



October 1, 2018 - September 30, 2019

BUDGET

for

NEWAYGO COUNTY

WHITE CLOUD, MICHIGAN

2019

BOARD OF COMMISSIONERS

Bryan Kolk (Chair)

James F. Maike, Jr. (Vice-Chair)

Ken DeLaat

D. Charles Trapp

Burt Cooper

Mike Kruithoff

Brenda Bird

COUNTY ADMINISTRATOR

Christopher D. Wren

PREPARED BY:

Tammie Gleason, General Acct/Budget/Audit Manager

Donna E. Kipp, Finance Director

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Office of Administration

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WHITE CLOUD, MICHIGAN 49349
FAX (231) 689-7205
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September 19, 2018

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

RE: Fiscal Year 2019 Newaygo County Budget

I am pleased to present the Newaygo County Budget for Fiscal Year 2019. The budget as presented is a culmination of Department Heads, Elected Officials and Administrative Staff putting forth tremendous efforts to ensure appropriate expenditures are being allocated to best serve the constituents of Newaygo County.

The Fiscal Year 2019 budget continues to represent best practices by the County enabling services to increase while stabilizing or reducing expenditures and most importantly the reliance on general fund appropriations; as past years have experienced an upswing in the transfer of general fund dollars to balance departmental budgets. The overall financial condition of the County remains sound and I am pleased with the outlook of the budget in the upcoming years.

Significant changes have been made related to both Other Post-Employment Benefits (OPEB's) and Pension contributions. The net savings to the County equate to over a million dollars. Both plans continue to be appropriately funded and there are no risks to required funding obligations or future obligation.

OPEB's: Under new GASB reporting guidelines (GASB 75), the County has shifted funding away from the trust fund and into a pay as we use scenario. Last year the County switched the retiree health care from the self-funding mechanism to a fully funded plan. This substantially reduced the liability on the County and we can now adequately budget for annual expenses related to the plan. The Counties trust fund for OPEB's is currently funded at 4.6 million dollars, annual plan costs are roughly \$250,000.00.

- We are moving fund 7311-Retiree Health Insurance to the Wellness Fund. The remaining fund balance of roughly one million dollars will be utilized to offset the annual premiums of retiree health insurance.
- We will no longer make annual contributions to the retiree trust fund as it is appropriately funded. The current projected funding level of the trust fund is 60% funded. Interest earned and payments toward premiums will be used to continue funding the trust fund at appropriate levels.
- Departmental Charges will be reduced substantially. Charges will continue, however be established to cover 50% of the annual retiree health care premium,

the remaining 50% will be covered by the fund balance being transferred from fund 7311.

- For Fiscal Year 2019 departmental charges will be reduced by an estimated \$722,513.00.

Pension: The County's pension liability continues to increase with an estimated peak obligation in fiscal year 2021. This estimate continues to weigh heavily upon investment strategies and return rates favorable to the County by MERS. The recent transfer of funds by the County Treasurer will substantially favor the County's ability to fund the pension liability.

- The transfer of monies from the Delinquent Tax Revolving Fund into the pension fund (Fund 731) will be spread over the next three years. This will stabilize the departmental charges in conjunction with utilizing fund balance within the fund. This will not lower our pension obligation but stabilize the departmental charges.
- The County will institute best practices and appropriate the annual required contribution and the additional voluntary contribution toward pension obligations.
- Fund balance will be reduced significantly. Current projections show that the County's annual contribution will be significantly reduced in fiscal year 2022.

The County's Health Care fund has been stabilized and costs associated with the self-funding mechanism are currently not increasing. To continue on this path we will continually address our health care programs and introduce programs and initiatives for our employees to take advantage of.

The budget as presented continues providing services and programs for Newaygo County residents and visitors alike. We will not waiver on our obligations to the citizens of the County and retain a strong focus on continually improving Newaygo County. During the budget year continual oversight will be implemented and additional budgetary requests will be considered if financially viable.

The 2019 Fiscal Year budget as presented is balanced with a budgetary total of \$70,366,128.

Summary of Considerations in Developing the Budget

- The 2019 Fiscal Year budget as presented relies on fund balances and general fund transfers. The amount of fund balance used is \$3,514,782 and transfers from the general fund reached \$3,496,634.

General Fund Transfers of Note:

○ Road Patrol	\$831,296	(decrease of \$18,668.00)
○ County Jail	\$1,000,000	(decrease of \$200,000.00)
○ Friend of the Court	\$255,879	(decrease of \$181,230.00)
○ Child Care Fund	\$842,126	(decrease of \$47,706.00)

- The general fund balance at the beginning of Fiscal Year 2019 is estimated at \$3,321,008. The 2019 general fund budget relies on \$201,903 of fund balance use and is estimated to end the fiscal year at \$3,119,105, or 22% of the total revenues and transfers in available in 2019. This includes both assigned and unassigned funding.

- The initial budget presented to Administration was 2.7 million dollars over budget. Significant cuts, adjustments and fund balances were used to balance this budget.
- Revenue growth continues to remain slow. Fiscal Year 2019 is expected to have revenues increase roughly 1.5% over Fiscal Year 2018. A greater focus shall be placed on realizing revenues and reducing expenditures. A review of multiple departmental fee structures shall commence and additional revenues shall be sought.
- Health care costs for the County are approaching four million dollars in annual expenditures. The financial burden this places on the County must begin to be reversed as has already begun. The County will be proactive in establishing measures to monitor and reduce these expenses.
- The County's MERS (Municipal Employees Retirement System) Defined Benefit Program is experiencing substantial increases to our Employer Contributions. Fluctuations in the stock market, low interest rates coupled with accelerated payments from "closed systems" are contributing factors. The Fiscal Year 2019 minimum ARC payment for the 5-year phase in is \$1,036,752. By Fiscal Year 2021 the County's annual required contribution is estimated at \$1,380,000 with the 5-year phase in.
- The County Jail is utilizing fund balance realized by the increase with the number of federal inmates being housed. The increase has reduced the general fund appropriation and is expected to continue providing additional monies for possible personnel and projects.

General Highlights of the 2019 Fiscal Year Budget

- The budget includes:
 - A 2% wage increase for all employees not otherwise bound by contractual language.
 - A program to recognize longevity is being proposed with a buy back of unused vacation time:
 - 11-15 years of service up to 40 hours buy back
 - 16 years and above of service up to 80 hours of buy back
 - Prosecuting Attorney
 - New full time Assistant Prosecuting Attorney
 - New part time clerical staff
 - County Clerk
 - New part time clerical staff
 - Circuit Court
 - New Law Clerk (Contractual Position)
- Health care charges back to the departments remain the same from last fiscal year.

Capital Improvements

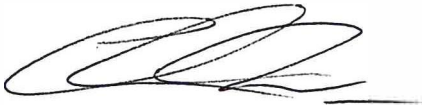
- Courts: \$60,000.00
- Admin Bldg.: \$10,000.00
- Prosecuting Atty.: \$10,000.00
- I.T.: \$100,000.00
- Vault: \$50,000.00

Conclusion

The 2019 Fiscal Year Budget is the primary policy statement on County program and priorities from the Board of Commissioners to the citizens of Newaygo County. The budget provides information to the public on the funding priorities and programs that have been established. The budget provides direction and outlines goals for departments, offices and agencies through the course of the fiscal year. The budget remains a flexible document that is subject to change as the need may arise and information becomes available and priorities change.

I would like to thank the Board of Commissioners, Elected Official, Department Heads, the Judiciary and the administrative staff for their cooperation in developing the 2019 Fiscal Year Budget. Further, I would like to commend the dedication, hard work and knowledge Donna Kipp, Tammie Gleason, Melanie Carrier and Shelly Henderson provided during the budget process.

Respectfully Submitted,



Christopher Wren
County Administrator

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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 26th day of September 2018, the following Resolution was adopted:

RESOLUTION #09-018-18
NEWAYGO COUNTY GENERAL APPROPRIATIONS ACT
RESOLUTION FOR THE FY 2019 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 the Newaygo County Board of Commissioners in order to implement the operating budget of the County of Newaygo for 2019; and

WHEREAS, the County’s 2019 fiscal year encompasses the period of October 1, 2018 – September 30, 2019; 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 fiscal year 2018 levy through its FY 2018 General Appropriations Act adopted on September 13, 2017; and

WHEREAS, the Newaygo County Board of Commissioners, by Resolution of June 13, 2018, authorized collection of the County allocated tax on July 1, 2018, at the full amount allocated after the application of the “Headlee” millage reduction fraction, or 5.3346 total mills; and

WHEREAS, the County’s 2019 Equalization Report will determine the Taxable and State Equalized Values for properties within the County in April of 2019 and these taxable values will be used for the July 1, 2019 tax levy and fiscal year 2019 budget; and

WHEREAS, the County’s July 1, 2019 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 September of 2018 as well as a yet-to-be established (June of 2019) 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 2019 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 and activity, 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		\$14,305,136
	Legislative	\$ 341,276	
	Judicial	\$ 3,015,397	
	General Government	\$ 4,258,661	
	Public Safety	\$ 647,677	
	Public Works	\$ 203,382	
	Health & Welfare	\$ 1,092,004	
	Community & Economic Development	\$ 140,016	
	Other Functions	\$ 1,005,847	
	Capital Outlay	\$ 104,242	
	Transfers Out/Appropriations	\$ 3,496,634	
120	General Fund - Special Projects Fund		\$30,296
201	County Road Fund		\$12,474,815
2052	Animal Control Fund		\$245,183
2053	Emergency Services Fund		\$248,190
2055	Crime Victims' Rights Fund		\$69,747
207	Sheriff's Road Patrol Fund		\$2,313,343
2072	Law Enforcement Fund		\$129,632
2074	Jail - Additional Per Diem		\$778,571
208	Parks and Recreation Fund		\$700,386
213	County Jail Fund		\$4,918,858
214	Elections Fund		\$171,310
215	Friend of the Court Fund		\$895,936
243	Brownfield Redevelopment Authority Fund		\$29,928
249	Building Safety and Permits Fund		\$372,018

256	Register of Deeds Automation Fund	\$55,200
2567	Law Enforcement Technical Fund	\$19,000
261	E-911 Service Fund	\$1,069,408
263	Concealed Pistol Licensing Fund	\$35,624
265	Drug Law Enforcement Fund	\$101,683
269	County Law Library Fund	\$20,926
290	Social Services Fund	\$50,599
291	Medical Care Facility Fund	\$11,563,924
292	Child Care Fund	\$1,786,031
293	Soldiers' Relief Fund	\$203,756
295	Commission on Aging Fund	\$2,590,563
2951	Commission on Aging - Program Income Fund	\$24,500
2952	Commission on Aging - Nutrition Program Fund	\$664,107
305	Unlimited Tax Gen Oblig Debt - Med Care Facility	\$639,420
367	Series 2009 Bonds - Jail Construction	\$597,972
392	General Oblg Limited Debt - Mental Health	\$84,199
402	Capital Improvement Fund	\$480,000
851	Drain Debt Service Fund	\$61,935
852	Special Assessment Debt Service	\$457,112

Total General Fund, Special Revenue Funds, Debt Service Funds, and
 Capital Project Funds \$58,189,308

BE IT FURTHER RESOLVED (#2) that the following tax levies are hereby authorized for the 2018 tax year for a total of 7.4170 mills, including authorized levies for general fund operations and special purpose;

July 2018 Tax Levy (2017-2018 Fiscal Year)		
	General Operating	<u>5.3346</u>
	Total Summer Levy	5.3346
December 2018 Tax Levy (2018-2019 Fiscal Year)		
	Special Purpose - Sheriff's Road Patrol	0.9905
	Special Purpose - Commission on Aging	0.4951
	Special Purpose - Commission on Aging Extra Voted	0.4968
	Special Purpose - Veterans' Affairs	<u>0.1000</u>
	Total Winter Levy	2.0824

Total Levy for the 2018 Tax Year **7.4170**

BE IT FURTHER RESOLVED (#3) that the following estimated tax levy for July 1, 2019 was used in determining projected tax revenue for general fund operations:

July 2019 Tax Levy (2018-2019 Fiscal Year)	
General Operating (estimated levy)	5.3346

BE IT FURTHER RESOLVED (#4) that with the adoption of the 2019 Newaygo County Equalization Report and the determination of the 2019 "Headlee" Millage Reduction Fraction, as required by MCL 211.34d, the County will establish the final 2019 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 2019 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 or activity in excess of the adopted budget in each fund or activity 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 2018-2019 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 2019 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 2019 operating millage levy (2018-2019 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 the Board of Commissioners hereby conditionally approves the 2019 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 (#18) 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 (#19) 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 (#20) 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 the 2019 fiscal year; and

BE IT FURTHER RESOLVED (#21) that the Board of Commissioners hereby approves the following transfers and appropriations be performed on a minimum of a quarterly basis for the 2019 fiscal year:

101-346	Truancy	\$8,000
101-601	Health Department	\$305,625
101-649	Mental Health	\$220,000
101-728	Economic Development	\$45,000
Fund 2052	Animal Control Fund	\$185,083
Fund 2053	Emergency Services Fund	\$112,295
Fund 2055	Crime Victims' Rights Fund	\$15,769
Fund 207	Sheriff's Road Patrol Fund	\$831,296
Fund 213	County Jail Fund	\$1,000,000
Fund 214	Elections Fund	\$137,393
Fund 215	Friend of the Court Fund	\$255,879
Fund 265	Drug Law Enforcement Fund	\$16,000
Fund 269	County Law Library	\$16,426
Fund 290	Social Services Fund	\$20,382
Fund 292	Child Care Fund	\$842,126
Fund 293	Soldiers Relief Fund	\$57,718

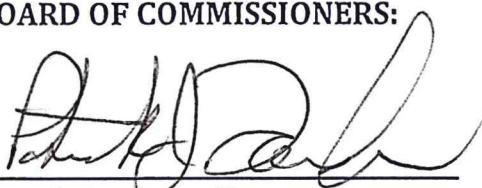
FURTHER BE IT RESOLVED that all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution shall be and the same are hereby rescinded.

Motion By: Deur Supported By: Trapp to adopt the foregoing Resolution.

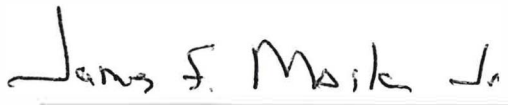
The Ayes being: Deur, Gardner, Kolk, Maike, Ortwein, Trapp, Willett

Nays: None Absent: None


BOARD OF COMMISSIONERS:



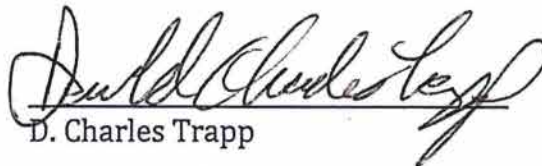
Patrick Gardner, Chair



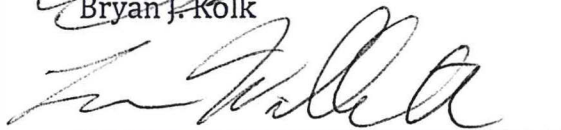
James F. Maike, Jr., Vice-Chair



Bryan J. Kolk



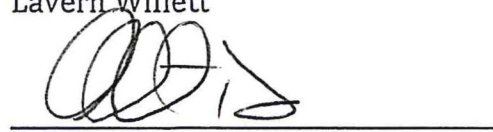
D. Charles Trapp



Lavern Willett



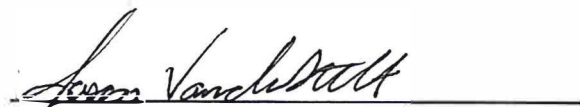
Christian Ortwein



Philip Deur

STATE OF MICHIGAN)
)
COUNTY OF NEWAYGO)

I, Jason VanderStelt, County Clerk, do hereby certify that the foregoing is a copy of Resolution #09-018-18 adopted by the Newaygo County Board of Commissioners at a regular session held on the 26th of September 2018.



Jason VanderStelt, 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 13th day of June 2018 at 9:30 o'clock a.m. local time, the following Resolution was adopted:

**RESOLUTION #06-011-18
2018 SUMMER TAX LEVY**

PRESENT: Commissioners: Philip Deur, Bryan Kolk, Christian Ortwein, Chuck Trapp,
Lavern Willett
ABSENT: Commissioners: Patrick Gardner

It was moved by Commissioner Deur and supported by Commissioner Kolk 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 2017-2018 General Appropriations Act adopted on September 13, 2017; 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, 2018, at the rate allocated after application of the "Headlee" millage reduction fraction, or 5.3346 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 2018 in accordance with the provisions of Public Act 357 of 2004.

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, 2018, at the rate of the amount allocated after the application of the "Headlee" millage reduction fraction, or 5.3346 total mills; and

Resolution #06-011-18
Page: 2
Date: June 13, 2018

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, Bryan Kolk, Christian Ortwein, Chuck Trapp, Lavern Willett

NAYS: Commissioners: None

ABSENT: Commissioners: Patrick Gardner


The Resolution was adopted on June 13, 2018.



Patrick Gardner, Chairman
Newaygo County Board of Commissioners

STATE OF MICHIGAN)
) ss
COUNTY OF NEWAYGO)

I, Jason Vanderstelt, County Clerk do hereby certify that the foregoing is a true copy of Resolution #06-011-18 adopted by the Newaygo County Board of Commissioners at a regular session held on the 13th day of June 2018.



Jason Vanderstelt
Newaygo County Clerk

ALL FUNDS SUMMARY

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Newaygo County, Michigan

All Funds By Classification

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2017	FY 2018	FY 2019	
	Actual	Estimated	Approved	Percent
<u>Revenues By Classifications</u>				
Taxes	10,931,359.00	11,114,328.00	11,346,264.00	31.8%
Licenses and Permits	431,873.00	543,136.00	375,650.00	1.1%
Federal Grants	1,353,082.00	1,985,429.00	1,516,506.00	4.3%
State Grants	2,904,962.00	3,606,223.00	3,318,291.00	9.3%
Contributions from Local Units	791,183.00	1,014,283.00	609,462.00	1.7%
Charges for Services	9,306,209.00	9,605,170.00	9,369,187.00	26.3%
Fines and Forfeits	65,828.00	61,658.00	47,100.00	0.1%
Interest and Rents	605,524.00	582,929.00	435,398.00	1.2%
Special Assessments	491,875.00	-	-	0.0%
Other Revenue	9,948,289.00	8,925,278.00	8,644,652.00	24.2%
Total - Revenues	\$ 36,830,184.00	\$ 37,438,434.00	\$ 35,662,510.00	100.0%
<u>Expenditures By Classification</u>				
Personal Services	41,106,708.00	40,687,786.00	42,013,476.00	66.5%
Supplies	1,015,717.00	999,424.00	963,805.00	1.5%
Current Public Works	407,074.00	-	-	0.0%
Other Services and Charges	16,122,666.00	18,422,729.00	17,466,807.00	27.6%
Capital Outlay	456,593.00	1,417,155.00	972,661.00	1.5%
Debt Service	1,881,851.00	2,041,404.00	1,777,903.00	2.8%
Total - Expenditures	\$ 60,990,609.00	\$ 63,568,498.00	\$ 63,194,652.00	100.0%
Excess (deficiency) of revenues over (under) expenditures	\$ (24,160,425.00)	\$ (26,130,064.00)	\$ (27,532,142.00)	
<u>Other Financing Sources (Uses)</u>				
Bond Proceeds from Sale - Bond/Notes	-	-	-	
Payment to refund Bond Escrow Agent	-	-	-	
Transfers In	5,708,723.00	5,531,233.00	7,109,541.00	
Issuance of Long-Term Debt	300,000.00			
Transfers Out - Operating	5,477,672.00	5,446,309.00	7,109,541.00	
Total Other Financing Sources (Uses)	531,051.00	84,924.00	-	
Net Inc (Dec) in Fund Balance	(23,629,374.00)	(26,045,140.00)	(27,532,142.00)	
Fund Balance, beginning of year	37,303,054.53	13,673,680.53	(12,371,459.47)	
Fund Balance, end of year	\$ 13,673,680.53	\$ (12,371,459.47)	\$ (39,903,601.47)	

Newaygo County, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2017	FY 2018	FY 2019	Percent
	Actual	Estimated	Approved	
Revenues By Classification				
Taxes	\$ 10,931,359.00	\$ 11,114,328.00	\$ 11,346,264.00	31.8%
Licenses and Permits	\$ 431,873.00	\$ 543,136.00	\$ 375,650.00	1.1%
Federal Grants	\$ 1,353,082.00	\$ 1,985,429.00	\$ 1,516,506.00	4.3%
State Grants	\$ 2,904,962.00	\$ 3,606,223.00	\$ 3,318,291.00	9.3%
Contributions from Local Units	\$ 791,183.00	\$ 1,014,283.00	\$ 609,462.00	1.7%
Charges in Services	\$ 9,306,209.00	\$ 9,605,170.00	\$ 9,369,187.00	26.3%
Fines and Forfeits	\$ 65,828.00	\$ 61,658.00	\$ 47,100.00	0.1%
Interest and Rents	\$ 605,524.00	\$ 582,929.00	\$ 435,398.00	1.2%
Special Assessments	\$ 491,875.00	\$ -	\$ -	0.0%
Other	\$ 9,948,289.00	\$ 8,925,278.00	\$ 8,644,652.00	24.2%
Total Revenues	\$ 36,830,184.00	\$ 37,438,434.00	\$ 35,662,510.00	100.0%
Expenditures By Function				
Health and Welfare	\$ 17,434,400.66	\$ 16,870,595.00	\$ 17,656,787.00	28.9%
Public Safety	\$ 1,076,336.28	\$ 10,460,868.00	\$ 10,071,826.00	16.5%
Public Works	\$ 11,866,037.05	\$ 12,111,003.00	\$ 12,111,130.00	19.8%
General Government	\$ 6,290,296.85	\$ 5,786,109.00	\$ 5,909,648.00	9.7%
Judicial	\$ 3,783,121.37	\$ 4,019,114.00	\$ 4,094,224.00	6.7%
Legislative	\$ 354,060.32	\$ 419,076.00	\$ 367,332.00	0.6%
Community and Economic Dev.	\$ 411,741.64	\$ 474,152.00	\$ 168,735.00	0.3%
Debt Service	\$ 1,897,913.57	\$ 1,930,904.00	\$ 1,870,766.00	3.1%
Recreation and Culture	\$ 942,740.43	\$ 608,032.00	\$ 619,957.00	1.0%
Other Functions	\$ 5,720,517.35	\$ 7,841,107.00	\$ 7,999,274.00	13.1%
Capital Outlay	\$ 646,573.00	\$ 658,105.00	\$ 318,766.00	0.5%
Total Expenditures	\$ 50,423,738.52	\$ 61,179,065.00	\$ 61,188,445.00	100.0%
Excess (deficiency) of revenues over (under) expenditures	\$ (13,593,554.52)	\$ (23,740,631.00)	\$ (25,525,935.00)	
Other Fin Sources (Uses)				
Bond Proceeds from Sale - Bond/Notes	-	-	-	
Payment to refund Bond Escrow Agent	-	-	-	
Transfers in	\$ 5,708,723.00	\$ 5,531,233.00	\$ 7,109,541.00	
Issuance of Long-Term Debt	\$ 300,000.00			
Transfers out	\$ 5,477,672.00	\$ 5,446,309.00	\$ 7,109,541.00	
Total Other Fin Sources (Uses)	\$ 531,051.00	\$ 84,924.00	\$ -	
Net Inc (Dec) in Fund Balance	(13,062,503.52)	(23,655,707.00)	(25,525,935.00)	
Fund Balance, beginning of year	37,303,054.53	24,240,551.01	584,844.01	
Fund Balance, end of year	\$ 24,240,551.01	\$ 584,844.01	\$ (24,941,090.99)	

Newaygo County, Michigan

2019 Governmental Fund Type By Function
 Statements of Revenues, Expenditures, and Changes in Fund Balances

	General	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Component Unit	Total
Revenues By Classification								
Taxes	\$ 7,727,703.00	\$ 2,983,063.00	\$ 594,998.00	\$ -	\$ 11,000.00	\$ -	\$ 29,500.00	\$ 11,346,264.00
Licenses and Permits	\$ 28,650.00	\$ 347,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,650.00
Federal Grants	\$ 291,775.00	\$ 1,224,731.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,516,506.00
State Grants	\$ 1,879,943.00	\$ 1,201,362.00	\$ 21,030.00	\$ -	\$ -	\$ -	\$ 215,956.00	\$ 3,318,291.00
Contributions from Local Units	\$ 123,830.00	\$ 28,520.00	\$ 457,112.00	\$ -	\$ -	\$ -	\$ -	\$ 609,462.00
Charges for services	\$ 2,174,224.00	\$ 4,860,373.00	\$ 574,875.00	\$ -	\$ 157,000.00	\$ 1,602,715.00	\$ -	\$ 9,369,187.00
Fines and Forfeits	\$ 40,000.00	\$ 7,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,100.00
Interest and Rents	\$ 211,501.00	\$ 2,100.00	\$ 85,199.00	\$ -	\$ 106,604.00	\$ 15,550.00	\$ 14,444.00	\$ 435,398.00
Other Revenue	\$ 290,562.00	\$ 778,055.00	\$ -	\$ -	\$ 27,500.00	\$ 6,772,535.00	\$ 24,800,795.00	\$ 32,669,447.00
Total Revenues	\$ 12,768,188.00	\$ 11,432,304.00	\$ 1,733,214.00	\$ -	\$ 302,104.00	\$ 8,390,800.00	\$ 25,060,695.00	\$ 59,687,305.00
Expenditures by Function								
Health and Welfare	\$ 1,092,004.00	\$ 16,473,610.00	\$ -	\$ -	\$ 70,955.00	\$ -	\$ 11,563,924.00	\$ 29,200,493.00
Public Safety	\$ 647,677.00	\$ 9,225,772.00	\$ -	\$ -	\$ 106,671.00	\$ 321,113.00	\$ 1,023,938.00	\$ 11,325,171.00
Public Works	\$ 203,382.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,536,750.00	\$ 12,740,132.00
General Government	\$ 4,258,661.00	\$ 321,406.00	\$ -	\$ -	\$ 5,600.00	\$ 1,393,546.00	\$ -	\$ 5,979,213.00
Judicial	\$ 3,015,397.00	\$ 906,862.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,922,259.00
Legislative	\$ 341,276.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,276.00
Community and Economic Dev.	\$ 140,016.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,928.00	\$ 169,944.00
Other Functions	\$ 1,005,847.00	\$ 75,945.00	\$ -	\$ 100,000.00	\$ 40,447.00	\$ 7,995,022.00	\$ -	\$ 9,217,261.00
Capital Outlay	\$ 104,242.00	\$ 184,803.00	\$ -	\$ 130,000.00	\$ -	\$ 50,403.00	\$ -	\$ 469,448.00
Recreational and Cultural	\$ -	\$ 675,386.00	\$ -	\$ -	\$ -	\$ 163.00	\$ -	\$ 675,549.00
Debt Services	\$ -	\$ -	\$ 1,778,703.00	\$ -	\$ -	\$ -	\$ -	\$ 1,778,703.00
Total Expenditures	\$ 10,808,502.00	\$ 27,863,784.00	\$ 1,778,703.00	\$ 230,000.00	\$ 223,673.00	\$ 9,760,247.00	\$ 25,154,540.00	\$ 75,819,449.00
Excess (deficiency) of revenues Over (under) expenditures	\$ 1,959,686.00	\$ (16,431,480.00)	\$ (45,489.00)	\$ (230,000.00)	\$ 78,431.00	\$ (1,369,447.00)	\$ (93,845.00)	\$ (16,132,144.00)
Other Financing Sources								
Transfers In	\$ 1,335,045.00	4,701,641.00	-	12,500.00	\$ -	\$ 1,035,355.00	\$ -	\$ 7,084,541.00
Transfers Out	\$ 3,496,634.00	\$ 1,164,711.00	\$ -	\$ 250,000.00	\$ 1,157,545.00	\$ 1,035,355.00	\$ -	\$ 7,104,245.00
Total Other Fin Sources	\$ (2,161,589.00)	\$ 3,536,930.00	\$ -	\$ (237,500.00)	\$ (1,157,545.00)	\$ -	\$ -	\$ (19,704.00)
Net Inc (Dec) in Fund Balances	\$ (201,903.00)	\$ (12,894,550.00)	\$ (45,489.00)	\$ (467,500.00)	\$ (1,079,114.00)	\$ (1,369,447.00)	\$ (93,845.00)	\$ (16,151,848.00)

Note: Amounts do not include Special Projects Fund (120) or Capitol Improvement Funds (402) and (471)

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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

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

West Law

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

General Fund Departments

Function Statements

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.

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.

General Fund Departments

Function Statements

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

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
Board of Canvassers
County Plat Board
County Apportionment Board
Tax Allocation Board

Circuit Court
County Election Commission
Election Scheduling Committee
Concealed Weapons Licensing 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, first and foremost by state law and by authorization of the County Board of Commissioners.

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.

The two main roles of the Treasurer are as the custodian of all county funds and the collection of delinquent taxes. Additional, the County Treasurer fulfills many other responsibilities.

The County receives money from many sources. The principle source of revenue is an advalorem 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 serves as the County's banker. Besides revenue items, the Treasurer is responsible for all monies coming into the County including statutory responsibility for Medical Care Facility and County Road Commission Funds.

The office is responsible for accounting of all revenue, investments, monies in financial institutions; sales and distribution of dog licenses to local units of government and the public; collection of inheritance tax for the State of Michigan; reconveyance of property; certification of deeds and plat amps and other documents pertaining to tax histories and litigation; also conducts annual auction of tax foreclosed properties according to P.A. 123.

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 the Delinquent Tax Revolving Fund and Tax Administration 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.

Primary Responsibilities:

1. Agent for Delinquent Tax Revolving fund, when self-funding or borrowing. If borrowing, assures the following requirements are met:
 - 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. Signs issuer's certificate.

General Fund Departments

Function Statements

2. Investments:
 - a. Invest idle cash in excess of \$10 million of County monies following the County Investment Policy and P.A. 20.
 - b. In concert with County Board of Commissioners and Administrator determines cash flow needs and invest funds accordingly.
 - c. Has banks evaluated as to safety, liquidity and return as well as credit risk, profitability, and equity capital assets in order to meet requirements of investment policy and prudent limits for each institution.
 - d. 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. Responsible for reconciliation of all bank accounts or receives copies of those reconciled in other departments.

4. Accounting:
 - a. Understands accounting principles and supervises accounting functions in the Treasurer's Office.
 - b. Prepares department budget.
 - c. Prepares investment reports for Board of Commissioners.
 - d. Ensures cash register totals are balanced daily to tax receipts and department receipts.

5. Taxation:
 - a. Understands property taxation (P.A.206) 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. Ensures delinquent tax collection and prescriptive requirements of P.A. 123 are met from delinquency through the annual auction sales of foreclosed properties.
 - c. Certifies deeds with respect to delinquent taxes.

6. Supervisory:
 - a. Supervises 5 employees and 1 contracted service.
 - b. The Board of Commissioners and the Treasurer jointly set personnel manual policies for the office.
 - c. The Treasurer hires all employees for the Treasurer's Office.
 - d. Ensures all new employees are trained and made aware of Treasurer's Office policies.

257 Equalization

Under the direction of the Equalization Director 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.

General Fund Departments

Function Statements

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.

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

General Fund Departments

Function Statements

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 statute: "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.

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.

General Fund Departments

Function Statements

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.

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 recover 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.

General Fund Departments

Function Statements

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.

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.

General Fund Departments

Function Statements

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.

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

Schedule of uses of Financial Resources

Program Descriptions	FY 2017	FY 2018	FY2019	Percent of Total Budget
	Actual	Estimated	Approved	
Legislative				
Board of Commissioners	407,722.00	369,582.00	341,276.00	2.39%
Total - Legislative	\$ 407,722.00	\$ 369,582.00	\$ 341,276.00	2.39%
Judicial				
27th Circuit Court- Newaygo	633,185.00	678,943.00	687,262.00	4.80%
27th Circuit Court- Oceana	23,416.00	21,637.00	18,274.00	0.13%
Circuit Court Probation	31,757.00	32,195.00	32,480.00	0.23%
Circuit Court Clerk	287,663.00	313,287.00	262,781.00	1.84%
Circuit Court - Juvenile Division	241,782.00	311,898.00	298,558.00	2.09%
78th District Court	1,206,161.00	1,218,283.00	1,190,491.00	8.32%
Jury Board	11,306.00	10,242.00	13,727.00	0.10%
Probate Court	473,848.00	475,180.00	455,045.00	3.18%
County Guardian	56,234.00	68,395.00	56,779.00	0.40%
Total - Judicial	\$ 2,965,352.00	\$ 3,130,060.00	\$ 3,015,397.00	21.08%
General Government				
Administration	166,555.00	170,577.00	206,350.00	1.44%
Accounting/Budget	201,205.00	222,559.00	240,410.00	1.68%
Clerk	343,288.00	318,599.00	324,329.00	2.27%
Tax Allocation Board	765.00	743.00	761.00	0.01%
Treasurer	526,035.00	540,384.00	527,734.00	3.69%
Equalization	623,503.00	590,226.00	661,145.00	4.62%
Cooperative Extension	133,347.00	133,688.00	135,203.00	0.95%
Legal Counsel	34,213.00	20,005.00	20,026.00	0.14%
Prosecutor	779,370.00	855,684.00	940,631.00	6.58%
Register of Deeds	412,990.00	421,961.00	412,732.00	2.89%
Personnel	55,877.00	57,234.00	110,620.00	0.77%
Payroll	50,385.00	51,565.00	47,967.00	0.34%
Courtesy Desk/Mail	35,878.00	36,819.00	1,968.00	0.01%
Drain Commissioner	297,196.00	355,020.00	356,964.00	2.50%
Drain Maintenance & Construction	171,023.00	206,719.00	185,982.00	1.30%
Surveyor & Remonumentation	36,180.00	23,393.00	44,428.00	0.31%
County Survey & Remonumentation	30,368.00	37,097.00	29,621.00	0.21%
Soil Erosion/Conservation	6,939.00	8,521.00	11,790.00	0.08%
Total - General Government	\$ 3,905,117.00	\$ 4,050,794.00	\$ 4,258,661.00	29.77%
Public Safety				
Sheriff's Department	636,562.00	573,143.00	556,939.00	3.89%
Courthouse Security	51,193.00	49,470.00	43,963.00	0.31%
Drug Investigation (CMET)	55.00	53.00	48.00	0.00%
Marine Law Enforcement	39,923.00	48,221.00	38,708.00	0.27%
River Patrol	9,449.00	18,300.00	-	0.00%
Truancy	8,014.00	8,009.00	8,019.00	0.06%
Crisis Management	60,796.00	107,892.00		
Total - Public Safety	\$ 805,992.00	\$ 805,088.00	\$ 647,677.00	4.53%

Newaygo County, Michigan

General Fund

Schedule of uses of Financial Resources

Program Descriptions	FY 2017	FY 2018	FY2019	Percent of Total Budget
	Actual	Estimated	Approved	
Public Works				
Board of Public Works	127,290.00	181,674.00	174,615.00	1.22%
Drain Tax at Large	14,404.00	25,326.00	28,767.00	0.20%
Total - Public Works	\$ 141,694.00	\$ 207,000.00	\$ 203,382.00	1.42%
Health and Welfare				
Health Department	392,574.00	397,820.00	408,823.00	2.86%
Contagious Disease	507.00	602.00	608.00	0.00%
Mental Health	344,592.00	348,530.00	359,155.00	2.51%
Family Counseling Services	-	9,355.00	8,650.00	0.06%
Medical Care Facility (MOE)	89,364.00	96,082.00	96,068.00	0.67%
Substance Abuse	47,347.00	71,867.00	72,603.00	0.51%
Medical Examiner	122,757.00	123,335.00	146,097.00	1.02%
Total - Health and Welfare	\$ 997,141.00	\$ 1,047,591.00	\$ 1,092,004.00	7.63%
Community & Economic Development				
Land Use Educator	78,796.00	80,333.00	82,016.00	0.57%
Economic Development (NCEDO)	45,000.00	81,512.00	45,000.00	0.31%
Redevelopment & Housing	5,000.00	-	-	0.00%
West Michigan Shoreline Regional	12,926.00	13,000.00	13,000.00	0.09%
Total - Community & Economic Devel.	\$ 141,722.00	\$ 174,845.00	\$ 140,016.00	0.98%
Other				
Retirement-County	0	0	1,000,000.00	
Contingencies	1,769.00	71,271.00	5,847.00	0.04%
Miscellaneous	-	-	-	
Total - Other	\$ 1,769.00	\$ 71,271.00	\$ 1,005,847.00	7.03%
Capital Outlay				
Capital Outlay	26,000.00	-	-	0.00%
Capital Grants	44,480.00	126,895.00	104,242.00	0.73%
Total - Capital Outlay	\$ 70,480.00	\$ 126,895.00	\$ 104,242.00	0.73%
Operating Expenses before Transfers	\$ 9,436,989.00	\$ 9,983,126.00	\$ 10,808,502.00	74.83%
Operating Transfers Out				
Special Projects	-	-	-	0.00%
Animal Control	188,716.00	187,371.00	185,083.00	1.29%
Emergency Services	119,724.00	117,325.00	112,295.00	0.78%
Crime Victims Rights Fund	20,811.00	18,111.00	15,769.00	0.11%
Parks	-	-	-	0.00%
Road Patrol	756,715.00	849,964.00	831,296.00	5.81%
Jail	1,200,000.00	1,200,000.00	1,000,000.00	6.99%
Elections	125,827.00	142,237.00	137,393.00	0.96%
Friend of the Court	472,889.00	347,424.00	255,879.00	1.79%
Brownfield Redevel. Auth.	-	-	-	0.00%
Community Development	100,606.00	-	-	0.00%
Drug Law Enforcement	16,000.00	16,000.00	16,000.00	0.11%
County Law Library	5,114.00	6,281.00	16,426.00	0.11%

Newaygo County, Michigan

General Fund
Schedule of uses of Financial Resources

Program Descriptions	FY 2017	FY 2018	FY2019	Percent of Total Budget
	Actual	Estimated	Approved	
<u>Operating Transfers Out.....continued</u>				
Social Services	35,382.00	20,382.00	20,382.00	0.14%
Child Care	774,270.00	889,832.00	842,126.00	5.89%
Soldiers & Sailors	16,774.00	47,035.00	57,718.00	0.40%
Commission on Aging	9,626.00	6,267.00	6,267.00	0.04%
Totals Operating Transfers Out	\$ 3,842,454.00	\$ 3,848,229.00	\$ 3,496,634.00	24.44%
Grand Total - General Fund	\$ 13,279,443.00	\$ 13,831,355.00	\$ 14,305,136.00	100%

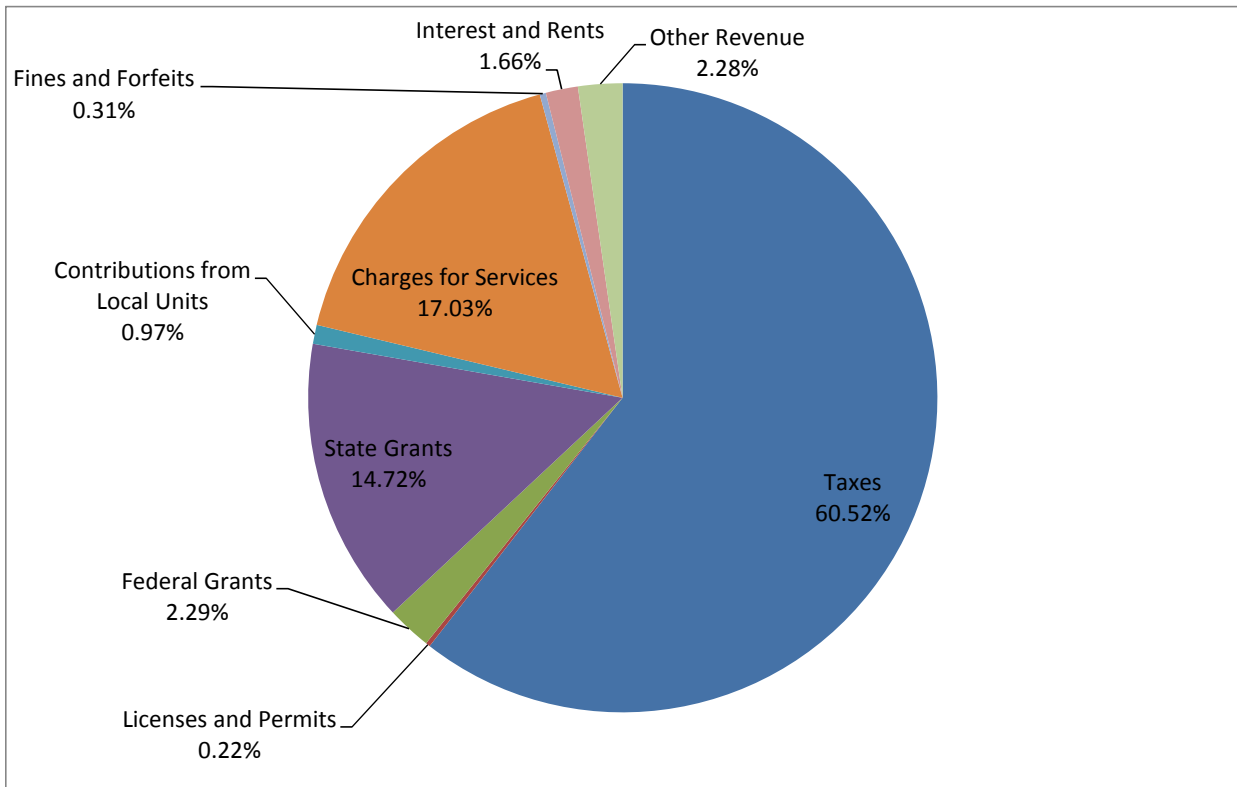
Newaygo County, Michigan

General Fund By Function

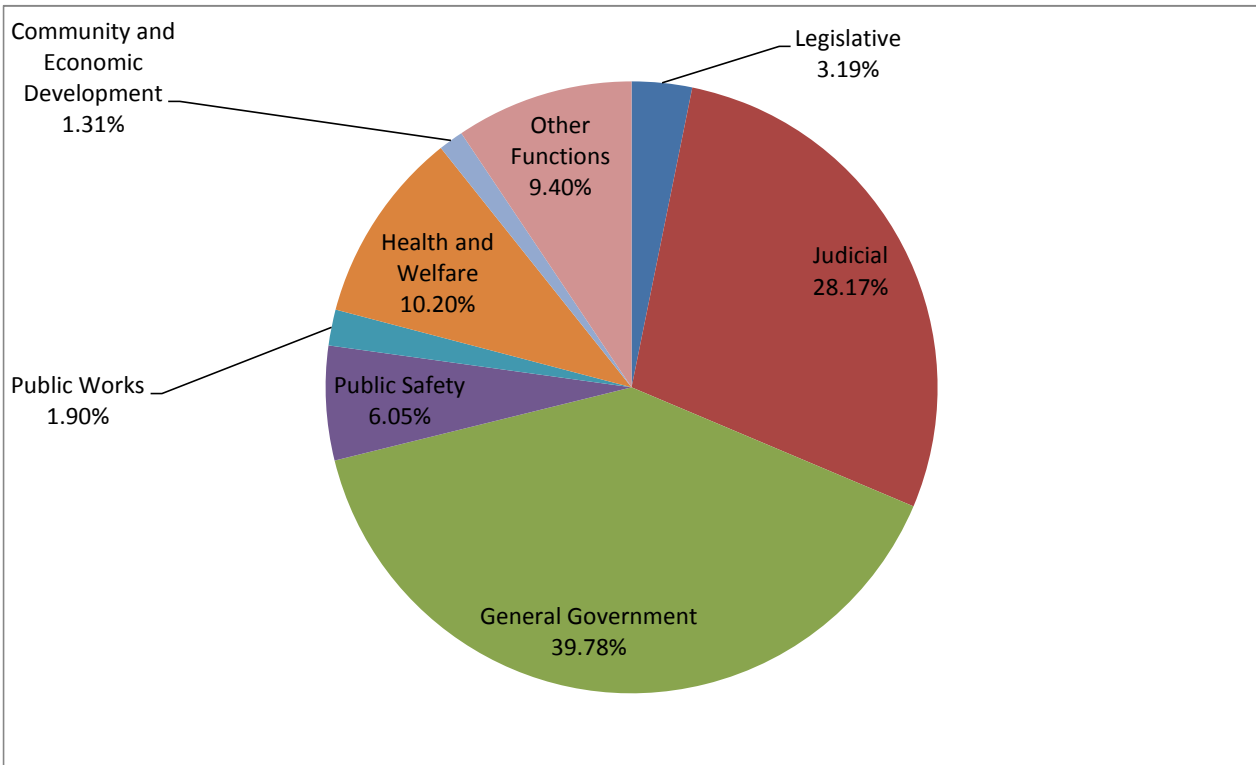
Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	7,491,610.00	7,596,582.00	7,727,703.00
Licenses and Permits	27,332.00	29,355.00	28,650.00
Federal Grants	296,815.00	487,208.00	291,775.00
State Grants	1,699,121.00	1,967,021.00	1,879,943.00
Contributions from Local Units	139,137.00	141,913.00	123,830.00
Charges for Services	2,212,869.00	2,237,030.00	2,174,224.00
Fines and Forfeits	52,374.00	48,420.00	40,000.00
Interest and Rents	175,448.00	228,582.00	211,501.00
Other Revenue	306,998.00	355,368.00	290,562.00
Total - Revenues	\$ 12,401,704.00	\$ 13,091,479.00	\$ 12,768,188.00
Expenditures by Function			
Legislative	407,722.00	369,582.00	341,276.00
Judicial	2,965,353.00	3,130,060.00	3,015,397.00
General Government	3,905,117.00	4,050,794.00	4,258,661.00
Public Safety	805,993.00	805,088.00	647,677.00
Public Works	141,694.00	207,000.00	203,382.00
Health and Welfare	997,141.00	1,047,591.00	1,092,004.00
Community and Economic Development	141,722.00	174,845.00	140,016.00
Other Functions	1,769.00	71,271.00	1,005,847.00
Capital Outlay	70,480.00	126,895.00	104,242.00
Total - Expenditures	\$ 9,436,991.00	\$ 9,983,126.00	\$ 10,808,502.00
Excess (deficiency) of revenues over (under) expenditures	\$ 2,964,713.00	\$ 3,108,353.00	\$ 1,959,686.00
Other Financing Sources (Uses)			
Transfers In	858,711.00	734,876.00	1,335,045.00
Transfers Out Operating	3,842,454.00	3,848,229.00	3,496,634.00
Total Other Financing Sources (Uses)	(2,983,743.00)	(3,113,353.00)	(2,161,589.00)
Net Inc (Dec) in Fund Balance	(19,030.00)	(5,000.00)	(201,903.00)
Fund Balance, beginning of year	3,550,376.00	3,531,346.00	3,526,346.00
Fund Balance, end of year	\$ 3,531,346.00	\$ 3,526,346.00	\$ 3,324,443.00

FY2019 Revenues by Classification



FY2019 Expenditures by Function



Newaygo County, Michigan

General Fund By Classification

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	7,491,610.00	7,596,582.00	7,727,703.00
Licenses and Permits	27,332.00	29,355.00	28,650.00
Federal Grants	296,815.00	487,208.00	291,775.00
State Grants	1,699,121.00	1,967,021.00	1,879,943.00
Contributions from Local Units	139,137.00	141,913.00	123,830.00
Charges for Services	2,212,869.00	2,237,030.00	2,174,224.00
Fines and Forfeits	52,374.00	48,420.00	40,000.00
Interest and Rents	175,448.00	228,582.00	211,501.00
Other Revenue	306,998.00	355,368.00	290,562.00
Total - Revenues	\$ 12,401,704.00	\$ 13,091,479.00	\$ 12,768,188.00
<u>Expenditures by Classification</u>			
Personal Services	5,645,748.00	5,748,853.00	6,792,001.00
Supplies	239,543.00	239,538.00	229,104.00
Other Services and Charges	3,502,146.00	3,969,980.00	3,758,897.00
Capital Outlay	49,554.00	24,755.00	28,500.00
Debt Service	-	-	-
Total - Expenditures	\$ 9,436,991.00	\$ 9,983,126.00	\$ 10,808,502.00
Excess (deficiency) of revenues over (under) expenditures	\$ 2,964,713.00	\$ 3,108,353.00	\$ 1,959,686.00
<u>Other Financing Sources (Uses)</u>			
Transfers In	858,711.00	734,876.00	1,335,045.00
Transfers Out Operating	3,842,454.00	3,848,229.00	3,496,634.00
Total Other Financing Sources (Uses)	(2,983,743.00)	(3,113,353.00)	(2,161,589.00)
Net Inc (Dec) in Fund Balance	(19,030.00)	(5,000.00)	(201,903.00)
Fund Balance, beginning of year	3,550,376.00	3,531,346.00	3,526,346.00
Fund Balance, end of year	\$ 3,531,346.00	\$ 3,526,346.00	\$ 3,324,443.00

Newaygo County, Michigan

Special Projects Fund (120)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	-	-	-
Interest and Rents	-	-	-
Other Revenue	7,764.00	4,613.00	-
Total - Revenues	\$ 7,764.00	\$ 4,613.00	\$ -
<u>Expenditures by Classification</u>			
Supplies	-	-	-
Other Services and Charges	-	-	25,000.00
Capital Outlay	79,874.00	50,076.00	-
Total - Expenditures	\$ 79,874.00	\$ 50,076.00	\$ 25,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ (72,110.00)	\$ (45,463.00)	\$ (25,000.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	125,000.00	25,000.00	25,000.00
Transfers Out Operating	8,120.00	-	5,296.00
Total Other Financing Sources (Uses)	116,880.00	25,000.00	19,704.00
Net Inc (Dec) in Fund Balance	44,770.00	(20,463.00)	(5,296.00)
Fund Balance, beginning of year	139,516.00	184,286.00	163,823.00
Fund Balance, end of year	\$ 184,286.00	\$ 163,823.00	\$ 158,527.00

SPECIAL REVENUE FUNDS

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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.

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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

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- (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

SPECIAL REVENUE FUNDS

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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.

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 purposed of conducting the SPT Program. It is conveniently located to the courthouse and court personnel, and is a 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

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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

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.

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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_std.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.

Necessary Publications

Those 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

SPECIAL REVENUE FUNDS

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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 then 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.

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.

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Emergency Assistance

The Newaygo County Veterans Affairs Office may provide limited amount of emergency needs funds. These funds are available to give 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.

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Mounted Division (Fund 205)	\$ -	\$ -	\$ -
Animal Control (Fund 2052)			
Dog Warden	160,938.00	174,098.00	157,641.00
Animal Shelter	72,451.00	96,472.00	81,842.00
Spay & Neuter Program	6,112.00	5,700.00	5,700.00
Contingencies	-	19,558.00	-
Capital Outlay	-	-	-
Animal Control Total	\$ 239,501.00	\$ 295,828.00	\$ 245,183.00
Emergency Services (Fund 2053)			
Fire Protection	-	-	-
Civil Defense	147,230.00	150,832.00	144,295.00
State Domestic Preparedness	-	-	-
Homeland Security Program	23,252.00	32,881.00	29,295.00
Solution Planner	-	-	-
Hazardous Materials Preparedness	29.00	72.00	1,000.00
Flood Inundation Mapper Project	106,005.00	23,250.00	70,600.00
NACCHO MRC Challenge	1,185.00	-	-
Volunteer Programs	3,765.00	3,612.00	3,000.00
Contingencies	-	9,466.00	-
Emergency Services Total	\$ 281,466.00	\$ 220,113.00	\$ 248,190.00
Crime Victims Rights (Fund 2055)	\$ 69,002.00	\$ 72,094.00	\$ 69,747.00
Road Patrol (Fund 207)			
Sheriff Department	1,776,316.00	1,977,387.00	1,980,670.00
K-9 Unit	-	4,200.00	4,200.00
Sheriff/Jail Automotive Maintenance	199,592.00	237,315.00	182,400.00
Community Police	93,745.00	-	-
Capital Outlay	-	-	-
Contingencies	-	-	-
Road Patrol Total	\$ 2,069,653.00	\$ 2,218,902.00	\$ 2,167,270.00
Law Enforcement (Fund 2072)			
K-9 Unit	11,699.00	-	-
Process Server	-	-	-
Seatbelt Enforcement Grant Program	-	-	-
Impaired Driving Enforcement Grant Program	17,345.00	16,488.00	-
416 - Secondary Road Patrol Grant	118,325.00	136,952.00	124,532.00
Township Officer	8,258.00	9,685.00	-
302 - Education Grant	5,513.00	5,000.00	5,000.00
Silent Observer Program	816.00	700.00	100.00
Snowmobile Law Enforcement Grant Program	-	13,369.00	-
Muskegon River Patrol Grant Program	-	-	-
ORV Law Enforcement Grant Program	10,248.00	22,778.00	-
Contingencies	-	3,307.00	-
Law Enforcement Total	\$ 172,204.00	\$ 208,279.00	\$ 129,632.00

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Special Investigative - CMET (Fund 2073)			
CMET Operations	86,771.00	475.00	-
Byrne Grant	7,000.00	-	-
ARRA - Stimulus	-	-	-
Special Investigative - CMET Total	\$ 93,771.00	\$ 475.00	\$ -
Jail - Additional Per Diem (Fund 2074)	\$ -	\$ 486,637.00	\$ 28,000.00
Parks (Fund 208)			
Sandy Beach Campground	220,505.00	272,542.00	277,750.00
Henning Park	107,864.00	126,730.00	135,477.00
Pettibone Lake	8,898.00	13,314.00	1,245.00
Hardy Marina	48,906.00	54,377.00	41,639.00
Urban & Community Forestry Grant	3,173.00	-	-
Sports Park	35,474.00	19,166.00	15,550.00
Diamond Lake	88,222.00	83,221.00	81,024.00
White Cloud Park	45,449.00	51,284.00	44,701.00
Capital Outlay	39,760.00	80,000.00	78,000.00
Contingencies	-	3,587.00	-
Parks Total	\$ 598,251.00	\$ 704,221.00	\$ 675,386.00
County Jail (Fund 213)			
Jail	4,440,457.00	4,700,954.00	4,692,908.00
Prisoner Transport	206,395.00	210,679.00	211,350.00
Training	22,211.00	11,985.00	13,000.00
SCAAP Grant	-	1,600.00	1,600.00
Contingencies	-	-	-
Capital Outlay	10,517.00	10,499.00	-
County Jail Total	\$ 4,679,580.00	\$ 4,935,717.00	\$ 4,918,858.00
Jail - Trustee Management (Fund 2131)	\$ -	\$ -	\$ -
Transport (Fund 2132)	\$ -	\$ -	\$ -
Elections (Fund 214)	\$ 194,731.00	\$ 177,737.00	\$ 171,310.00
Friend of the Court (Fund 215)	\$ 930,212.00	\$ 985,370.00	\$ 895,936.00
Community Development - Admin (Fund 2441)			
Program Income	78,627.00	90.00	-
Administration	-	608.00	-
PIP Program	-	-	-
Capital Outlay	-	-	-
Contingencies	-	-	-
Community Development - Admin Total	\$ 78,627.00	\$ 698.00	\$ -

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Community Development - Program Income (Fund 2442)			
Program Income	967.00	750.00	-
Administration	-	-	-
Emergency Grants	8,612.00	-	-
Contingencies	-	93.00	-
Community Development - Program Income Total	\$ 9,579.00	\$ 843.00	\$ -
Community Development - Housing (Fund 2443)			
Program Income	-	-	-
Grants and Loans	75,368.00	-	-
Emergency Grants	-	-	-
Contingencies	-	17,179.00	-
Community Development - Housing Total	\$ 75,368.00	\$ 17,179.00	\$ -
Building Safety and Permits (Fund 249)			
Building Division	\$ 110,254.00	\$ 175,742.00	\$ 145,425.00
Electrical Division	\$ 80,282.00	\$ 95,766.00	\$ 81,971.00
Mechanical Division	\$ 80,690.00	\$ 85,363.00	\$ 79,228.00
House Numbering	\$ -	\$ -	\$ -
Plumbing Division	\$ 70,301.00	\$ 73,567.00	\$ 65,394.00
Contingencies	\$ -	\$ 7,993.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Building Safety and Permits Total	\$ 341,527.00	\$ 438,431.00	\$ 372,018.00
Register of Deeds Automation (Fund 256)	\$ 34,519.00	\$ 55,120.00	\$ 55,200.00
Law Enforcement Technical (Fund 2567)			
Sheriff Department	12,763.00	30,551.00	19,000.00
Public Safety Technology Grants	-	-	-
Contingencies	-	-	-
Law Enforcement Technical Total	\$ 12,763.00	\$ 30,551.00	\$ 19,000.00
Concealed Pistol Licensing (Fund 263)	\$ 6,557.00	\$ 58,480.00	\$ 35,624.00
Drug Law Enforcement (Fund 265)			
Prosecuting Attorney	-	-	-
Sheriff Department	-	175.00	-
Drug Investigation Force - CMET	102,347.00	111,208.00	101,683.00
Contingencies	-	12,315.00	-
Capital Outlay	-	7,247.00	-
Drug Law Enforcement Total	\$ 102,347.00	\$ 130,945.00	\$ 101,683.00
County Law Library (Fund 269)	\$ 12,816.00	\$ 10,781.00	\$ 20,926.00
Social Services (Fund 290)			
Family Independence Agency	56,146.00	44,332.00	42,449.00
Lake County	3,356.00	8,150.00	8,150.00
Child Care	-	-	-
Social Services Total	\$ 59,502.00	\$ 52,482.00	\$ 50,599.00

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Child Care (Fund 292)			
Diversion Program	18,561.00	14,000.00	-
Diversion - AAMP	3,268.00	9,569.00	9,569.00
Child Care	1,474,308.00	1,755,941.00	1,651,174.00
Diversion - Time Out For Families	-	12,500.00	-
Regional Detention Support	17,582.00	16,000.00	16,000.00
Collection Clerk	25,840.00	26,641.00	24,632.00
Court Appointed Special Advocate	-	-	-
Peer Intimidation	-	-	-
Juvenile Justice	72,740.00	73,912.00	69,656.00
Basic Grant	15,000.00	15,000.00	15,000.00
Northern Michigan JABGN Grant	-	-	-
Northern Michigan JABGN Grant II	-	-	-
Contingencies	-	-	-
Child Care Total	\$ 1,627,299.00	\$ 1,923,563.00	\$ 1,786,031.00
Soldier's Relief (Fund 293)	\$ 242,259.00	\$ 199,245.00	\$ 203,756.00
Veterans' Trust (Fund 294)	\$ -	\$ 4,970.00	\$ -
Commission on Aging (Fund 295)			
Commission on Aging	664,330.00	952,659.00	732,329.00
Building Maintenance	45,456.00	50,615.00	53,288.00
Health Care Van	331,277.00	563,633.00	573,687.00
Project Zero Van	-	-	-
AAA - Medical Transportation	61,088.00	61,519.00	68,681.00
AAA - Homemaker	115,631.00	144,084.00	137,159.00
Older Adult Respite Services	19,476.00	52,309.00	75,474.00
Adult Day Care	80,649.00	132,133.00	129,836.00
Health Screening	28,676.00	35,425.00	32,856.00
Alzheimer's Respite Program	35,229.00	-	-
Specialized Transportation	143,093.00	524,739.00	355,283.00
Waiver Account	3,559.00	9,150.00	8,900.00
Care Management	9,255.00	12,500.00	13,200.00
Capital Outlay	414.00	187,115.00	166,803.00
Contingencies	-	-	-
Commission on Aging Total	\$ 1,538,133.00	\$ 2,725,881.00	\$ 2,347,496.00
Commission on Aging - Program Income (Fund 2951)	\$ 7,698.00	\$ 14,500.00	\$ 24,500.00
Commission on Aging - Nutrition Program (Fund 2952)			
Home Delivered Meals - IIIC-2	343,154.00	402,795.00	445,920.00
Congregate Meals - IIIC-1	162,086.00	196,969.00	214,187.00
Senior Meals Program Income	917.00	4,000.00	4,000.00
Commission on Aging - Nutrition Program Total	\$ 506,157.00	\$ 603,764.00	\$ 664,107.00
Operating Expenses before Transfers	\$ 13,983,522.00	\$ 16,572,806.00	\$ 15,230,452.00

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Operating Transfers Out			
Road Patrol	136,663.00	156,730.00	146,073.00
Deput Sheriff Reserves Program	249.00	-	-
County Parks	50,000.00	50,000.00	25,000.00
Jail	49,183.00	-	-
Jail Additional Per Diem	160,000.00	320,000.00	750,571.00
Commission on Aging	7,909.00	148,035.00	243,067.00
Operating Transfers Out - Total	\$ 404,004.00	\$ 674,765.00	\$ 1,164,711.00
Grand Total - Special Project Funds	\$ 14,387,526.00	\$ 17,247,571.00	\$ 16,395,163.00

Newaygo County, Michigan

Mounted Division Fund (205)
Fund Statement

	FY 2017	FY2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
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	249.00	-	-
Total Other Financing Sources (Uses)	(249.00)	-	-
Net Inc (Dec) in Fund Balance	(249.00)	-	-
Fund Balance, beginning of year	249.00	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Licenses and Permits	46,713.00	47,500.00	45,000.00
Federal Grants	-	735.00	-
State Grants	-	-	-
Contribution From Local Units	-	-	-
Charges for Services	13,874.00	12,825.00	13,100.00
Fine and Forfeits	5,943.00	-	-
Investment Income & Rentals	-	500.00	-
Other Revenue	5,879.00	46,897.00	2,000.00
Total - Revenues	\$ 72,409.00	\$ 108,457.00	\$ 60,100.00
<u>Expenditures by Classification</u>			
Personal Services	163,371.00	173,753.00	165,181.00
Supplies	20,886.00	26,543.00	18,710.00
Other Services and Charges	55,244.00	95,532.00	61,292.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 239,501.00	\$ 295,828.00	\$ 245,183.00
Excess (deficiency) of revenues over (under) expenditures	\$ (167,092.00)	\$ (187,371.00)	\$ (185,083.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	188,716.00	187,371.00	185,083.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	188,716.00	187,371.00	185,083.00
Net Inc (Dec) in Fund Balance	21,624.00	-	-
Fund Balance, beginning of year	29,357.00	50,981.00	50,981.00
Fund Balance, end of year	\$ 50,981.00	\$ 50,981.00	\$ 50,981.00

Newaygo County, Michigan

Emergency Services (2053)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	108,044	68,110.00	110,599.00
State Grants	-	-	-
Contributions from Local Units	-	3,528.00	-
Other Revenue	63,794	21,150.00	20,000.00
Total - Revenues	\$ 171,838.00	\$ 92,788.00	\$ 130,599.00
<u>Expenditures by Classification</u>			
Personal Services	100,049	115,488.00	112,608.00
Supplies	2,055	2,547.00	2,933.00
Other Service and Charges	155,675	69,197.00	103,354.00
Capital Outlay	23,687	32,881.00	29,295.00
Total - Expenditures	\$ 281,466.00	\$ 220,113.00	\$ 248,190.00
Excess (deficiency) of revenues over (under) expenditures	\$ (109,628.00)	\$ (127,325.00)	\$ (117,591.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	127,844	117,325.00	117,591.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	127,844.00	117,325.00	117,591.00
Net Inc (Dec) in Fund Balance	18,216	(10,000.00)	-
Fund Balance, beginning of year	51,249	69,465	59,465
Fund Balance, end of year	\$ 69,465	\$ 59,465	\$ 59,465

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

Crime Victims Rights (2055)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
State Grants	48,201.00	53,533.00	53,533.00
Charges for Services	105.00	100.00	95.00
Other Revenue	350.00	350.00	350.00
Total - Revenues	\$ 48,656.00	\$ 53,983.00	\$ 53,978.00
Expenditures by Classification			
Personal Services	59,431.00	63,061.00	61,196.00
Supplies	2,714.00	2,850.00	2,850.00
Other Services and Charges	6,057.00	6,183.00	5,701.00
Capital Outlay	800.00	-	-
Total - Expenditures	\$ 69,002.00	\$ 72,094.00	\$ 69,747.00
Excess (deficiency) of revenues over (under) expenditures	\$ (20,346.00)	\$ (18,111.00)	\$ (15,769.00)
Other Financing Sources (Uses)			
Transfers In	20,811.00	18,111.00	15,769.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	20,811.00	18,111.00	15,769.00
Net Inc (Dec) in Fund Balance	465.00	-	-
Fund Balance, beginning of year	10,187.00	10,652.00	10,652.00
Fund Balance, end of year	\$ 10,652.00	\$ 10,652.00	\$ 10,652.00

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

Road Patrol Fund (207)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	1,358,918.00	1,365,665.00	1,418,047.00
Federal Grants	2,503.00	1,094.00	-
State Grants	5,845.00	29,171.00	20,000.00
Contributions from Local Units	17,364.00	19,171.00	17,500.00
Charges for Services	16,865.00	18,403.00	12,300.00
Fines and Forfeits	-	262.00	-
Interest and Rents	2,447.00	3,413.00	1,400.00
Other Revenue	22,045.00	22,081.00	12,800.00
Total - Revenues	\$ 1,425,987.00	\$ 1,459,260.00	\$ 1,482,047.00
Expenditures by Classification			
Personal Services	1,646,173.00	1,765,133.00	1,772,081.00
Supplies	162,675.00	173,242.00	123,700.00
Other Services and Charges	258,374.00	277,270.00	268,489.00
Capital Outlay	2,431.00	3,257.00	3,000.00
Total - Expenditures	\$ 2,069,653.00	\$ 2,218,902.00	\$ 2,167,270.00
Excess (deficiency) of revenues over (under) expenditures	\$ (643,666.00)	\$ (759,642.00)	\$ (685,223.00)
Other Financing Sources (Uses)			
Transfers In	756,964.00	849,964.00	831,296.00
Transfers Out Operating	136,663.00	156,730.00	146,073.00
Total Other Financing Sources (Uses)	620,301.00	693,234.00	685,223.00
Net Inc (Dec) in Fund Balance	(23,365.00)	(66,408.00)	-
Fund Balance, beginning of year	155,016.00	131,651.00	65,243.00
Fund Balance, end of year	\$ 131,651.00	\$ 65,243.00	\$ 65,243.00

Newaygo County, Michigan

Law Enforcement Fund (2072)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	17,345.00	16,488.00	-
State Grants	84,428.00	105,760.00	69,242.00
Contributions from Local Units	10,865.00	10,909.00	-
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 112,638.00	\$ 133,157.00	\$ 69,242.00
<u>Expenditures by Classification</u>			
Personal Services	136,670.00	160,154.00	106,086.00
Supplies	15,613.00	9,107.00	5,800.00
Other Services and Charges	19,921.00	25,594.00	17,746.00
Capital Outlay	-	13,424.00	-
Total - Expenditures	\$ 172,204.00	\$ 208,279.00	\$ 129,632.00
Excess (deficiency) of revenues over (under) expenditures	\$ (59,566.00)	\$ (75,122.00)	\$ (60,390.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	70,342.00	75,122.00	60,390.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	70,342.00	75,122.00	60,390.00
Net Inc (Dec) in Fund Balance	10,776.00	-	-
Fund Balance, beginning of year	28,962.00	39,738.00	39,738.00
Fund Balance, end of year	\$ 39,738.00	\$ 39,738.00	\$ 39,738.00

Newaygo County, Michigan

Special Investigative (CMET) Fund (2073)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	7,000.00	-	-
State Grants	-	-	-
Contributions from Local Units	-	-	-
Interest and Rents	-	-	-
Other Revenue	86,771.00	475.00	-
Total - Revenues	\$ 93,771.00	\$ 475.00	\$ -
<u>Expenditures by Classification</u>			
Personal Services	93,771.00	475.00	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 93,771.00	\$ 475.00	\$ -
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	\$ -	\$ -	\$ -

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

Jail - Additional Per Diem Fund (2074)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
State Grants	-	-	-
Charges for Services	216,029.00	806,637.00	693,902.00
Other Revenue	-	-	-
Total - Revenues	\$ 216,029.00	\$ 806,637.00	\$ 693,902.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	486,637.00	28,000.00
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ 486,637.00	\$ 28,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ 216,029.00	\$ 320,000.00	\$ 665,902.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	160,000.00	320,000.00	750,571.00
Total Other Financing Sources (Uses)	(160,000.00)	(320,000.00)	(750,571.00)
Net Inc (Dec) in Fund Balance	56,029.00	-	(84,669.00)
Fund Balance, beginning of year	195,800.00	251,829.00	251,829.00
Fund Balance, end of year	\$ 251,829.00	\$ 251,829.00	\$ 167,160.00

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Parks Fund (208)
Fund Statement**

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	2,440.00	-	-
State Grants	-	-	-
Contributions from Local Units	-	-	-
Charges for Services	651,316.00	647,929.00	632,590.00
Interest and Rents	-	-	-
Other Revenue	4,472.00	31,502.00	46,900.00
Total - Revenues	\$ 658,228.00	\$ 679,431.00	\$ 679,490.00
<u>Expenditures by Classification</u>			
Personal Services	285,392.00	307,803.00	299,931.00
Supplies	30,233.00	29,541.00	29,125.00
Other Services and Charges	225,377.00	275,287.00	268,330.00
Capital Outlay	57,250.00	91,590.00	78,000.00
Total - Expenditures	\$ 598,252.00	\$ 704,221.00	\$ 675,386.00
Excess (deficiency) of revenues over (under) expenditures	\$ 59,976.00	\$ (24,790.00)	\$ 4,104.00
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	50,000.00	50,000.00	25,000.00
Total Other Financing Sources (Uses)	(50,000.00)	(50,000.00)	(25,000.00)
Net Inc (Dec) in Fund Balance	9,976.00	(74,790.00)	(20,896.00)
Fund Balance, beginning of year	158,349.00	168,325.00	93,535.00
Fund Balance, end of year	\$ 168,325.00	\$ 93,535.00	\$ 72,639.00

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

County Jail Fund (213)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	1,600.00	1,600.00
State Grants	-	-	-
Charges for Services	3,019,446.00	3,086,986.00	3,021,582.00
Other Revenue	96,207.00	98,581.00	85,105.00
Total - Revenues	\$ 3,115,653.00	\$ 3,187,167.00	\$ 3,108,287.00
<u>Expenditures by Classification</u>			
Personal Services	3,138,024.00	3,216,264.00	3,406,120.00
Supplies	110,786.00	99,993.00	70,000.00
Other Services and Charges	1,420,253.00	1,607,361.00	1,441,138.00
Capital Outlay	10,517.00	12,099.00	1,600.00
Total - Expenditures	\$ 4,679,580.00	\$ 4,935,717.00	\$ 4,918,858.00
Excess (deficiency) of revenues over (under) expenditures	\$ (1,563,927.00)	\$ (1,748,550.00)	\$ (1,810,571.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	1,484,431.00	1,580,000.00	1,810,571.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	1,484,431.00	1,580,000.00	1,810,571.00
Net Inc (Dec) in Fund Balance	(79,496.00)	(168,550.00)	-
Fund Balance, beginning of year	293,657.00	214,161.00	45,611.00
Fund Balance, end of year	\$ 214,161.00	\$ 45,611.00	\$ 45,611.00

Newaygo County, Michigan

County Jail - Trustee Management Fund (2131)
Fund Statement

Table with 4 columns: Classification, FY 2017 (Actual), FY 2018 (Estimated), and FY 2019 (Approved). Rows include Revenues by Classification (Charges for Services, Total - Revenues), Expenditures by Classification (Personal Services, Supplies, Other Services and Charges, Capital Outlay, Debt Service, Total - Expenditures), Other Financing Sources (Uses) (Transfers In, Transfers Out Operating, Total Other Financing Sources (Uses)), and Fund Balance (Net Inc (Dec) in Fund Balance, Fund Balance, beginning of year, Fund Balance, end of year).

Newaygo County, Michigan

Transport Fund (2132)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
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	27,992.00	-	-
Total Other Financing Sources (Uses)	(27,992.00)	-	-
Net Inc (Dec) in Fund Balance	(27,992.00)	-	-
Fund Balance, beginning of year	27,992.00	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Elections (214)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	85,427.00	30,000.00	30,000.00
Other Revenue	237.00	500.00	250.00
Total - Revenues	\$ 85,664.00	\$ 30,500.00	\$ 30,250.00
Expenditures by Classification			
Personal Services	44,779.00	45,288.00	45,632.00
Supplies	129,267.00	105,500.00	103,500.00
Other Services and Charges	18,789.00	21,949.00	22,178.00
Capital Outlay	1,896.00	5,000.00	-
Total - Expenditures	\$ 194,731.00	\$ 177,737.00	\$ 171,310.00
Excess (deficiency) of revenues over (under) expenditures	\$ (109,067.00)	\$ (147,237.00)	\$ (141,060.00)
Other Financing Sources (Uses)			
Transfers In	125,827.00	142,237.00	137,393.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	125,827.00	142,237.00	137,393.00
Net Inc (Dec) in Fund Balance	16,760.00	(5,000.00)	(3,667.00)
Fund Balance, beginning of year	51,913.00	68,673.00	63,673.00
Fund Balance, end of year	\$ 68,673.00	\$ 63,673.00	\$ 60,006.00

Newaygo County, Michigan

Friend of the Court Fund (215)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	483,982.00	512,576.00	471,991.00
State Grants	69,364.00	45,810.00	51,022.00
Contributions from Local Units	-	-	-
Charges for Services	76,023.00	79,560.00	73,900.00
Other Revenue	-	-	-
Total - Revenues	\$ 629,369.00	\$ 637,946.00	\$ 596,913.00
<u>Expenditures by Classification</u>			
Personal Services	816,531.00	846,930.00	754,125.00
Supplies	16,762.00	19,851.00	19,850.00
Other Services and Charges	96,919.00	118,589.00	121,961.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 930,212.00	\$ 985,370.00	\$ 895,936.00
Excess (deficiency) of revenues over (under) expenditures	\$ (300,843.00)	\$ (347,424.00)	\$ (299,023.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	472,889.00	347,424.00	255,879.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	472,889.00	347,424.00	255,879.00
Net Inc (Dec) in Fund Balance	172,046.00	-	(43,144.00)
Fund Balance, beginning of year	74,253.00	246,299.00	246,299.00
Fund Balance, end of year	\$ 246,299.00	\$ 246,299.00	\$ 203,155.00

Newaygo County, Michigan

Community Development - Admin Fund (2441)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	14,766.00	-	-
State Grants	-	-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Other Revenue	16,417.00	-	-
Total - Revenues	\$ 31,183.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	42,255.00	-	-
Supplies	328.00	-	-
Other Services and Charges	36,044.00	698.00	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 78,627.00	\$ 698.00	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (47,444.00)	\$ (698.00)	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	100,606.00	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	100,606.00	-	-
Net Inc (Dec) in Fund Balance	53,162.00	(698.00)	-
Fund Balance, beginning of year	23,581.00	76,743.00	76,045.00
Fund Balance, end of year	\$ 76,743.00	\$ 76,045.00	\$ 76,045.00

Newaygo County, Michigan

Community Development - Program Income Fund (2442)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	-	-
State Grants	-	-	-
Charges for Services	-	-	-
Interest and Rents	2,009.00	843.00	-
Other Revenue	1,243.00	-	-
Total - Revenues	\$ 3,252.00	\$ 843.00	\$ -
<u>Expenditures by Classification</u>			
Personal Services	967.00	-	-
Supplies	-	750.00	-
Other Services and Charges	8,613.00	93.00	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 9,580.00	\$ 843.00	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (6,328.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(6,328.00)	-	-
Fund Balance, beginning of year	35,472.00	29,144.00	29,144.00
Fund Balance, end of year	\$ 29,144.00	\$ 29,144.00	\$ 29,144.00

Newaygo County, Michigan

Community Development - Housing Fund (2443)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	75,368.00	-	-
State Grants	-	-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Other Revenue	62,352.00	17,179.00	-
Total - Revenues	\$ 137,720.00	\$ 17,179.00	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	75,368.00	17,179.00	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 75,368.00	\$ 17,179.00	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 62,352.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	62,352.00	-	-
Fund Balance, beginning of year	1,119,737.00	1,182,089.00	1,182,089.00
Fund Balance, end of year	\$ 1,182,089.00	\$ 1,182,089.00	\$ 1,182,089.00

Newaygo County, Michigan

Building Safety and Permits Fund (249)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Licenses and Permits	331,427.00	438,281.00	274,000.00
Charges for Services	131.00	150.00	-
Other Revenue	-	-	-
Total - Revenues	\$ 331,558.00	\$ 438,431.00	\$ 274,000.00
Expenditures by Classification			
Personal Services	208,714.00	264,590.00	210,116.00
Supplies	15,742.00	17,442.00	13,530.00
Other Services and Charges	117,070.00	156,399.00	148,372.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 341,526.00	\$ 438,431.00	\$ 372,018.00
Excess (deficiency) of revenues over (under) expenditures	\$ (9,968.00)	\$ -	\$ (98,018.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(9,968.00)	-	(98,018.00)
Fund Balance, beginning of year	307,718.00	297,750.00	297,750.00
Fund Balance, end of year	\$ 297,750.00	\$ 297,750.00	\$ 199,732.00

Newaygo County, Michigan

Register of Deeds Automation Fund (256)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	57,894.00	55,000.00	55,000.00
Interest and Rents	251.00	120.00	200.00
Other Revenue	-	-	-
Total - Revenues	\$ 58,145.00	\$ 55,120.00	\$ 55,200.00
<u>Expenditures by Classification</u>			
Personal Services	-	6,625.00	6,625.00
Supplies	-	-	-
Other Services and Charges	35,824.00	42,295.00	40,575.00
Capital Outlay	(1,305.00)	6,200.00	8,000.00
Total - Expenditures	\$ 34,519.00	\$ 55,120.00	\$ 55,200.00
Excess (deficiency) of revenues over (under) expenditures	\$ 23,626.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	23,626.00	-	-
Fund Balance, beginning of year	41,881.00	65,507.00	65,507.00
Fund Balance, end of year	\$ 65,507.00	\$ 65,507.00	\$ 65,507.00

Newaygo County, Michigan

Law Enforcement Technical Fund (2567)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	-	-
State Grants	-	-	-
Contributions from Local Units	1,489.00	490.00	1,200.00
Charges for Services	13,396.00	13,473.00	12,000.00
Fines and Forfeits	2,610.00	1,700.00	2,600.00
Total - Revenues	\$ 17,495.00	\$ 15,663.00	\$ 15,800.00
<u>Expenditures by Classification</u>			
Other Services and Charges	12,763.00	30,551.00	19,000.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 12,763.00	\$ 30,551.00	\$ 19,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ 4,732.00	\$ (14,888.00)	\$ (3,200.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	4,732.00	(14,888.00)	(3,200.00)
Fund Balance, beginning of year	31,151.00	35,883.00	20,995.00
Fund Balance, end of year	\$ 35,883.00	\$ 20,995.00	\$ 17,795.00

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Concealed Pistol Licensing (263)
Fund Statement**

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
License/Permits	26,401.00	28,000.00	28,000.00
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 26,401.00	\$ 28,000.00	\$ 28,000.00
<u>Expenditures by Classification</u>			
Personal Services	3,418.00	30,480.00	28,592.00
Supplies	1,269.00	1,500.00	1,500.00
Other Services and Charges	1,870.00	26,500.00	5,532.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 6,557.00	\$ 58,480.00	\$ 35,624.00
Excess (deficiency) of revenues over (under) expenditures	\$ 19,844.00	\$ (30,480.00)	\$ (7,624.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	19,844.00	(30,480.00)	(7,624.00)
Fund Balance, beginning of year	26,131.00	45,975.00	15,495.00
Fund Balance, end of year	\$ 45,975.00	\$ 15,495.00	\$ 7,871.00

Newaygo County, Michigan

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

	FY 2017	FY 2018	35710
	Actual	Estimated	Approved
Revenues by Classification			
Federal grants	13,600.00	-	-
State Grants	12,629.00	12,494.00	-
Contributions from Local Units	785.00	13,596.00	-
Fines and Forfeits	401.00	6,776.00	-
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 27,415.00	\$ 32,866.00	\$ -
Expenditures by Classification			
Personal Services	95,816.00	99,782.00	95,239.00
Supplies	-	-	-
Other Services and Charges	6,530.00	23,916.00	6,444.00
Capital Outlay	-	7,247.00	-
Total - Expenditures	\$ 102,346.00	\$ 130,945.00	\$ 101,683.00
Excess (deficiency) of revenues over (under) expenditures	\$ (74,931.00)	\$ (98,079.00)	\$ (101,683.00)
Other Financing Sources (Uses)			
Transfers In	82,321.00	97,608.00	101,683.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	82,321.00	97,608.00	101,683.00
Net Inc (Dec) in Fund Balance	7,390.00	(471.00)	-
Fund Balance, beginning of year	35,710.00	43,100.00	42,629.00
Fund Balance, end of year	\$ 43,100.00	\$ 42,629.00	\$ 42,629.00

Newaygo County, Michigan

County Law Library Fund (269)
Fund Statement

	FY 2017	FY 2018	FY 2019
	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	2,697.00	1,131.00	1,276.00
Capital Outlay	10,119.00	9,650.00	19,650.00
Total - Expenditures	\$ 12,816.00	\$ 10,781.00	\$ 20,926.00
Excess (deficiency) of revenues over (under) expenditures	\$ (8,316.00)	\$ (6,281.00)	\$ (16,426.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	5,114.00	6,281.00	16,426.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	5,114.00	6,281.00	16,426.00
Net Inc (Dec) in Fund Balance	(3,202.00)	-	-
Fund Balance, beginning of year	3,202.00	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Social Services Fund (290)
Fund Statement**

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
State Grants	-	-	-
Charges for Services	27,095.00	31,868.00	29,717.00
Interest and Rents	673.00	232.00	500.00
Other Revenue	-	-	-
Total - Revenues	\$ 27,768.00	\$ 32,100.00	\$ 30,217.00
<u>Expenditures by Classification</u>			
Personal Services	59,503.00	52,482.00	50,599.00
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 59,503.00	\$ 52,482.00	\$ 50,599.00
Excess (deficiency) of revenues over (under) expenditures	\$ (31,735.00)	\$ (20,382.00)	\$ (20,382.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	35,382.00	20,382.00	20,382.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	35,382.00	20,382.00	20,382.00
Net Inc (Dec) in Fund Balance	3,647.00	-	-
Fund Balance, beginning of year	127,752.00	131,399.00	131,399.00
Fund Balance, end of year	\$ 131,399.00	\$ 131,399.00	\$ 131,399.00

Newaygo County, Michigan

Child Care Fund (292)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	-	-
State Grants	700,994.00	913,692.00	854,336.00
Contributions from Local Units	-	-	-
Charges for Services	-	-	-
Other Revenue	100,479.00	116,369.00	89,569.00
Total - Revenues	\$ 801,473.00	\$ 1,030,061.00	\$ 943,905.00
<u>Expenditures by Classification</u>			
Personal Services	426,656.00	432,888.00	409,773.00
Supplies	12,042.00	11,724.00	11,174.00
Other Services and Charges	1,188,601.00	1,478,951.00	1,365,084.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,627,299.00	\$ 1,923,563.00	\$ 1,786,031.00
Excess (deficiency) of revenues over (under) expenditures	\$ (825,826.00)	\$ (893,502.00)	\$ (842,126.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	774,270.00	889,832.00	842,126.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	774,270.00	889,832.00	842,126.00
Net Inc (Dec) in Fund Balance	(51,556.00)	(3,670.00)	-
Fund Balance, beginning of year	137,019.00	85,463.00	81,793.00
Fund Balance, end of year	\$ 85,463.00	\$ 81,793.00	\$ 81,793.00

Newaygo County, Michigan

Soldier's Relief Fund (293)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	136,326.00	137,007.00	143,298.00
State Grants	1,555.00	4,753.00	1,620.00
Contributions from Local Units	1,742.00	1,901.00	1,120.00
Interest and Rents	-	-	-
Other Revenue	1,260.00	150.00	-
Total - Revenues	\$ 140,883.00	\$ 143,811.00	\$ 146,038.00
Expenditures by Classification			
Personal Services	-	100,471.00	111,332.00
Supplies	-	2,570.00	2,100.00
Other Services and Charges	242,259.00	96,204.00	90,324.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 242,259.00	\$ 199,245.00	\$ 203,756.00
Excess (deficiency) of revenues over (under) expenditures	\$ (101,376.00)	\$ (55,434.00)	\$ (57,718.00)
Other Financing Sources (Uses)			
Transfers In	16,774.00	47,035.00	57,718.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	16,774.00	47,035.00	57,718.00
Net Inc (Dec) in Fund Balance	(84,602.00)	(8,399.00)	
Fund Balance, beginning of year	157,821.00	73,219.00	64,820.00
Fund Balance, end of year	\$ 73,219.00	\$ 64,820.00	\$ 64,820.00

Newaygo County, Michigan

Veterans' Trust Fund (294)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
State Grants	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	4,970.00	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ 4,970.00	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (4,970.00)	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	(4,970.00)	-
Fund Balance, beginning of year	4,970.00	4,970.00	-
Fund Balance, end of year	\$ 4,970.00	\$ -	\$ -

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Commission on Aging Fund (295)
Fund Statement**

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
	<u>Actual</u>	<u>Estimated</u>	<u>Approved</u>
<u>Revenues by Classification</u>			
Taxes	679,233.00	1,368,672.00	1,421,718.00
Federal Grants	161,915.00	706,379.00	475,798.00
State Grants	69,800.00	208,177.00	151,609.00
Contributions from Local Units	8,680.00	8,700.00	8,700.00
Charges for Services	151,551.00	217,703.00	196,187.00
Interest and Rents	-	-	-
Other Revenue	410,300.00	358,018.00	330,284.00
Total - Revenues	<u>\$ 1,481,479.00</u>	<u>\$ 2,867,649.00</u>	<u>\$ 2,584,296.00</u>
<u>Expenditures by Classification</u>			
Personal Services	975,019.00	1,109,196.00	1,176,423.00
Supplies	92,795.00	103,870.00	106,125.00
Other Services and Charges	321,659.00	593,895.00	463,868.00
Capital Outlay	148,660.00	918,920.00	601,080.00
Total - Expenditures	<u>\$ 1,538,133.00</u>	<u>\$ 2,725,881.00</u>	<u>\$ 2,347,496.00</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (56,654.00)</u>	<u>\$ 141,768.00</u>	<u>\$ 236,800.00</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	9,626.00	6,267.00	6,267.00
Transfers Out Operating	7,909.00	148,035.00	243,067.00
Total Other Financing Sources (Uses)	<u>1,717.00</u>	<u>(141,768.00)</u>	<u>(236,800.00)</u>
Net Inc (Dec) in Fund Balance	(54,937.00)	-	-
Fund Balance, beginning of year	112,132.00	57,195.00	57,195.00
Fund Balance, end of year	<u>\$ 57,195.00</u>	<u>\$ 57,195.00</u>	<u>\$ 57,195.00</u>

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	-	-	-
Federal Grants	500.00	500.00	500.00
State Grants	-	-	-
Contributions from Local Units	-	-	-
Charges for Services	5,843.00	6,000.00	6,000.00
Interest and Rents	-	-	-
Other Revenue	7,745.00	8,000.00	18,000.00
Total - Revenues	\$ 14,088.00	\$ 14,500.00	\$ 24,500.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	1,672.00	1,500.00	2,500.00
Other Services and Charges	5,229.00	6,000.00	15,000.00
Capital Outlay	797.00	7,000.00	7,000.00
Total - Expenditures	\$ 7,698.00	\$ 14,500.00	\$ 24,500.00
Excess (deficiency) of revenues over (under) expenditures	\$ 6,390.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	6,390.00	-	-
Fund Balance, beginning of year	156,370.00	162,760.00	162,760.00
Fund Balance, end of year	\$ 162,760.00	\$ 162,760.00	\$ 162,760.00

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Commission on Aging - Nutrition Program Fund (2952)
Fund Statement**

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes		-	-
Federal Grants	168,804.00	184,167.00	164,243.00
State Grants	-	-	-
Contributions from Local Units	-	-	-
Charges for Services	85,824.00	91,000.00	84,000.00
Interest and Rents	-	-	-
Other Revenue	227,258.00	180,562.00	172,797.00
Total - Revenues	\$ 481,886.00	\$ 455,729.00	\$ 421,040.00
<u>Expenditures by Classification</u>			
Personal Services	232,896.00	296,721.00	346,117.00
Supplies	16,950.00	32,039.00	79,925.00
Other Services and Charges	232,244.00	251,004.00	228,065.00
Capital Outlay	24,066.00	24,000.00	10,000.00
Total - Expenditures	\$ 506,156.00	\$ 603,764.00	\$ 664,107.00
Excess (deficiency) of revenues over (under) expenditures	\$ (24,270.00)	\$ (148,035.00)	\$ (243,067.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	7,909.00	148,035.00	243,067.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	7,909.00	148,035.00	243,067.00
Net Inc (Dec) in Fund Balance	(16,361.00)	-	-
Fund Balance, beginning of year	17,085.00	724.00	724.00
Fund Balance, end of year	\$ 724.00	\$ 724.00	\$ 724.00

DEBT SERVICE FUNDS

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Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	595,456.00	601,339.00	594,998.00
State Grants - Local Community Stabilization	56,045.00	72,384.00	21,030.00
Contributions from Local Units	-	-	-
Interest and Rents	1,420.00	1,200.00	1,000.00
Other Revenue	-	-	-
Total - Revenues	\$ 652,921.00	\$ 674,923.00	\$ 617,028.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	100.00	39,643.00	300.00
Debt Service	635,274.00	635,280.00	639,120.00
Total - Expenditures	\$ 635,374.00	\$ 674,923.00	\$ 639,420.00
Excess (deficiency) of revenues over (under) expenditures	\$ 17,547.00	\$ -	\$ (22,392.00)
<u>Other Financing Sources (Uses)</u>			
Issuance of Refunding of Bonds	-	-	-
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	17,547.00	-	(22,392.00)
Fund Balance, beginning of year	118,631.00	136,178.00	136,178.00
Fund Balance, end of year	\$ 136,178.00	\$ 136,178.00	\$ 113,786.00

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	625,975.00	574,875.00	574,875.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 625,975.00	\$ 574,875.00	\$ 574,875.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	251.00	500.00	250.00
Debt Service	577,659.00	588,659.00	597,722.00
Total - Expenditures	\$ 577,910.00	\$ 589,159.00	\$ 597,972.00
Excess (deficiency) of revenues over (under) expenditures	\$ 48,065.00	\$ (14,284.00)	\$ (23,097.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	48,065.00	(14,284.00)	(23,097.00)
Fund Balance, beginning of year	\$ 418,846.00	466,911.00	452,627.00
Fund Balance, end of year	\$ 466,911.00	\$ 452,627.00	\$ 429,530.00

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	100,382.00	98,777.00	84,199.00
Other Revenue	-	-	-
Total - Revenues	\$ 100,382.00	\$ 98,777.00	\$ 84,199.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Debt Service	88,382.00	85,777.00	84,199.00
Total - Expenditures	\$ 88,382.00	\$ 85,777.00	\$ 84,199.00
Excess (deficiency) of revenues over (under) expenditures	\$ 12,000.00	\$ 13,000.00	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Proceeds from Sale-Bond/Notes	-	-	-
Payment to refunded Bond Escrow Agent	-	-	-
Transfers Out Operating	185,000.00	20,000.00	-
Total Other Financing Sources (Uses)	(185,000.00)	(20,000.00)	-
Net Inc (Dec) in Fund Balance	(173,000.00)	(7,000.00)	-
Fund Balance, beginning of year	445,625.00	272,625.00	265,625.00
Fund Balance, end of year	\$ 272,625.00	\$ 265,625.00	\$ 265,625.00

Newaygo County, Michigan

Special Assessment Debt Service Fund (852)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Contributions from Local Units	580,786.00	675,400.00	457,112.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 580,786.00	\$ 675,400.00	\$ 457,112.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	250.00	260.00	250.00
Debt Service	580,536.00	675,140.00	456,862.00
Total - Expenditures	\$ 580,786.00	\$ 675,400.00	\$ 457,112.00
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	\$ -	\$ -	\$ -

CAPITAL PROJECT FUNDS

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CAPITAL PROJECT FUNDS

Newaygo County, Michigan

**Capital Improvements Fund (402)
Fund Statement**

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	6,572.00	-
Contributions from Local Units	25,335.00	138,675.00	-
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 25,335.00	\$ 138,675.00	\$ -
<u>Expenditures by Classification</u>			
Other Services and Charges	56,090.00	376,829.00	100,000.00
Debt Service	-	-	-
Capital Outlay	898.00	26,736.00	130,000.00
Total - Expenditures	\$ 56,988.00	\$ 403,565.00	\$ 230,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ (31,653.00)	\$ (264,890.00)	\$ (230,000.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	41,789.00	25,000.00	12,500.00
Transfers Out Operating	150,000.00	238,430.00	250,000.00
Total Other Financing Sources (Uses)	(108,211.00)	(213,430.00)	(237,500.00)
Net Inc (Dec) in Fund Balance	(139,864.00)	(478,320.00)	(467,500.00)
Fund Balance, beginning of year	1,969,154.00	1,829,290.00	1,350,970.00
Fund Balance, end of year	\$ 1,829,290.00	\$ 1,350,970.00	\$ 883,470.00

Newaygo County, Michigan

Sandy Beach Construction Fund (471)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents			
State Grants	8,005.00	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 8,005.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Other Services and Charges	4,542.00	-	-
Debt Service	-	-	-
Total - Expenditures	\$ 4,542.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 3,463.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	25,000.00	-	-
Transfers Out Operating	216,789.00	-	-
Total Other Financing Sources (Uses)	(191,789.00)	-	-
Net Inc (Dec) in Fund Balance	(188,326.00)	-	-
Fund Balance, beginning of year	188,326.00	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

INTERNAL SERVICE FUNDS

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Newaygo County, Michigan

Building & Grounds Maintenance Fund (631)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	665,963.00	646,756.00	661,506.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 665,963.00	\$ 646,756.00	\$ 661,506.00
<u>Expenditures by Classification</u>			
Personal Services	316,893.00	321,162.00	315,471.00
Supplies	9,132.00	9,150.00	11,365.00
Other Services and Charges	295,652.00	317,753.00	324,775.00
Capital Outlay	-	-	11,315.00
Total - Expenditures	\$ 621,677.00	\$ 648,065.00	\$ 662,926.00
Excess (deficiency) of revenues over (under) expenditures	\$ 44,286.00	\$ (1,309.00)	\$ (1,420.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	44,286.00	(1,309.00)	(1,420.00)
Fund Balance, beginning of year	57,983.00	102,269.00	100,960.00
Fund Balance, end of year	\$ 102,269.00	\$ 100,960.00	\$ 99,540.00

Newaygo County, Michigan

Campus Security Fund (632)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	216,365.00	216,695.00	217,572.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 216,365.00	\$ 216,695.00	\$ 217,572.00
<u>Expenditures by Classification</u>			
Personal Services	202,575.00	195,670.00	195,406.00
Supplies	1,620.00	1,691.00	1,692.00
Other Services and Charges	11,493.00	19,334.00	20,474.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 215,688.00	\$ 216,695.00	\$ 217,572.00
Excess (deficiency) of revenues over (under) expenditures	\$ 677.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	677.00	-	-
Fund Balance, beginning of year	14,720.00	15,397.00	15,397.00
Fund Balance, end of year	\$ 15,397.00	\$ 15,397.00	\$ 15,397.00

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Central Stores Fund (633)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	3,659.00	4,200.00	2,520.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 3,659.00	\$ 4,200.00	\$ 2,520.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	720.00	1,000.00	1,000.00
Other Services and Charges	3,642.00	4,684.00	4,597.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 4,362.00	\$ 5,684.00	\$ 5,597.00
Excess (deficiency) of revenues over (under) expenditures	\$ (703.00)	\$ (1,484.00)	\$ (3,077.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(703.00)	(1,484.00)	(3,077.00)
Fund Balance, beginning of year	89,920.00	89,217.00	87,733.00
Fund Balance, end of year	\$ 89,217.00	\$ 87,733.00	\$ 84,656.00

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Information Services Fund (636)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	-	-
Charges for Services	305,488.00	304,523.00	355,574.00
Other Revenue	500.00	-	-
Total - Revenues	\$ 305,988.00	\$ 304,523.00	\$ 355,574.00
<u>Expenditures by Classification</u>			
Personal Services	151,025.00	163,056.00	121,541.00
Supplies	1,210.00	970.00	1,400.00
Other Services and Charges	113,154.00	272,124.00	202,335.00
Capital Outlay	38,863.00	76,482.00	37,588.00
Total - Expenditures	\$ 304,252.00	\$ 512,632.00	\$ 362,864.00
Excess (deficiency) of revenues over (under) expenditures	\$ 1,736.00	\$ (208,109.00)	\$ (7,290.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	128,439.00	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	128,439.00	-
Net Inc (Dec) in Fund Balance	1,736.00	(79,670.00)	(7,290.00)
Fund Balance, beginning of year	169,107.00	170,843.00	91,173.00
Fund Balance, end of year	\$ 170,843.00	\$ 91,173.00	\$ 83,883.00

Newaygo County, Michigan

Drain Computer Fund (637)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	-	-	-
Interests and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	5,841.00	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 5,841.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (5,841.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(5,841.00)	-	-
Fund Balance, beginning of year	5,841.00	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Drain Maintenance & Construction Fund (638)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	289,925.00	226,369.00	204,982.00
Interest and Rents	1,215.00	350.00	1,000.00
Other Revenue	2,500.00	-	-
Total - Revenues	\$ 293,640.00	\$ 226,719.00	\$ 205,982.00
Expenditures by Classification			
Personal Services	171,023.00	206,719.00	185,982.00
Supplies	19,106.00	20,000.00	20,000.00
Other Services and Charges	14,183.00	16,201.00	12,796.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 204,312.00	\$ 242,920.00	\$ 218,778.00
Excess (deficiency) of revenues over (under) expenditures	\$ 89,328.00	\$ (16,201.00)	\$ (12,796.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	89,328.00	(16,201.00)	(12,796.00)
Fund Balance, beginning of year	79,697.00	169,025.00	152,824.00
Fund Balance, end of year	\$ 169,025.00	\$ 152,824.00	\$ 140,028.00

Newaygo County, Michigan

Duplicating Fund (645)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	81,253.00	78,098.00	70,775.00
Other Revenue	-	-	-
Total - Revenues	\$ 81,253.00	\$ 78,098.00	\$ 70,775.00
Expenditures by Classification			
Personal Services	46,037.00	45,293.00	5,506.00
Supplies	6,272.00	6,850.00	-
Other Services and Charges	30,660.00	43,950.00	83,265.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 82,969.00	\$ 96,093.00	\$ 88,771.00
Excess (deficiency) of revenues over (under) expenditures	\$ (1,716.00)	\$ (17,995.00)	\$ (17,996.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	128,439.00	-
Total Other Financing Sources (Uses)	-	(128,439.00)	-
Net Inc (Dec) in Fund Balance	(1,716.00)	(146,434.00)	(17,996.00)
Fund Balance, beginning of year	269,483.00	267,767.00	121,333.00
Fund Balance, end of year	\$ 267,767.00	\$ 121,333.00	\$ 103,337.00

Newaygo County, Michigan

Food Service Fund (652)
Fund Statement

	FY 2017	FY 2018	FY 2019
	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	12,825.00	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 12,825.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (12,825.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	45,200.00	-	-
Total Other Financing Sources (Uses)	(45,200.00)	-	-
Net Inc (Dec) in Fund Balance	(58,025.00)	-	-
Fund Balance, beginning of year	58,025.00	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Telephone System Fund (656)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	55,840.00	73,990.00	63,636.00
Other Revenue	13,007.00	-	-
Total - Revenues	\$ 68,847.00	\$ 73,990.00	\$ 63,636.00
Expenditures by Classification			
Personal Services	71,792.00	32,183.00	13,766.00
Supplies	-	-	-
Other Services and Charges	45,014.00	53,880.00	63,076.00
Capital Outlay	-	2,633.00	1,500.00
Debt Service	-	-	-
Total - Expenditures	\$ 116,806.00	\$ 88,696.00	\$ 78,342.00
Excess (deficiency) of revenues over (under) expenditures	\$ (47,959.00)	\$ (14,706.00)	\$ (14,706.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(47,959.00)	(14,706.00)	(14,706.00)
Fund Balance, beginning of year	190,736.00	142,777.00	128,071.00
Fund Balance, end of year	\$ 142,777.00	\$ 128,071.00	\$ 113,365.00

Newaygo County, Michigan

Motor Pool Fund (661)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	33,721.00	34,000.00	26,150.00
Interest and Rents	127,141.00	133,141.00	14,550.00
Other Revenue	37,045.00	-	-
Total - Revenues	\$ 197,907.00	\$ 167,141.00	\$ 40,700.00
Expenditures by Classification			
Personal Services	-	-	8,500.00
Supplies	6,938.00	8,500.00	-
Other Services and Charges	174,353.00	150,912.00	160,405.00
Capital Outlay	7,220.00	98,900.00	-
Debt Service	-	-	-
Total - Expenditures	\$ 188,511.00	\$ 258,312.00	\$ 168,905.00
Excess (deficiency) of revenues over (under) expenditures	\$ 9,396.00	\$ (91,171.00)	\$ (128,205.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	9,396.00	(91,171.00)	(128,205.00)
Fund Balance, beginning of year	300,757.00	310,153.00	218,982.00
Fund Balance, end of year	\$ 310,153.00	\$ 218,982.00	\$ 90,777.00

Newaygo County, Michigan

Self-funded Unemployment Fund (676)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	43,816.00	23,542.00	39,216.00
Total - Revenues	\$ 43,816.00	\$ 23,542.00	\$ 39,216.00
<u>Expenditures by Classification</u>			
Personal Services	27,454.00	28,040.00	26,422.00
Supplies	-	-	-
Other Services and Charges	9,536.00	20,869.00	16,037.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 36,990.00	\$ 48,909.00	\$ 42,459.00
Excess (deficiency) of revenues over (under) expenditures	\$ 6,826.00	\$ (25,367.00)	\$ (3,243.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	6,826.00	(25,367.00)	(3,243.00)
Fund Balance, beginning of year	81,361.00	88,187.00	62,820.00
Fund Balance, end of year	\$ 88,187.00	\$ 62,820.00	\$ 59,577.00

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Health & Wellness Fund (677)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Other Revenue	3,591,643.00	3,324,620.00	3,172,231.00
Total - Revenues	\$ 3,591,643.00	\$ 3,324,620.00	\$ 3,172,231.00
Expenditures by Classification			
Personal Services	134,537.00	161,855.00	77,368.00
Supplies	-	800.00	800.00
Other Services and Charges	3,546,986.00	3,280,972.00	4,197,724.00
Capital Outlay	1,266.00	1,305.00	1,133.00
Total - Expenditures	\$ 3,682,789.00	\$ 3,444,932.00	\$ 4,277,025.00
Excess (deficiency) of revenues over (under) expenditures	\$ (91,146.00)	\$ (120,312.00)	\$ (1,104,794.00)
Other Financing Sources (Uses)			
Transfers In	-	-	1,035,355.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	1,035,355.00
Net Inc (Dec) in Fund Balance	(91,146.00)	(120,312.00)	(69,439.00)
Fund Balance, beginning of year	1,041,215.00	950,069.00	829,757.00
Fund Balance, end of year	\$ 950,069.00	\$ 829,757.00	\$ 760,318.00

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Liability Insurance Fund (678)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	522,816.00	391,458.00	404,266.00
Total - Revenues	\$ 522,816.00	\$ 391,458.00	\$ 404,266.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	308,462.00	562,830.00	450,500.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 308,462.00	\$ 562,830.00	\$ 450,500.00
Excess (deficiency) of revenues over (under) expenditures	\$ 214,354.00	\$ (171,372.00)	\$ (46,234.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	214,354.00	(171,372.00)	(46,234.00)
Fund Balance, beginning of year	110,638.00	324,992.00	153,620.00
Fund Balance, end of year	\$ 324,992.00	\$ 153,620.00	\$ 107,386.00

Newaygo County, Michigan

Building Renovation Fund (694)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
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	5,049.00	-	-
Total Other Financing Sources (Uses)	(5,049.00)	-	-
Net Inc (Dec) in Fund Balance	(5,049.00)	-	-
Fund Balance, beginning of year	5,049.00	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Workers Compensation Fund (696)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	253,439.00	246,315.00	329,904.00
Total - Revenues	\$ 253,439.00	\$ 246,315.00	\$ 329,904.00
<u>Expenditures by Classification</u>			
Personal Services	110,344.00	113,228.00	112,251.00
Supplies	-	-	-
Other Services and Charges	228,184.00	235,178.00	247,339.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 338,528.00	\$ 348,406.00	\$ 359,590.00
Excess (deficiency) of revenues over (under) expenditures	\$ (85,089.00)	\$ (102,091.00)	\$ (29,686.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(85,089.00)	(102,091.00)	(29,686.00)
Fund Balance, beginning of year	394,396.00	309,307.00	207,216.00
Fund Balance, end of year	\$ 309,307.00	\$ 207,216.00	\$ 177,530.00

Newaygo County, Michigan

Employees Sick/Vacation Pay Fund (730)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	279,534.00	311,541.00	287,365.00
Total - Revenues	\$ 279,534.00	\$ 311,541.00	\$ 287,365.00
<u>Expenditures by Classification</u>			
Personal Services	184,371.00	206,730.00	171,985.00
Supplies	-	-	-
Other Services and Charges	95,036.00	104,811.00	115,380.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 279,407.00	\$ 311,541.00	\$ 287,365.00
Excess (deficiency) of revenues over (under) expenditures	\$ 127.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	127.00	-	-
Fund Balance, beginning of year	168,372.00	168,499.00	168,499.00
Fund Balance, end of year	\$ 168,499.00	\$ 168,499.00	\$ 168,499.00

Newaygo County, Michigan

Retirement Fund (731)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	1,735,461.00	1,713,181.00	2,539,553.00
Total - Revenues	\$ 1,735,461.00	\$ 1,713,181.00	\$ 2,539,553.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	1,608,346.00	1,999,115.00	2,539,553.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,608,346.00	\$ 1,999,115.00	\$ 2,539,553.00
Excess (deficiency) of revenues over (under) expenditures	\$ 127,115.00	\$ (285,934.00)	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	127,115.00	(285,934.00)	-
Fund Balance, beginning of year	860,874.00	987,989.00	702,055.00
Fund Balance, end of year	\$ 987,989.00	\$ 702,055.00	\$ 702,055.00

Newaygo County, Michigan

Retiree Health Insurance Program Fund (7311)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	942,196.00	841,826.00	-
Total - Revenues	\$ 942,196.00	\$ 841,826.00	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	745,750.00	841,826.00	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 745,750.00	\$ 841,826.00	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 196,446.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	1,035,355.00
Total Other Financing Sources (Uses)	-	-	(1,035,355.00)
Net Inc (Dec) in Fund Balance	196,446.00	-	(1,035,355.00)
Fund Balance, beginning of year	8,700.00	205,146.00	205,146.00
Fund Balance, end of year	\$ 205,146.00	\$ 205,146.00	\$ (830,209.00)

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Newaygo County, Michigan

Delq Tax Revolving Unreserved Fund (516)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	(664.00)	-	-
Charges for Services	-	-	-
Interest and Rents	56,878.00	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 56,214.00	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 56,214.00	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	25,115.00	-	789,500.00
Total Other Financing Sources (Uses)	(25,115.00)	-	(789,500.00)
Net Inc (Dec) in Fund Balance	31,099.00	-	(789,500.00)
Fund Balance, beginning of year	12,141,575.00	12,172,674.00	12,172,674.00
Roll 2011 DTR fund balance to UNDTR (Fund 516)			
Fund Balance, end of year	\$ 12,172,674.00	\$ 12,172,674.00	\$ 11,383,174.00

Newaygo County, Michigan

Treasurer's Administration Fund (516001)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Interest and Rents	4,883.00	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 4,883.00	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	1,624.00	-	-
Capital Outlay	-	5,000.00	5,000.00
Total - Expenditures	\$ 1,624.00	\$ 5,000.00	\$ 5,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ 3,259.00	\$ (5,000.00)	\$ (5,000.00)
Other Financing Sources (Uses)			
Transfers In	39,378.00	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	39,378.00	-	-
Net Inc (Dec) in Fund Balance	42,637.00	(5,000.00)	(5,000.00)
Fund Balance, beginning of year	181,985.00	224,622.00	219,622.00
Fund Balance, end of year	\$ 224,622.00	\$ 219,622.00	\$ 214,622.00

Newaygo County, Michigan

2014 Delq Tax Revolving Fund (516142)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	34,671.00	-	-
Charges for Services	-	-	-
Interest and Rents	1,085.00	-	-
Total - Revenues	\$ 35,756.00	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 35,756.00	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	14,263.00	-	-
Total Other Financing Sources (Uses)	(14,263.00)	-	-
Net Inc (Dec) in Fund Balance	21,493.00	-	-
Fund Balance, beginning of year	555,964.00	577,457.00	577,457.00
Fund Balance, end of year	\$ 577,457.00	\$ 577,457.00	\$ 577,457.00

Newaygo County, Michigan

2015 Delq Tax Revolving Fund (516152)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	217,518.00	-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Total - Revenues	\$ 217,518.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	6,393.00	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ 6,393.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 211,125.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	211,125.00	-	-
Fund Balance, beginning of year	366,815.00	577,940.00	577,940.00
Fund Balance, end of year	\$ 577,940.00	\$ 577,940.00	\$ 577,940.00

Newaygo County, Michigan

2016 Delq Tax Revolving Fund (516162)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	372,787.00	-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Total - Revenues	\$ 372,787.00	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	1.00	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ 1.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 372,786.00	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	372,786.00	-	-
Fund Balance, beginning of year	-	372,786.00	372,786.00
Fund Balance, end of year	\$ 372,786.00	\$ 372,786.00	\$ 372,786.00

Newaygo County, Michigan

PA 123 Prior Sale Fund (520)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	11,352.00	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 11,352.00	\$ -	\$ -
Expenditures by Classification			
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 11,352.00	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	339,019.00	-	-
Transfers Out Operating	252,591.00	328,921.00	210,500.00
Total Other Financing Sources (Uses)	86,428.00	(328,921.00)	(210,500.00)
Net Inc (Dec) in Fund Balance	97,780.00	(328,921.00)	(210,500.00)
Fund Balance, beginning of year	2,125,938.00	2,223,718.00	1,894,797.00
Fund Balance, end of year	\$ 2,223,718.00	\$ 1,894,797.00	\$ 1,684,297.00

Newaygo County, Michigan

PA 123 Prior Operations Fund (521)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	306,118.00	-	-
Interest and Rents	-	-	-
Other Revenue	287,869.00	-	-
Total - Revenues	\$ 593,987.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Supplies	18,877.00	-	-
Other Services and Charges	209,277.00	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 228,154.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 365,833.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	410,139.00	72,525.00	72,545.00
Total Other Financing Sources (Uses)	(410,139.00)	(72,525.00)	(72,545.00)
Net Inc (Dec) in Fund Balance	(44,306.00)	(72,525.00)	(72,545.00)
Fund Balance, beginning of year	349,377.00	305,071.00	232,546.00
Fund Balance, end of year	\$ 305,071.00	\$ 232,546.00	\$ 160,001.00

Newaygo County, Michigan

PRE Property Tax Exemption Audit Fund (530)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	16,981.00	6,000.00	11,000.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 16,981.00	\$ 6,000.00	\$ 11,000.00
Expenditures by Classification			
Supplies	242.00	100.00	600.00
Other Services and Charges	-	5,900.00	10,400.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 242.00	\$ 6,000.00	\$ 11,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ 16,739.00	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	16,739.00	-	-
Fund Balance, beginning of year	22,278.00	39,017.00	39,017.00
Fund Balance, end of year	\$ 39,017.00	\$ 39,017.00	\$ 39,017.00

Newaygo County, Michigan

Building Authority Fund (569)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	106,104.00	106,104.00	106,104.00
Other Revenue	-	-	-
Total - Revenues	\$ 106,104.00	\$ 106,104.00	\$ 106,104.00
Expenditures by Classification			
Other Services and Charges	80,673.00	71,331.00	81,104.00
Capital Outlay	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ 80,673.00	\$ 71,331.00	\$ 81,104.00
Excess (deficiency) of revenues over (under) expenditures	\$ 25,431.00	\$ 34,773.00	\$ 25,000.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	125,000.00	75,000.00	25,000.00
Total Other Financing Sources (Uses)	(125,000.00)	(75,000.00)	(25,000.00)
Net Inc (Dec) in Fund Balance	(99,569.00)	(40,227.00)	-
Fund Balance, beginning of year	309,591.00	210,022.00	169,795.00
Fund Balance, end of year	\$ 210,022.00	\$ 169,795.00	\$ 169,795.00

Newaygo County, Michigan

Jail Commissary (595)
Fund Statement

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	88,214.00	111,000.00	157,000.00
Interest and Rents	950.00	-	500.00
Other Revenue	39,760.00	36,000.00	27,500.00
Total - Revenues	\$ 128,924.00	\$ 147,000.00	\$ 185,000.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	76,788.00	66,250.00	100,702.00
Other Services and Charges	6,656.00	20,750.00	25,867.00
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ 83,444.00	\$ 87,000.00	\$ 126,569.00
Excess (deficiency) of revenues over (under) expenditures	\$ 45,480.00	\$ 60,000.00	\$ 58,431.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	25,000.00	60,000.00	60,000.00
Total Other Financing Sources (Uses)	(25,000.00)	(60,000.00)	(60,000.00)
Net Inc (Dec) in Fund Balance	20,480.00	-	(1,569.00)
Fund Balance, beginning of year	209,209.00	229,689.00	229,689.00
Fund Balance, end of year	\$ 229,689.00	\$ 229,689.00	\$ 228,120.00

COMPONENT UNIT FUNDS

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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 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
Revenues by Classification			
Revenues Control	11,797,597.00	11,991,738.00	12,469,815.00
Interest and Rents	1,101.00	223.00	5,000.00
Total - Revenues	\$ 11,798,698.00	\$ 11,991,961.00	\$ 12,474,815.00
Expenditures by Classification			
Personal Services	12,658,667.00	11,991,961.00	12,474,815.00
Total - Expenditures	\$ 12,658,667.00	\$ 11,991,961.00	\$ 12,474,815.00
Excess (deficiency) of revenues over (under) expenditures	\$ (859,969.00)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(859,969.00)	-	-
Fund Balance, beginning of year	3,138,852.00	2,278,883.00	2,278,883.00
Fund Balance, end of year	\$ 2,278,883.00	\$ 2,278,883.00	\$ 2,278,883.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Property Taxes	28,523.00	39,063.00	29,500.00
State Grants	-	428.00	428.00
Contributions from Local Units	5,000.00	-	-
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 33,523.00	\$ 39,491.00	\$ 29,928.00
<u>Expenditures by Classification</u>			
Supplies	19.00	86.00	50.00
Other Services and Charges	37,390.00	51,104.00	29,878.00
Total - Expenditures	\$ 37,409.00	\$ 51,190.00	\$ 29,928.00
Excess (deficiency) of revenues over (under) expenditures	\$ (3,886.00)	\$ (11,699.00)	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(3,886.00)	(11,699.00)	-
Fund Balance, beginning of year	92,718.00	88,832.00	77,133.00
Fund Balance, end of year	\$ 88,832.00	\$ 77,133.00	\$ 77,133.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
	<u>Actual</u>	<u>Estimated</u>	<u>Approved</u>
<u>Revenues by Classification</u>			
State Grants	148,975.00	193,000.00	215,528.00
Charges for Services	-	-	-
Interest and Rents	435.00	500.00	500.00
Other Revenue	777,132.00	775,000.00	776,000.00
Total - Revenues	\$ 926,542.00	\$ 968,500.00	\$ 992,028.00
<u>Expenditures by Classification</u>			
Personal Services	885,376.00	821,528.00	790,762.00
Supplies	3,461.00	3,920.00	3,770.00
Other Services and Charges	232,306.00	220,232.00	274,876.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,121,143.00	\$ 1,045,680.00	\$ 1,069,408.00
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (194,601.00)</u>	<u>\$ (77,180.00)</u>	<u>\$ (77,380.00)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Inc (Dec) in Fund Balance	(194,601.00)	(77,180.00)	(77,380.00)
Fund Balance, beginning of year	481,298.00	286,697.00	209,517.00
Fund Balance, end of year	\$ 286,697.00	\$ 209,517.00	\$ 132,137.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Revenue Control	12,152,843.00	11,554,980.00	11,554,980.00
Interest and Rents	11,750.00	8,944.00	8,944.00
Total - Revenues	\$ 12,164,593.00	\$ 11,563,924.00	\$ 11,563,924.00
<u>Expenditures by Classification</u>			
Personal Services	11,971,431.00	11,563,924.00	11,563,924.00
Other Services and Charges	-	-	-
Total - Expenditures	\$ 11,971,431.00	\$ 11,563,924.00	\$ 11,563,924.00
Excess (deficiency) of revenues over (under) expenditures	\$ 193,162.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	193,162.00	-	-
Fund Balance, beginning of year	3,489,789.00	3,682,951.00	3,682,951.00
Fund Balance, end of year	\$ 3,682,951.00	\$ 3,682,951.00	\$ 3,682,951.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Drain Fund (801)
Fund Statement**

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	287,575.00	-	-
Total - Revenues	\$ 287,575.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	407,074.00	-	-
Other Services and Charges	580.00	-	-
Total - Expenditures	\$ 407,654.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (120,079.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Issuance of Long-Term Debt	300,000.00	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	300,000.00	-	-
Net Inc (Dec) in Fund Balance	179,921.00	-	-
Fund Balance, beginning of year	(133,317.00)	46,604.00	46,604.00
Fund Balance, end of year	\$ 46,604.00	\$ 46,604.00	\$ 46,604.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	30,000.00	-	-
Total - Revenues	\$ 30,000.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	-	-	-
Other Services and Charges	14,011.00	-	-
Total - Expenditures	\$ 14,011.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 15,989.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	15,989.00	-	-
Fund Balance, beginning of year	48,502.00	64,491.00	64,491.00
Fund Balance, end of year	\$ 64,491.00	\$ 64,491.00	\$ 64,491.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	45,000.00	-	-
Total - Revenues	\$ 45,000.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	-	-	-
Other Services and Charges	45,887.00	-	-
Total - Expenditures	\$ 45,887.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (887.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(887.00)	-	-
Fund Balance, beginning of year	53,970.00	53,083.00	53,083.00
Fund Balance, end of year	\$ 53,083.00	\$ 53,083.00	\$ 53,083.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	24,000.00	-	-
Total - Revenues	\$ 24,000.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	-	-	-
Other Services and Charges	30,275.00	-	-
Total - Expenditures	\$ 30,275.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (6,275.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(6,275.00)	-	-
Fund Balance, beginning of year	13,371.00	7,096.00	7,096.00
Fund Balance, end of year	\$ 7,096.00	\$ 7,096.00	\$ 7,096.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	60,800.00	-	-
Total - Revenues	\$ 60,800.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	-	-	-
Other Services and Charges	62,234.00	-	-
Total - Expenditures	\$ 62,234.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (1,434.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(1,434.00)	-	-
Fund Balance, beginning of year	8,638.00	7,204.00	7,204.00
Fund Balance, end of year	\$ 7,204.00	\$ 7,204.00	\$ 7,204.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	30,000.00	-	-
Total - Revenues	\$ 30,000.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	-	-	-
Other Services and Charges	30,824.00	-	-
Total - Expenditures	\$ 30,824.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (824.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(824.00)	-	-
Fund Balance, beginning of year	29,003.00	28,179.00	28,179.00
Fund Balance, end of year	\$ 28,179.00	\$ 28,179.00	\$ 28,179.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	14,500.00	-	-
Total - Revenues	\$ 14,500.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	-	-	-
Other Services and Charges	8,659.00	-	-
Total - Expenditures	\$ 8,659.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 5,841.00	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	5,841.00	-	-
Fund Balance, beginning of year	11,059.00	16,900.00	16,900.00
Fund Balance, end of year	\$ 16,900.00	\$ 16,900.00	\$ 16,900.00

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Drain Debt Service Fund (851)
Fund Statement**

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Special Assessments	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Other Services and Charges	-	28,376.00	-
Debt Service	-	56,548.00	-
Total - Expenditures	\$ -	\$ 84,924.00	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (84,924.00)	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	84,924.00	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	84,924.00	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

PERSONNEL BY DEPARTMENT				
DEPARTMENT	FUND	DEPT #	POSITIONS BUDGETED	WAGES & FRINGES
Board of Commissioners	101	101	7.00	\$ 224,452.00
Circuit Court - Newaygo	101	131-1	5.02	\$ 317,031.00
Circuit Court - Oceana	101	131-2	0.00	\$ 8,213.00
Circuit Court Clerk	101	131-4	3.50	\$ 211,151.00
Circuit Court Juvenile	101	131-5	1.30	\$ 114,715.00
District Court	101	136	11.00	\$ 786,349.00
Probate Court	101	148	3.00	\$ 328,658.00
Administration	101	172	1.96	\$ 179,888.00
Accounting/Budget	101	191	2.41	\$ 182,889.00
County Clerk	101	215	3.05	\$ 266,967.00
County Treasurer	101	253	6.00	\$ 463,627.00
Equalization	101	257	6.50	\$ 510,248.00
Prosecuting Attorney	101	267	8.50	\$ 785,036.00
Register of Deeds	101	268	4.00	\$ 317,062.00
Personnel	101	270	1.39	\$ 101,749.00
Payroll	101	271	0.62	\$ 43,109.00
Drain Commissioner	101	275	3.00	\$ 246,798.00
Drain Maintenance & Construction	101	282	3.00	\$ 185,982.00
Sheriff's Department	101	301	4.140	\$ 425,500.00
Court Security	101	306	1.00	\$ 43,137.00
Marine Safety	101	331	0.98	\$ 24,116.00
Animal Control	2052	430	2.00	\$ 141,432.00
Animal Shelter	2052	431	0.70	\$ 24,000.00
Emergency Services	2053	426	1.70	\$ 112,610.00
Victim Rights	2055	267	1.00	\$ 61,197.00
Sheriff's Department - Road Patrol	207	301	17.51	\$ 1,772,180.00
Sheriff's Department - Secondary Road	2072	316	1.00	\$ 106,086.00
Park's Department	208	751/779	7.60	\$ 274,609.00
Jail	213	351	38.62	\$ 3,221,037.00
Jail - Transport (1 Deputy & 1 Correction Officer)	213	352	2.00	\$ 185,083.00
Jail - Certified Training Officer	213	353	0.00	\$ -
Elections	214	262	0.65	\$ 45,629.00
Friend of the Court	215	141	9.60	\$ 747,349.00
Friend of the Court - Transport	215	141	0.15	\$ 6,775.00
Community Development	2441	691	0.00	\$ -
Building Safety & Permits	249	371/372/373/375	3.000	\$ 210,117.00
Register of Deeds - Automation	256	268	0.000	\$ -
Central Dispatch	261	325/326	11.40	\$ 776,965.00
Concealed Pisotal Licensing Clerk	263	215	0.30	\$ 28,806.00
Sheriff's Department - CMET	265	312	1.00	\$ 95,021.00
Circuit Court Juvenile	292	6492/662/6623/664	5.70	\$ 416,867.00
Soldier's and Sailor's Relief	293	681	1.50	\$ 111,333.00
Commission on Aging	295	672	23.84	\$ 1,185,686.00
Commission on Aging - Nutrition Program	2952	672	7.58	\$ 346,844.00
Maintenance	631	265	4.500	\$ 315,472.00
Campus Security	632	302	2.140	\$ 195,405.00
Information Services	636	228	0.720	\$ 49,558.00
Information Services - GIS	636	229	1.00	\$ 71,983.00

PERSONNEL BY DEPARTMENT				
DEPARTMENT	FUND	DEPT #	POSITIONS BUDGETED	WAGES & FRINGES
Duplicating Fund	645	172	0.08	\$ 5,506.00
Telephone Fund	656	170	0.20	\$ 13,766.00
Unemployment Fund	676	870	0.38	\$ 26,422.00
Health and Wellness	677	852	0.50	\$ 36,191.00
Worker's Compensation Fund	696	871	1.19	\$ 112,251.00
Sick and Vacation Fund	730	172	0.55	\$ 52,410.00
TOTAL EMPLOYEES AND WAGES & FRINGES			225.48	\$ 16,515,267.00

