan

Special Investigative (CMET) Fund (2073)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	136,215.00	106,012.00	106,012.00
State Grants	-	-	-
Contributions from Local Units	146,607.00	129,296.00	134,515.00
Interest and Rents	585.09	560.00	560.00
Other Revenue	-	-	-
Total - Revenues	\$ 283,407.09	\$ 235,868.00	\$ 241,087.00
<u>Expenditures by Classification</u>			
Personal Services	55,071.98	57,353.00	50,317.00
Supplies	4,036.48	4,000.00	4,000.00
Other Services and Charges	188,769.08	174,515.00	186,770.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 247,877.54	\$ 235,868.00	\$ 241,087.00
Excess (deficiency) of revenues over (under) expenditures	\$ 35,529.55	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	35,529.55	-	-
Fund Balance, beginning of year	19,696.72	55,226.27	55,226.27
Fund Balance, end of year	\$ 55,226.27	\$ 55,226.27	\$ 55,226.27

Newaygo County, Michigan

Jail - Additional Per Diem Fund (2074)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
State Grants	-	-	-
Charges for Services	563,359.30	402,653.00	462,201.00
Other Revenue	-	-	-
Total - Revenues	\$ 563,359.30	\$ 402,653.00	\$ 462,201.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	402,653.00	462,201.00
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ 402,653.00	\$ 462,201.00
Excess (deficiency) of revenues over (under) expenditures	\$ 563,359.30	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	378,010.00	516,439.00	480,056.00
Total Other Financing Sources (Uses)	(378,010.00)	(516,439.00)	(480,056.00)
Net Inc (Dec) in Fund Balance	185,349.30	(516,439.00)	(480,056.00)
Fund Balance, beginning of year	333,775.24	519,124.54	2,685.54
Fund Balance, end of year	\$ 519,124.54	\$ 2,685.54	\$ (477,370.46)

Newaygo County, Michigan

**Parks Fund (208)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	-	-
State Grants	-	-	-
Contributions from Local Units	-	-	-
Charges for Services	471,471.45	498,864.00	502,650.00
Interest and Rents	-	-	-
Other Revenue	11,605.56	2,734.00	3,350.00
Total - Revenues	\$ 483,077.01	\$ 501,598.00	\$ 506,000.00
<u>Expenditures by Classification</u>			
Personal Services	196,715.96	243,757.00	262,809.00
Supplies	24,592.69	27,226.00	27,972.00
Other Services and Charges	197,637.38	225,381.00	208,322.00
Capital Outlay	28,949.10	23,408.00	3,100.00
Total - Expenditures	\$ 447,895.13	\$ 519,772.00	\$ 502,203.00
Excess (deficiency) of revenues over (under) expenditures	\$ 35,181.88	\$ (18,174.00)	\$ 3,797.00
<u>Other Financing Sources (Uses)</u>			
Transfers In	42,000.00	25,000.00	15,000.00
Transfers Out Operating	28,639.00	28,639.00	25,000.00
Total Other Financing Sources (Uses)	13,361.00	(3,639.00)	(10,000.00)
Net Inc (Dec) in Fund Balance	48,542.88	(21,813.00)	(6,203.00)
Fund Balance, beginning of year	28,404.47	76,947.35	55,134.35
Fund Balance, end of year	\$ 76,947.35	\$ 55,134.35	\$ 48,931.35

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

County Jail Fund (213)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	2,511.00	1,600.00
State Grants	-	-	-
Charges for Services	2,699,926.82	2,592,254.00	2,602,006.00
Other Revenue	74,989.40	121,144.00	113,150.00
Total - Revenues	\$ 2,774,916.22	\$ 2,715,909.00	\$ 2,716,756.00
<u>Expenditures by Classification</u>			
Personal Services	2,732,528.83	2,811,621.00	2,858,639.00
Supplies	86,242.65	85,240.00	81,120.00
Other Services and Charges	1,328,074.34	1,398,091.00	1,279,591.00
Capital Outlay	-	2,511.00	1,600.00
Total - Expenditures	\$ 4,146,845.82	\$ 4,297,463.00	\$ 4,220,950.00
Excess (deficiency) of revenues over (under) expenditures	\$ (1,371,929.60)	\$ (1,581,554.00)	\$ (1,504,194.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	1,273,173.12	1,606,800.00	1,568,391.00
Transfers Out Operating	15,587.00	27,406.00	64,197.00
Total Other Financing Sources (Uses)	1,257,586.12	1,579,394.00	1,504,194.00
Net Inc (Dec) in Fund Balance	(114,343.48)	(2,160.00)	-
Fund Balance, beginning of year	141,670.14	27,326.66	25,166.66
Fund Balance, end of year	\$ 27,326.66	\$ 25,166.66	\$ 25,166.66

Newaygo County, Michigan

County Jail - Trustee Management Fund (2131)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	146,657.00	169,652.00	166,586.00
Total - Revenues	\$ 146,657.00	\$ 169,652.00	\$ 166,586.00
Expenditures by Classification			
Personal Services	144,658.87	159,780.00	157,755.00
Supplies	3,273.00	2,410.00	2,410.00
Other Services and Charges	2,804.00	8,156.00	6,421.00
Capital Outlay	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ 150,735.87	\$ 170,346.00	\$ 166,586.00
Excess (deficiency) of revenues over (under) expenditures	\$ (4,078.87)	\$ (694.00)	\$ -
Other Financing Sources (Uses)			
Transfers In	1,120.00	694.00	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	1,120.00	694.00	-
Net Inc (Dec) in Fund Balance	(2,958.87)	-	-
Fund Balance, beginning of year	19,230.44	16,271.57	16,271.57
Fund Balance, end of year	\$ 16,271.57	\$ 16,271.57	\$ 16,271.57

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Transport Fund (2132)
Fund Statement**

	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
	<u>Actual</u>	<u>Estimated</u>	<u>Approved</u>
<u>Revenues by Classification</u>			
Charges for Services	176,557.01	157,560.00	156,000.00
Total - Revenues	\$ 176,557.01	\$ 157,560.00	\$ 156,000.00
<u>Expenditures by Classification</u>			
Personal Services	156,986.35	173,296.00	173,740.00
Supplies	19,751.91	18,600.00	18,520.00
Other Services and Charges	9,291.47	8,409.00	13,470.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 186,029.73	\$ 200,305.00	\$ 205,730.00
Excess (deficiency) of revenues over (under) expenditures	\$ (9,472.72)	\$ (42,745.00)	\$ (49,730.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	12,245.00	49,730.00
Transfers Out Operating	11,293.00	-	-
Total Other Financing Sources (Uses)	(11,293.00)	12,245.00	49,730.00
Net Inc (Dec) in Fund Balance	(20,765.72)	(30,500.00)	-
Fund Balance, beginning of year	51,266.06	30,500.34	0.34
Fund Balance, end of year	\$ 30,500.34	\$ 0.34	\$ 0.34

Newaygo County, Michigan

Elections (214)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	36,585.23	500.00	26,109.00
Other Revenue	857.60	800.00	600.00
Total - Revenues	\$ 37,442.83	\$ 1,300.00	\$ 26,709.00
Expenditures by Classification			
Personal Services	31,035.11	38,893.00	39,192.00
Supplies	72,563.91	59,450.00	52,750.00
Other Services and Charges	16,185.65	32,957.00	30,542.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 119,784.67	\$ 131,300.00	\$ 122,484.00
Excess (deficiency) of revenues over (under) expenditures	\$ (82,341.84)	\$ (130,000.00)	\$ (95,775.00)
Other Financing Sources (Uses)			
Transfers In	75,000.00	130,000.00	95,000.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	75,000.00	130,000.00	95,000.00
Net Inc (Dec) in Fund Balance	(7,341.84)	-	(775.00)
Fund Balance, beginning of year	27,727.61	20,385.77	20,385.77
Fund Balance, end of year	\$ 20,385.77	\$ 20,385.77	\$ 19,610.77

Newaygo County, Michigan

Friend of the Court Fund (215)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	466,660.44	499,400.00	498,500.00
State Grants	48,346.32	39,600.00	48,000.00
Contributions from Local Units	-	-	-
Charges for Services	65,423.06	62,600.00	61,450.00
Other Revenue	-	1,442.00	-
Total - Revenues	\$ 580,429.82	\$ 603,042.00	\$ 607,950.00
<u>Expenditures by Classification</u>			
Personal Services	730,854.34	792,176.00	801,611.00
Supplies	17,770.73	17,800.00	19,824.00
Other Services and Charges	93,193.48	86,688.00	59,343.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 841,818.55	\$ 896,664.00	\$ 880,778.00
Excess (deficiency) of revenues over (under) expenditures	\$ (261,388.73)	\$ (293,622.00)	\$ (272,828.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	268,889.00	286,822.00	272,828.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	268,889.00	286,822.00	272,828.00
Net Inc (Dec) in Fund Balance	7,500.27	(6,800.00)	-
Fund Balance, beginning of year	14,091.94	21,592.21	14,792.21
Fund Balance, end of year	\$ 21,592.21	\$ 14,792.21	\$ 14,792.21

Newaygo County, Michigan

Board of Public Works Fund (228)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Gypsy Moth Fund (239)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Community Development - Admin Fund (2441)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	14,845.00	16,836.00	17,100.00
State Grants	-	-	-
Charges for Services	1,370.00	6,852.00	-
Interest and Rents	-	-	-
Other Revenue	4,031.40	24,335.00	21,000.00
Total - Revenues	\$ 20,246.40	\$ 48,023.00	\$ 38,100.00
<u>Expenditures by Classification</u>			
Personal Services	63,173.77	69,255.00	69,401.00
Supplies	2,195.39	2,400.00	2,270.00
Other Services and Charges	29,685.77	54,656.00	44,717.00
Capital Outlay	1,000.00	-	-
Total - Expenditures	\$ 96,054.93	\$ 126,311.00	\$ 116,388.00
Excess (deficiency) of revenues over (under) expenditures	\$ (75,808.53)	\$ (78,288.00)	\$ (78,288.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	78,288.00	78,288.00	78,288.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	78,288.00	78,288.00	78,288.00
Net Inc (Dec) in Fund Balance	2,479.47	-	-
Fund Balance, beginning of year	9,291.25	11,770.72	11,770.72
Fund Balance, end of year	\$ 11,770.72	\$ 11,770.72	\$ 11,770.72

Newaygo County, Michigan

Community Development - Program Income Fund (2442)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	-	-
State Grants	-	-	-
Charges for Services	-	-	-
Interest and Rents	402.49	1,150.00	1,150.00
Other Revenue	929.00	10,000.00	10,000.00
Total - Revenues	\$ 1,331.49	\$ 11,150.00	\$ 11,150.00
<u>Expenditures by Classification</u>			
Personal Services	740.00	-	-
Supplies	-	-	-
Other Services and Charges	2,608.00	11,150.00	11,150.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 3,348.00	\$ 11,150.00	\$ 11,150.00
Excess (deficiency) of revenues over (under) expenditures	\$ (2,016.51)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(2,016.51)	-	-
Fund Balance, beginning of year	40,670.05	38,653.54	38,653.54
Fund Balance, end of year	\$ 38,653.54	\$ 38,653.54	\$ 38,653.54

Newaygo County, Michigan

Community Development - Housing Fund (2443)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	35,103.00	194,787.00	95,000.00
State Grants	-	-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Other Revenue	30,565.13	-	-
Total - Revenues	\$ 65,668.13	\$ 194,787.00	\$ 95,000.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	45,002.02	194,787.00	95,000.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 45,002.02	\$ 194,787.00	\$ 95,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ 20,666.11	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	20,666.11	-	-
Fund Balance, beginning of year	1,101,751.47	1,122,417.58	1,122,417.58
Fund Balance, end of year	\$ 1,122,417.58	\$ 1,122,417.58	\$ 1,122,417.58

Newaygo County, Michigan

Building Safety and Permits Fund (249)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Licenses and Permits	323,919.25	224,823.00	259,994.00
Charges for Services	-	567.00	200.00
Other Revenue	705.00	810.00	500.00
Total - Revenues	\$ 324,624.25	\$ 226,200.00	\$ 260,694.00
Expenditures by Classification			
Personal Services	101,290.59	116,317.00	150,567.00
Supplies	10,868.03	10,766.00	11,074.00
Other Services and Charges	93,530.97	97,611.00	99,053.00
Capital Outlay	5,997.50	-	-
Total - Expenditures	\$ 211,687.09	\$ 224,694.00	\$ 260,694.00
Excess (deficiency) of revenues over (under) expenditures	\$ 112,937.16	\$ 1,506.00	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	3,760.00	-
Total Other Financing Sources (Uses)	-	(3,760.00)	-
Net Inc (Dec) in Fund Balance	112,937.16	(2,254.00)	-
Fund Balance, beginning of year	161,482.46	274,419.62	272,165.62
Fund Balance, end of year	\$ 274,419.62	\$ 272,165.62	\$ 272,165.62

Newaygo County, Michigan

Homestead Exemption Audit Fund (255)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	-	-	-
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Register of Deeds Automation Fund (256)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	64,420.00	60,000.00	57,000.00
Interest and Rents	100.87	-	100.00
Other Revenue	182.98	-	-
Total - Revenues	\$ 64,703.85	\$ 60,000.00	\$ 57,100.00
<u>Expenditures by Classification</u>			
Personal Services	13,892.94	2,661.00	9,552.00
Supplies	-	-	-
Other Services and Charges	69,493.14	55,839.00	49,771.00
Capital Outlay	129.99	1,500.00	-
Total - Expenditures	\$ 83,516.07	\$ 60,000.00	\$ 59,323.00
Excess (deficiency) of revenues over (under) expenditures	\$ (18,812.22)	\$ -	\$ (2,223.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(18,812.22)	-	(2,223.00)
Fund Balance, beginning of year	78,098.34	59,286.12	59,286.12
Fund Balance, end of year	\$ 59,286.12	\$ 59,286.12	\$ 57,063.12

Newaygo County, Michigan

Electronic System Fund (2565)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Law Enforcement Technical Fund (2567)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	-	-
State Grants	-	-	-
Contributions from Local Units	846.00	650.00	1,500.00
Charges for Services	11,371.00	10,620.00	11,500.00
Fines and Forfeits	4,015.00	4,152.00	4,000.00
Total - Revenues	\$ 16,232.00	\$ 15,422.00	\$ 17,000.00
<u>Expenditures by Classification</u>			
Other Services and Charges	17,887.00	15,422.00	17,000.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 17,887.00	\$ 15,422.00	\$ 17,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ (1,655.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(1,655.00)	-	-
Fund Balance, beginning of year	44,037.46	42,382.46	42,382.46
Fund Balance, end of year	\$ 42,382.46	\$ 42,382.46	\$ 42,382.46

Newaygo County, Michigan

Budget Stabilization Fund (257)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	33,394.00	-
Total Other Financing Sources (Uses)	-	(33,394.00)	-
Net Inc (Dec) in Fund Balance	-	(33,394.00)	-
Fund Balance, beginning of year	33,394.00	33,394.00	-
Fund Balance, end of year	\$ 33,394.00	\$ -	\$ -

Newaygo County, Michigan

Drug Law Enforcement (CMET) Fund (265)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal grants	156.69	363.00	-
Contributions from Local Units	18,840.00	16,345.00	16,356.00
Fines and Forfeits	2,208.01	2,250.00	2,250.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 21,204.70	\$ 18,958.00	\$ 18,606.00
<u>Expenditures by Classification</u>			
Personal Services	110,026.65	99,429.00	96,437.00
Supplies	-	-	-
Other Services and Charges	2,287.26	2,466.00	8,264.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 112,313.91	\$ 101,895.00	\$ 104,701.00
Excess (deficiency) of revenues over (under) expenditures	\$ (91,109.21)	\$ (82,937.00)	\$ (86,095.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	91,313.00	82,937.00	86,095.00
Transfers Out Operating	-	3,665.00	-
Total Other Financing Sources (Uses)	91,313.00	79,272.00	86,095.00
Net Inc (Dec) in Fund Balance	203.79	(3,665.00)	-
Fund Balance, beginning of year	29,145.58	29,349.37	25,684.37
Fund Balance, end of year	\$ 29,349.37	\$ 25,684.37	\$ 25,684.37

Newaygo County, Michigan

County Law Library Fund (269)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Fines and Forfeits	4,500.00	4,500.00	4,500.00
Other Revenue	-	-	-
Total - Revenues	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
<u>Expenditures by Classification</u>			
Other Services and Charges	3,428.00	3,097.00	2,973.00
Capital Outlay	9,034.93	8,900.00	8,800.00
Total - Expenditures	\$ 12,462.93	\$ 11,997.00	\$ 11,773.00
Excess (deficiency) of revenues over (under) expenditures	\$ (7,962.93)	\$ (7,497.00)	\$ (7,273.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(7,962.93)	(7,497.00)	(7,273.00)
Fund Balance, beginning of year	31,939.14	23,976.21	16,479.21
Fund Balance, end of year	\$ 23,976.21	\$ 16,479.21	\$ 9,206.21

Newaygo County, Michigan

Revenue Sharing Reserve Fund (285)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Social Services Fund (290)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
State Grants	99,307.79	338,000.00	100,000.00
Charges for Services	71,475.27	82,650.00	64,400.00
Interest and Rents	167.98	-	140.00
Other Revenue	-	-	-
Total - Revenues	\$ 170,951.04	\$ 420,650.00	\$ 164,540.00
Expenditures by Classification			
Personal Services	147,295.49	458,238.00	202,128.00
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 147,295.49	\$ 458,238.00	\$ 202,128.00
Excess (deficiency) of revenues over (under) expenditures	\$ 23,655.55	\$ (37,588.00)	\$ (37,588.00)
Other Financing Sources (Uses)			
Transfers In	37,588.00	37,588.00	37,588.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	37,588.00	37,588.00	37,588.00
Net Inc (Dec) in Fund Balance	61,243.55	-	-
Fund Balance, beginning of year	54,338.95	115,582.50	115,582.50
Fund Balance, end of year	\$ 115,582.50	\$ 115,582.50	\$ 115,582.50

Newaygo County, Michigan

Child Care Fund (292)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	12,980.84	10,932.00	-
State Grants	593,790.76	708,485.00	488,927.00
Contributions from Local Units	-	-	-
Charges for Services	-	-	-
Other Revenue	50,930.80	79,485.00	66,200.00
Total - Revenues	\$ 657,702.40	\$ 798,902.00	\$ 555,127.00
<u>Expenditures by Classification</u>			
Personal Services	398,982.52	422,693.00	417,569.00
Supplies	2,686.72	2,183.00	1,710.00
Other Services and Charges	904,238.62	1,153,644.00	1,083,563.00
Capital Outlay	22.58	-	-
Total - Expenditures	\$ 1,305,930.44	\$ 1,578,520.00	\$ 1,502,842.00
Excess (deficiency) of revenues over (under) expenditures	\$ (648,228.04)	\$ (779,618.00)	\$ (947,715.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	587,604.00	720,866.00	947,715.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	587,604.00	720,866.00	947,715.00
Net Inc (Dec) in Fund Balance	(60,624.04)	(58,752.00)	-
Fund Balance, beginning of year	124,001.12	63,377.08	4,625.08
Fund Balance, end of year	\$ 63,377.08	\$ 4,625.08	\$ 4,625.08

Newaygo County, Michigan

Soldier's Relief Fund (293)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	130,114.24	130,041.00	131,004.00
State Grants	954.00	-	-
Contributions from Local Units	889.68	1,765.00	1,652.00
Interest and Rents	-	-	-
Other Revenue	644.00	1,200.00	-
Total - Revenues	\$ 132,601.92	\$ 133,006.00	\$ 132,656.00
Expenditures by Classification			
Personal Services	82,898.00	88,635.00	87,660.00
Supplies	2,794.27	3,863.00	1,900.00
Other Services and Charges	98,466.17	93,372.00	95,714.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 184,158.44	\$ 185,870.00	\$ 185,274.00
Excess (deficiency) of revenues over (under) expenditures	\$ (51,556.52)	\$ (52,864.00)	\$ (52,618.00)
Other Financing Sources (Uses)			
Transfers In	13,392.00	47,790.00	48,771.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	13,392.00	47,790.00	48,771.00
Net Inc (Dec) in Fund Balance	(38,164.52)	(5,074.00)	(3,847.00)
Fund Balance, beginning of year	146,038.21	107,873.69	102,799.69
Fund Balance, end of year	\$ 107,873.69	\$ 102,799.69	\$ 98,952.69

Newaygo County, Michigan

Veterans' Trust Fund (294)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
State Grants	6,200.00	5,856.00	-
Other Revenue	-	-	-
Total - Revenues	\$ 6,200.00	\$ 5,856.00	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	6,720.00	5,856.00	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 6,720.00	\$ 5,856.00	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (520.00)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(520.00)	-	-
Fund Balance, beginning of year	1,063.31	543.31	543.31
Fund Balance, end of year	\$ 543.31	\$ 543.31	\$ 543.31

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

Commission on Aging Fund (295)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	648,025.07	677,810.00	653,277.00
Federal Grants	141,767.32	43,334.00	40,134.00
State Grants	58,290.00	32,410.00	32,410.00
Contributions from Local Units	4,432.97	9,000.00	8,324.00
Charges for Services	130,219.27	142,945.00	164,071.00
Interest and Rents	-	-	-
Other Revenue	397,945.29	412,114.00	397,865.00
Total - Revenues	\$ 1,380,679.92	\$ 1,317,613.00	\$ 1,296,081.00
<u>Expenditures by Classification</u>			
Personal Services	902,253.81	959,065.00	919,168.00
Supplies	124,294.68	139,706.00	127,821.00
Other Services and Charges	249,096.65	284,042.00	269,462.00
Capital Outlay	136,727.29	-	-
Total - Expenditures	\$ 1,412,372.43	\$ 1,382,813.00	\$ 1,316,451.00
Excess (deficiency) of revenues over (under) expenditures	\$ (31,692.51)	\$ (65,200.00)	\$ (20,370.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	42,996.00	10,267.00	6,267.00
Transfers Out Operating	17,485.00	35,000.00	-
Total Other Financing Sources (Uses)	25,511.00	(24,733.00)	6,267.00
Net Inc (Dec) in Fund Balance	(6,181.51)	(89,933.00)	(14,103.00)
Fund Balance, beginning of year	166,813.44	160,631.93	70,698.93
Fund Balance, end of year	\$ 160,631.93	\$ 70,698.93	\$ 56,595.93

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

Commission on Aging - Program Income Fund (2951)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	-	-	-
Federal Grants	-	1,100.00	500.00
State Grants	-	-	-
Contributions from Local Units	-	-	-
Charges for Services	6,933.51	5,600.00	5,600.00
Interest and Rents	-	-	-
Other Revenue	3,176.33	5,800.00	4,000.00
Total - Revenues	\$ 10,109.84	\$ 12,500.00	\$ 10,100.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	3,561.37	3,900.00	3,400.00
Other Services and Charges	3,183.31	4,900.00	5,700.00
Capital Outlay	-	7,000.00	1,000.00
Total - Expenditures	\$ 6,744.68	\$ 15,800.00	\$ 10,100.00
Excess (deficiency) of revenues over (under) expenditures	\$ 3,365.16	\$ (3,300.00)	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	3,365.16	(3,300.00)	-
Fund Balance, beginning of year	149,222.05	152,587.21	149,287.21
Fund Balance, end of year	\$ 152,587.21	\$ 149,287.21	\$ 149,287.21

Newaygo County, Michigan

Commissioning on Aging - Nutrition Program Fund (2952)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	-	-	-
Federal Grants	133,378.00	141,755.00	136,302.00
State Grants	-	-	-
Contributions from Local Units	-	-	-
Charges for Services	61,031.60	60,751.00	63,751.00
Interest and Rents	-	-	-
Other Revenue	168,372.32	191,422.00	199,000.00
Total - Revenues	\$ 362,781.92	\$ 393,928.00	\$ 399,053.00
Expenditures by Classification			
Personal Services	190,596.77	197,906.00	181,862.00
Supplies	11,320.34	11,805.00	11,650.00
Other Services and Charges	178,507.91	181,817.00	203,541.00
Capital Outlay	946.50	2,400.00	2,000.00
Total - Expenditures	\$ 381,371.52	\$ 393,928.00	\$ 399,053.00
Excess (deficiency) of revenues over (under) expenditures	\$ (18,589.60)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	17,485.00	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	17,485.00	-	-
Net Inc (Dec) in Fund Balance	(1,104.60)	-	-
Fund Balance, beginning of year	5,964.90	4,860.30	4,860.30
Fund Balance, end of year	\$ 4,860.30	\$ 4,860.30	\$ 4,860.30

DEBT SERVICE FUNDS

Newaygo County, Michigan

**Unlimited Tax General Obligation - Medical Care Facility Debt Fund (305)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	816,960.84	553,206.00	571,972.00
Contributions from Local Units	5,303.03	-	-
Interest and Rents	621.24	850.00	-
Other Revenue	3,978.00	-	-
Total - Revenues	\$ 826,863.11	\$ 554,056.00	\$ 571,972.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	7,066,040.00	-	-
Debt Service	627,833.48	635,153.00	637,700.00
Total - Expenditures	\$ 7,693,873.48	\$ 635,153.00	\$ 637,700.00
Excess (deficiency) of revenues over (under) expenditures	\$ (6,867,010.37)	\$ (81,097.00)	\$ (65,728.00)
<u>Other Financing Sources (Uses)</u>			
Issuance of Refunding of Bonds	6,930,000.00	-	-
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	6,930,000.00	-	-
Net Inc (Dec) in Fund Balance	62,989.63	(81,097.00)	(65,728.00)
Fund Balance, beginning of year	256,919.33	319,908.96	238,811.96
Fund Balance, end of year	\$ 319,908.96	\$ 238,811.96	\$ 173,083.96

Newaygo County, Michigan

2009 Series Bonds - Jail Construction Debt Fund (367)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	592,040.00	345,945.00	625,975.00
Interest and Rents	587.34	1,728.00	-
Other Revenue	-	-	-
Total - Revenues	\$ 592,627.34	\$ 347,673.00	\$ 625,975.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	200.00	239.00	250.00
Debt Service	602,613.76	730,924.00	759,117.00
Total - Expenditures	\$ 602,813.76	\$ 731,163.00	\$ 759,367.00
Excess (deficiency) of revenues over (under) expenditures	\$ (10,186.42)	\$ (383,490.00)	\$ (133,392.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(10,186.42)	(383,490.00)	(133,392.00)
Fund Balance, beginning of year	\$ 886,745.97	876,559.55	493,069.55
Fund Balance, end of year	\$ 876,559.55	\$ 493,069.55	\$ 359,677.55

Newaygo County, Michigan

**2006 General Obligation Limited Debt - Mental Health Debt Fund (392)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	127,773.00	126,936.00	125,828.00
Other Revenue	-	-	-
Total - Revenues	\$ 127,773.00	\$ 126,936.00	\$ 125,828.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	46,998.00	22,003.00
Debt Service	81,050.00	79,938.00	103,825.00
Total - Expenditures	\$ 81,050.00	\$ 126,936.00	\$ 125,828.00
Excess (deficiency) of revenues over (under) expenditures	\$ 46,723.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	46,723.00	-	-
Fund Balance, beginning of year	271,002.47	317,725.47	317,725.47
Fund Balance, end of year	\$ 317,725.47	\$ 317,725.47	\$ 317,725.47

Newaygo County, Michigan

ISD/Career Tech Center Building Debt Fund (395)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Contributions from Local Units	77,042.50	78,813.00	-
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 77,042.50	\$ 78,813.00	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	300.00	325.00	-
Debt Service	76,742.50	78,488.00	-
Total - Expenditures	\$ 77,042.50	\$ 78,813.00	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

FIA Building Debt Fund (397)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Special Assessment Debt Service Fund (852)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Contributions from Local Units	638,390.21	639,507.00	623,062.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 638,390.21	\$ 639,507.00	\$ 623,062.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	200.00	200.00	250.00
Debt Service	638,190.21	643,575.00	622,812.00
Total - Expenditures	\$ 638,390.21	\$ 643,775.00	\$ 623,062.00
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (4,268.00)	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	(4,268.00)	-
Fund Balance, beginning of year	4,268.04	4,268.04	0.04
Fund Balance, end of year	\$ 4,268.04	\$ 0.04	\$ 0.04

CAPITAL PROJECT FUNDS

Newaygo County, Michigan

Capital Improvements Fund (402)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Contributions from Local Units	-	4,945.00	-
Charges for Services	-	250,000.00	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ 254,945.00	\$ -
Expenditures by Classification			
Other Services and Charges	-	254,945.00	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ 254,945.00	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	25,000.00	-
Total Other Financing Sources (Uses)	-	(25,000.00)	-
Net Inc (Dec) in Fund Balance	-	(25,000.00)	-
Fund Balance, beginning of year	2,274,310.00	2,274,310.00	2,249,310.00
Fund Balance, end of year	\$ 2,274,310.00	\$ 2,249,310.00	\$ 2,249,310.00

Newaygo County, Michigan

Jail Expansion Construction Fund (467)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Other Services and Charges	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	19,539.88	-	-
Total Other Financing Sources (Uses)	(19,539.88)	-	-
Net Inc (Dec) in Fund Balance	(19,539.88)	-	-
Fund Balance, beginning of year	19,539.88	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

FIA Construction Fund (498)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Other Services and Charges	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Building & Grounds Maintenance Fund (631)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	440,502.00	480,245.00	485,026.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 440,502.00	\$ 480,245.00	\$ 485,026.00
Expenditures by Classification			
Personal Services	264,890.26	313,923.00	303,797.00
Supplies	13,283.99	16,770.00	15,410.00
Other Services and Charges	260,279.52	281,217.00	268,434.00
Capital Outlay	-	-	3,224.00
Total - Expenditures	\$ 538,453.77	\$ 611,910.00	\$ 590,865.00
Excess (deficiency) of revenues over (under) expenditures	\$ (97,951.77)	\$ (131,665.00)	\$ (105,839.00)
Other Financing Sources (Uses)			
Transfers In	77,828.00	125,065.00	99,239.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	77,828.00	125,065.00	99,239.00
Net Inc (Dec) in Fund Balance	(20,123.77)	(6,600.00)	(6,600.00)
Fund Balance, beginning of year	45,611.71	25,487.94	18,887.94
Fund Balance, end of year	\$ 25,487.94	\$ 18,887.94	\$ 12,287.94

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Campus Security Fund (632)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	118,236.00	120,612.00	120,959.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 118,236.00	\$ 120,612.00	\$ 120,959.00
<u>Expenditures by Classification</u>			
Personal Services	195,525.82	197,805.00	192,334.00
Supplies	574.88	376.00	974.00
Other Services and Charges	732.06	2,267.00	16,692.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 196,832.76	\$ 200,448.00	\$ 210,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ (78,596.76)	\$ (79,836.00)	\$ (89,041.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	101,292.68	79,836.00	89,041.00
Transfers Out Operating	23,452.00	-	-
Total Other Financing Sources (Uses)	77,840.68	79,836.00	89,041.00
Net Inc (Dec) in Fund Balance	(756.08)	-	-
Fund Balance, beginning of year	2,174.08	1,418.00	1,418.00
Fund Balance, end of year	\$ 1,418.00	\$ 1,418.00	\$ 1,418.00

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Central Stores Fund (633)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	4,133.24	4,200.00	4,100.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 4,133.24	\$ 4,200.00	\$ 4,100.00
<u>Expenditures by Classification</u>			
Personal Services	27,715.82	29,462.00	31,090.00
Supplies	95.22	100.00	100.00
Other Services and Charges	12,840.54	12,808.00	10,720.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 40,651.58	\$ 42,370.00	\$ 41,910.00
Excess (deficiency) of revenues over (under) expenditures	\$ (36,518.34)	\$ (38,170.00)	\$ (37,810.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	25,000.00	30,000.00	30,000.00
Transfers Out Operating	-	15,000.00	15,000.00
Total Other Financing Sources (Uses)	25,000.00	15,000.00	15,000.00
Net Inc (Dec) in Fund Balance	(11,518.34)	(23,170.00)	(22,810.00)
Fund Balance, beginning of year	142,679.16	131,160.82	107,990.82
Fund Balance, end of year	\$ 131,160.82	\$ 107,990.82	\$ 85,180.82

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Information Services Fund (636)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Federal Grants	-	-	-
Charges for Services	17,263.62	4,800.00	4,500.00
Other Revenue	290.00	-	-
Total - Revenues	\$ 17,553.62	\$ 4,800.00	\$ 4,500.00
Expenditures by Classification			
Personal Services	202,036.23	229,819.00	222,703.00
Supplies	1,106.23	1,775.00	1,425.00
Other Services and Charges	102,721.17	115,411.00	101,284.00
Capital Outlay	24,999.69	43,920.00	25,000.00
Total - Expenditures	\$ 330,863.32	\$ 390,925.00	\$ 350,412.00
Excess (deficiency) of revenues over (under) expenditures	\$ (313,309.70)	\$ (386,125.00)	\$ (345,912.00)
Other Financing Sources (Uses)			
Transfers In	313,067.00	351,367.00	333,067.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	313,067.00	351,367.00	333,067.00
Net Inc (Dec) in Fund Balance	(242.70)	(34,758.00)	(12,845.00)
Fund Balance, beginning of year	154,326.89	154,084.19	119,326.19
Fund Balance, end of year	\$ 154,084.19	\$ 119,326.19	\$ 106,481.19

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Drain Computer Fund (637)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Interests and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	573.00	-
Other Services and Charges	1,259.00	1,259.00	1,259.00
Capital Outlay	478.61	427.00	1,000.00
Total - Expenditures	\$ 1,737.61	\$ 2,259.00	\$ 2,259.00
Excess (deficiency) of revenues over (under) expenditures	\$ (1,737.61)	\$ (2,259.00)	\$ (2,259.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(1,737.61)	(2,259.00)	(2,259.00)
Fund Balance, beginning of year	12,976.56	11,238.95	8,979.95
Fund Balance, end of year	\$ 11,238.95	\$ 8,979.95	\$ 6,720.95

Newaygo County, Michigan

Drain Maintenance & Construction Fund (638)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	117,031.31	160,743.00	158,500.00
Interest and Rents	176.82	295.00	-
Other Revenue	-	-	-
Total - Revenues	\$ 117,208.13	\$ 161,038.00	\$ 158,500.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	16,702.02	15,600.00	20,000.00
Other Services and Charges	2,866.67	22,305.00	37,860.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 19,568.69	\$ 37,905.00	\$ 57,860.00
Excess (deficiency) of revenues over (under) expenditures	\$ 97,639.44	\$ 123,133.00	\$ 100,640.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	127,446.64	126,000.00	103,507.00
Total Other Financing Sources (Uses)	(127,446.64)	(126,000.00)	(103,507.00)
Net Inc (Dec) in Fund Balance	(29,807.20)	(2,867.00)	(2,867.00)
Fund Balance, beginning of year	54,723.58	24,916.38	22,049.38
Fund Balance, end of year	\$ 24,916.38	\$ 22,049.38	\$ 19,182.38

Newaygo County, Michigan

Duplicating Fund (645)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	74,704.07	85,685.00	82,706.00
Other Revenue	-	-	-
Total - Revenues	\$ 74,704.07	\$ 85,685.00	\$ 82,706.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	5,296.92	8,000.00	6,100.00
Other Services and Charges	38,012.82	86,233.00	46,765.00
Capital Outlay	-	14,247.00	-
Total - Expenditures	\$ 43,309.74	\$ 108,480.00	\$ 52,865.00
Excess (deficiency) of revenues over (under) expenditures	\$ 31,394.33	\$ (22,795.00)	\$ 29,841.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	45,000.00	63,300.00	40,000.00
Total Other Financing Sources (Uses)	(45,000.00)	(63,300.00)	(40,000.00)
Net Inc (Dec) in Fund Balance	(13,605.67)	(86,095.00)	(10,159.00)
Fund Balance, beginning of year	342,834.36	329,228.69	243,133.69
Fund Balance, end of year	\$ 329,228.69	\$ 243,133.69	\$ 232,974.69

Newaygo County, Michigan

Food Service Fund (652)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	560,328.00	590,526.00	576,625.00
Other Revenue	-	-	-
Total - Revenues	\$ 560,328.00	\$ 590,526.00	\$ 576,625.00
Expenditures by Classification			
Personal Services	10,681.74	10,142.00	10,979.00
Supplies	5,278.47	1,500.00	1,200.00
Other Services and Charges	485,073.08	465,179.00	472,698.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 501,033.29	\$ 476,821.00	\$ 484,877.00
Excess (deficiency) of revenues over (under) expenditures	\$ 59,294.71	\$ 113,705.00	\$ 91,748.00
Other Financing Sources (Uses)			
Transfers In	4,318.00	-	-
Transfers Out Operating	57,706.00	113,705.00	91,748.00
Total Other Financing Sources (Uses)	(53,388.00)	(113,705.00)	(91,748.00)
Net Inc (Dec) in Fund Balance	5,906.71	-	-
Fund Balance, beginning of year	45.18	5,951.89	5,951.89
Fund Balance, end of year	\$ 5,951.89	\$ 5,951.89	\$ 5,951.89

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

**Telephone System Fund (656)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	94,026.26	97,530.00	97,867.00
Other Revenue	-	-	-
Total - Revenues	\$ 94,026.26	\$ 97,530.00	\$ 97,867.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	100.00	-
Other Services and Charges	38,309.78	37,987.00	41,673.00
Capital Outlay	32,500.32	1,500.00	1,500.00
Debt Service	-	-	-
Total - Expenditures	\$ 70,810.10	\$ 39,587.00	\$ 43,173.00
Excess (deficiency) of revenues over (under) expenditures	\$ 23,216.16	\$ 57,943.00	\$ 54,694.00
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	50,000.00	80,000.00	80,000.00
Total Other Financing Sources (Uses)	(50,000.00)	(80,000.00)	(80,000.00)
Net Inc (Dec) in Fund Balance	(26,783.84)	(22,057.00)	(25,306.00)
Fund Balance, beginning of year	339,217.31	312,433.47	290,376.47
Fund Balance, end of year	\$ 312,433.47	\$ 290,376.47	\$ 265,070.47

Newaygo County, Michigan

Motor Pool Fund (661)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	28,123.20	30,000.00	27,780.00
Interest and Rents	8,629.00	39,700.00	48,700.00
Other Revenue	7,840.00	-	-
Total - Revenues	\$ 44,592.20	\$ 69,700.00	\$ 76,480.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	10,737.51	11,400.00	10,500.00
Other Services and Charges	85,494.89	80,787.00	73,209.00
Capital Outlay		147,160.00	126,567.00
Debt Service	-	-	-
Total - Expenditures	\$ 96,232.40	\$ 239,347.00	\$ 210,276.00
Excess (deficiency) of revenues over (under) expenditures	\$ (51,640.20)	\$ (169,647.00)	\$ (133,796.00)
Other Financing Sources (Uses)			
Transfers In	14,467.00	103,461.00	77,367.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	14,467.00	103,461.00	77,367.00
Net Inc (Dec) in Fund Balance	(37,173.20)	(66,186.00)	(56,429.00)
Fund Balance, beginning of year	206,224.96	169,051.76	102,865.76
Fund Balance, end of year	\$ 169,051.76	\$ 102,865.76	\$ 46,436.76

Newaygo County, Michigan

Self-funded Unemployment Fund (676)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Other Revenue	41,225.47	42,002.00	45,127.00
Total - Revenues	\$ 41,225.47	\$ 42,002.00	\$ 45,127.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	22,727.70	7,461.00	20,127.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 22,727.70	\$ 7,461.00	\$ 20,127.00
Excess (deficiency) of revenues over (under) expenditures	\$ 18,497.77	\$ 34,541.00	\$ 25,000.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	10,000.00	82,256.00	25,000.00
Total Other Financing Sources (Uses)	(10,000.00)	(82,256.00)	(25,000.00)
Net Inc (Dec) in Fund Balance	8,497.77	(47,715.00)	-
Fund Balance, beginning of year	160,821.75	169,319.52	121,604.52
Fund Balance, end of year	\$ 169,319.52	\$ 121,604.52	\$ 121,604.52

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Health & Wellness Fund (677)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Other Revenue	3,399,323.45	3,456,688.00	3,054,373.00
Total - Revenues	\$ 3,399,323.45	\$ 3,456,688.00	\$ 3,054,373.00
Expenditures by Classification			
Personal Services	99,613.81	106,221.00	115,649.00
Supplies	19.45	775.00	834.00
Other Services and Charges	2,616,017.81	3,343,269.00	2,931,567.00
Capital Outlay	-	-	600.00
Total - Expenditures	\$ 2,715,651.07	\$ 3,450,265.00	\$ 3,048,650.00
Excess (deficiency) of revenues over (under) expenditures	\$ 683,672.38	\$ 6,423.00	\$ 5,723.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	6,685.00	6,423.00	5,723.00
Total Other Financing Sources (Uses)	(6,685.00)	(6,423.00)	(5,723.00)
Net Inc (Dec) in Fund Balance	676,987.38	-	-
Fund Balance, beginning of year	202,514.82	879,502.20	879,502.20
Fund Balance, end of year	\$ 879,502.20	\$ 879,502.20	\$ 879,502.20

Newaygo County, Michigan

Special Projects Fund
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	201,394.00	65,159.00	225,000.00
Other Revenue	267,004.00	279,474.00	304,506.00
Total - Revenues	\$ 468,398.00	\$ 344,633.00	\$ 529,506.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	284,151.46	268,126.00	274,506.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 284,151.46	\$ 268,126.00	\$ 274,506.00
Excess (deficiency) of revenues over (under) expenditures	\$ 184,246.54	\$ 76,507.00	\$ 255,000.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	188,303.00	107,659.00	400,320.00
Total Other Financing Sources (Uses)	(188,303.00)	(107,659.00)	(400,320.00)
Net Inc (Dec) in Fund Balance	(4,056.46)	(31,152.00)	(145,320.00)
Fund Balance, beginning of year	565,897.99	561,841.53	530,689.53
Fund Balance, end of year	\$ 561,841.53	\$ 530,689.53	\$ 385,369.53

Newaygo County, Michigan

Revolving Loan Fund (691)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	5,000.00	-	-
Total Other Financing Sources (Uses)	(5,000.00)	-	-
Net Inc (Dec) in Fund Balance	(5,000.00)	-	-
Fund Balance, beginning of year	5,000.00	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

INTERAL SERVICE FUNDS

Newaygo County, Michigan

**Equipment Pool Fund (692)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	629.94	500.00	500.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	<u>\$ 629.94</u>	<u>\$ 500.00</u>	<u>\$ 500.00</u>
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	16,467.40	3,951.00	2,079.00
Capital Outlay	-	-	-
Total - Expenditures	<u>\$ 16,467.40</u>	<u>\$ 3,951.00</u>	<u>\$ 2,079.00</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (15,837.46)</u>	<u>\$ (3,451.00)</u>	<u>\$ (1,579.00)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	4,535.00	450.00	-
Total Other Financing Sources (Uses)	<u>(4,535.00)</u>	<u>(450.00)</u>	<u>-</u>
Net Inc (Dec) in Fund Balance	(20,372.46)	(3,901.00)	(1,579.00)
Fund Balance, beginning of year	59,144.41	38,771.95	34,870.95
Fund Balance, end of year	<u>\$ 38,771.95</u>	<u>\$ 34,870.95</u>	<u>\$ 33,291.95</u>

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Building Renovation Fund (694)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Charges for Services	77,161.00	77,161.00	76,650.00
Other Revenue	-	-	-
Total - Revenues	\$ 77,161.00	\$ 77,161.00	\$ 76,650.00
Expenditures by Classification			
Personal Services	5,693.79	-	-
Supplies	-	-	-
Other Services and Charges	26,090.15	22,259.00	14,819.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 31,783.94	\$ 22,259.00	\$ 14,819.00
Excess (deficiency) of revenues over (under) expenditures	\$ 45,377.06	\$ 54,902.00	\$ 61,831.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	45,411.00	60,572.00	61,831.00
Total Other Financing Sources (Uses)	(45,411.00)	(60,572.00)	(61,831.00)
Net Inc (Dec) in Fund Balance	(33.94)	(5,670.00)	-
Fund Balance, beginning of year	8,911.64	8,877.70	3,207.70
Fund Balance, end of year	\$ 8,877.70	\$ 3,207.70	\$ 3,207.70

Newaygo County, Michigan

Reserve - Operation Contingencies Fund (695)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	58,059.68	-	-
Total Other Financing Sources (Uses)	(58,059.68)	-	-
Net Inc (Dec) in Fund Balance	(58,059.68)	-	-
Fund Balance, beginning of year	58,059.68	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Workers Compensation Fund (696)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	66,637.00	80,888.00	50,000.00
Other Revenue	185,995.27	169,577.00	169,902.00
Total - Revenues	\$ 252,632.27	\$ 250,465.00	\$ 219,902.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	180,924.00	164,182.00	192,788.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 180,924.00	\$ 164,182.00	\$ 192,788.00
Excess (deficiency) of revenues over (under) expenditures	\$ 71,708.27	\$ 86,283.00	\$ 27,114.00
Other Financing Sources (Uses)			
Transfers In	-	-	30,500.00
Transfers Out Operating	40,000.00	311,389.00	100,000.00
Total Other Financing Sources (Uses)	(40,000.00)	(311,389.00)	(69,500.00)
Net Inc (Dec) in Fund Balance	31,708.27	(225,106.00)	(42,386.00)
Fund Balance, beginning of year	630,385.61	662,093.88	436,987.88
Fund Balance, end of year	\$ 662,093.88	\$ 436,987.88	\$ 394,601.88

Newaygo County, Michigan

Employees Sick/Vacation Pay Fund (730)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Other Revenue	253,184.81	225,586.00	222,496.00
Total - Revenues	\$ 253,184.81	\$ 225,586.00	\$ 222,496.00
Expenditures by Classification			
Personal Services	117,021.49	103,614.00	105,320.00
Supplies	-	-	-
Other Services and Charges	82,429.32	73,855.00	84,844.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 199,450.81	\$ 177,469.00	\$ 190,164.00
Excess (deficiency) of revenues over (under) expenditures	\$ 53,734.00	\$ 48,117.00	\$ 32,332.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	66,456.68	54,850.00	50,000.00
Total Other Financing Sources (Uses)	(66,456.68)	(54,850.00)	(50,000.00)
Net Inc (Dec) in Fund Balance	(12,722.68)	(6,733.00)	(17,668.00)
Fund Balance, beginning of year	730,697.53	717,974.85	711,241.85
Fund Balance, end of year	\$ 717,974.85	\$ 711,241.85	\$ 693,573.85

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Retirement Fund (731)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	36,983.27	42,257.00	35,000.00
Total - Revenues	\$ 36,983.27	\$ 42,257.00	\$ 35,000.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	997.28	3,100.00	3,100.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 997.28	\$ 3,100.00	\$ 3,100.00
Excess (deficiency) of revenues over (under) expenditures	\$ 35,985.99	\$ 39,157.00	\$ 31,900.00
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	354,370.00	381,197.00	312,637.00
Total Other Financing Sources (Uses)	(354,370.00)	(381,197.00)	(312,637.00)
Net Inc (Dec) in Fund Balance	(318,384.01)	(342,040.00)	(280,737.00)
Fund Balance, beginning of year	1,906,619.91	1,588,235.90	1,246,195.90
Fund Balance, end of year	\$ 1,588,235.90	\$ 1,246,195.90	\$ 965,458.90

Newaygo County, Michigan

Retiree Health Insurance Program Fund (7311)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Other Revenue	430,368.04	745,342.00	757,363.00
Total - Revenues	\$ 430,368.04	\$ 745,342.00	\$ 757,363.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	756,247.00	815,883.00	726,863.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 756,247.00	\$ 815,883.00	\$ 726,863.00
Excess (deficiency) of revenues over (under) expenditures	\$ (325,878.96)	\$ (70,541.00)	\$ 30,500.00
Other Financing Sources (Uses)			
Transfers In	163,303.00	70,541.00	-
Transfers Out Operating	-	-	30,500.00
Total Other Financing Sources (Uses)	163,303.00	70,541.00	(30,500.00)
Net Inc (Dec) in Fund Balance	(162,575.96)	-	-
Fund Balance, beginning of year	163,144.30	568.34	568.34
Fund Balance, end of year	\$ 568.34	\$ 568.34	\$ 568.34

ENTERPRISE FUNDS

Newaygo County, Michigan

Delq Tax Revolving Unreserved Fund (516)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	(2,583.60)	-	-
Charges for Services	-	-	-
Interest and Rents	(179,410.10)	-	-
Other Revenue	-	-	-
Total - Revenues	\$ (181,993.70)	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (181,993.70)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	7,857.22	-	-
Total Other Financing Sources (Uses)	(7,857.22)	-	-
Net Inc (Dec) in Fund Balance	(189,850.92)	-	-
Fund Balance, beginning of year	8,983,916.63	8,794,065.71	8,794,065.71
Fund Balance, end of year	\$ 8,794,065.71	\$ 8,794,065.71	\$ 8,794,065.71

Newaygo County, Michigan

Treasurer's Administration Fund (516001)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Interest and Rents	618.05	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 618.05	\$ -	\$ -
Expenditures by Classification			
Personal Services	1,691.70	-	-
Supplies	-	-	-
Other Services and Charges	27,204.01	3,039.00	3,039.00
Capital Outlay	264.30	5,000.00	5,000.00
Total - Expenditures	\$ 29,160.01	\$ 8,039.00	\$ 8,039.00
Excess (deficiency) of revenues over (under) expenditures	\$ (28,541.96)	\$ (8,039.00)	\$ (8,039.00)
Other Financing Sources (Uses)			
Transfers In	23,863.66	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	23,863.66	-	-
Net Inc (Dec) in Fund Balance	(4,678.30)	(8,039.00)	(8,039.00)
Fund Balance, beginning of year	155,383.79	150,705.49	142,666.49
Fund Balance, end of year	\$ 150,705.49	\$ 142,666.49	\$ 134,627.49

Newaygo County, Michigan

2005 Delq Tax Revolving Fund (516952)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	-	-	-
Charges for Services	-	-	-
Interest and Rents	(1,609.00)	-	-
Total - Revenues	\$ (1,609.00)	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (1,609.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(1,609.00)	-	-
Fund Balance, beginning of year	12,683.00	11,074.00	11,074.00
Fund Balance, end of year	\$ 11,074.00	\$ 11,074.00	\$ 11,074.00

Newaygo County, Michigan

2008 Delq Tax Revolving Fund (516082)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	-	-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

2009 Delq Tax Revolving Fund (516092)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes		-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	739,513.96	739,513.96	739,513.96
Fund Balance, end of year	\$ 739,513.96	\$ 739,513.96	\$ 739,513.96

Newaygo County, Michigan

2010 Delq Tax Revolving Fund (516102)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	49,495.20	-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Total - Revenues	\$ 49,495.20	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 49,495.20	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	11,518.14	-	-
Total Other Financing Sources (Uses)	(11,518.14)	-	-
Net Inc (Dec) in Fund Balance	37,977.06	-	-
Fund Balance, beginning of year	689,800.12	727,777.18	727,777.18
Fund Balance, end of year	\$ 727,777.18	\$ 727,777.18	\$ 727,777.18

Newaygo County, Michigan

2011 Delq Tax Revolving Fund (516112)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	247,735.98	-	-
Charges for Services	-	-	-
Interest and Rents	168.03	-	-
Total - Revenues	\$ 247,904.01	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	6,120.00	-	-
Capital Outlay	-	-	-
Debit Service	7,403.55	-	-
Total - Expenditures	\$ 13,523.55	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 234,380.46	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	4,488.30	-	-
Total Other Financing Sources (Uses)	(4,488.30)	-	-
Net Inc (Dec) in Fund Balance	229,892.16	-	-
Fund Balance, beginning of year	390,897.69	620,789.85	620,789.85
Fund Balance, end of year	\$ 620,789.85	\$ 620,789.85	\$ 620,789.85

Newaygo County, Michigan

2012 Delq Tax Revolving Fund (516122)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	396,358.19	-	-
Charges for Services	-	-	-
Interest and Rents	54.30	-	-
Total - Revenues	\$ 396,412.49	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	12,550.00	-	-
Capital Outlay	-	-	-
Debit Service	5,194.86	-	-
Total - Expenditures	\$ 17,744.86	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 378,667.63	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	378,667.63	-	-
Fund Balance, beginning of year	-	378,667.63	378,667.63
Fund Balance, end of year	\$ 378,667.63	\$ 378,667.63	\$ 378,667.63

Newaygo County, Michigan

PA 123 Prior Sale Fund (520)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	(19,313.09)	-	-
Other Revenue	-	-	-
Total - Revenues	\$ (19,313.09)	\$ -	\$ -
Expenditures by Classification			
Other Services and Charges	1,759.00	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,759.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (21,072.09)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	151,926.14	-	-
Transfers Out Operating	-	286,734.00	-
Total Other Financing Sources (Uses)	151,926.14	(286,734.00)	-
Net Inc (Dec) in Fund Balance	130,854.05	(286,734.00)	-
Fund Balance, beginning of year	1,949,006.06	2,079,860.11	1,793,126.11
Fund Balance, end of year	\$ 2,079,860.11	\$ 1,793,126.11	\$ 1,793,126.11

Newaygo County, Michigan

PA 123 Prior Operations Fund (521)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	148,502.18	-	-
Interest and Rents	-	-	-
Other Revenue	341,009.05	-	-
Total - Revenues	\$ 489,511.23	\$ -	\$ -
<u>Expenditures by Classification</u>			
Supplies	19,684.43	-	-
Other Services and Charges	238,018.83	-	65,080.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 257,703.26	\$ -	\$ 65,080.00
Excess (deficiency) of revenues over (under) expenditures	\$ 231,807.97	\$ -	\$ (65,080.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	208,692.14	62,767.00	-
Total Other Financing Sources (Uses)	(208,692.14)	(62,767.00)	-
Net Inc (Dec) in Fund Balance	23,115.83	(62,767.00)	(65,080.00)
Fund Balance, beginning of year	151,486.39	174,602.22	111,835.22
Fund Balance, end of year	\$ 174,602.22	\$ 111,835.22	\$ 46,755.22

Newaygo County, Michigan

PRE Property Tax Exemption Audit Fund (530)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	12,595.10	4,081.00	4,000.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 12,595.10	\$ 4,081.00	\$ 4,000.00
Expenditures by Classification			
Supplies	0.00	8.00	0.00
Other Services and Charges	2,736.00	1,398.00	4,000.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 2,736.00	\$ 1,406.00	\$ 4,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ 9,859.10	\$ 2,675.00	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	30,000.00	11,557.00	-
Total Other Financing Sources (Uses)	(30,000.00)	(11,557.00)	-
Net Inc (Dec) in Fund Balance	(20,140.90)	(8,882.00)	-
Fund Balance, beginning of year	29,023.61	8,882.71	0.71
Fund Balance, end of year	\$ 8,882.71	\$ 0.71	\$ 0.71

Newaygo County, Michigan

Building Authority Fund (569)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	119,683.05	103,848.00	103,848.00
Other Revenue	-	-	-
Total - Revenues	\$ 119,683.05	\$ 103,848.00	\$ 103,848.00
Expenditures by Classification			
Other Services and Charges	57,735.00	71,456.00	73,848.00
Capital Outlay	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ 57,735.00	\$ 71,456.00	\$ 73,848.00
Excess (deficiency) of revenues over (under) expenditures	\$ 61,948.05	\$ 32,392.00	\$ 30,000.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	79,200.00	30,000.00
Total Other Financing Sources (Uses)	-	(79,200.00)	(30,000.00)
Net Inc (Dec) in Fund Balance	61,948.05	(46,808.00)	-
Fund Balance, beginning of year	300,336.61	362,284.66	315,476.66
Fund Balance, end of year	\$ 362,284.66	\$ 315,476.66	\$ 315,476.66

Newaygo County, Michigan

Jail Commissary (595)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	47,011.66	45,750.00	45,650.00
Interest and Rents	61.08	140.00	124.00
Other Revenue	93,940.92	76,010.00	83,710.00
Total - Revenues	\$ 141,013.66	\$ 121,900.00	\$ 129,484.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	68,052.70	65,200.00	70,000.00
Other Services and Charges	5,844.75	34,288.00	36,455.00
Capital Outlay	21,347.17	25,000.00	25,000.00
Debit Service	-	-	-
Total - Expenditures	\$ 95,244.62	\$ 124,488.00	\$ 131,455.00
Excess (deficiency) of revenues over (under) expenditures	\$ 45,769.04	\$ (2,588.00)	\$ (1,971.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	45,769.04	(2,588.00)	(1,971.00)
Fund Balance, beginning of year	26,854.42	72,623.46	70,035.46
Fund Balance, end of year	\$ 72,623.46	\$ 70,035.46	\$ 68,064.46

COMPONENT UNIT FUNDS

Component Units

Function Statements

291 Medical Care Facility

The Newaygo Medical Care Facility is a 116-bed skilled nursing facility serving the long-term care needs of the citizens of Newaygo County. With a total budget of over \$7,300,000, the Facility's main revenue sources include Medicaid, Medicare and Private Pay revenues. The Facility is Eden certified signifying the staff's commitment to providing a home-like atmosphere encompassing person-centered principles.

Services include physical, occupational, and speech therapies, nursing care and social services. Approximately 140 full-time and 40 part-time staff deliver services twenty-four hours a day, three hundred and sixty-five per year.

By virtue of a vote at the general election in 2004, the Facility will be expanding its services to include assisted living with the construction of 24 units. Occupancy is expected in the Fall of 2006.

Per P.A. 280 of 1939, as amended, the Medical Care Facility is governed by the Newaygo County Department of Human Services Board.

COMPONENT UNIT FUNDS

Newaygo County, Michigan

County Road Fund (201)
Fund Statement

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
Revenues by Classification			
Revenues Control	10,124,251.44	11,903,863.00	10,125,250.00
Interest and Rents	505.06	5,000.00	550.00
Total - Revenues	\$ 10,124,756.50	\$ 11,908,863.00	\$ 10,125,800.00
Expenditures by Classification			
Personal Services	10,150,859.17	11,908,863.00	10,125,800.00
Total - Expenditures	\$ 10,150,859.17	\$ 11,908,863.00	\$ 10,125,800.00
Excess (deficiency) of revenues over (under) expenditures	\$ (26,102.67)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(26,102.67)	-	-
Fund Balance, beginning of year	1,213,071.86	1,186,969.19	1,186,969.19
Fund Balance, end of year	\$ 1,186,969.19	\$ 1,186,969.19	\$ 1,186,969.19

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Brownfile Redevelopment Authority Fund (243)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Property Taxes	29,770.78	30,467.00	29,800.00
Contributions from Local Units	-	-	-
Charges for Services	-	-	250.00
Other Revenue	1,000.00	12,500.00	-
Total - Revenues	\$ 30,770.78	\$ 42,967.00	\$ 30,050.00
<u>Expenditures by Classification</u>			
Supplies	119.92	160.00	160.00
Other Services and Charges	35,352.78	47,807.00	47,390.00
Total - Expenditures	\$ 35,472.70	\$ 47,967.00	\$ 47,550.00
Excess (deficiency) of revenues over (under) expenditures	\$ (4,701.92)	\$ (5,000.00)	\$ (17,500.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	5,000.00	5,000.00	5,000.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	5,000.00	5,000.00	5,000.00
Net Inc (Dec) in Fund Balance	298.08	-	(12,500.00)
Fund Balance, beginning of year	124,725.44	125,023.52	125,023.52
Fund Balance, end of year	\$ 125,023.52	\$ 125,023.52	\$ 112,523.52

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**E 9-1-1 Service Fund (261)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
State Grants	195,358.00	438,835.00	190,500.00
Charges for Services	-	-	-
Interest and Rents	-	-	-
Other Revenue	676,138.15	755,446.00	758,871.00
Total - Revenues	\$ 871,496.15	\$ 1,194,281.00	\$ 949,371.00
<u>Expenditures by Classification</u>			
Personal Services	660,982.51	750,066.00	778,237.00
Supplies	2,087.03	4,913.00	4,614.00
Other Services and Charges	192,218.16	226,388.00	196,414.00
Capital Outlay	10,759.00	259,090.00	-
Total - Expenditures	\$ 866,046.70	\$ 1,240,457.00	\$ 979,265.00
Excess (deficiency) of revenues over (under) expenditures	\$ 5,449.45	\$ (46,176.00)	\$ (29,894.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	56,193.00	37,415.00	-
Transfers Out Operating	-	41,000.00	-
Total Other Financing Sources (Uses)	56,193.00	(3,585.00)	-
Net Inc (Dec) in Fund Balance	61,642.45	(49,761.00)	(29,894.00)
Fund Balance, beginning of year	110,611.34	172,253.79	122,492.79
Fund Balance, end of year	\$ 172,253.79	\$ 122,492.79	\$ 92,598.79

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Medical Care Facility Fund (291)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Revenue Control	11,319,210.25	10,093,484.00	11,554,980.00
Interest and Rents	2,640.91	15,000.00	7,488.00
Total - Revenues	\$ 11,321,851.16	\$ 10,108,484.00	\$ 11,562,468.00
<u>Expenditures by Classification</u>			
Personal Services	10,896,430.10	10,108,484.00	11,562,468.00
Other Services and Charges	-	-	-
Total - Expenditures	\$ 10,896,430.10	\$ 10,108,484.00	\$ 11,562,468.00
Excess (deficiency) of revenues over (under) expenditures	\$ 425,421.06	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	425,421.06	-	-
Fund Balance, beginning of year	4,325,267.36	4,750,688.42	4,750,688.42
Fund Balance, end of year	\$ 4,750,688.42	\$ 4,750,688.42	\$ 4,750,688.42

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Drain Fund (801)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	187,540.15	-	-
Total - Revenues	\$ 187,540.15	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	139,460.65	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 139,460.65	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 48,079.50	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	48,079.50	-	-
Fund Balance, beginning of year	(108,093.58)	(60,014.08)	(60,014.08)
Fund Balance, end of year	\$ (60,014.08)	\$ (60,014.08)	\$ (60,014.08)

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Drain Revolving Fund (802)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	-	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Brooks Lake Board Fund (845)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	9,365.92	-	-
Total - Revenues	\$ 9,365.92	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	27,406.92	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 27,406.92	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (18,041.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(18,041.00)	-	-
Fund Balance, beginning of year	35,757.03	17,716.03	17,716.03
Fund Balance, end of year	\$ 17,716.03	\$ 17,716.03	\$ 17,716.03

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Hess Lake Improvement Fund (846)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-		
Special Assessments	6,000.00	-	-
Total - Revenues	\$ 6,000.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	29,149.44	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 29,149.44	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (23,149.44)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(23,149.44)	-	-
Fund Balance, beginning of year	58,464.49	35,315.05	35,315.05
Fund Balance, end of year	\$ 35,315.05	\$ 35,315.05	\$ 35,315.05

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Diamond Lake Board Fund (847)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	15,000.00	-	-
Total - Revenues	\$ 15,000.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	29,130.79	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 29,130.79	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (14,130.79)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(14,130.79)	-	-
Fund Balance, beginning of year	19,696.60	5,565.81	5,565.81
Fund Balance, end of year	\$ 5,565.81	\$ 5,565.81	\$ 5,565.81

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Pickeral and Kimball Lakes Board Fund (848)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	63,628.85	-	-
Total - Revenues	\$ 63,628.85	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	48,951.92	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 48,951.92	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 14,676.93	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	14,676.93	-	-
Fund Balance, beginning of year	2,822.13	17,499.06	17,499.06
Fund Balance, end of year	\$ 17,499.06	\$ 17,499.06	\$ 17,499.06

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Ryerson Lake Board (849)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	12,500.00	-	-
Total - Revenues	\$ 12,500.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	22,826.05	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 22,826.05	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (10,326.05)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(10,326.05)	-	-
Fund Balance, beginning of year	32,023.14	21,697.09	21,697.09
Fund Balance, end of year	\$ 21,697.09	\$ 21,697.09	\$ 21,697.09

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Engel Wright Lake Board Fund (850)
Fund Statement**

	FY 2013	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	10,000.00	-	-
Total - Revenues	\$ 10,000.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	10,036.77	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 10,036.77	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (36.77)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(36.77)	-	-
Fund Balance, beginning of year	415.47	378.70	378.70
Fund Balance, end of year	\$ 378.70	\$ 378.70	\$ 378.70

PERSONNEL BY DEPARTMENT

DEPARTMENT	FUND	DEPT #	POSITIONS BUDGETED	WAGES & FRINGES
Board of Commissioners	101	101	7.00	\$ 222,294.00
Circuit Court - Newaygo	101	131-1	4.92	\$ 253,377.00
Circuit Court - Oceana	101	131-2	0.00	\$ 18,084.00
Circuit Court Clerk	101	131-4	4.00	\$ 224,736.00
Circuit Court Juvenile	101	131-5	1.30	\$ 108,435.00
District Court	101	136	11.00	\$ 736,455.00
Probate Court	101	148	3.00	\$ 307,577.00
Administration	101	172	2.00	\$ 220,118.00
Accounting/Budget	101	191	3.00	\$ 228,265.00
County Clerk	101	215	3.35	\$ 261,359.00
County Treasurer	101	253	6.00	\$ 415,106.00
Equalization	101	257	6.50	\$ 448,219.00
Prosecuting Attorney	101	267	7.00	\$ 617,314.00
Register of Deeds	101	268	3.50	\$ 266,281.00
Personnel	101	270	1.00	\$ 84,028.00
Payroll	101	271	1.00	\$ 62,182.00
Courtesy Desk/Mail	101	272	0.50	\$ 27,006.00
Drain Commissioner	101	275	3.00	\$ 235,435.00
Drain Maintenance & Construction	101	282	2.00	\$ 103,508.00
Sheriff's Department	101	301	6.385	\$ 671,246.00
Court Security	101	306	1.00	\$ 39,159.00
Marine Safety	101	331	1.25	\$ 24,500.00
Animal Control	101	430	2.00	\$ 126,795.00
Animal Shelter	2052	431	0.75	\$ 23,334.00
Emergency Services	2053	426	1.25	\$ 96,049.00
Victim Rights	2055	267	1.00	\$ 56,770.00
Sheriff's Department - Road Patrol	207	301	17.00	\$ 1,683,894.00
Sheriff's Department - Community Police	207	305	1.00	\$ 110,245.00
Sheriff's Department - Secondary Road	2072	316	1.00	\$ 107,008.00
Park's Department	208	751/779	7.25	\$ 263,039.00
Jail	213	351	40.00	\$ 2,851,655.00
Jail - Certified Training Officer	213	353	0.20	\$ 6,984.00
Jail - Trustee Management	2131	351	2.00	\$ 157,755.00
Jail - Transport (1 Deputy & 1 Correction Officer)	2132	351	2.00	\$ 173,740.00
Elections	214	262	0.65	\$ 39,193.00
Friend of the Court	215	141	10.94	\$ 795,347.00
Friend of the Court - Transport	215	141	0.15	\$ 6,262.00
Community Development	2441	691	1.00	\$ 69,401.00
Building Safety & Permits	249	371/372/373/375	3.625	\$ 150,572.00
Register of Deeds - Automation	256	268	0.350	\$ 9,552.00
Central Dispatch	256	325	11.40	\$ 768,875.00
Sheriff's Department - CMET	265	312	1.00	\$ 96,439.00
Circuit Court Juvenile	292	662/6623/6624/664	6.06	\$ 418,159.00
Soldier's and Sailor's Relief	293	681	1.50	\$ 85,088.00
Commission on Aging	295	672	19.52	\$ 961,498.00
Commission on Aging - Nutrition Program	2952	672	5.70	\$ 199,665.00
Maintenance	631	265	5.000	\$ 303,782.00

PERSONNEL BY DEPARTMENT

			POSITIONS	WAGES &
DEPARTMENT	FUND	DEPT #	BUDGETED	FRINGES
Campus Security	632	302	2.140	\$ 192,335.00
Central Stores	633	170	0.500	\$ 31,091.00
Information Services	636	228	3.000	\$ 157,090.00
Information Services - GIS	636	229	1.00	\$ 65,609.00
Food Service	652	351	0.10	\$ 10,978.00
Health and Wellness	677	852	1.25	\$ 65,081.00
TOTAL WAGES & FRINGES				\$ 15,657,969.00

