



COUNTY OF NEWAYGO

2022 - 2023 ANNUAL BUDGET

(October 1, 2022 – September 30, 2023)



October 1, 2022 - September 30, 2023

BUDGET

for

NEWAYGO COUNTY

WHITE CLOUD, MICHIGAN

2023

BOARD OF COMMISSIONERS

Bryan Kolk (Chair)

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

Ken DeLaat

D. Charles Trapp

Paul Mellema

Mike Kruithoff

Brenda Bird

COUNTY ADMINISTRATOR

Christopher D. Wren

PREPARED BY:

Tammie Gleason, Budget Manager/General Accounting

Donna E. Kipp, Chief Financial Officer

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Office of Administration

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1087 NEWELL
WHITE CLOUD, MICHIGAN 49349
FAX (231) 689-7205
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September 22, 2022

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

RE: Fiscal Year 2023 Newaygo County Budget

I am pleased to present the Newaygo County budget for fiscal year 2023. The budget as presented is a culmination of Department Heads, Elected Officials, and administrative staff putting forth great efforts to ensure appropriate expenditures are being allocated to best serve the constituents of Newaygo County.

The fiscal year 2023 budget process got underway with more normal conditions than we faced last fiscal year due to the pandemic uncertainties. The 2023 fiscal year budget as presented is balanced with a budgetary total of \$72,538,471, an increase of \$1,286,643 from fiscal year 2022. The overall financial condition of the County remains sound.

The General Fund fund balance will be reduced by \$320,595 to balance the budget. The County utilizes the non-GAAP amounts for budgeting purposes. The County's policy requires a General Fund balance of 12% - 16% to not be breached.

FY 2022 Estimate (Non-GAAP):

- Beginning fund balance as of 10-1-2021 \$6,383,698
- Current budgeted use of fund balance for FY 2022 (\$565,191)
- Estimated fund balance as of 9-30-2022 \$5,818,507
- Estimated total fund balance percent of 2022 exp. 38%

FY 2023 Budget as Presented:

- Estimated beginning fund balance as of 10-1-2022 \$5,818,507
- FY 2023 budgeted use of fund balance (\$320,595)
- Estimated ending fund balance as of 9-30-2023 \$5,497,912
- Estimated total fund balance percent of 2023 exp. 36%

The substantial increase with expenditures is related to a wide range of budgetary impacts. The expenditure budget as presented includes a four percent increase with wages, a proposed substantial wage proposal for the corrections and corrections command bargaining units, the use of the American Rescue Plan to offset public safety wages, and we are experiencing substantial increase with State grants awards.

The heavy reliance of General Fund fund balance, and the transfers out of the General Fund, will be closely monitored during the fiscal year, and if the trend continues, future fiscal year budgets will require reductions in expenditures to offset the pattern. We will also continue to prepare for reductions in State grants as they are tied to one time infusions of monies from State American Rescue Plan monies.

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.

Summary of Considerations in Developing the Budget

- The 2023 fiscal year budget as presented relies on fund balances and General Fund transfers. The amount of fund balance used is \$2,078,957, and transfers from the General Fund total \$3,627,316.

General Fund Transfers of Note:

		<u>Increase (Decrease)</u>
o Road Patrol	\$884,355	\$50,670
o County Jail	\$1,496,918	\$277,232
o Friend of the Court	\$332,665	\$47,946
o Child Care Fund	\$470,088	\$19,635

- The County’s MERS (Municipal Employees Retirement System) Defined Benefit Program contributions continue to trend downward as the length of time the plans have been closed are coming to benefit. The fiscal year 2023 minimum ARC payment is \$723,936 - a decrease of \$151,680 from the 2022 fiscal year amount.
 - o The County’s funded ratio is at 88% as of 12-31-21
 - o The investment rate of return remained at 7.00%
 - o The assumed rate of wage inflation remained at 2.50%
 - o The Actuarial Accrued Liability as of 12-31-2021 is \$29,073,074
 - o The Valuation of Assets as of 12-31-2021 is \$25,505,498
 - o The County’s Unfunded Accrued Liability is \$3,567,576 as of 12-31-2021
- As of our fiscal year 2021 reporting year, the County’s Other Post Employment Benefit (OPEB) was 146.65% funded with assets of \$6,118,217, exceeding the liability of \$4,171,902 by \$1,945,315. Due to the strong position of the fund we have begun drawing down from the MERS Retiree Health Funding Vehicle to offset departmental charges.
- The County Jail budget continues to soar with increased costs associated with personnel and the sustained number of inmates housed.
 - o The County Jail has relied heavily on the additional per diem received under the US Marshall contract. Fiscal year 2022 experienced a continued drop in additional per diem revenue, as the number of federal inmates remained below budgeted expectations and aligned closer with the guaranteed beds within the contract.
 - o To balance, the Jail Fund is receiving an additional \$277,232 of General Fund transfers for a total of \$1,496,918. Additionally, an increase of \$100,000 will be transferred from the Jail Commissary for a total of \$360,000.
- State Revenue Sharing has been budgeted to reflect 100% of the 2023 fiscal year projected payment of \$1,078,579.

General Highlights of the 2023 Fiscal Year Budget

- The budget includes:
 - A 4% wage increase for all employees not otherwise bound by contractual language.
- Property tax revenues are projected at \$9,227,856 for the 2023 summer taxes – this is a 2.5% increase (\$225,070 increase) from 2022 property tax revenue.
- A new Deputy Finance Director position is proposed within the Administrative Finance Department. The Finance Director position will be made the Chief Director with a wage adjustment.
- Interest earnings are beginning to increase, however the budget as presented maintains a conservative outlook.

Conclusion

The 2023 fiscal year budget is the primary policy statement on County programs 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 Officials, Department Heads, the Judiciary, and the administrative staff for their cooperation in developing the 2023 fiscal year budget. Further, I would like to commend the dedication, hard work and knowledge Donna Kipp, Tammie Gleason, Melanie Doughty, 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 28th day of September 2022, the following Resolution was adopted:

**R E S O L U T I O N #09-019-22
NEWAYGO COUNTY GENERAL APPROPRIATIONS ACT
RESOLUTION FOR THE FY 2023 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 2023; and

WHEREAS, the County’s 2023 fiscal year encompasses the period of October 1, 2022 – September 30, 2023 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 2022 levy through its FY 2022 General Appropriations Act adopted on September 22, 2021; and

WHEREAS, the Newaygo County Board of Commissioners, by Resolution of June 8, 2022, authorized collection of the County allocated tax on July 1, 2022, at the full amount allocated after the application of the “Headlee” millage reduction fraction, or 5.2142 total mills; and

WHEREAS, the County’s 2023 Equalization Report will determine the Taxable and State Equalized Values for properties within the County in April of 2023 and these taxable values will be used for the July 1, 2023 tax levy and fiscal year 2023 budget; and

WHEREAS, the County’s July 1, 2023 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 2022 as well as a yet-to-be established (June of 2023) 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 2022 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 basis, subject to all County policies regarding the expenditure of funds and the conditions set forth in this Resolution, as required by statute:

101.000 General Fund		\$ 15,079,003
Legislative	\$ 362,235	
Judicial	\$ 4,273,113	
General Government	\$ 2,633,028	
Public Safety	\$ 1,265,390	
Public Works	\$ 930,777	
Health & Welfare	\$ 1,096,249	
Community & Economic Development	\$ 765,525	
Unclassified/Other Functions	\$ 125,370	
Transfers Out/Appropriations	\$ 3,627,316	
201.000 County Road Fund		\$ 15,768,482
207.000 Sheriff’s Road Patrol Fund		\$ 3,157,431
208.000 Parks and Recreation Fund		\$ 1,181,559
213.000 County Jail Fund		\$ 6,316,033
213.400 Jail – Additional Per Diem Fund		\$ 559,432
215.000 Friend of the Court Fund		\$ 968,715
216.000 Crime Victims’ Rights Fund		\$ 78,183
243.000 Brownfield Redevelopment Authority Fund		\$ 6,727
249.000 Building Safety and Permits Fund		\$ 418,628
256.000 Register of Deeds Automation Fund		\$ 72,114
259.000 Emergency Services Fund		\$ 230,169
260.000 Indigent Defense		\$ 967,029
261.000 E-911 Service Fund		\$1,643,057
263.000 Concealed Pistol Licensing Fund		\$30,096
266.000 Law Enforcement Fund		\$155,489

266.100 Law Enforcement Technical Fund	\$13,675
269.000 County Law Library Fund	\$10,212
290.000 Social Services Fund	\$39,382
291.000 Medical Care Facility Fund	\$9,490,800
292.000 Child Care Fund	\$984,083
293.000 Veterans' Relief Fund	\$304,433
297.000 Commission on Aging Fund	\$2,523,101
297.100 Commission on Aging – Program Income Fund	\$22,500
297.200 Commission on Aging – Nutrition Program Fund	\$967,024
305.000 Unlimited Tax Gen Obligation Debt – Med Care Facility Fund	\$661,416
367.000 Jail Bonds Debt Service Fund	\$577,775
396.000 General Obligation Limited Debt – Mental Health Fund	\$116,709
403.000 Capital Improvement Fund	\$175,000
851.000 Drain Debt Service Fund (Fellows Consolidated Drain)	\$91,650
851.027 Brayton Creek IC Drain Debt Service Fund	\$43,132
851.642 Nason Drain Debt Service Fund	\$9,940
851.999 Drain Notes Retirement Fund	\$45,396
852.000 Special Assessment Debt Service	\$20,962

Total General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds \$ 62,729,337

BE IT FURTHER RESOLVED (#2) that the following tax levies are hereby authorized for the 2022 tax year for a total of 7.2492 mills, including authorized levies for general fund operations and special purpose;

July 2022 Tax Levy (2021-2022 Fiscal Year)	
General Operating	<u>5.2142</u>
Total Summer Levy	5.2142
December 2022 Tax Levy (2022-2023 Fiscal Year)	
Special Purpose – Sheriff's Road Patrol	0.9681
Special Purpose – Commission on Aging	0.4838
Special Purpose – Commission on Aging Extra Voted	0.4855
Special Purpose – Veterans' Affairs	<u>0.0976</u>
Total Winter Levy	2.0350
Total Levy for the 2022 Tax Year	7.2492

BE IT FURTHER RESOLVED (#3) that the following estimated tax levy for July 1, 2023 was used in determining projected tax revenue for general fund operations:

July 2023 Tax Levy (2022-2023 Fiscal Year)	
General Operating (estimated levy)	5.2142

BE IT FURTHER RESOLVED (#4) that with the adoption of the 2023 Newaygo County Equalization Report and the determination of the 2023 “Headlee” Millage Reduction Fraction, as required by MCL 211.34d, the County will establish the final 2023 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 2023 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 2022-2023 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 2023 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 2022 operating millage levy (2022-2023 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 2023 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 approves the following transfers and appropriations be performed on a minimum of a quarterly basis for the 2023 fiscal year:

101.000-601.000	General Fund - Health Department	\$325,680
101.000-649.000	General Fund - Mental Health	\$220,000
207.000	Sheriff's Road Patrol Fund	\$884,355
213.000	County Jail Fund	\$1,496,918
215.000	Friend of the Court Fund	\$332,665
216.000	Crime Victims' Rights Fund	\$12,000
259.000	Emergency Services Fund	\$128,149
260.000	Indigent Defense	\$203,661
269.000	County Law Library	\$5,712
290.000	Social Services Fund	\$20,382
292.000	Child Care Fund	\$470,088
293.000	Veterans' Relief Fund	\$69,342

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: DeLaat Supported By: Maike to adopt the foregoing Resolution.

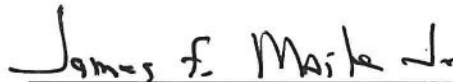
The Ayes being: Bird, DeLaat, Kolk, Maike, Mellema, Trapp

Nays: None Absent: Kruithoff

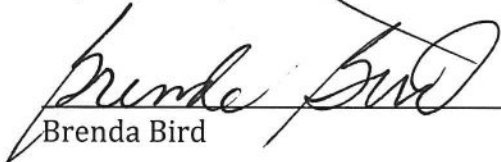
BOARD OF COMMISSIONERS:




Bryan J. Kolk, Chair



James F. Maike, Jr., Vice-Chair



Brenda Bird



Paul Mellema



Kenneth J. DeLaat



Michael T. Kruithoff



D. Charles Trapp

STATE OF MICHIGAN)
)
COUNTY OF NEWAYGO)

I, Jason VanderStelt, County Clerk, do hereby certify that the foregoing is a copy of Resolution #09-019-22 adopted by the Newaygo County Board of Commissioners at a regular session held on the 28th of September 2022.



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 8th day of June 2022 at 9:30 a.m. local time, the following Resolution was adopted:

**RESOLUTION #06-010-22
2022 SUMMER TAX LEVY**

PRESENT: Commissioners: Bird, Cooper, DeLaat, Kolk, Kruithoff,
Maike, Trapp
ABSENT: Commissioners: None

It was moved by Commissioner DeLaat and supported by Commissioner Maike 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 2021-2022 General Appropriations Act adopted on September 22, 2021; 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, 2022, at the rate allocated after application of the "Headlee" millage reduction fraction, or 5.2142 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 2022 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, 2022, at the rate of the amount allocated after the application of the "Headlee" millage reduction fraction, or 5.2142 total mills; and

Resolution #06-010-22

Page: 2

Date: June 8, 2022

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: Bird, Cooper, DeLaat, Kolk, Kruithoff, Maike, Trapp

NAYS: Commissioners: None

ABSTAINED: Commissioners: None

ABSENT: Commissioners: None


The Resolution was adopted
on June 8, 2022.



Bryan J. Kolk, 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 #06-010-22 adopted by the Newaygo County Board of Commissioners at a regular session held on the 8th day of June 2022.



Jason Vanderstelt
Newaygo County Clerk

ALL FUNDS SUMMARY

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BUDGET REPORT FOR NEWAYGO COUNTY

ALL FUNDS BY CLASSIFICATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
ESTIMATED REVENUES				
	APPROPRIATION FROM FUND BALANCE			2,078,957
	TAXES	12,562,824	13,196,466	13,591,725
	FEDERAL GRANTS	1,794,812	2,420,490	1,918,591
	STATE GRANTS	3,200,632	3,725,441	3,551,376
	CONTRIBUTIONS FROM LOCAL UNITS	631,529	607,619	125,705
	INVESTMENT INCOME AND RENTALS	378,257	155,007	382,115
	OTHER REVENUE	7,518,149	7,683,718	7,455,546
	CHARGES FOR SERVICES	13,447,190	12,501,781	12,671,949
	FINES AND FORFEITS	43,347	59,892	39,500
	LICENSES AND PERMITS	127,360	115,039	97,596
	OTHER FINANCING SOURCES	8,836,744	5,852,086	5,246,219
	REVENUES CONTROL	26,682,769	27,062,114	25,249,282
	SPECIAL ASSESSMENTS	114,937	395,457	129,910
	TOTAL ESTIMATED REVENUES	75,338,550	73,775,110	72,538,471
APPROPRIATIONS				
	OTHER SERVICES AND CHARGES	18,078,038	18,472,205	18,754,947
	PERSONNEL SERVICES	16,661,275	17,484,429	19,360,259
	SUPPLIES	1,473,199	1,308,288	1,347,848
	CAPITAL OUTLAY	565,763	1,900,039	936,490
	DEBT SERVICE	1,833,281	2,343,942	1,594,044
	OTHER FINANCING USES	8,462,961	5,325,335	5,246,219
	EXPENDITURES CONTROL	26,697,459	27,551,477	25,298,664
	TOTAL APPROPRIATIONS	73,771,976	74,385,715	72,538,471
	ESTIMATED REVENUES - ALL FUNDS	75,338,550	73,775,110	72,538,471
	APPROPRIATIONS - ALL FUNDS	73,771,976	74,385,715	72,538,471
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	1,566,574	(610,605)	

BUDGET REPORT FOR NEWAYGO COUNTY

ALL FUNDS BY FUNCTION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
ESTIMATED REVENUES				
Total - Function	Unclassified	10,859,862	11,805,102	12,256,810
Total - Function	Chief Executive	4,232	2,936	2,000
Total - Function	Financial and Tax Administration	8,116,571	8,232,593	8,977,857
Total - Function	Other General Government	718,467	707,505	737,362
Total - Function	Judicial	2,280,475	2,091,312	2,072,081
Total - Function	Public Safety	10,073,981	9,874,202	10,009,931
Total - Function	Public Works	16,825,578	17,939,194	16,473,955
Total - Function	Health & Welfare	14,665,924	13,888,379	14,091,904
Total - Function	Community and Economic Development	801,079	844,366	623,347
Total - Function	Capital Outlay		726,491	225,200
Total - Function	Transfers In and Other Financing	6,125,418	5,325,335	5,246,219
Total - Function	Recreation and Culture	1,085,672	1,285,049	1,106,359
Total - Function	Debt Service	3,781,291	1,052,646	715,446
TOTAL ESTIMATED REVENUES		75,338,550	73,775,110	72,538,471
APPROPRIATIONS				
Total - Function	Unclassified	806,395	977,629	1,092,399
Total - Function	Legislative	325,547	354,911	362,235
Total - Function	Chief Executive	272,880	281,716	297,090
Total - Function	Financial and Tax Administration	9,847,304	10,170,987	9,911,887
Total - Function	Other General Government	949,414	1,037,808	1,068,207
Total - Function	Judicial	4,895,476	4,795,063	5,330,223
Total - Function	Public Safety	11,908,090	13,295,376	13,472,014
Total - Function	Public Works	16,945,716	18,946,099	17,110,747
Total - Function	Health & Welfare	15,506,762	14,311,512	14,874,990
Total - Function	Community and Economic Development	746,391	812,017	832,139
Total - Function	Capital Outlay	531,337	1,223,837	612,100
Total - Function	Transfers Out and Other Financing	5,829,776	5,325,335	5,246,219
Total - Function	Recreation and Culture	898,117	1,122,411	971,359
Total - Function	Debt Service	4,308,771	1,731,014	1,356,862
TOTAL APPROPRIATIONS		73,771,976	74,385,715	72,538,471
ESTIMATED REVENUES - ALL FUNDS		75,338,550	73,775,110	72,538,471
APPROPRIATIONS - ALL FUNDS		73,771,976	74,385,715	72,538,471
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,566,574	(610,605)	

Newaygo County, Michigan

FY2023 ADOPTED BUDGET
ALL FUNDS SUMMARY BY CATEGORY

Statements of Revenues, Expenditures and Changes in Fund Balance

	GENERAL FUND	SPECIAL REVENUE	DEBIT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICES	COMPONENT UNITS	TOTAL
REVENUES BY CLASSIFICATION								
Taxes	\$ 9,412,717	\$ 3,534,786	\$ 642,522	\$ -	\$ -	\$ -	\$ 1,700	\$ 13,591,725
Special Assessments	\$ -	\$ -	\$ 129,910	\$ -	\$ -	\$ -	\$ -	\$ 129,910
Federal Grants	\$ 364,028	\$ 1,352,363	\$ -	\$ 150,000	\$ -	\$ -	\$ 52,200	\$ 1,918,591
State Grants	\$ 1,937,726	\$ 1,410,756	\$ 17,894	\$ -	\$ -	\$ -	\$ 185,000	\$ 3,551,376
Contributions from Local Units	\$ 75,043	\$ 29,700	\$ 20,962	\$ -	\$ -	\$ -	\$ -	\$ 125,705
Investment Income and Rentals	\$ 149,535	\$ 19,244	\$ 90,709	\$ -	\$ 110,232	\$ 1,500	\$ 10,895	\$ 382,115
Other Revenue	\$ 406,972	\$ 638,375	\$ -	\$ -	\$ 10,000	\$ 6,396,999	\$ 3,200	\$ 7,455,546
Charges for Services	\$ 2,284,358	\$ 6,100,505	\$ 554,435	\$ -	\$ 560,000	\$ 1,922,651	\$ 1,250,000	\$ 12,671,949
Licenses and Permits	\$ 67,500	\$ 30,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,596
Fines and Forfeits	\$ 33,000	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,500
Revenue Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,249,282	\$ 25,249,282
TOTAL REVENUES	\$ 14,730,879	\$ 13,122,325	\$ 1,456,432	\$ 150,000	\$ 680,232	\$ 8,321,150	\$ 26,752,277	\$ 65,213,295
EXPENDITURES BY FUNCTION								
Unclassified	\$ 125,370	\$ 967,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,092,399
Legislative	\$ 362,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,235
Chief Executive	\$ 237,358	\$ -	\$ -	\$ -	\$ -	\$ 59,732	\$ -	\$ 297,090
Financial and Tax Administration	\$ 2,023,225	\$ 30,096	\$ -	\$ -	\$ -	\$ 7,858,566	\$ -	\$ 9,911,887
Other General Government	\$ 372,445	\$ -	\$ -	\$ -	\$ -	\$ 695,762	\$ -	\$ 1,068,207
Judicial	\$ 4,273,113	\$ 1,057,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,330,223
Public Safety	\$ 1,265,390	\$ 10,181,024	\$ -	\$ -	\$ 233,080	\$ 221,963	\$ 1,570,557	\$ 13,472,014
Public Works	\$ 930,777	\$ -	\$ 190,118	\$ -	\$ -	\$ 221,370	\$ 15,768,482	\$ 17,110,747
Health & Welfare	\$ 1,096,249	\$ 4,195,982	\$ -	\$ -	\$ 85,232	\$ -	\$ 9,497,527	\$ 14,874,990
Community and Economic Dev.	\$ 765,525	\$ 66,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 832,139
Recreation and Culture	\$ -	\$ 971,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 971,359
Capital Outlay	\$ -	\$ 323,700	\$ -	\$ 175,000	\$ -	\$ 40,900	\$ 72,500	\$ 612,100
Debit Service	\$ -	\$ -	\$ 1,356,862	\$ -	\$ -	\$ -	\$ -	\$ 1,356,862
TOTAL EXPENDITURES	\$ 11,451,687	\$ 17,792,914	\$ 1,546,980	\$ 175,000	\$ 318,312	\$ 9,098,293	\$ 26,909,066	\$ 67,292,252
Excess (deficiency) of revenues Over (under) expenditures	\$ 3,279,192	\$ (4,670,589)	\$ (90,548)	\$ (25,000)	\$ 361,920	\$ (777,143)	\$ (156,789)	\$ (2,078,957)
Other Financing Sources								
Transfers In	\$ 27,529	\$ 5,193,690	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 5,246,219
Transfers Out	\$ 3,627,316	\$ 1,206,374	\$ 20,000	\$ -	\$ 392,529	\$ -	\$ -	\$ 5,246,219
Total Other Financing Sources	\$ (3,599,787)	\$ 3,987,316	\$ (20,000)	\$ 25,000	\$ (392,529)	\$ -	\$ -	\$ -
Net Inc (Dec) in Fund Balance	\$ (320,595)	\$ (683,273)	\$ (110,548)	\$ -	\$ (30,609)	\$ (777,143)	\$ (156,789)	\$ (2,078,957)

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General Fund Departments

Function Statements

Dept# 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 budget meeting is scheduled to be held in September 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.

Dept# 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.

Dept# 191 - Finance Department

The Finance 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, accounts payable, and preparation of the annual budget. The annual budget process 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 Finance 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.

Dept# 192 - 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.).

Dept# 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

Circuit Court
County Election Commission
Election Scheduling Committee
Concealed Weapons Licensing Board

General Fund Departments

Function Statements

Tax Allocation Board

The County Clerk's Office issues and maintains:

Birth Records 1867 - Present
Death Records 1867 - Present
Marriage Licenses 1851 - Present
Assumed Names
Concealed Weapons Permits
Veterans Discharge Records
Voter Registration
Deputy Registrars-Countrywide

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

Dept# 248 - Tax Allocation Board

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

Dept# 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.

General Fund Departments

Function Statements

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.
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.

General Fund Departments

Function Statements

- 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.

Dept# - 257 Equalization

The Equalization 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.

Dept# - 262 Elections

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.

Dept# 266 - Contract 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 assist in any lawsuits that are filed against the County.

Dept# 270 - Human Resources/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.

Dept# 283.100 - 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.

General Fund Departments

Function Statements

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.

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.

References:

Michigan Supreme Court Website

SCAO Michigan Court Administration Reference Guide

West Law

Dept# 283.300 - Circuit Court Probation

Circuit Court Probation/Parole

The Michigan State Department of Corrections, which is administered by the Michigan Corrections Commission, of which 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]

General Fund Departments

Function Statements

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.

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

Dept# 283.400 - 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.

Dept# 283.500 - 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

General Fund Departments

Function Statements

of the caseload.

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

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.

Dept# 286 - 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.

Dept# 294 - 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.

Dept# 296 - 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.

Dept# 298 - 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 services 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

General Fund Departments

Function Statements

contributions from each county.

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

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

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

Supervised Parenting Time (SPT) Program

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

References: Westlaw

Dept# 299.147 - Jury Board

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

Dept# 299.167 - Newaygo County Guardian

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

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

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

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

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

Dept# 301 - Sheriff's Office

The Office of Sheriff handles civil processing, investigates minor and major crimes, administrates all emergency dispatching, is in charge of the Newaygo County Emergency Response Team, and is responsible for all water recovery and marine patrol.

Dept# 312 - Drug Investigation Force - CMET

The Central Michigan Enforcement Team (CMET) is part of a cooperative and coordinated law enforcement force for the

General Fund Departments

Function Statements

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.

Dept# 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 recovery of underwater evidence, stand-by availability at special water events, and other details as determined by the dive team coordinator and/or Marine Patrol Supervisor.

Dept# 430 - Animal Control

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 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.

Dept# 442 - Drain Commissioner/Dept# 568 - 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.

General Fund Departments

Function Statements

Dept# 445 Drains - Public Benefit/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.

Dept# 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.

Dept# 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.

Dept# 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.

Dept# 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.

Dept# 671 - Medical Care Facility

The Newaygo Medical Care Facility is a 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.

Dept# 710 - 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.

General Fund Departments

Function Statements

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.

Dept# 711 - Register of Deeds

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

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

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

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

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

Dept# 722 - 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.

BUDGET REPORT FOR NEWAYGO COUNTY

GENERAL FUND
SCHEDULE OF USES OF FINANCIAL RESOURCES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 101.000 GENERAL FUND				
APPROPRIATIONS				
Function: Unclassified				
	Totals for dept 000.000 - NON-DEPARTMENTAL	226	127,162	125,370
	Total - Function Unclassified	226	127,162	125,370
Function: Legislative				
	Totals for dept 101.000 - COUNTY BOARD OF COMMISS	325,547	354,911	362,235
	Total - Function Legislative	325,547	354,911	362,235
Function: Chief Executive				
	Totals for dept 172.000 - ADMINISTRATION	217,618	225,804	237,358
	Total - Function Chief Executive	217,618	225,804	237,358
Function: Financial and Tax Administration				
	Totals for dept 191.000 - ACCOUNTING/BUDGET	234,271	251,299	361,357
	Totals for dept 192.000 - PAYROLL	48,963	51,871	52,940
	Totals for dept 215.000 - COUNTY CLERK	325,513	355,398	377,847
	Totals for dept 245.000 - COUNTY SURVEY & REMONUMI	3,111	52,411	27,576
	Totals for dept 245.045 - COUNTY SURVEY & REMON -	46,641	200	41,364
	Totals for dept 248.000 - TAX ALLOCATION BOARD	666	1,814	1,196
	Totals for dept 253.000 - TREASURER	505,559	501,009	511,102
	Totals for dept 257.000 - EQUALIZATION	576,768	639,223	649,843
	Total - Function Financial and Tax Administratio:	1,741,492	1,853,225	2,023,225
Function: Other General Government				
	Totals for dept 262.000 - ELECTIONS	164,708	144,294	177,892
	Totals for dept 266.000 - ATTORNEY/CORPORATION COI	10,728	26,451	12,507
	Totals for dept 270.000 - HUMAN RESOURCES (PERSON)	118,020	179,777	180,446
	Totals for dept 270.100 - EMPLOYEE DEVELOPMENT	1,084	2,547	1,600
	Total - Function Other General Government	294,540	353,069	372,445
Function: Judicial				
	Totals for dept 283.100 - 27TH CIRCUIT COURT - NE	617,005	666,652	727,093
	Totals for dept 283.153 - CIRCUIT COURT - CARES A	35,695	3,552	
	Totals for dept 283.200 - 27TH CIRCUIT COURT - OCI	20,156	14,929	
	Totals for dept 283.300 - 27TH CIRCUIT COURT - PR	21,623	25,069	27,165
	Totals for dept 283.400 - 27TH CIRCUIT COURT - C	221,033	217,615	247,819
	Totals for dept 283.500 - 27TH CIRCUIT COURT, JU	322,819	308,786	391,218
	Totals for dept 286.000 - 78TH DISTRICT COURT	1,104,159	1,057,194	1,188,736
	Totals for dept 294.000 - PROBATE COURT	469,251	492,047	512,199
	Totals for dept 296.000 - PROSECUTING ATTORNEY	1,004,698	1,041,063	1,093,877
	Totals for dept 296.153 - PROS ATTY - CARES ACT -	12,119	3,072	
	Totals for dept 298.000 - FAMILY COUNSELING SERVI			6,000
	Totals for dept 299.100 - DRUG TREATMENT COURT			1,000
	Totals for dept 299.147 - JURY BOARD	12,364	15,567	15,262
	Totals for dept 299.167 - COUNTY GUARDIAN	63,470	59,812	62,744
	Total - Function Judicial	3,904,392	3,905,358	4,273,113
Function: Public Safety				
	Totals for dept 301.000 - SHERIFF DEPARTMENT	608,290	671,712	693,653
	Totals for dept 301.153 - SHERIFF DEPT - CARES AC'	91,585		
	Totals for dept 301.310 - SHERIFF DEPARTMENT - CI'	10,358	9,618	38,325
	Totals for dept 301.350 - SHERIFF-SCHOOL RESOURCE		19,950	106,454
	Totals for dept 306.000 - COURTHOUSE SECURITY	50,989	64,845	77,285
	Totals for dept 331.000 - MARINE LAW ENFORCEMENT	47,245	84,843	44,665
	Totals for dept 331.332 - MARINE LAW ENFORCEMENT	13,941	10,153	
	Totals for dept 422.000 - WILDFIRE HAZARD MITIGAT	4,025	146,229	
	Totals for dept 423.000 - CRISIS MANAGEMENT	8,095	7,866	
	Totals for dept 430.000 - ANIMAL SHELTER	266,454	282,346	296,608
	Totals for dept 433.000 - SPAY & NEUTER PROGRAM	8,958	8,774	8,400
	Total - Function Public Safety	1,109,940	1,306,336	1,265,390
Function: Public Works				
	Totals for dept 441.000 - BOARD OF PUBLIC WORKS	56,706	57,625	67,087
	Totals for dept 442.000 - DRAIN COMMISSIONER	342,228	375,188	414,357
	Totals for dept 443.000 - DRAIN MAINTENANCE & CON	145,908	119,850	157,485
	Totals for dept 445.000 - DRAINS - PUBLIC BENEFIT	14,218	55,382	60,000
	Totals for dept 529.000 - RECYCLING PROGRAM	189,925	209,796	211,928
	Totals for dept 529.250 - RECYCLING-QUALITY IMPRO'		7,207	
	Totals for dept 568.000 - SOIL EROSION/CONSERVATIO	8,634	14,652	19,920
	Total - Function Public Works	757,619	839,700	930,777
Function: Health & Welfare				
	Totals for dept 601.000 - HEALTH DEPARTMENT	416,051	427,097	432,635
	Totals for dept 605.000 - CONTAGIOUS DISEASE	244	240	659
	Totals for dept 631.000 - SUBSTANCE ABUSE	99,849	88,145	73,181

BUDGET REPORT FOR NEWAYGO COUNTY

GENERAL FUND
SCHEDULE OF USES OF FINANCIAL RESOURCES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 101.000 GENERAL FUND				
APPROPRIATIONS				
Function: Health & Welfare				
	Totals for dept 631.500 - SUBSTANCE ABUSE - MMOO		17,455	
	Totals for dept 648.000 - MEDICAL EXAMINER	156,629	137,426	167,096
	Totals for dept 649.000 - MENTAL HEALTH	355,552	370,800	357,637
	Totals for dept 671.000 - MEDICAL CARE FACILITY	61,025	39,532	65,041
	Totals for dept 694.154 - CDBG - CARES ACT - CDBG	192,093		
	Total - Function Health & Welfare	1,281,443	1,080,695	1,096,249
Function: Community and Economic Development				
	Totals for dept 710.000 - COOPERATIVE EXTENSION	134,987	189,175	152,879
	Totals for dept 711.000 - REGISTER OF DEEDS	414,198	424,984	445,446
	Totals for dept 722.000 - WEST MICHIGAN SHORELINE	12,926	12,926	13,000
	Totals for dept 723.000 - LAND USE EDUCATOR	84,899	86,516	89,200
	Totals for dept 728.000 - ECONOMIC DEVELOPMENT	45,000	46,158	65,000
	Total - Function Community and Economic Developm	692,010	759,759	765,525
Function: Capital Outlay				
	Totals for dept 903.000 - CAPITAL GRANTS	106,438		
	Total - Function Capital Outlay	106,438		
Function: Transfers Out and Other Financing Use				
	Totals for dept 967.000 - TRANSFERS OUT - SPECIAL	3,355,805	3,241,527	3,627,316
	Totals for dept 970.000 - TRANSFERS OUT - CAPITAL		386,680	
	Total - Function Transfers Out and Other Financi	3,355,805	3,628,207	3,627,316
TOTAL APPROPRIATIONS		13,787,070	14,434,226	15,079,003
BEGINNING FUND BALANCE		5,327,280	6,383,698	6,648,063
ENDING FUND BALANCE		(8,459,790)	(8,050,528)	(8,430,940)

BUDGET REPORT FOR NEWAYGO COUNTY

GENERAL FUND BY CLASSIFICATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

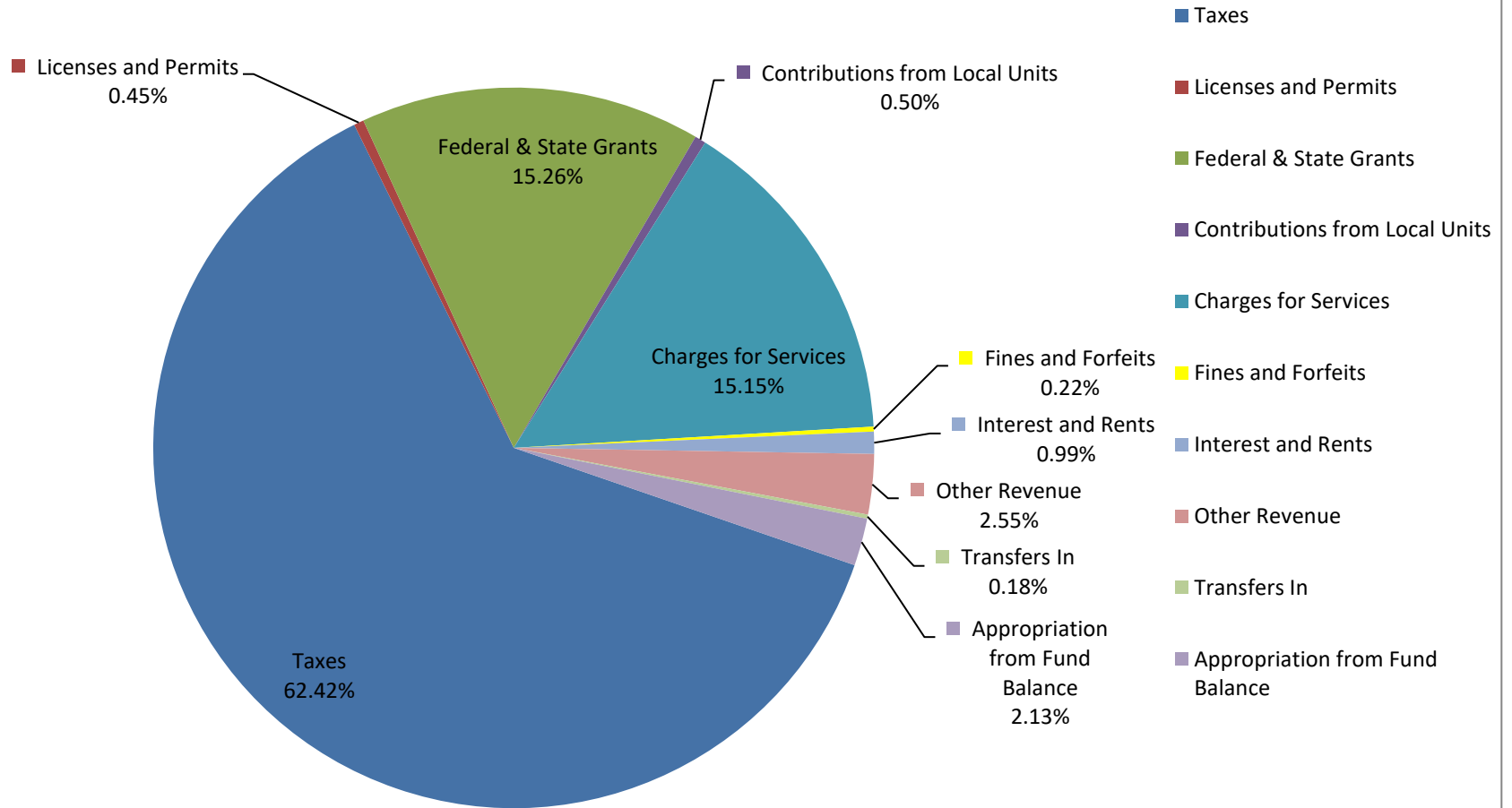
GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 101.000 GENERAL FUND				
ESTIMATED REVENUES				
	APPROPRIATION FROM FUND BALANCE			320,595
	TAXES	8,660,542	9,231,067	9,412,717
	FEDERAL GRANTS	669,485	737,161	364,028
	STATE GRANTS	1,884,952	1,922,946	1,937,726
	CONTRIBUTIONS FROM LOCAL UNITS	170,709	149,529	75,043
	INVESTMENT INCOME AND RENTALS	129,073	(97,845)	149,535
	OTHER REVENUE	332,304	292,218	406,972
	OTHER FINANCING SOURCES	367,271	196,974	27,529
	CHARGES FOR SERVICES	2,511,337	2,130,856	2,284,358
	LICENSES AND PERMITS	82,926	82,297	67,500
	FINES AND FORFEITS	34,879	53,379	33,000
	TOTAL ESTIMATED REVENUES	14,843,478	14,698,582	15,079,003
APPROPRIATIONS				
	OTHER SERVICES AND CHARGES	3,727,784	4,225,194	4,477,068
	PERSONNEL SERVICES	6,000,130	6,076,150	6,541,538
	SUPPLIES	602,731	349,067	396,181
	CAPITAL OUTLAY	100,620	110,356	36,900
	DEBT SERVICE		45,252	
	UNK_EXP			
	OTHER FINANCING USES	3,355,805	3,628,207	3,627,316
	TOTAL APPROPRIATIONS	13,787,070	14,434,226	15,079,003
NET OF REVENUES/APPROPRIATIONS - FUND 101.000		1,056,408	264,356	
	BEGINNING FUND BALANCE	5,327,280	6,383,698	6,648,063
	ENDING FUND BALANCE	6,383,688	6,648,054	6,648,063

BUDGET REPORT FOR NEWAYGO COUNTY

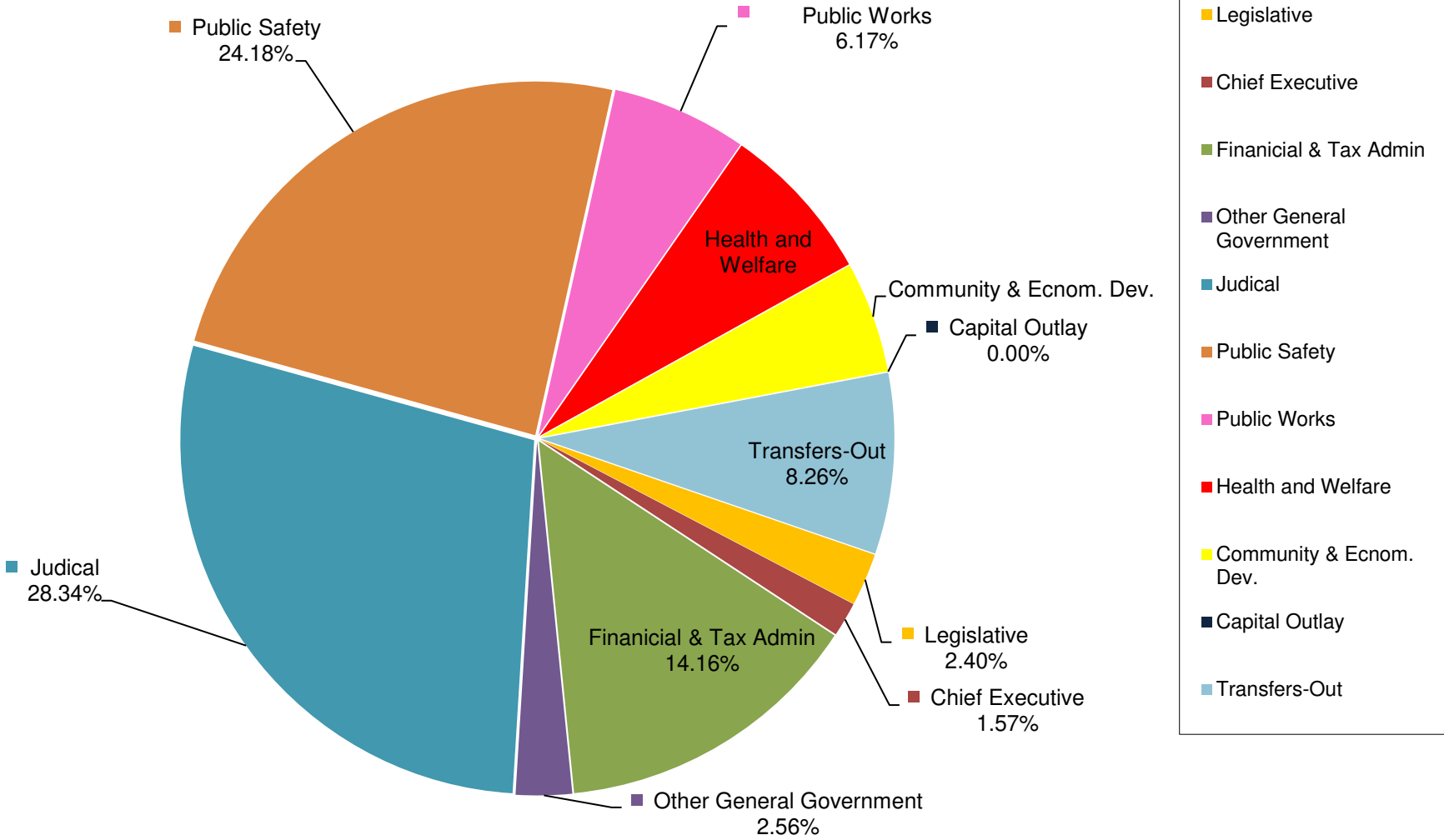
GENERAL FUND BY FUNCTION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 101.000 GENERAL FUND				
ESTIMATED REVENUES				
	Total - Function Unclassified	10,380,819	11,127,145	11,425,428
	Total - Function Chief Executive	4,232	2,936	2,000
	Total - Function Financial and Tax Administratio:	962,622	469,013	1,047,048
	Total - Function Other General Government	18,888	34,305	41,600
	Total - Function Judicial	1,572,236	1,465,083	1,352,598
	Total - Function Public Safety	276,950	355,226	246,979
	Total - Function Public Works	304,421	218,407	293,985
	Total - Function Health & Welfare	223,305	115,909	90,603
	Total - Function Community and Economic Developm:	732,734	785,226	551,233
	Total - Function Transfers In and Other Financin:	367,271	125,332	27,529
	TOTAL ESTIMATED REVENUES	14,843,478	14,698,582	15,079,003
APPROPRIATIONS				
	Total - Function Unclassified	226	127,162	125,370
	Total - Function Legislative	325,547	354,911	362,235
	Total - Function Chief Executive	217,618	225,804	237,358
	Total - Function Financial and Tax Administratio:	1,741,492	1,853,225	2,023,225
	Total - Function Other General Government	294,540	353,069	372,445
	Total - Function Judicial	3,904,392	3,905,358	4,273,113
	Total - Function Public Safety	1,109,940	1,306,336	1,265,390
	Total - Function Public Works	757,619	839,700	930,777
	Total - Function Health & Welfare	1,281,443	1,080,695	1,096,249
	Total - Function Community and Economic Developm:	692,010	759,759	765,525
	Total - Function Capital Outlay	106,438		
	Total - Function Transfers Out and Other Financi:	3,355,805	3,628,207	3,627,316
	TOTAL APPROPRIATIONS	13,787,070	14,434,226	15,079,003
	NET OF REVENUES/APPROPRIATIONS - FUND 101.000	1,056,408	264,356	
	BEGINNING FUND BALANCE	5,327,280	6,383,698	6,648,063
	ENDING FUND BALANCE	6,383,688	6,648,054	6,648,063

2023 Budget General Fund Revenues by Classification



FY 2023 General Fund Expenditures by Function



SPECIAL REVENUE FUNDS

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SPECIAL REVENUE FUNDS

Function Statements

207 Sheriff Road Patrol Fund

The Sheriff's Road Patrol is a 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.)

266 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.

2081 Dragon Trail Fund

The Dragon Trail Fund was established as a separate fund for construction, maintenance and operation expenses of the Dragon Trail. All Monies received for construction, operation and maintenance costs shall be deposited into the Dragon Trail Fund and used solely for this purpose.

213 County Jail Fund

The County Jail Fund provides for the safekeeping, security, meals and medical needs of inmates.

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;

SPECIAL REVENUE FUNDS

Function Statements

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.

- (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.

SPECIAL REVENUE FUNDS

Function Statements

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

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

216 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.

246 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

SPECIAL REVENUE FUNDS

Function Statements

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.

259 - 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.

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.

260 Indigent Defense Fund

The Indigent Defense Fund was established for the purpose of accounting for earmarked state grant revenue and mandated local share contributions to provide indigent defense in criminal cases with effective assistance of counsel. The fund is required by the Michigan Indigent Defense Commission Act, Public Act 93 of 2013.

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 applies 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,

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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.

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." [Pntiac - 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

SPECIAL REVENUE FUNDS

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pressing in time as to preclude consulting them in a larger and most distant law library. It should be born in mind, however, that these publications are nevertheless necessary components of any reasonable adequate law library, and at that the time and expense involved in consulting them in distant locations and the possibility of judicial error and inadequate representation from their relative inaccessibility, must inevitably be reflected in not only the cost but the quality of the administration of justice to the public.

Desirable Publications

Those 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 purposed 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. 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.

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 - Veterans' Relief Fund

This fund is used to account for revenues designated for the care of indigent veterans and their families. Disbursements from 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

SPECIAL REVENUE FUNDS

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Federal government. The Newaygo County Veterans Affairs will assist with a \$35.00 setting fee to eligible veterans and spouses.

Emergency Assistance

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

297 -297.200 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.

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 207.000 SHERIFF ROAD PATROL				
ESTIMATED REVENUES				
Totals for dept 000.000	- NON-DEPARTMENTAL	1,471	4,174	2,000
Totals for dept 301.000	- SHERIFF DEPARTMENT	1,740,533	1,799,155	2,036,135
Totals for dept 301.151	- SHERIFF DEPT - CARES ACT	769		
Totals for dept 303.000	- K-9 UNIT	8,950	1,075	
Totals for dept 304.000	- SHERIFF/JAIL AUTOMOTIVE M		326,235	
Totals for dept 312.000	- DRUG INVESTIGATION FORCE-(850	
Totals for dept 931.000	- TRANSFERS IN - GENERAL FU	820,196	833,685	884,355
Totals for dept 932.000	- TRANSFERS IN - SPECIAL RE	266,928	272,267	234,941
TOTAL ESTIMATED REVENUES		2,838,847	3,237,441	3,157,431
APPROPRIATIONS				
Totals for dept 301.000	- SHERIFF DEPARTMENT	2,354,781	2,554,200	2,717,530
Totals for dept 303.000	- K-9 UNIT	6,400	20,234	7,500
Totals for dept 304.000	- SHERIFF/JAIL AUTOMOTIVE M	394,677	734,342	330,000
Totals for dept 312.000	- DRUG INVESTIGATION FORCE-(
Totals for dept 967.000	- TRANSFERS OUT - SPECIAL RI	90,013	52,728	102,401
TOTAL APPROPRIATIONS		2,845,871	3,361,504	3,157,431
NET OF REVENUES/APPROPRIATIONS - FUND 207.000		(7,024)	(124,063)	
BEGINNING FUND BALANCE		394,474	387,448	263,384
ENDING FUND BALANCE		387,450	263,385	263,384

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 208.000 PARKS AND RECREATION				
ESTIMATED REVENUES				
Totals for dept 751.000	- PARKS AND RECREATION			100,079
Totals for dept 771.000	- SANDY BEACH CAMPGROUND	481,540	561,154	531,350
Totals for dept 772.000	- ED H. HENNING PARK	167,792	194,870	188,800
Totals for dept 775.000	- HARDY MARINA	83,326	74,882	70,930
Totals for dept 776.000	- SPORTS PARK/WELCOME CENTE	2,262	3,297	3,000
Totals for dept 779.000	- DIAMOND LAKE	107,174	121,129	125,050
Totals for dept 780.000	- WHITE CLOUD PARK	73,941	86,212	87,150
Totals for dept 901.000	- CAPITAL OUTLAY		35,200	75,200
TOTAL ESTIMATED REVENUES		916,035	1,076,744	1,181,559
APPROPRIATIONS				
Totals for dept 771.000	- SANDY BEACH CAMPGROUND	321,082	418,986	463,152
Totals for dept 772.000	- ED H. HENNING PARK	147,731	188,296	204,789
Totals for dept 773.000	- PETTIBONE LAKE	3,789		
Totals for dept 775.000	- HARDY MARINA	54,443	72,403	77,624
Totals for dept 776.000	- SPORTS PARK/WELCOME CENTE	4,714	11,178	11,500
Totals for dept 779.000	- DIAMOND LAKE	79,937	108,918	123,117
Totals for dept 780.000	- WHITE CLOUD PARK	55,909	72,425	91,177
Totals for dept 901.000	- CAPITAL OUTLAY	82,912	205,644	210,200
TOTAL APPROPRIATIONS		750,517	1,077,850	1,181,559
NET OF REVENUES/APPROPRIATIONS - FUND 208.000		165,518	(1,106)	
BEGINNING FUND BALANCE		236,904	402,425	401,323
ENDING FUND BALANCE		402,422	401,319	401,323

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 208.100 DRAGON TRAIL FUND				
ESTIMATED REVENUES				
	Totals for dept 785.000 - DRAGON TRAIL	169,637	243,505	
	TOTAL ESTIMATED REVENUES	169,637	243,505	
APPROPRIATIONS				
	Totals for dept 785.000 - DRAGON TRAIL	230,512	250,205	
	TOTAL APPROPRIATIONS	230,512	250,205	
	NET OF REVENUES/APPROPRIATIONS - FUND 208.100	(60,875)	(6,700)	
	BEGINNING FUND BALANCE	191,121	130,246	123,545
	ENDING FUND BALANCE	130,246	123,546	123,545

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 213.000 COUNTY JAIL				
ESTIMATED REVENUES				
Totals for dept 351.000	- COUNTY JAIL	3,676,159	3,784,361	3,926,624
Totals for dept 351.151	- COUNTY JAIL - CARES ACT -	1,199		
Totals for dept 352.000	- PRISONER TRANSPORT	228,879	206,025	195,000
Totals for dept 352.151	- PRISONER TRANSPORT - CARE:	69		
Totals for dept 353.000	- JAIL TRAINING	8,370	8,730	13,000
Totals for dept 931.000	- TRANSFERS IN - GENERAL FU	929,125	1,219,686	1,496,918
Totals for dept 932.000	- TRANSFERS IN - SPECIAL RE'	1,086,609	376,036	324,491
Totals for dept 937.000	- TRANSFERS IN - ENTERPRISE	160,000	260,000	360,000
TOTAL ESTIMATED REVENUES		6,090,410	5,854,838	6,316,033
APPROPRIATIONS				
Totals for dept 351.000	- COUNTY JAIL	5,738,127	5,776,916	5,958,374
Totals for dept 351.850	- JAIL BUILDING	242	96,415	102,554
Totals for dept 352.000	- PRISONER TRANSPORT	235,010	230,745	242,105
Totals for dept 353.000	- JAIL TRAINING	2,079	3,196	13,000
TOTAL APPROPRIATIONS		5,975,458	6,107,272	6,316,033
NET OF REVENUES/APPROPRIATIONS - FUND 213.000		114,952	(252,434)	
BEGINNING FUND BALANCE		651,967	766,920	514,484
ENDING FUND BALANCE		766,919	514,486	514,484

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 213.400 JAIL - ADDITIONAL PER DIEM				
ESTIMATED REVENUES				
	Totals for dept 351.000 - COUNTY JAIL	1,110,075	271,425	559,432
	TOTAL ESTIMATED REVENUES	1,110,075	271,425	559,432
APPROPRIATIONS				
	Totals for dept 967.000 - TRANSFERS OUT - SPECIAL RJ	1,353,537	648,303	559,432
	Totals for dept 970.000 - TRANSFERS OUT - CAPITAL PI	500,000	150,000	
	TOTAL APPROPRIATIONS	1,853,537	798,303	559,432
	NET OF REVENUES/APPROPRIATIONS - FUND 213.400	(743,462)	(526,878)	
	BEGINNING FUND BALANCE	1,486,422	742,960	216,082
	ENDING FUND BALANCE	742,960	216,082	216,082

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 215.000 FRIEND OF THE COURT				
ESTIMATED REVENUES				
	Totals for dept 289.000 - FRIEND OF THE COURT	621,308	542,914	616,050
	Totals for dept 291.000 - OTHER FOC ACTIVITIES	15,898	23,342	20,000
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	284,719	284,719	332,665
	TOTAL ESTIMATED REVENUES	921,925	850,975	968,715
APPROPRIATIONS				
	Totals for dept 289.000 - FRIEND OF THE COURT	907,607	815,628	968,715
	Totals for dept 291.000 - OTHER FOC ACTIVITIES		4,108	
	TOTAL APPROPRIATIONS	907,607	819,736	968,715
NET OF REVENUES/APPROPRIATIONS - FUND 215.000		14,318	31,239	
	BEGINNING FUND BALANCE	197,836	212,154	243,395
	ENDING FUND BALANCE	212,154	243,393	243,395

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 216.000 CRIME VICTIMS RIGHTS				
ESTIMATED REVENUES				
	Totals for dept 296.000 - PROSECUTING ATTORNEY	51,841	41,719	66,183
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	15,221	17,244	12,000
	TOTAL ESTIMATED REVENUES	67,062	58,963	78,183
APPROPRIATIONS				
	Totals for dept 296.000 - PROSECUTING ATTORNEY	72,278	58,699	78,183
	Totals for dept 901.000 - CAPITAL OUTLAY	1,119		
	TOTAL APPROPRIATIONS	73,397	58,699	78,183
	NET OF REVENUES/APPROPRIATIONS - FUND 216.000	(6,335)	264	
	BEGINNING FUND BALANCE	6,911	577	840
	ENDING FUND BALANCE	576	841	840

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 246.000 COMMUNITY DEVELOPMENT				
ESTIMATED REVENUES				
	Totals for dept 696.100 - COMMUNITY DEV-PROGRAM INC	4,484	30	
	TOTAL ESTIMATED REVENUES	4,484	30	
APPROPRIATIONS				
	Totals for dept 696.100 - COMMUNITY DEV-PROGRAM INC	36,784	47,198	
	TOTAL APPROPRIATIONS	36,784	47,198	
	NET OF REVENUES/APPROPRIATIONS - FUND 246.000	(32,300)	(47,168)	
	BEGINNING FUND BALANCE	1,273,135	1,240,834	1,193,666
	ENDING FUND BALANCE	1,240,835	1,193,666	1,193,666

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 249.000 BUILDING SAFETY AND PERMITS				
ESTIMATED REVENUES				
	Totals for dept 371.000 - BUILDING INSPECTION	210,008	208,195	218,628
	Totals for dept 372.000 - ELECTRICAL INSPECTION	84,557	86,601	80,000
	Totals for dept 373.000 - MECHANICAL INSPECTION	88,946	88,806	85,000
	Totals for dept 375.000 - PLUMBING INSPECTION	39,734	37,710	35,000
	TOTAL ESTIMATED REVENUES	423,245	421,312	418,628
APPROPRIATIONS				
	Totals for dept 371.000 - BUILDING INSPECTION	216,217	214,160	196,438
	Totals for dept 372.000 - ELECTRICAL INSPECTION	91,472	91,892	83,637
	Totals for dept 373.000 - MECHANICAL INSPECTION	93,941	92,755	87,777
	Totals for dept 375.000 - PLUMBING INSPECTION	49,329	46,767	42,776
	Totals for dept 901.000 - CAPITAL OUTLAY			8,000
	TOTAL APPROPRIATIONS	450,959	445,574	418,628
	NET OF REVENUES/APPROPRIATIONS - FUND 249.000	(27,714)	(24,262)	
	BEGINNING FUND BALANCE	236,103	208,391	184,129
	ENDING FUND BALANCE	208,389	184,129	184,129

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 256.000 REGISTER OF DEEDS AUTOMATION				
ESTIMATED REVENUES				
	Totals for dept 711.000 - REGISTER OF DEEDS	68,345	59,140	72,114
	TOTAL ESTIMATED REVENUES	<u>68,345</u>	<u>59,140</u>	<u>72,114</u>
APPROPRIATIONS				
	Totals for dept 711.000 - REGISTER OF DEEDS	54,381	52,258	66,614
	Totals for dept 901.000 - CAPITAL OUTLAY	21,634	4,957	5,500
	TOTAL APPROPRIATIONS	<u>76,015</u>	<u>57,215</u>	<u>72,114</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 256.000	(7,670)	1,925	
	BEGINNING FUND BALANCE	99,572	91,903	93,829
	ENDING FUND BALANCE	91,902	93,828	93,829

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 259.000 EMERGENCY SERVICES				
ESTIMATED REVENUES				
	Totals for dept 426.000 - EMERGENCY MANAGEMENT	41,315	54,018	55,237
	Totals for dept 426.110 - PRE-DISASTER MITIGATION GI	964	27,459	19,300
	Totals for dept 426.220 - CORONAVIRUS PANDEMIC	93,990		
	Totals for dept 426.400 - HOMELAND SECURITY EQUIP GI	33,844	31,775	19,393
	Totals for dept 426.600 - VOLUNTEER PROGRAMS	4,986	4,406	1,200
	Totals for dept 426.651 - TRAINING PROGRAMS - TACTIC		11,000	5,000
	Totals for dept 426.700 - HAZARDOUS MATERIALS PREPAI	3,846	1,920	1,890
	Totals for dept 426.800 - FLOOD INUNDATION MAPPER PI		(234)	
	Totals for dept 426.900 - NACCHO MRC		17,500	
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	117,433	145,604	128,149
	TOTAL ESTIMATED REVENUES	296,378	293,448	230,169
APPROPRIATIONS				
	Totals for dept 426.000 - EMERGENCY MANAGEMENT	151,378	178,871	183,386
	Totals for dept 426.100 - STATE DOMESTIC PREPAREDNE	1,096		
	Totals for dept 426.110 - PRE-DISASTER MITIGATION GI	965	8,200	19,300
	Totals for dept 426.220 - CORONAVIRUS PANDEMIC	7,001		
	Totals for dept 426.400 - HOMELAND SECURITY EQUIP GI	30,888	32,541	19,393
	Totals for dept 426.600 - VOLUNTEER PROGRAMS	4,989	5,480	1,200
	Totals for dept 426.651 - TRAINING PROGRAMS - TACTIC		1,145	5,000
	Totals for dept 426.700 - HAZARDOUS MATERIALS PREPAI	505	152	1,890
	Totals for dept 426.900 - NACCHO MRC		12,748	
	TOTAL APPROPRIATIONS	196,822	239,137	230,169
	NET OF REVENUES/APPROPRIATIONS - FUND 259.000	99,556	54,311	
	BEGINNING FUND BALANCE	32,529	132,087	186,402
	ENDING FUND BALANCE	132,085	186,398	186,402

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 260.000 INDIGENT DEFENSE				
ESTIMATED REVENUES				
	Totals for dept 000.000 - NON-DEPARTMENTAL	475,805	668,424	763,368
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	201,215	199,441	203,661
	TOTAL ESTIMATED REVENUES	677,020	867,865	967,029
APPROPRIATIONS				
	Totals for dept 000.000 - NON-DEPARTMENTAL	806,169	845,552	967,029
	TOTAL APPROPRIATIONS	806,169	845,552	967,029
	NET OF REVENUES/APPROPRIATIONS - FUND 260.000	(129,149)	22,313	
	BEGINNING FUND BALANCE	140,212	11,063	33,375
	ENDING FUND BALANCE	11,063	33,376	33,375

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 263.000 CONCEALED PISTOL LICENSING				
ESTIMATED REVENUES				
	Totals for dept 215.000 - COUNTY CLERK	44,495	32,795	30,096
	TOTAL ESTIMATED REVENUES	44,495	32,795	30,096
APPROPRIATIONS				
	Totals for dept 215.000 - COUNTY CLERK	28,521	24,048	30,096
	TOTAL APPROPRIATIONS	28,521	24,048	30,096
	NET OF REVENUES/APPROPRIATIONS - FUND 263.000	15,974	8,747	
	BEGINNING FUND BALANCE	45,529	61,504	70,252
	ENDING FUND BALANCE	61,503	70,251	70,252

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 266.000 LAW ENFORCEMENT				
ESTIMATED REVENUES				
	Totals for dept 315.200 - TOWNSHIP OFFICER		12,096	
	Totals for dept 316.000 - 416-SECONDARY ROAD PATROL	60,217	119,478	47,988
	Totals for dept 320.000 - SHERIFF - 302 EDUCATION G	3,568	5,944	5,000
	Totals for dept 323.000 - SILENT OBSERVER PROGRAM			100
	Totals for dept 332.000 - SNOWMOBILE LAW ENFORCEMEN'	5,514		
	Totals for dept 333.000 - ORV LAW ENFORCEMENT	51,000	17,873	
	Totals for dept 932.000 - TRANSFERS IN - SPECIAL RE'	90,013	52,728	102,401
	TOTAL ESTIMATED REVENUES	210,312	208,119	155,489
APPROPRIATIONS				
	Totals for dept 315.200 - TOWNSHIP OFFICER	14,081	10,612	
	Totals for dept 316.000 - 416-SECONDARY ROAD PATROL	120,674	170,993	150,389
	Totals for dept 320.000 - SHERIFF - 302 EDUCATION G	4,564	2,582	5,000
	Totals for dept 323.000 - SILENT OBSERVER PROGRAM			100
	Totals for dept 332.000 - SNOWMOBILE LAW ENFORCEMEN'	6,488	149	
	Totals for dept 333.000 - ORV LAW ENFORCEMENT	29,769	19,802	
	TOTAL APPROPRIATIONS	175,576	204,138	155,489
	NET OF REVENUES/APPROPRIATIONS - FUND 266.000	34,736	3,981	
	BEGINNING FUND BALANCE	25,313	60,050	64,032
	ENDING FUND BALANCE	60,049	64,031	64,032

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 266.100 LAW ENFORCEMENT TECHNICAL FUND				
ESTIMATED REVENUES				
	Totals for dept 286.000 - 78TH DISTRICT COURT	14,692	13,754	12,750
	Totals for dept 301.000 - SHERIFF DEPARTMENT	1,426	1,755	925
	TOTAL ESTIMATED REVENUES	16,118	15,509	13,675
APPROPRIATIONS				
	Totals for dept 301.000 - SHERIFF DEPARTMENT	14,323	1,473	13,675
	TOTAL APPROPRIATIONS	14,323	1,473	13,675
	NET OF REVENUES/APPROPRIATIONS - FUND 266.100	1,795	14,036	
	BEGINNING FUND BALANCE	15,516	17,310	31,345
	ENDING FUND BALANCE	17,311	31,346	31,345

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 269.000 COUNTY LAW LIBRARY				
ESTIMATED REVENUES				
	Totals for dept 292.000 - COUNTY LAW LIBRARY	4,500	4,500	4,500
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	6,072	5,938	5,712
	TOTAL ESTIMATED REVENUES	10,572	10,438	10,212
APPROPRIATIONS				
	Totals for dept 292.000 - COUNTY LAW LIBRARY	11,199	11,270	10,212
	TOTAL APPROPRIATIONS	11,199	11,270	10,212
	NET OF REVENUES/APPROPRIATIONS - FUND 269.000	(627)	(832)	
	BEGINNING FUND BALANCE	11,098	10,471	9,639
	ENDING FUND BALANCE	10,471	9,639	9,639

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 286.000 AMERICAN RESCUE PLAN FUND				
ESTIMATED REVENUES				
	Totals for dept 000.000 - NON-DEPARTMENTAL	1,767	5,359	
	TOTAL ESTIMATED REVENUES	1,767	5,359	
APPROPRIATIONS				
	Totals for dept 000.000 - NON-DEPARTMENTAL		4,915	
	TOTAL APPROPRIATIONS		4,915	
	NET OF REVENUES/APPROPRIATIONS - FUND 286.000	1,767	444	
	BEGINNING FUND BALANCE		1,767	2,210
	ENDING FUND BALANCE	1,767	2,211	2,210

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 290.000 SOCIAL SERVICES				
ESTIMATED REVENUES				
	Totals for dept 670.000 - DEPARTMENT OF HUMAN SERVICE	18,285	21,916	19,000
	Totals for dept 670.100 - DHS-LAKE COUNTY FUNDS	880		
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FUND	20,382	20,382	20,382
	TOTAL ESTIMATED REVENUES	39,547	42,298	39,382
APPROPRIATIONS				
	Totals for dept 670.000 - DEPARTMENT OF HUMAN SERVICE	32,003	39,994	38,382
	Totals for dept 670.100 - DHS-LAKE COUNTY FUNDS			1,000
	TOTAL APPROPRIATIONS	32,003	39,994	39,382
NET OF REVENUES/APPROPRIATIONS - FUND 290.000		7,544	2,304	
	BEGINNING FUND BALANCE	72,711	80,255	82,558
	ENDING FUND BALANCE	80,255	82,559	82,558

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 292.000 CHILD CARE				
ESTIMATED REVENUES				
	Totals for dept 662.000 - CHILD CARE	259,027	264,361	471,056
	Totals for dept 662.100 - REGIONAL DETENTION SUPPOR'	622		622
	Totals for dept 664.000 - JUVENILE JUSTICE	27,317	20,488	27,317
	Totals for dept 665.000 - CHILD CARE - BASIC GRANT	405	675	15,000
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	647,727	450,453	470,088
	TOTAL ESTIMATED REVENUES	935,098	735,977	984,083
APPROPRIATIONS				
	Totals for dept 662.000 - CHILD CARE	818,365	600,997	867,849
	Totals for dept 662.100 - REGIONAL DETENTION SUPPOR'	622		622
	Totals for dept 662.300 - COLLECTIONS CLERK	25,033	25,075	26,333
	Totals for dept 664.000 - JUVENILE JUSTICE	67,790	71,293	74,279
	Totals for dept 665.000 - CHILD CARE - BASIC GRANT	405	675	15,000
	TOTAL APPROPRIATIONS	912,215	698,040	984,083
	NET OF REVENUES/APPROPRIATIONS - FUND 292.000	22,883	37,937	
	BEGINNING FUND BALANCE	1,052,831	1,075,717	1,113,654
	ENDING FUND BALANCE	1,075,714	1,113,654	1,113,654

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 293.000 VETERANS RELIEF FUND				
ESTIMATED REVENUES				
	Totals for dept 689.000 - VETERANS RELIEF	159,465	166,706	171,896
	Totals for dept 689.500 - VETERANS RELIEF - MVAA GR	35,135	45,912	63,195
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	61,370	64,375	69,342
	TOTAL ESTIMATED REVENUES	255,970	276,993	304,433
APPROPRIATIONS				
	Totals for dept 689.000 - VETERANS RELIEF	196,584	191,104	241,238
	Totals for dept 689.500 - VETERANS RELIEF - MVAA GR	29,166	50,896	63,195
	TOTAL APPROPRIATIONS	225,750	242,000	304,433
	NET OF REVENUES/APPROPRIATIONS - FUND 293.000	30,220	34,993	
	BEGINNING FUND BALANCE	119,701	149,919	184,909
	ENDING FUND BALANCE	149,921	184,912	184,909

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 297.000 COMMISSION ON AGING				
ESTIMATED REVENUES				
Totals for dept 672.670	- COA	1,592,880	1,669,670	1,806,955
Totals for dept 672.672	- HEALTH CARE VAN	297,576	117,361	302,500
Totals for dept 672.674	- AAA-MEDICAL TRANSPORTATIO	44,243	39,629	46,500
Totals for dept 672.676	- AAA-HOMEMAKER RESPITE	17,341		
Totals for dept 672.677	- AAA-HOMEMAKER	109,205	86,389	100,500
Totals for dept 672.678	- OLDER ADULT RESPITE SERVI	31,833	15,834	19,700
Totals for dept 672.679	- ADULT DAY CARE	42,136	58,242	75,135
Totals for dept 672.684	- COMM ON AGING - WELLNESS :	36,996	42,354	27,810
Totals for dept 672.686	- SPECIALIZED TRANSPORTATIO	80,965	140,042	124,357
Totals for dept 672.687	- SPECIALIZED TRANSPORTATIO	874		1,500
Totals for dept 672.688	- MEDICAID WAIVER ACCOUNT	2,316		6,400
Totals for dept 672.689	- CARE MANAGEMENT	3,215	2,701	7,700
Totals for dept 931.000	- TRANSFERS IN - GENERAL FU			4,044
TOTAL ESTIMATED REVENUES		2,259,580	2,172,222	2,523,101
APPROPRIATIONS				
Totals for dept 672.670	- COA	600,070	621,312	776,450
Totals for dept 672.671	- COA BUILDING MAINTENANCE	37,817	58,349	60,916
Totals for dept 672.672	- HEALTH CARE VAN	418,316	266,383	481,427
Totals for dept 672.674	- AAA-MEDICAL TRANSPORTATIO	75,935	64,326	61,082
Totals for dept 672.676	- AAA-HOMEMAKER RESPITE	17,341		
Totals for dept 672.677	- AAA-HOMEMAKER	109,939	106,203	162,136
Totals for dept 672.678	- OLDER ADULT RESPITE SERVI	32,004	21,322	24,218
Totals for dept 672.679	- ADULT DAY CARE	48,794	69,420	83,853
Totals for dept 672.684	- COMM ON AGING - WELLNESS :	25,920	36,149	52,813
Totals for dept 672.686	- SPECIALIZED TRANSPORTATIO	101,306	158,009	159,985
Totals for dept 672.687	- SPECIALIZED TRANSPORTATIO	974	100	1,500
Totals for dept 672.688	- MEDICAID WAIVER ACCOUNT	1,570		6,440
Totals for dept 672.689	- CARE MANAGEMENT	3,031	2,892	7,740
Totals for dept 901.000	- CAPITAL OUTLAY	240		100,000
Totals for dept 967.000	- TRANSFERS OUT - SPECIAL RI	308,725	435,765	544,541
TOTAL APPROPRIATIONS		1,781,982	1,840,230	2,523,101
NET OF REVENUES/APPROPRIATIONS - FUND 297.000		477,598	331,992	
BEGINNING FUND BALANCE		1,132,098	1,609,694	1,941,694
ENDING FUND BALANCE		1,609,696	1,941,686	1,941,694

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 297.100 COMMISSION ON AGING-PROG INCOME				
ESTIMATED REVENUES				
	Totals for dept 672.000 - COMMISSION ON AGING	10,358	10,716	12,500
	Totals for dept 672.747 - SENIOR DAY TRIPS	3,126	6,634	10,000
	TOTAL ESTIMATED REVENUES	13,484	17,350	22,500
APPROPRIATIONS				
	Totals for dept 672.000 - COMMISSION ON AGING	3,650	3,748	12,500
	Totals for dept 672.747 - SENIOR DAY TRIPS	2,275	5,832	10,000
	TOTAL APPROPRIATIONS	5,925	9,580	22,500
	NET OF REVENUES/APPROPRIATIONS - FUND 297.100	7,559	7,770	
	BEGINNING FUND BALANCE	166,691	174,250	182,020
	ENDING FUND BALANCE	174,250	182,020	182,020

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 297.200 COA - NUTRITION PROGRAM				
ESTIMATED REVENUES				
	Totals for dept 672.155 - COA - CARES ACT - NUTRIT	3,473		
	Totals for dept 672.680 - HOME DELIVERED MEALS - II	327,851	266,467	276,291
	Totals for dept 672.681 - CONGREGATE MEALS-IIIC-1	157,704	113,003	142,192
	Totals for dept 672.682 - SENIOR MEALS PROGRAM INCO	2,150	3,515	4,000
	Totals for dept 932.000 - TRANSFERS IN - SPECIAL RE'	308,725	435,765	544,541
	TOTAL ESTIMATED REVENUES	799,903	818,750	967,024
APPROPRIATIONS				
	Totals for dept 672.155 - COA - CARES ACT - NUTRIT	3,473		
	Totals for dept 672.680 - HOME DELIVERED MEALS - II	451,517	495,338	552,825
	Totals for dept 672.681 - CONGREGATE MEALS-IIIC-1	213,672	303,800	410,199
	Totals for dept 672.682 - SENIOR MEALS PROGRAM INCO	401	81	4,000
	TOTAL APPROPRIATIONS	669,063	799,219	967,024
	NET OF REVENUES/APPROPRIATIONS - FUND 297.200	130,840	19,531	
	BEGINNING FUND BALANCE	448,341	579,181	598,717
	ENDING FUND BALANCE	579,181	598,712	598,717
	ESTIMATED REVENUES - ALL FUNDS	18,170,309	17,571,496	18,999,288
	APPROPRIATIONS - ALL FUNDS	18,060,205	17,983,152	18,999,288
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	110,104	(411,656)	
	BEGINNING FUND BALANCE - ALL FUNDS	8,037,015	8,147,125	7,735,482
	ENDING FUND BALANCE - ALL FUNDS	8,147,119	7,735,469	7,735,482

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUNDS
SCHEDULE OF USES OF FINANCIAL RESOURCES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 207.000 SHERIFF ROAD PATROL				
APPROPRIATIONS				
Totals for dept 301.000	- SHERIFF DEPARTMENT	2,354,781	2,554,200	2,717,530
Totals for dept 303.000	- K-9 UNIT	6,400	20,234	7,500
Totals for dept 304.000	- SHERIFF/JAIL AUTOMOTIVE M	394,677	734,342	330,000
Totals for dept 312.000	- DRUG INVESTIGATION FORCE-			
Totals for dept 967.000	- TRANSFERS OUT - SPECIAL RI	90,013	52,728	102,401
TOTAL APPROPRIATIONS		2,845,871	3,361,504	3,157,431
Fund: 208.000 PARKS AND RECREATION				
APPROPRIATIONS				
Totals for dept 771.000	- SANDY BEACH CAMPGROUND	321,082	418,986	463,152
Totals for dept 772.000	- ED H. HENNING PARK	147,731	188,296	204,789
Totals for dept 773.000	- PETTIBONE LAKE	3,789		
Totals for dept 775.000	- HARDY MARINA	54,443	72,403	77,624
Totals for dept 776.000	- SPORTS PARK/WELCOME CENTE	4,714	11,178	11,500
Totals for dept 779.000	- DIAMOND LAKE	79,937	108,918	123,117
Totals for dept 780.000	- WHITE CLOUD PARK	55,909	72,425	91,177
Totals for dept 901.000	- CAPITAL OUTLAY	82,912	205,644	210,200
TOTAL APPROPRIATIONS		750,517	1,077,850	1,181,559
Fund: 208.100 DRAGON TRAIL FUND				
APPROPRIATIONS				
Totals for dept 785.000	- DRAGON TRAIL	230,512	250,205	
TOTAL APPROPRIATIONS		230,512	250,205	
Fund: 213.000 COUNTY JAIL				
APPROPRIATIONS				
Totals for dept 351.000	- COUNTY JAIL	5,738,127	5,776,916	5,958,374
Totals for dept 351.850	- JAIL BUILDING	242	96,415	102,554
Totals for dept 352.000	- PRISONER TRANSPORT	235,010	230,745	242,105
Totals for dept 353.000	- JAIL TRAINING	2,079	3,196	13,000
TOTAL APPROPRIATIONS		5,975,458	6,107,272	6,316,033
Fund: 213.400 JAIL - ADDITIONAL PER DIEM				
APPROPRIATIONS				
Totals for dept 967.000	- TRANSFERS OUT - SPECIAL RI	1,353,537	648,303	559,432
Totals for dept 970.000	- TRANSFERS OUT - CAPITAL P	500,000	150,000	
TOTAL APPROPRIATIONS		1,853,537	798,303	559,432
Fund: 215.000 FRIEND OF THE COURT				
APPROPRIATIONS				
Totals for dept 289.000	- FRIEND OF THE COURT	907,607	815,628	968,715
Totals for dept 291.000	- OTHER FOC ACTIVITIES		4,108	
TOTAL APPROPRIATIONS		907,607	819,736	968,715
Fund: 216.000 CRIME VICTIMS RIGHTS				
APPROPRIATIONS				
Totals for dept 296.000	- PROSECUTING ATTORNEY	72,278	58,699	78,183
Totals for dept 901.000	- CAPITAL OUTLAY	1,119		
TOTAL APPROPRIATIONS		73,397	58,699	78,183
Fund: 246.000 COMMUNITY DEVELOPMENT				
APPROPRIATIONS				
Totals for dept 696.100	- COMMUNITY DEV-PROGRAM INC	36,784	47,198	
TOTAL APPROPRIATIONS		36,784	47,198	
Fund: 249.000 BUILDING SAFETY AND PERMITS				
APPROPRIATIONS				
Totals for dept 371.000	- BUILDING INSPECTION	216,217	214,160	196,438
Totals for dept 372.000	- ELECTRICAL INSPECTION	91,472	91,892	83,637

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUNDS
SCHEDULE OF USES OF FINANCIAL RESOURCES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 249.000 BUILDING SAFETY AND PERMITS				
APPROPRIATIONS				
	Totals for dept 373.000 - MECHANICAL INSPECTION	93,941	92,755	87,777
	Totals for dept 375.000 - PLUMBING INSPECTION	49,329	46,767	42,776
	Totals for dept 901.000 - CAPITAL OUTLAY			8,000
	TOTAL APPROPRIATIONS	450,959	445,574	418,628
Fund: 256.000 REGISTER OF DEEDS AUTOMATION				
APPROPRIATIONS				
	Totals for dept 711.000 - REGISTER OF DEEDS	54,381	52,258	66,614
	Totals for dept 901.000 - CAPITAL OUTLAY	21,634	4,957	5,500
	TOTAL APPROPRIATIONS	76,015	57,215	72,114
Fund: 259.000 EMERGENCY SERVICES				
APPROPRIATIONS				
	Totals for dept 426.000 - EMERGENCY MANAGEMENT	151,378	178,871	183,386
	Totals for dept 426.100 - STATE DOMESTIC PREPAREDNE:	1,096		
	Totals for dept 426.110 - PRE-DISASTER MITIGATION GI	965	8,200	19,300
	Totals for dept 426.220 - CORONAVIRUS PANDEMIC	7,001		
	Totals for dept 426.400 - HOMELAND SECURITY EQUIP GI	30,888	32,541	19,393
	Totals for dept 426.600 - VOLUNTEER PROGRAMS	4,989	5,480	1,200
	Totals for dept 426.651 - TRAINING PROGRAMS - TACTIC		1,145	5,000
	Totals for dept 426.700 - HAZARDOUS MATERIALS PREPAI	505	152	1,890
	Totals for dept 426.900 - NACCHO MRC		12,748	
	TOTAL APPROPRIATIONS	196,822	239,137	230,169
Fund: 260.000 INDIGENT DEFENSE				
APPROPRIATIONS				
	Totals for dept 000.000 - NON-DEPARTMENTAL	806,169	845,552	967,029
	TOTAL APPROPRIATIONS	806,169	845,552	967,029
Fund: 263.000 CONCEALED PISTOL LICENSING				
APPROPRIATIONS				
	Totals for dept 215.000 - COUNTY CLERK	28,521	24,048	30,096
	TOTAL APPROPRIATIONS	28,521	24,048	30,096
Fund: 266.000 LAW ENFORCEMENT				
APPROPRIATIONS				
	Totals for dept 315.200 - TOWNSHIP OFFICER	14,081	10,612	
	Totals for dept 316.000 - 416-SECONDARY ROAD PATROL	120,674	170,993	150,389
	Totals for dept 320.000 - SHERIFF - 302 EDUCATION GI	4,564	2,582	5,000
	Totals for dept 323.000 - SILENT OBSERVER PROGRAM			100
	Totals for dept 332.000 - SNOWMOBILE LAW ENFORCEMEN'	6,488	149	
	Totals for dept 333.000 - ORV LAW ENFORCEMENT	29,769	19,802	
	TOTAL APPROPRIATIONS	175,576	204,138	155,489
Fund: 266.100 LAW ENFORCEMENT TECHNICAL FUND				
APPROPRIATIONS				
	Totals for dept 301.000 - SHERIFF DEPARTMENT	14,323	1,473	13,675
	TOTAL APPROPRIATIONS	14,323	1,473	13,675
Fund: 269.000 COUNTY LAW LIBRARY				
APPROPRIATIONS				
	Totals for dept 292.000 - COUNTY LAW LIBRARY	11,199	11,270	10,212
	TOTAL APPROPRIATIONS	11,199	11,270	10,212
Fund: 286.000 AMERICAN RESCUE PLAN FUND				
APPROPRIATIONS				
	Totals for dept 000.000 - NON-DEPARTMENTAL		4,915	
	TOTAL APPROPRIATIONS		4,915	

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUNDS
SCHEDULE OF USES OF FINANCIAL RESOURCES

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 290.000 SOCIAL SERVICES				
APPROPRIATIONS				
	Totals for dept 670.000 - DEPARTMENT OF HUMAN SERVICES	32,003	39,994	38,382
	Totals for dept 670.100 - DHS-LAKE COUNTY FUNDS			1,000
	TOTAL APPROPRIATIONS	32,003	39,994	39,382
Fund: 292.000 CHILD CARE				
APPROPRIATIONS				
	Totals for dept 662.000 - CHILD CARE	818,365	600,997	867,849
	Totals for dept 662.100 - REGIONAL DETENTION SUPPORT	622		622
	Totals for dept 662.300 - COLLECTIONS CLERK	25,033	25,075	26,333
	Totals for dept 664.000 - JUVENILE JUSTICE	67,790	71,293	74,279
	Totals for dept 665.000 - CHILD CARE - BASIC GRANT	405	675	15,000
	TOTAL APPROPRIATIONS	912,215	698,040	984,083
Fund: 293.000 VETERANS RELIEF FUND				
APPROPRIATIONS				
	Totals for dept 689.000 - VETERANS RELIEF	196,584	191,104	241,238
	Totals for dept 689.500 - VETERANS RELIEF - MVA GRANT	29,166	50,896	63,195
	TOTAL APPROPRIATIONS	225,750	242,000	304,433
Fund: 297.000 COMMISSION ON AGING				
APPROPRIATIONS				
	Totals for dept 672.670 - COA	600,070	621,312	776,450
	Totals for dept 672.671 - COA BUILDING MAINTENANCE	37,817	58,349	60,916
	Totals for dept 672.672 - HEALTH CARE VAN	418,316	266,383	481,427
	Totals for dept 672.674 - AAA-MEDICAL TRANSPORTATION	75,935	64,326	61,082
	Totals for dept 672.676 - AAA-HOMEMAKER RESPITE	17,341		
	Totals for dept 672.677 - AAA-HOMEMAKER	109,939	106,203	162,136
	Totals for dept 672.678 - OLDER ADULT RESPITE SERVICES	32,004	21,322	24,218
	Totals for dept 672.679 - ADULT DAY CARE	48,794	69,420	83,853
	Totals for dept 672.684 - COMM ON AGING - WELLNESS SERVICES	25,920	36,149	52,813
	Totals for dept 672.686 - SPECIALIZED TRANSPORTATION	101,306	158,009	159,985
	Totals for dept 672.687 - SPECIALIZED TRANSPORTATION	974	100	1,500
	Totals for dept 672.688 - MEDICAID WAIVER ACCOUNT	1,570		6,440
	Totals for dept 672.689 - CARE MANAGEMENT	3,031	2,892	7,740
	Totals for dept 901.000 - CAPITAL OUTLAY	240		100,000
	Totals for dept 967.000 - TRANSFERS OUT - SPECIAL RATES	308,725	435,765	544,541
	TOTAL APPROPRIATIONS	1,781,982	1,840,230	2,523,101
Fund: 297.100 COMMISSION ON AGING-PROG INCOME				
APPROPRIATIONS				
	Totals for dept 672.000 - COMMISSION ON AGING	3,650	3,748	12,500
	Totals for dept 672.747 - SENIOR DAY TRIPS	2,275	5,832	10,000
	TOTAL APPROPRIATIONS	5,925	9,580	22,500
Fund: 297.200 COA - NUTRITION PROGRAM				
APPROPRIATIONS				
	Totals for dept 672.155 - COA - CARES ACT - NUTRITION	3,473		
	Totals for dept 672.680 - HOME DELIVERED MEALS - IIIC-1	451,517	495,338	552,825
	Totals for dept 672.681 - CONGREGATE MEALS-IIIC-1	213,672	303,800	410,199
	Totals for dept 672.682 - SENIOR MEALS PROGRAM INCOME	401	81	4,000
	TOTAL APPROPRIATIONS	669,063	799,219	967,024
APPROPRIATIONS - ALL FUNDS		18,060,205	17,983,152	18,999,288
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(18,060,205)	(17,983,152)	(18,999,288)

DEBT SERVICE FUNDS

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BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUNDS SUMMARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
ESTIMATED REVENUES				
	TAXES	639,954	609,535	642,522
	STATE GRANTS	18,242	51,819	17,894
	INVESTMENT INCOME AND RENTALS	96,358	92,718	90,709
	APPROPRIATION FROM FUND BALANCE			110,548
	CHARGES FOR SERVICES	554,435	554,435	554,435
	OTHER FINANCING SOURCES	2,763,896		
	OTHER REVENUE		250	
	SPECIAL ASSESSMENTS	114,937	395,457	129,910
	CONTRIBUTIONS FROM LOCAL UNITS	421,461	406,086	20,962
	TOTAL ESTIMATED REVENUES	4,609,283	2,110,300	1,566,980
APPROPRIATIONS				
	OTHER SERVICES AND CHARGES	550	1,000	22,486
	DEBT SERVICE	1,827,756	2,071,479	1,524,494
	OTHER FINANCING USES	2,653,185	20,000	20,000
	TOTAL APPROPRIATIONS	4,481,491	2,092,479	1,566,980
	ESTIMATED REVENUES - ALL FUNDS	4,609,283	2,110,300	1,566,980
	APPROPRIATIONS - ALL FUNDS	4,481,491	2,092,479	1,566,980
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	127,792	17,821	

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 305.000 UNLIMITED TAX GN OBLG DEBT - MCF				
ESTIMATED REVENUES				
	Totals for dept 671.000 - MEDICAL CARE FACILITY	660,485	662,197	661,416
	TOTAL ESTIMATED REVENUES	660,485	662,197	661,416
APPROPRIATIONS				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	639,245	640,378	661,416
	TOTAL APPROPRIATIONS	639,245	640,378	661,416
	NET OF REVENUES/APPROPRIATIONS - FUND 305.000	21,240	21,819	
	BEGINNING FUND BALANCE	186,387	207,627	229,447
	ENDING FUND BALANCE	207,627	229,446	229,447

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 367.000 JAIL BONDS DEBT SERVICE				
ESTIMATED REVENUES				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	3,265,761	554,435	577,775
	TOTAL ESTIMATED REVENUES	3,265,761	554,435	577,775
APPROPRIATIONS				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	3,144,005	583,675	577,775
	TOTAL APPROPRIATIONS	3,144,005	583,675	577,775
	NET OF REVENUES/APPROPRIATIONS - FUND 367.000	121,756	(29,240)	
	BEGINNING FUND BALANCE	390,264	512,019	482,779
	ENDING FUND BALANCE	512,020	482,779	482,779

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 396.000 GEN OBLG LMTD DEBT - MH				
ESTIMATED REVENUES				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	94,069	92,125	116,709
	TOTAL ESTIMATED REVENUES	94,069	92,125	116,709
APPROPRIATIONS				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	104,060	100,875	96,709
	Totals for dept 966.000 - TRANSFERS OUT - GENERAL F	20,000	20,000	20,000
	TOTAL APPROPRIATIONS	124,060	120,875	116,709
	NET OF REVENUES/APPROPRIATIONS - FUND 396.000	(29,991)	(28,750)	
	BEGINNING FUND BALANCE	247,625	217,634	188,884
	ENDING FUND BALANCE	217,634	188,884	188,884

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 851.000 DRAIN DEBT SERVICE FUND				
ESTIMATED REVENUES				
	Totals for dept 442.000 - DRAIN COMMISSIONER	61,971	94,073	91,650
	Totals for dept 935.000 - TRANSFERS IN - CAPITAL PR	50,000		
	TOTAL ESTIMATED REVENUES	111,971	94,073	91,650
APPROPRIATIONS				
	Totals for dept 442.000 - DRAIN COMMISSIONER	95,850	93,750	91,650
	TOTAL APPROPRIATIONS	95,850	93,750	91,650
	NET OF REVENUES/APPROPRIATIONS - FUND 851.000	16,121	323	
	BEGINNING FUND BALANCE	9,270	25,391	25,714
	ENDING FUND BALANCE	25,391	25,714	25,714

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 851.027 BRAYTON CREEK IC DRAIN DEB				
ESTIMATED REVENUES				
	Totals for dept 442.000 - DRAIN COMMISSIONER	44,513	49,874	43,132
	TOTAL ESTIMATED REVENUES	44,513	49,874	43,132
APPROPRIATIONS				
	Totals for dept 442.000 - DRAIN COMMISSIONER	47,078	44,020	43,132
	TOTAL APPROPRIATIONS	47,078	44,020	43,132
	NET OF REVENUES/APPROPRIATIONS - FUND 851.027	(2,565)	5,854	
	BEGINNING FUND BALANCE	16,225	13,660	19,514
	ENDING FUND BALANCE	13,660	19,514	19,514

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 851.642 NASON DRAIN DEBT SERVICE FUND				
ESTIMATED REVENUES				
	Totals for dept 442.000 - DRAIN COMMISSIONER	8,453	9,940	9,940
	Totals for dept 935.000 - TRANSFERS IN - CAPITAL PR	2,570		
	TOTAL ESTIMATED REVENUES	11,023	9,940	9,940
APPROPRIATIONS				
	Totals for dept 442.000 - DRAIN COMMISSIONER	9,792	9,791	9,940
	TOTAL APPROPRIATIONS	9,792	9,791	9,940
	NET OF REVENUES/APPROPRIATIONS - FUND 851.642	1,231	149	
	BEGINNING FUND BALANCE		1,231	1,380
	ENDING FUND BALANCE	1,231	1,380	1,380

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 851.999 DRAIN NOTES RETIREMENT FUND				
ESTIMATED REVENUES				
Totals for dept 442.019	- DRAIN COMMISSIONER - BLACI		26,319	
Totals for dept 442.158	- DRAIN COMMISSIONER - CARLA		3,629	
Totals for dept 442.160	- DRAIN COMMISSIONER - CENTI		6,551	
Totals for dept 442.241	- DRAIN COMMISSIONER - DOWNI		5,928	
Totals for dept 442.284	- DRAIN COMMISSIONER - EAST		1,171	
Totals for dept 442.321	- DRAIN COMMISSIONER - FREN:		29,841	
Totals for dept 442.359	- DRAIN COMMISSIONER - GOULI		856	
Totals for dept 442.360	- DRAIN COMMISSIONER - GRIMI		1,417	
Totals for dept 442.388	- DRAIN COMMISSIONER - HINDI		959	
Totals for dept 442.393	- DRAIN COMMISSIONER - HOLLI		1,056	
Totals for dept 442.479	- DRAIN COMMISSIONER - KOOPI		1,877	
Totals for dept 442.482	- DRAIN COMMISSIONER - KOLE		14,569	
Totals for dept 442.518	- DRAIN COMMISSIONER - LITTE		1,224	
Totals for dept 442.559	- DRAIN COMMISSIONER - MILLI		5,104	
Totals for dept 442.562	- DRAIN COMMISSIONER - MCKLI		6,550	
Totals for dept 442.564	- DRAIN COMMISSIONER - MUD :		1,292	
Totals for dept 442.678	- DRAIN COMMISSIONER - PECK		12,664	
Totals for dept 442.679	- DRAIN COMMISSIONER - PEKE:		7,289	
Totals for dept 442.681	- DRAIN COMMISSIONER - PEAC:		1,117	
Totals for dept 442.739	- DRAIN COMMISSIONER - ROGU		93,513	45,396
Totals for dept 442.861	- DRAIN COMMISSIONER - TIBBI		2,228	
Totals for dept 442.899	- DRAIN COMMISSIONER - VOGEL		4,578	
Totals for dept 442.922	- DRAIN COMMISSIONER - WEST		5,871	
Totals for dept 442.923	- DRAIN COMMISSIONER - WILCO		5,967	
TOTAL ESTIMATED REVENUES			241,570	45,396
APPROPRIATIONS				
Totals for dept 442.019	- DRAIN COMMISSIONER - BLACI		26,319	
Totals for dept 442.158	- DRAIN COMMISSIONER - CARLA		3,628	
Totals for dept 442.160	- DRAIN COMMISSIONER - CENTI		6,550	
Totals for dept 442.241	- DRAIN COMMISSIONER - DOWNI		5,928	
Totals for dept 442.284	- DRAIN COMMISSIONER - EAST		1,171	
Totals for dept 442.321	- DRAIN COMMISSIONER - FREN:		29,842	
Totals for dept 442.359	- DRAIN COMMISSIONER - GOULI		856	
Totals for dept 442.360	- DRAIN COMMISSIONER - GRIMI		1,417	
Totals for dept 442.388	- DRAIN COMMISSIONER - HINDI		959	
Totals for dept 442.393	- DRAIN COMMISSIONER - HOLLI		1,056	
Totals for dept 442.479	- DRAIN COMMISSIONER - KOOPI		1,876	
Totals for dept 442.482	- DRAIN COMMISSIONER - KOLE		14,569	
Totals for dept 442.518	- DRAIN COMMISSIONER - LITTE		1,224	
Totals for dept 442.559	- DRAIN COMMISSIONER - MILLI		5,104	
Totals for dept 442.562	- DRAIN COMMISSIONER - MCKLI		6,550	
Totals for dept 442.564	- DRAIN COMMISSIONER - MUD :		1,292	
Totals for dept 442.678	- DRAIN COMMISSIONER - PECK		12,664	
Totals for dept 442.679	- DRAIN COMMISSIONER - PEKE:		7,289	
Totals for dept 442.681	- DRAIN COMMISSIONER - PEAC:		1,117	
Totals for dept 442.739	- DRAIN COMMISSIONER - ROGU		45,851	45,396
Totals for dept 442.861	- DRAIN COMMISSIONER - TIBBI		2,228	
Totals for dept 442.899	- DRAIN COMMISSIONER - VOGEL		4,578	
Totals for dept 442.922	- DRAIN COMMISSIONER - WEST		5,870	
Totals for dept 442.923	- DRAIN COMMISSIONER - WILCO		5,966	
TOTAL APPROPRIATIONS			193,904	45,396
NET OF REVENUES/APPROPRIATIONS - FUND 851.999			47,666	
BEGINNING FUND BALANCE				47,661
ENDING FUND BALANCE			47,666	47,661

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 852.000 SPECIAL ASSESSMENT DEBT SERVICE				
ESTIMATED REVENUES				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	421,461	406,086	20,962
	TOTAL ESTIMATED REVENUES	421,461	406,086	20,962
APPROPRIATIONS				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	421,461	406,086	20,962
	TOTAL APPROPRIATIONS	421,461	406,086	20,962
NET OF REVENUES/APPROPRIATIONS - FUND 852.000				
	BEGINNING FUND BALANCE			
	ENDING FUND BALANCE			
ESTIMATED REVENUES - ALL FUNDS				
		4,609,283	2,110,300	1,566,980
APPROPRIATIONS - ALL FUNDS				
		4,481,491	2,092,479	1,566,980
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS				
		127,792	17,821	
BEGINNING FUND BALANCE - ALL FUNDS				
		849,771	977,562	995,380
ENDING FUND BALANCE - ALL FUNDS				
		977,563	995,383	995,380

CAPITAL PROJECT FUNDS

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BUDGET REPORT FOR NEWAYGO COUNTY

CAPITAL PROJECTS FUND SUMMARY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
ESTIMATED REVENUES				
	FEDERAL GRANTS		691,291	150,000
	OTHER FINANCING SOURCES	689,842	561,680	25,000
	TOTAL ESTIMATED REVENUES	689,842	1,252,971	175,000
APPROPRIATIONS				
	OTHER SERVICES AND CHARGES	246,110	16,225	25,000
	CAPITAL OUTLAY	48,221	938,132	150,000
	OTHER FINANCING USES		85,000	
	TOTAL APPROPRIATIONS	294,331	1,039,357	175,000

CAPITAL PROJECTS FUND
 FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 403.000 CAPITAL IMPROVEMENTS FUND				
APPROPRIATIONS				
	Totals for dept 901.000 - CAPITAL OUTLAY	294,331	954,357	175,000
	Totals for dept 966.000 - TRANSFERS OUT - GENERAL F		85,000	
	TOTAL APPROPRIATIONS	294,331	1,039,357	175,000
	BEGINNING FUND BALANCE	875,557	1,271,068	1,484,682
	ENDING FUND BALANCE	581,226	231,711	1,309,682

INTERNAL SERVICE FUNDS

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BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS SUMMARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
ESTIMATED REVENUES				
	CHARGES FOR SERVICES	1,680,066	1,943,554	1,922,651
	FEDERAL GRANTS	67		
	APPROPRIATION FROM FUND BALANCE			777,143
	INVESTMENT INCOME AND RENTALS	15,914	2,103	1,500
	OTHER REVENUE	6,446,213	6,864,180	6,396,999
	TOTAL ESTIMATED REVENUES	8,142,260	8,809,837	9,098,293
APPROPRIATIONS				
	PERSONNEL SERVICES	1,210,055	1,308,799	1,386,902
	SUPPLIES	46,033	51,906	59,755
	OTHER SERVICES AND CHARGES	7,932,155	8,045,802	7,605,739
	DEBT SERVICE		1,127	
	CAPITAL OUTLAY	32,841	68,216	45,897
	TOTAL APPROPRIATIONS	9,221,084	9,475,850	9,098,293
	ESTIMATED REVENUES - ALL FUNDS	8,142,260	8,809,837	9,098,293
	APPROPRIATIONS - ALL FUNDS	9,221,084	9,475,850	9,098,293
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(1,078,824)	(666,013)	
	BEGINNING FUND BALANCE - ALL FUNDS	5,958,395	4,879,576	4,213,559
	ENDING FUND BALANCE - ALL FUNDS	4,879,571	4,213,563	4,213,559

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 631.000 BUILDING & GROUNDS MAINTENANCE				
ESTIMATED REVENUES				
	Totals for dept 265.000 - BUILDING AND GROUNDS		673,200	695,762
	Totals for dept 265.800 - COURTHOUSE	156,764		
	Totals for dept 265.810 - ADMINISTRATION BUILDING	131,761		
	Totals for dept 265.830 - DBH BUILDING	39,464		
	Totals for dept 265.840 - SHERIFFS BUILDING	36,913		
	Totals for dept 265.850 - JAIL BUILDING	83,278		
	Totals for dept 265.860 - HEALTH DEPARTMENT	67,638		
	Totals for dept 265.870 - MENTAL HEALTH	57,975		
	Totals for dept 265.880 - DHS BUILDING	63,401		
	Totals for dept 265.890 - MAINTENANCE GARAGE	47,835		
	TOTAL ESTIMATED REVENUES	685,029	673,200	695,762
APPROPRIATIONS				
	Totals for dept 265.000 - BUILDING AND GROUNDS	12,818	684,739	695,762
	Totals for dept 265.800 - COURTHOUSE	151,354		
	Totals for dept 265.810 - ADMINISTRATION BUILDING	114,427		
	Totals for dept 265.830 - DBH BUILDING	28,187		
	Totals for dept 265.840 - SHERIFFS BUILDING	20,989		
	Totals for dept 265.850 - JAIL BUILDING	91,698		
	Totals for dept 265.860 - HEALTH DEPARTMENT	60,217		
	Totals for dept 265.870 - MENTAL HEALTH	46,684		
	Totals for dept 265.880 - DHS BUILDING	62,157		
	Totals for dept 265.890 - MAINTENANCE GARAGE	66,343		
	TOTAL APPROPRIATIONS	654,874	684,739	695,762
	NET OF REVENUES/APPROPRIATIONS - FUND 631.000	30,155	(11,539)	
	BEGINNING FUND BALANCE	165,073	195,233	183,693
	ENDING FUND BALANCE	195,228	183,694	183,693

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 632.000 CAMPUS SECURITY				
ESTIMATED REVENUES				
	Totals for dept 302.000 - CAMPUS SECURITY	211,388	246,563	221,963
	Totals for dept 302.151 - CAMPUS SECURITY - CARES A	67		
	TOTAL ESTIMATED REVENUES	211,455	246,563	221,963
APPROPRIATIONS				
	Totals for dept 302.000 - CAMPUS SECURITY	224,169	206,645	221,963
	TOTAL APPROPRIATIONS	224,169	206,645	221,963
	NET OF REVENUES/APPROPRIATIONS - FUND 632.000	(12,714)	39,918	
	BEGINNING FUND BALANCE	91,836	79,122	119,039
	ENDING FUND BALANCE	79,122	119,040	119,039

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 633.000 CENTRAL STORES				
ESTIMATED REVENUES				
	Totals for dept 236.000 - MAIL SERVICES	2,217	2,265	7,500
	TOTAL ESTIMATED REVENUES	2,217	2,265	7,500
APPROPRIATIONS				
	Totals for dept 236.000 - MAIL SERVICES	4,704	6,855	7,500
	TOTAL APPROPRIATIONS	4,704	6,855	7,500
	NET OF REVENUES/APPROPRIATIONS - FUND 633.000	(2,487)	(4,590)	
	BEGINNING FUND BALANCE	83,910	81,423	76,833
	ENDING FUND BALANCE	81,423	76,833	76,833

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 636.000 INFORMATION SERVICES				
ESTIMATED REVENUES				
	Totals for dept 228.000 - INFORMATION TECHNOLOGY	502,372	691,173	645,142
	Totals for dept 229.000 - GIS GEOGRAPHIC INFORMATIO	709	9,180	700
	TOTAL ESTIMATED REVENUES	503,081	700,353	645,842
APPROPRIATIONS				
	Totals for dept 228.000 - INFORMATION TECHNOLOGY	469,384	503,141	493,537
	Totals for dept 229.000 - GIS GEOGRAPHIC INFORMATIO	89,965	111,141	111,405
	Totals for dept 901.000 - CAPITAL OUTLAY	30,036	57,891	40,900
	TOTAL APPROPRIATIONS	589,385	672,173	645,842
NET OF REVENUES/APPROPRIATIONS - FUND 636.000		(86,304)	28,180	
	BEGINNING FUND BALANCE	249,335	163,032	191,212
	ENDING FUND BALANCE	163,031	191,212	191,212

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 638.000 DRAIN MAINTENANCE & CONSTRUCTION				
ESTIMATED REVENUES				
	Totals for dept 442.000 - DRAIN COMMISSIONER	92,988	146,763	216,955
	Totals for dept 442.478 - DRAIN COMMISSIONER - KOSTI	28,904	14,299	4,415
	TOTAL ESTIMATED REVENUES	121,892	161,062	221,370
APPROPRIATIONS				
	Totals for dept 442.000 - DRAIN COMMISSIONER	186,306	171,072	217,056
	Totals for dept 442.478 - DRAIN COMMISSIONER - KOSTI		9,804	4,314
	TOTAL APPROPRIATIONS	186,306	180,876	221,370
	NET OF REVENUES/APPROPRIATIONS - FUND 638.000	(64,414)	(19,814)	
	BEGINNING FUND BALANCE	167,606	103,193	83,378
	ENDING FUND BALANCE	103,192	83,379	83,378

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 645.000 DUPLICATING				
ESTIMATED REVENUES				
	Totals for dept 237.000 - COPIER SERVICES	75,738	74,117	85,115
	TOTAL ESTIMATED REVENUES	75,738	74,117	85,115
APPROPRIATIONS				
	Totals for dept 237.000 - COPIER SERVICES	65,010	71,008	85,115
	TOTAL APPROPRIATIONS	65,010	71,008	85,115
	NET OF REVENUES/APPROPRIATIONS - FUND 645.000	10,728	3,109	
	BEGINNING FUND BALANCE	197,101	207,829	210,937
	ENDING FUND BALANCE	207,829	210,938	210,937

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 656.000 TELEPHONE SYSTEM				
ESTIMATED REVENUES				
	Totals for dept 238.000 - TELEPHONE SERVICES	62,915	61,143	75,863
	TOTAL ESTIMATED REVENUES	62,915	61,143	75,863
APPROPRIATIONS				
	Totals for dept 238.000 - TELEPHONE SERVICES	37,768	29,935	75,863
	TOTAL APPROPRIATIONS	37,768	29,935	75,863
	NET OF REVENUES/APPROPRIATIONS - FUND 656.000	25,147	31,208	
	BEGINNING FUND BALANCE	183,836	208,984	240,192
	ENDING FUND BALANCE	208,983	240,192	240,192

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 661.000 MOTOR POOL				
ESTIMATED REVENUES				
	Totals for dept 239.000 - MOTOR POOL SERVICES	109,298	159,386	36,647
	Totals for dept 265.000 - BUILDING AND GROUNDS	14,550		
	TOTAL ESTIMATED REVENUES	123,848	159,386	36,647
APPROPRIATIONS				
	Totals for dept 239.000 - MOTOR POOL SERVICES	125,549	162,547	36,647
	TOTAL APPROPRIATIONS	125,549	162,547	36,647
	NET OF REVENUES/APPROPRIATIONS - FUND 661.000	(1,701)	(3,161)	
	BEGINNING FUND BALANCE	209,798	208,098	204,937
	ENDING FUND BALANCE	208,097	204,937	204,937

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 676.000 SELF-FUNDED UNEMPLOYMENT				
ESTIMATED REVENUES				
	Totals for dept 207.000 - UNEMPLOYMENT COMPENSATION	39,021	34,888	37,399
	TOTAL ESTIMATED REVENUES	39,021	34,888	37,399
APPROPRIATIONS				
	Totals for dept 207.000 - UNEMPLOYMENT COMPENSATION	32,039	28,329	37,399
	TOTAL APPROPRIATIONS	32,039	28,329	37,399
	NET OF REVENUES/APPROPRIATIONS - FUND 676.000	6,982	6,559	
	BEGINNING FUND BALANCE	61,873	68,855	75,412
	ENDING FUND BALANCE	68,855	75,414	75,412

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 677.000 HEALTH & WELLNESS				
ESTIMATED REVENUES				
	Totals for dept 201.000 - HEALTH & WELLNESS PROGRAM	2,956,360	2,989,531	3,564,399
	Totals for dept 202.000 - EMPLOYEE LIFE INSURANCE	17,922	17,856	17,822
	Totals for dept 204.000 - EMPLOYEE HOSPITAL INSURANCE		5,000	
	Totals for dept 204.200 - RETIREE HEALTH INSURANCE	179,408	337,945	373,601
	TOTAL ESTIMATED REVENUES	3,153,690	3,350,332	3,955,822
APPROPRIATIONS				
	Totals for dept 201.000 - HEALTH & WELLNESS PROGRAM	64,057	63,332	71,797
	Totals for dept 202.000 - EMPLOYEE LIFE INSURANCE	20,215	18,755	18,740
	Totals for dept 204.000 - EMPLOYEE HOSPITAL INSURANCE	3,333,676	3,834,104	3,572,752
	Totals for dept 204.200 - RETIREE HEALTH INSURANCE	244,478	247,303	266,693
	Totals for dept 205.000 - WELLNESS PROGRAM	18,732	20,788	25,840
	TOTAL APPROPRIATIONS	3,681,158	4,184,282	3,955,822
	NET OF REVENUES/APPROPRIATIONS - FUND 677.000	(527,468)	(833,950)	
	BEGINNING FUND BALANCE	2,824,512	2,297,044	1,463,095
	ENDING FUND BALANCE	2,297,044	1,463,094	1,463,095

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 678.000 LIABILITY INSURANCE				
ESTIMATED REVENUES				
	Totals for dept 195.000 - INSURANCE AND BONDS	462,726	458,461	579,346
	TOTAL ESTIMATED REVENUES	462,726	458,461	579,346
APPROPRIATIONS				
	Totals for dept 195.000 - INSURANCE AND BONDS	465,634	568,541	579,346
	TOTAL APPROPRIATIONS	465,634	568,541	579,346
	NET OF REVENUES/APPROPRIATIONS - FUND 678.000	(2,908)	(110,080)	
	BEGINNING FUND BALANCE	282,153	279,245	169,165
	ENDING FUND BALANCE	279,245	169,165	169,165

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 696.000 WORKERS COMPENSATION				
ESTIMATED REVENUES				
	Totals for dept 208.000 - WORKERS COMPENSATION INSU	467,418	548,115	467,263
	TOTAL ESTIMATED REVENUES	467,418	548,115	467,263
APPROPRIATIONS				
	Totals for dept 208.000 - WORKERS COMPENSATION INSU	458,059	446,144	467,263
	TOTAL APPROPRIATIONS	458,059	446,144	467,263
	NET OF REVENUES/APPROPRIATIONS - FUND 696.000	9,359	101,971	
	BEGINNING FUND BALANCE	297,093	306,451	408,421
	ENDING FUND BALANCE	306,452	408,422	408,421

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 697.000 EMPLOYEE SICK/VACATION PAY				
ESTIMATED REVENUES				
	Totals for dept 000.000 - NON-DEPARTMENTAL			66,014
	Totals for dept 203.000 - OTHER EMPLOYEE BENEFITS	387,486	402,226	310,123
	TOTAL ESTIMATED REVENUES	387,486	402,226	376,137
APPROPRIATIONS				
	Totals for dept 172.000 - ADMINISTRATION	55,262	55,912	59,732
	Totals for dept 203.000 - OTHER EMPLOYEE BENEFITS	203,498	303,211	316,405
	TOTAL APPROPRIATIONS	258,760	359,123	376,137
	NET OF REVENUES/APPROPRIATIONS - FUND 697.000	128,726	43,103	
	BEGINNING FUND BALANCE	208,223	336,947	380,050
	ENDING FUND BALANCE	336,949	380,050	380,050

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 698.000 RETIREMENT FUND				
ESTIMATED REVENUES				
	Totals for dept 206.000 - RETIREMENT - COUNTY	1,845,744	1,937,726	1,692,264
	TOTAL ESTIMATED REVENUES	1,845,744	1,937,726	1,692,264
APPROPRIATIONS				
	Totals for dept 206.000 - RETIREMENT - COUNTY	2,437,669	1,874,653	1,692,264
	TOTAL APPROPRIATIONS	2,437,669	1,874,653	1,692,264
	NET OF REVENUES/APPROPRIATIONS - FUND 698.000	(591,925)	63,073	
	BEGINNING FUND BALANCE	936,045	344,120	407,194
	ENDING FUND BALANCE	344,120	407,193	407,194
	ESTIMATED REVENUES - ALL FUNDS	8,142,260	8,809,837	9,098,293
	APPROPRIATIONS - ALL FUNDS	9,221,084	9,475,850	9,098,293
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(1,078,824)	(666,013)	
	BEGINNING FUND BALANCE - ALL FUNDS	5,958,395	4,879,576	4,213,559
	ENDING FUND BALANCE - ALL FUNDS	4,879,571	4,213,563	4,213,559

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BUDGET REPORT FOR NEWAYGO COUNTY

ENTERPRISE FUNDS SUMMARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
ESTIMATED REVENUES				
	INVESTMENT INCOME AND RENTALS	107,343	112,005	110,232
	APPROPRIATION FROM FUND BALANCE			30,609
	TAXES	(87)		
	CHARGES FOR SERVICES	607,539	608,576	560,000
	OTHER REVENUE	9,942	19,496	10,000
	TOTAL ESTIMATED REVENUES	724,737	740,077	710,841
APPROPRIATIONS				
	OTHER SERVICES AND CHARGES	66,157	72,977	97,812
	SUPPLIES	150,356	183,331	190,500
	OTHER FINANCING USES	201,696	305,332	392,529
	CAPITAL OUTLAY	1,614	3,827	30,000
	TOTAL APPROPRIATIONS	419,823	565,467	710,841
	ESTIMATED REVENUES - ALL FUNDS	724,737	740,077	710,841
	APPROPRIATIONS - ALL FUNDS	419,823	565,467	710,841
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	304,914	174,610	
	BEGINNING FUND BALANCE - ALL FUNDS	1,040,809	1,345,723	1,520,331
	ENDING FUND BALANCE - ALL FUNDS	1,345,723	1,520,333	1,520,331

BUDGET REPORT FOR NEWAYGO COUNTY

ENTERPRISE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 516.001 TREASURERS ADMINISTRATION FUND				
ESTIMATED REVENUES				
	Totals for dept 253.000 - TREASURER	207	1,773	
	TOTAL ESTIMATED REVENUES	207	1,773	
APPROPRIATIONS				
	Totals for dept 253.000 - TREASURER	6,852	3,927	
	TOTAL APPROPRIATIONS	6,852	3,927	
	NET OF REVENUES/APPROPRIATIONS - FUND 516.001	(6,645)	(2,154)	
	BEGINNING FUND BALANCE	224,951	218,306	216,151
	ENDING FUND BALANCE	218,306	216,152	216,151

BUDGET REPORT FOR NEWAYGO COUNTY

ENTERPRISE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 530.000 PRE PROPERTY TAX EXMPTION AUDIT				
ESTIMATED REVENUES				
	Totals for dept 257.000 - EQUALIZATION	(87)		7,529
	TOTAL ESTIMATED REVENUES	(87)		7,529
APPROPRIATIONS				
	Totals for dept 257.000 - EQUALIZATION	2		
	Totals for dept 966.000 - TRANSFERS OUT - GENERAL F	16,696	20,332	7,529
	TOTAL APPROPRIATIONS	16,698	20,332	7,529
	NET OF REVENUES/APPROPRIATIONS - FUND 530.000	(16,785)	(20,332)	
	BEGINNING FUND BALANCE	44,648	27,862	7,530
	ENDING FUND BALANCE	27,863	7,530	7,530

BUDGET REPORT FOR NEWAYGO COUNTY

ENTERPRISE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 569.000 BUILDING AUTHORITY				
ESTIMATED REVENUES				
	Totals for dept 670.000 - DEPARTMENT OF HUMAN SERVICE	107,136	110,232	110,232
	TOTAL ESTIMATED REVENUES	107,136	110,232	110,232
APPROPRIATIONS				
	Totals for dept 670.000 - DEPARTMENT OF HUMAN SERVICE	49,734	56,274	85,232
	Totals for dept 966.000 - TRANSFERS OUT - GENERAL FUND	25,000		
	Totals for dept 970.000 - TRANSFERS OUT - CAPITAL PROJECTS		25,000	25,000
	TOTAL APPROPRIATIONS	74,734	81,274	110,232
	NET OF REVENUES/APPROPRIATIONS - FUND 569.000	32,402	28,958	
	BEGINNING FUND BALANCE	203,227	235,629	264,587
	ENDING FUND BALANCE	235,629	264,587	264,587

BUDGET REPORT FOR NEWAYGO COUNTY

ENTERPRISE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 595.000 JAIL COMMISSARY				
ESTIMATED REVENUES				
	Totals for dept 351.000 - COUNTY JAIL	617,481	628,072	593,080
	TOTAL ESTIMATED REVENUES	617,481	628,072	593,080
APPROPRIATIONS				
	Totals for dept 351.000 - COUNTY JAIL	161,539	199,934	233,080
	Totals for dept 967.000 - TRANSFERS OUT - SPECIAL RI	160,000	260,000	360,000
	TOTAL APPROPRIATIONS	321,539	459,934	593,080
	NET OF REVENUES/APPROPRIATIONS - FUND 595.000	295,942	168,138	
	BEGINNING FUND BALANCE	567,983	863,926	1,032,063
	ENDING FUND BALANCE	863,925	1,032,064	1,032,063
	ESTIMATED REVENUES - ALL FUNDS	724,737	740,077	710,841
	APPROPRIATIONS - ALL FUNDS	419,823	565,467	710,841
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	304,914	174,610	
	BEGINNING FUND BALANCE - ALL FUNDS	1,040,809	1,345,723	1,520,331
	ENDING FUND BALANCE - ALL FUNDS	1,345,723	1,520,333	1,520,331

COMPONENT UNIT FUNDS

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Component Units

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.

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.

291 Medical Care Facility

The Newaygo Medical Care Facility is a skilled nursing facility serving the long-term care needs of the citizens of Newaygo County. The Facility's main revenue sources include Medicaid, Medicare and Private Pay revenues.

Services include physical, occupational, and speech therapies, nursing care and social services.

By virtue of a vote at the general election in 2004, the Facility expanded its services to include assisted living with the construction of 24 units.

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

BUDGET REPORT FOR NEWAYGO COUNTY

COMPONENT UNITS FUND SUMMARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
ESTIMATED REVENUES				
	REVENUES CONTROL	26,682,769	27,062,114	25,249,282
	INVESTMENT INCOME AND RENTALS	6,728	10,001	10,895
	APPROPRIATION FROM FUND BALANCE			156,789
	TAXES	717	378	1,700
	FEDERAL GRANTS			52,200
	CHARGES FOR SERVICES	1,266,709	1,343,204	1,250,000
	OTHER REVENUE	3,200	3,200	3,200
	STATE GRANTS	198,518	172,950	185,000
	TOTAL ESTIMATED REVENUES	28,158,641	28,591,847	26,909,066
APPROPRIATIONS				
	EXPENDITURES CONTROL	26,665,456	27,511,483	25,259,282
	SUPPLIES	3,353	3,272	5,255
	OTHER SERVICES AND CHARGES	302,318	404,619	554,205
	PERSONNEL SERVICES	536,693	869,947	948,274
	DEBT SERVICE	5,525	4,875	69,550
	CAPITAL OUTLAY	(5,373)	988	72,500
	TOTAL APPROPRIATIONS	27,507,972	28,795,184	26,909,066
	ESTIMATED REVENUES - ALL FUNDS	28,158,641	28,591,847	26,909,066
	APPROPRIATIONS - ALL FUNDS	27,507,972	28,795,184	26,909,066
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	650,669	(203,337)	
	BEGINNING FUND BALANCE - ALL FUNDS	9,012,824	9,663,495	9,460,159
	ENDING FUND BALANCE - ALL FUNDS	9,663,493	9,460,158	9,460,159

BUDGET REPORT FOR NEWAYGO COUNTY

COMPONENT UNITS FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 201.000 COUNTY ROAD				
ESTIMATED REVENUES				
	Totals for dept 449.000 - ROAD COMMISSION	16,284,328	17,164,268	15,768,482
	TOTAL ESTIMATED REVENUES	<u>16,284,328</u>	<u>17,164,268</u>	<u>15,768,482</u>
APPROPRIATIONS				
	Totals for dept 449.000 - ROAD COMMISSION	15,849,071	17,584,058	15,768,482
	TOTAL APPROPRIATIONS	<u>15,849,071</u>	<u>17,584,058</u>	<u>15,768,482</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 201.000	435,257	(419,790)	
	BEGINNING FUND BALANCE	3,084,337	3,519,593	3,099,804
	ENDING FUND BALANCE	3,519,594	3,099,803	3,099,804

BUDGET REPORT FOR NEWAYGO COUNTY

COMPONENT UNITS FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 243.000 BROWNFIELD REDEVELOPMENT AUTH				
ESTIMATED REVENUES				
	Totals for dept 690.000 - REDEVELOPMENT & HOUSING	717	378	6,727
	TOTAL ESTIMATED REVENUES	<u>717</u>	<u>378</u>	<u>6,727</u>
APPROPRIATIONS				
	Totals for dept 690.000 - REDEVELOPMENT & HOUSING	4,443	6,622	6,727
	TOTAL APPROPRIATIONS	<u>4,443</u>	<u>6,622</u>	<u>6,727</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 243.000	<u>(3,726)</u>	<u>(6,244)</u>	
	BEGINNING FUND BALANCE	74,862	71,137	64,893
	ENDING FUND BALANCE	71,136	64,893	64,893

BUDGET REPORT FOR NEWAYGO COUNTY

COMPONENT UNITS FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 261.000 E-911 SERVICE				
ESTIMATED REVENUES				
	Totals for dept 325.000 - CENTRAL DISPATCH	1,270,659	1,347,233	1,458,057
	Totals for dept 326.000 - 911 WIRELESS	186,674	160,160	175,000
	Totals for dept 326.500 - 911 WIRELESS TRAINING	11,844	12,790	10,000
	TOTAL ESTIMATED REVENUES	1,469,177	1,520,183	1,643,057
APPROPRIATIONS				
	Totals for dept 325.000 - CENTRAL DISPATCH	624,072	1,031,735	1,319,813
	Totals for dept 326.000 - 911 WIRELESS	206,957	212,793	234,309
	Totals for dept 326.500 - 911 WIRELESS TRAINING	12,417	31,563	16,435
	Totals for dept 901.000 - CAPITAL OUTLAY	(5,373)	988	72,500
	TOTAL APPROPRIATIONS	838,073	1,277,079	1,643,057
	NET OF REVENUES/APPROPRIATIONS - FUND 261.000	631,104	243,104	
	BEGINNING FUND BALANCE	261,133	892,239	1,135,343
	ENDING FUND BALANCE	892,237	1,135,343	1,135,343

BUDGET REPORT FOR NEWAYGO COUNTY

COMPONENT UNITS FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET
Fund: 291.000 MEDICAL CARE FACILITY				
ESTIMATED REVENUES				
	Totals for dept 671.000 - MEDICAL CARE FACILITY	10,404,419	9,907,018	9,490,800
	TOTAL ESTIMATED REVENUES	10,404,419	9,907,018	9,490,800
APPROPRIATIONS				
	Totals for dept 671.000 - MEDICAL CARE FACILITY	10,816,385	9,927,425	9,490,800
	TOTAL APPROPRIATIONS	10,816,385	9,927,425	9,490,800
	NET OF REVENUES/APPROPRIATIONS - FUND 291.000	(411,966)	(20,407)	
	BEGINNING FUND BALANCE	5,592,492	5,180,526	5,160,119
	ENDING FUND BALANCE	5,180,526	5,160,119	5,160,119
	ESTIMATED REVENUES - ALL FUNDS	28,158,641	28,591,847	26,909,066
	APPROPRIATIONS - ALL FUNDS	27,507,972	28,795,184	26,909,066
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	650,669	(203,337)	
	BEGINNING FUND BALANCE - ALL FUNDS	9,012,824	9,663,495	9,460,159
	ENDING FUND BALANCE - ALL FUNDS	9,663,493	9,460,158	9,460,159

PERSONNEL BY DEPARTMENT				
DEPARTMENT	FUND	DEPT #	POSITIONS BUDGETED	WAGES & FRINGES
Board of Commissioners	101	101	7.00	\$ 233,211.00
Administration	101	172	1.96	\$ 198,361.00
Accounting/Budget	101	191	3.41	\$ 285,962.00
Payroll	101	192	0.62	\$ 46,375.00
County Clerk	101	215	3.65	\$ 305,945.00
County Survey & Remonumentation	101	245	0.00	\$ 5,247
Tax Allocation Board	101	248	0.00	\$ 769
County Treasurer	101	253	5.00	\$ 444,140
Equalization	101	257	4.00	\$ 412,348
Elections	101	262	0.65	\$ 51,783
Personnel	101	270	1.39	\$ 109,405
Circuit Court - Newaygo	101	283.1	5.02	\$ 353,263
Circuit Court Clerk	101	283.4	3.00	\$ 191,633
Circuit Court Juvenile	101	283.5	1.30	\$ 120,241
District Court	101	286	11.00	\$ 817,926
Probate Court	101	294	3.50	\$ 397,329
Prosecuting Attorney	101	296	9.00	\$ 898,619
Jury Board	101	299.147	0.20	\$ 9,042
Sheriff's Department	101	301	4.14	\$ 472,130
Sheriff's Department - Civil Processing	101	301.310	0.40	\$ 28,325
Sheriff's Department - School Resource Officer	101	301.350	1.00	\$ 84,854
Court Security	101	306	1.00	\$ 75,886
Marine Law Enforcement	101	331	0.98	\$ 25,619
Animal Control/Shleter	101	430	2.70	\$ 178,739
Board of Public Works	101	441	0.00	\$ 8,891
Drain Commissioner	101	442	3.00	\$ 274,846
Drain Maintenance & Construction	101	443	2.50	\$ 157,485
Medical Examiner	101	648		\$ 7,574
Register of Deeds	101	711	4.00	\$ 345,590
Sheriff's Department - Road Patrol	207	301	19.93	\$ 2,293,790
Park's Department	208		9.49	\$ 503,254
Jail	213	351	38.69	\$ 3,716,952
Jail - Transport (1 Deputy & 1 Correction Officer)	213	352	2.00	\$ 195,355
Jail Maintenance Workers	213	351.850	1.50	\$ 102,554
Friend of the Court	215	141	10.25	\$ 831,371
Crime Victim Rights (Prosecuting Attorney Office)	216	296	1.00	\$ 62,572
Building Safety & Permits	249	371	1.00	\$ 17,826
Register of Deeds - Automation	256	711	0.50	\$ 17,814
Emergency Services	259	426	1.95	\$ 154,522
Indigent Defense	260	0	1.00	\$ 100,553
Central Dispatch	261		12.40	\$ 948,274
Concealed Pisotal Licensing Clerk	263	215	0.20	\$ 21,110
Law Enforcment (Secondary Road Patrol)	266	316	1.00	\$ 113,940
Circuit Court Juvenile	292		5.40	\$ 438,143
Veterans' Relief	293		1.70	\$ 174,358

PERSONNEL BY DEPARTMENT				
DEPARTMENT	FUND	DEPT #	POSITIONS BUDGETED	WAGES & FRINGES
Commission on Aging	297	672	22.16	\$ 1,201,007
Commission on Aging - Nutrition Program	297.2	672	11.16	\$ 538,424
Maintenance	631	265	5.00	\$ 376,515
Campus Security	632	302	2.00	\$ 204,093
Information Services - GIS	636	229	1.00	\$ 80,099
Unemployment Fund	676	207	0.38	\$ 28,272
Health and Wellness	677	201	0.50	\$ 92,012
Worker's Compensation Fund	696	208	1.19	\$ 129,194
Sick and Vacation Fund	697	172	0.55	\$ 259,232
TOTAL EMPLOYEES AND WAGES & FRINGES			232.37	\$ 19,142,774

Newaygo County Organizational Chart

