



COUNTY OF NEWAYGO

2023 - 2024 ANNUAL BUDGET

(October 1, 2023 – September 30, 2024)



October 1, 2023 - September 30, 2024

BUDGET

for

NEWAYGO COUNTY

WHITE CLOUD, MICHIGAN

2024

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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WHITE CLOUD, MICHIGAN 49349
FAX (231) 689-7205
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September 27, 2023

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

RE: Fiscal Year 2024 Newaygo County Budget

I am pleased to present the Newaygo County budget for fiscal year 2024. The budget as presented is a culmination of Department Heads, Elected Officials, and administrative staff working together to ensure appropriate expenditures are being allocated to best serve the constituents of Newaygo County.

The fiscal year 2024 budget represents a fiscally strong condition for Newaygo County while taking into consideration an extremely uncertain future with State funding and the loss of increased funding leftover from the pandemic. The 2024 fiscal year budget as presented is balanced with a budgetary total of \$78,442,776, an increase of \$5,904,305 from fiscal year 2023. The overall financial condition of the County remains sound.

The General Fund fund balance will be reduced by \$268,700 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 2023 Estimate (Non-GAAP):

• Beginning fund balance as of 10-1-2022	\$6,648,063
• Current estimated revenues (over) under expenditures	\$346,366
• Estimated fund balance as of 9-30-2023	\$6,994,429
• Estimated total fund balance percent of 2023 exp.	44.5%

FY 2024 Budget as Presented:

• Estimated beginning fund balance as of 10-1-2023	\$6,994,429
• FY 2024 budgeted use of fund balance	(\$268,700)
• Estimated ending fund balance as of 9-30-2024	\$6,725,729
• Estimated total fund balance percent of 2024 exp.	41.5%

The increased expenditure is related to a wide range of budgetary impacts. The expenditure budget as presented includes American Rescue Plan Funding projects, the substantial increase with Health Care costs, the major decrease with the U.S. Marshall's contract, aggressive Commission on Aging Transportation program and general inflationary costs of personnel. Please see Appendix A for a fund-by-fund comparison. Revenues have increased with the higher than budgeted property taxes, excellent returns on investments, continued increases in grants, and revenue sharing.

The heavy reliance of General Fund fund balance, and the transfers out of the General Fund, will be closely monitored during the fiscal year, however, with the general health of the general fund fund balance, future increases will be easier absorbed while spending down fund balance. 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 allocation.

Additional Funding increases that will be eliminated:

- Local Assistance and Tribal Consistency Fund
- Revenue Loss (Public Safety Payroll)
- State Revenue Sharing increase of 6%
- Child Care Fund increase from 50% to 75%
- MDOT funding for COA transportation

The implementation of the Wage Methodology Program will have future fiscal implications, however, is a commitment by the County to invest in personnel moving forward. Appendix B outlines the methodology plan and approval will signify a significant step in compensation for the foreseeable future. The Wage Methodology Program focuses on wages that remain competitive within the market along with employee retention and recognizing longevity.

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 2024 fiscal year budget as presented relies on fund balances and General Fund transfers. The amount of fund balance used is \$2,904,811, and transfers from the General Fund total \$4,322,824.

General Fund Transfers of Note:

		<u>Increase (Decrease)</u>
○ Road Patrol	\$1,118,776	\$234,421
○ County Jail	\$1,836,899	\$339,981
○ Health and Wellness Fund		
▪	\$500,000 is being transferred in FY 23 to offset the increased expenditures.	

- The County's MERS (Municipal Employees Retirement System) Defined Benefit Program contributions has trended downward as the length of time the plans have been closed are coming to benefit. The fiscal year 2024 minimum ARC payment is \$538,860 - a decrease of \$185,076 from the 2023 fiscal year amount.
 - The County's funded ratio is at 86% as of 12-31-22
 - The investment rate of return remained at 7.00%
 - The assumed rate of wage inflation is 3.00%
 - The Actuarial Accrued Liability as of 12-31-2022 is \$28,695,817
 - The Valuation of Assets as of 12-31-2022 is \$24,742,637
 - The County's Unfunded Accrued Liability is \$3,953,180 as of 12-31-2022
- There are concerns regarding future ARC payments based on recent actuarial data. The County will need to be aware of increases, perhaps significant in the near future.

- As of our fiscal year 2023 reporting year, the County's Other Post Employment Benefit (OPEB) was 137.43% funded with assets of \$5,170,654, exceeding the liability of \$3,762,462 by \$1,408,192. 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 be closely monitored with the increased dependency on general fund transfers and the unexpected reduction in revenue related to the U.S. Marshall's contract.
 - Expenditures for the Jail fund were decreased by \$196,504 for FY 24.
 - Renegotiated contracts for medical services.
 - Personnel reductions.
 - The U.S. Marshall's reduced the number of guaranteed beds from 140 per day to 125 per day, this equates to roughly a loss of \$410,000 annually in revenues.
 - The County Jail has relied heavily on the additional per diem received under the US Marshall contract. The fiscal year 2024 budget does not utilize or account for any additional per diem. This impacts revenues by an estimated \$550,000. We do expect additional inmate per diem to be realized, however, will not be accounted for until next fiscal year.
 - With the decrease in inmates, other revenue funds are impacted as well, the jail commissary is expected to see decreases as well in phone revenues and E-Cigarette sales.
 - To balance, the Jail Fund is receiving an additional \$339,981 of General Fund transfers for a total of \$1,836,899. This is an increase of 83% over the past five years.
 - Additionally, an increase of \$250,000 for a total of \$610,000 will be transferred from the Jail Commissary.
 - A substantial increase in revenue will occur in FY 25 with the construction bond being paid off.
- State Revenue Sharing has been budgeted to reflect 100% of the 2024 fiscal year projected payment of \$1,143,202.

Additional Highlights of the 2024 Fiscal Year Budget

- The budget includes:
 - A 3% wage increase for all employees not otherwise bound by contractual language.
 - One time longevity payment for eligible employees.
 - Incorporate the Wage Methodology program.
 - Increase with internal health insurance charge from \$1,300 to \$1,500.
 - Reflects 100% indirect charges to all departments. (Road Patrol, Dispatch, COA, and Veterans Affairs were 50%).
 - Property tax revenues are projected at \$9,972,920 for the 2024 summer taxes – this is a 2.6% increase (\$254,744 increase) from 2023 property tax revenue.
 - The Part Time Emergency Services Deputy Director is being recommended to move to full time, this includes the elimination of the part time wildfire hazard coordinator and the part time CERT volunteer coordinator.
 - Interest earnings have increased considerably over the previous fiscal years. The County Treasurer has done an outstanding job investing the County's monies.

Conclusion

The 2024 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 2024 fiscal year budget. Further, I would like to commend the dedication, hard work and knowledge Donna Kipp, Tammie Gleason, and Sandi Christoffersen 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 27th day of September 2023, the following Resolution was adopted:

**RESOLUTION #09-012-23
NEWAYGO COUNTY GENERAL APPROPRIATIONS ACT
RESOLUTION FOR THE FY 2024 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 2024; and

WHEREAS, the County's 2024 fiscal year encompasses the period of October 1, 2023 – September 30, 2024; 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 2023 levy through its FY 2023 General Appropriations Act adopted on September 28, 2022; and

WHEREAS, the Newaygo County Board of Commissioners, by Resolution of June 14, 2023, authorized collection of the County allocated tax on July 1, 2023, at the full amount allocated after the application of the "Headlee" millage reduction fraction, or 5.2142 total mills; and

WHEREAS, the County's 2024 Equalization Report will determine the Taxable and State Equalized Values for properties within the County in April of 2024 and these taxable values will be used for the July 1, 2024 tax levy and fiscal year 2024 budget; and

WHEREAS, the County's July 1, 2024 tax levy is authorized by the General Property Tax Act, as amended by Public Act 357 of 2004, being MCL 211.44a: a Budget Hearing and subsequent General Appropriations Act adopted in September of 2023 as well as a yet-to-be established (June of 2024) 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 2023 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		\$ 16,209,104
Legislative	\$ 392,085	
Judicial	\$ 4,522,205	
General Government	\$ 2,628,741	
Public Safety	\$ 1,253,312	
Public Works	\$ 940,382	
Health & Welfare	\$ 1,139,374	
Community & Economic		
Development	\$ 887,192	
Unclassified/Other Functions	\$ 122,989	
Transfers Out/Appropriations	\$ 4,322,824	
201.000 County Road Fund		\$ 16,389,873
207.000 Sheriff's Road Patrol Fund		\$ 3,338,578
208.000 Parks and Recreation Fund		\$ 1,193,801
213.000 County Jail Fund		\$ 6,119,529
215.000 Friend of the Court Fund		\$ 1,068,343
216.000 Crime Victims' Rights Fund		\$ 86,779
243.000 Brownfield Redevelopment Authority Fund		\$ 10,844
249.000 Building Safety and Permits Fund		\$ 400,544
256.000 Register of Deeds Automation Fund		\$ 67,224
259.000 Emergency Services Fund		\$ 268,559
260.000 Indigent Defense		\$ 1,198,403
261.000 E-911 Service Fund		\$1,548,700
263.000 Concealed Pistol Licensing Fund		\$32,200
266.000 Law Enforcement Fund		\$148,458

266.100 Law Enforcement Technical Fund	\$13,000
269.000 County Law Library Fund	\$10,235
284.000 Opioid Fund	\$227,222
286.000 ARPA Fund	\$425,000
290.000 Social Services Fund	\$35,000
291.000 Medical Care Facility Fund	\$9,639,892
292.000 Child Care Fund	\$947,794
293.000 Veterans' Relief Fund	\$334,624
297.000 Commission on Aging Fund	\$3,354,030
297.200 Commission on Aging – Nutrition Program Fund	\$1,183,305
305.000 Unlimited Tax Gen Obligation Debt – Med Care Facility Fund	\$639,373
367.000 Jail Bonds Debt Service Fund	\$581,575
396.000 General Obligation Limited Debt – Mental Health Fund	\$113,596
403.000 Capital Improvement Fund	\$1,649,850
851.000 Drain Debt Service Fund (Fellows Consolidated Drain)	\$89,550
851.027 Brayton Creek IC Drain Debt Service Fund	\$42,165
851.642 Nason Drain Debt Service Fund	\$9,675
852.000 Special Assessment Debt Service	\$25,596
 Total General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds	 \$ 67,402,421

BE IT FURTHER RESOLVED (#2) that the following tax levies are hereby authorized for the 2023 tax year for a total of 7.2492 mills, including authorized levies for general fund operations and special purpose.

July 2023 Tax Levy (2022-2023 Fiscal Year)	
General Operating	<u>5.2142</u>
Total Summer Levy	5.2142
 December 2023 Tax Levy (2023-2024 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 2023 Tax Year	 7.2492

BE IT FURTHER RESOLVED (#3) that the following estimated tax levy for July 1, 2024, was used in determining projected tax revenue for general fund operations:

July 2024 Tax Levy (2023-2024 Fiscal Year)	
General Operating (estimated levy)	5.2142

BE IT FURTHER RESOLVED (#4) that with the adoption of the 2024 Newaygo County Equalization Report and the determination of the 2024 "Headlee" Millage Reduction Fraction, as required by MCL 211.34d, the County will establish the final 2024 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 2024 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 2023-2024 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 2024 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 2023 operating millage levy (2023-2024 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 40% of the convention facility tax revenue may be transmitted for substance abuse programs, with the remaining 60% 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 2024 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 2024 fiscal year:

101.000-601.000	General Fund - Health Department	\$327,285
101.000-649.000	General Fund - Mental Health	\$220,000
207.000	Sheriff's Road Patrol Fund	\$1,118,776
213.000	County Jail Fund	\$1,836,899
215.000	Friend of the Court Fund	\$373,540
216.000	Crime Victims' Rights Fund	\$22,996
259.000	Emergency Services Fund	\$188,881
260.000	Indigent Defense	\$212,784
269.000	County Law Library	\$5,735
290.000	Social Services Fund	\$20,382
292.000	Child Care Fund	\$450,000
293.000	Veterans' Relief Fund	\$92,831

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.

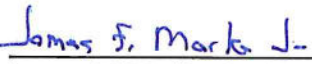
Motion By: DeLaat Supported By: Trapp to adopt the foregoing Resolution.


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

Nays: None Absent: Kruithoff

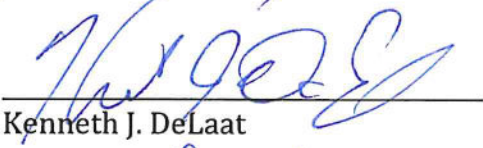
BOARD OF COMMISSIONERS:


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 #09-012-23 adopted by the Newaygo County Board of Commissioners at a regular session held on the 27th of September 2023.


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 14th day of June 2023 at 9:30 a.m. local time, the following Resolution was adopted:

**RESOLUTION #06-009-23
2023 SUMMER TAX LEVY**

PRESENT: Commissioners: Bird, DeLaat, Kolk, Kruithoff, Maike, Mellema
Trapp

ABSENT: Commissioners: None

It was moved by Commissioner DeLaat and supported by Commissioner Trapp that the following Resolution be adopted.

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

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

WHEREAS, Newaygo County relies on the specific authority of MCL 211.44a and the budgetary hearings it used to establish its need for this levy through its 2022-2023 General Appropriations Act adopted on September 28, 2022; 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, 2023, 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 2023 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, 2023, at the rate of the amount allocated after the application of the "Headlee" millage reduction fraction, or 5.2142 total mills; and

Resolution #06-009-23

Page: 2

Date: June 14, 2023

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, DeLaat, Kolk, Kruithoff, Maike, Mellema Trapp

NAYS: Commissioners: None

ABSTAINED: Commissioners: None

ABSENT: Commissioners: None

The Resolution was adopted
on June 14, 2023.



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 #06-009-23 adopted by the Newaygo County Board of Commissioners at a regular session held on the 14th day of June 2023.



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	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
ESTIMATED REVENUES				
	APPROPRIATION FROM FUND BALANCE			2,904,811
	TAXES	13,196,466	14,121,314	14,524,834
	FEDERAL GRANTS	2,420,490	4,259,764	3,969,875
	STATE GRANTS	3,725,441	4,420,684	4,180,272
	CONTRIBUTIONS FROM LOCAL UNITS	607,619	223,009	127,241
	INVESTMENT INCOME AND RENTALS	155,007	1,525,584	715,008
	OTHER REVENUE	7,683,718	8,703,313	8,155,501
	OTHER FINANCING SOURCES	5,852,086	5,959,679	5,847,952
	CHARGES FOR SERVICES	12,501,781	12,314,007	11,751,972
	FINES AND FORFEITS	59,892	51,476	46,400
	LICENSES AND PERMITS	115,039	113,308	99,500
	REVENUES CONTROL	27,062,114	24,730,959	25,989,765
	SPECIAL ASSESSMENTS	395,457	141,056	129,645
	TOTAL ESTIMATED REVENUES	73,775,110	76,564,153	78,442,776
APPROPRIATIONS				
	OTHER SERVICES AND CHARGES	18,472,205	19,625,712	20,184,601
	PERSONNEL SERVICES	17,484,429	18,770,287	21,194,871
	SUPPLIES	1,308,288	1,283,154	1,238,687
	CAPITAL OUTLAY	1,900,039	1,833,229	2,341,947
	DEBT SERVICE	2,343,942	2,075,751	1,549,953
	OTHER FINANCING USES	5,325,335	5,145,217	5,867,952
	EXPENDITURES CONTROL	27,551,477	27,339,625	26,064,765
	TOTAL APPROPRIATIONS	74,385,715	76,072,975	78,442,776
	ESTIMATED REVENUES - ALL FUNDS	73,775,110	76,564,153	78,442,776
	APPROPRIATIONS - ALL FUNDS	74,385,715	76,072,975	78,442,776
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(610,605)	491,178	

BUDGET REPORT FOR NEWAYGO COUNTY

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
ESTIMATED REVENUES				
Total - Function Unclassified		11,805,102	14,698,846	13,649,007
Total - Function Chief Executive		2,936	2,864	2,000
Total - Function Financial and Tax Administration		8,232,593	9,793,700	10,363,511
Total - Function Other General Government		707,505	744,508	847,083
Total - Function Judicial		2,091,312	2,053,948	2,081,330
Total - Function Public Safety		9,874,202	10,418,638	9,449,735
Total - Function Public Works		17,939,194	16,348,074	17,037,065
Total - Function Health & Welfare		13,888,379	13,850,111	14,942,516
Total - Function Community and Economic Development		844,366	729,891	678,009
Total - Function Capital Outlay		726,491	591,154	1,695,050
Total - Function Transfers In and Other Financing		5,325,335	5,145,217	5,847,952
Total - Function Recreation and Culture		1,285,049	1,532,025	1,128,751
Total - Function Debt Service		1,052,646	655,177	720,767
TOTAL ESTIMATED REVENUES		73,775,110	76,564,153	78,442,776
APPROPRIATIONS				
Total - Function Unclassified		977,629	2,230,144	1,746,392
Total - Function Legislative		354,911	349,764	392,085
Total - Function Chief Executive		281,716	286,539	310,857
Total - Function Financial and Tax Administration		10,170,987	9,805,364	10,852,927
Total - Function Other General Government		1,037,808	1,085,392	1,156,343
Total - Function Judicial		4,795,063	4,924,042	5,687,562
Total - Function Public Safety		13,295,376	13,764,513	13,613,934
Total - Function Public Works		18,946,099	18,609,782	17,678,913
Total - Function Health & Welfare		14,311,512	15,356,950	15,875,104
Total - Function Community and Economic Development		812,017	859,781	954,416
Total - Function Capital Outlay		1,223,837	904,612	1,934,211
Total - Function Transfers Out and Other Financing		5,325,335	5,145,217	5,867,952
Total - Function Recreation and Culture		1,122,411	1,415,167	1,031,940
Total - Function Debt Service		1,731,014	1,335,708	1,340,140
TOTAL APPROPRIATIONS		74,385,715	76,072,975	78,442,776
ESTIMATED REVENUES - ALL FUNDS		73,775,110	76,564,153	78,442,776
APPROPRIATIONS - ALL FUNDS		74,385,715	76,072,975	78,442,776
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(610,605)	491,178	

Newaygo County, Michigan

FY2024 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	\$ 10,133,479	\$ 3,808,901	\$ 576,053	\$ -	\$ -	\$ -	\$ 6,401	\$ 14,524,834
Special Assessments	\$ -	\$ -	\$ 129,645	\$ -	\$ -	\$ -	\$ -	\$ 129,645
Federal Grants	\$ 374,766	\$ 1,912,909	\$ -	\$ 1,630,000	\$ -	\$ -	\$ 52,200	\$ 3,969,875
State Grants	\$ 2,098,345	\$ 1,871,445	\$ 18,482	\$ -	\$ -	\$ -	\$ 192,000	\$ 4,180,272
Contributions from Local Units	\$ 73,745	\$ 27,900	\$ 25,596	\$ -	\$ -	\$ -	\$ -	\$ 127,241
Investment Income and Rentals	\$ 399,637	\$ 73,744	\$ 88,595	\$ -	\$ 110,232	\$ 1,500	\$ 41,300	\$ 715,008
Other Revenue	\$ 424,054	\$ 502,646	\$ -	\$ -	\$ 10,000	\$ 7,215,601	\$ 3,200	\$ 8,155,501
Charges for Services	\$ 2,328,878	\$ 5,148,537	\$ 496,388	\$ -	\$ 425,000	\$ 2,053,169	\$ 1,300,000	\$ 11,751,972
Licenses and Permits	\$ 67,500	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,500
Fines and Forfeits	\$ 40,000	\$ 6,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,400
Revenue Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,989,765	\$ 25,989,765
TOTAL REVENUES	\$ 15,940,404	\$ 13,384,482	\$ 1,334,759	\$ 1,630,000	\$ 545,232	\$ 9,270,270	\$ 27,584,866	\$ 69,690,013
EXPENDITURES BY FUNCTION								
Unclassified	\$ 122,989	\$ 1,623,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,746,392
Legislative	\$ 392,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 392,085
Chief Executive	\$ 249,288	\$ -	\$ -	\$ -	\$ -	\$ 61,569	\$ -	\$ 310,857
Financial and Tax Administration	\$ 2,028,593	\$ 32,200	\$ -	\$ -	\$ -	\$ 8,792,134	\$ -	\$ 10,852,927
Other General Government	\$ 350,860	\$ -	\$ -	\$ -	\$ -	\$ 805,483	\$ -	\$ 1,156,343
Judicial	\$ 4,522,205	\$ 1,165,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,687,562
Public Safety	\$ 1,253,312	\$ 10,480,753	\$ -	\$ -	\$ 159,455	\$ 239,214	\$ 1,481,200	\$ 13,613,934
Public Works	\$ 940,382	\$ -	\$ 141,390	\$ -	\$ -	\$ 207,268	\$ 16,389,873	\$ 17,678,913
Health & Welfare	\$ 1,139,374	\$ 4,994,612	\$ -	\$ -	\$ 90,382	\$ -	\$ 9,650,736	\$ 15,875,104
Community and Economic Dev.	\$ 887,192	\$ 67,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 954,416
Recreation and Culture	\$ -	\$ 1,031,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,031,940
Capital Outlay	\$ -	\$ 161,861	\$ -	\$ 1,649,850	\$ -	\$ 55,000	\$ 67,500	\$ 1,934,211
Debit Service	\$ -	\$ -	\$ 1,340,140	\$ -	\$ -	\$ -	\$ -	\$ 1,340,140
TOTAL EXPENDITURES	\$ 11,886,280	\$ 19,557,350	\$ 1,481,530	\$ 1,649,850	\$ 249,837	\$ 10,160,668	\$ 27,589,309	\$ 72,574,824
Excess (deficiency) of revenues Over (under) expenditures	\$ 4,054,124	\$ (6,172,868)	\$ (146,771)	\$ (19,850)	\$ 295,395	\$ (890,398)	\$ (4,443)	\$ (2,884,811)
Other Financing Sources								
Transfers In	\$ -	\$ 5,828,102	\$ -	\$ 19,850	\$ -	\$ -	\$ -	\$ 5,847,952
Transfers Out	\$ 4,322,824	\$ 895,278	\$ 20,000	\$ -	\$ 629,850	\$ -	\$ -	\$ 5,867,952
Total Other Financing Sources	\$ (4,322,824)	\$ 4,932,824	\$ (20,000)	\$ 19,850	\$ (629,850)	\$ -	\$ -	\$ (20,000)
Net Inc (Dec) in Fund Balance	\$ (268,700)	\$ (1,240,044)	\$ (166,771)	\$ -	\$ (334,455)	\$ (890,398)	\$ (4,443)	\$ (2,904,811)
Fund Balance Beginning of Year	\$ 7,967,217	\$ 8,351,793	\$ 951,853	\$ 1,451,962	\$ 1,569,269	\$ 4,892,661	\$ 7,364,130	\$ 32,548,885
Estimated Fund Balance End of Year	\$ 7,698,517	\$ 7,111,749	\$ 785,082	\$ 1,451,962	\$ 1,234,814	\$ 4,002,263	\$ 7,359,687	\$ 29,644,074

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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 statute: "Every conveyance of real estate within the state hereafter made, which shall not be recorded as provided in this chapter, shall be void as against any subsequent purchaser in good faith and for a valuable consideration."

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

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	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 101.000 GENERAL FUND				
APPROPRIATIONS				
Function: Unclassified				
Totals for dept 000.000 - NON-DEPARTMENTAL		127,162	122,876	122,989
Total - Function Unclassified		127,162	122,876	122,989
Function: Legislative				
Totals for dept 101.000 - COUNTY BOARD OF COMMISS		354,911	349,764	392,085
Total - Function Legislative		354,911	349,764	392,085
Function: Chief Executive				
Totals for dept 172.000 - ADMINISTRATION		225,804	230,049	249,288
Total - Function Chief Executive		225,804	230,049	249,288
Function: Financial and Tax Administration				
Totals for dept 191.000 - ACCOUNTING/BUDGET		251,299	294,071	374,438
Totals for dept 192.000 - PAYROLL		51,871	57,904	57,986
Totals for dept 201.000 - HEALTH & WELLNESS PROGR			500,000	
Totals for dept 215.000 - COUNTY CLERK		355,398	332,425	388,335
Totals for dept 245.000 - COUNTY SURVEY & REMONUM		52,411	2,058	41,364
Totals for dept 245.045 - COUNTY SURVEY & REMON -		200	68,740	27,576
Totals for dept 248.000 - TAX ALLOCATION BOARD		1,814	363	1,613
Totals for dept 253.000 - TREASURER		501,009	507,161	534,402
Totals for dept 257.000 - EQUALIZATION		639,223	574,018	602,879
Total - Function Financial and Tax Administratio		1,853,225	2,336,740	2,028,593
Function: Other General Government				
Totals for dept 262.000 - ELECTIONS		144,294	156,057	182,406
Totals for dept 266.000 - ATTORNEY/CORPORATION CO		26,451	60,445	30,012
Totals for dept 270.000 - HUMAN RESOURCES (PERSON		179,777	131,570	136,842
Totals for dept 270.100 - EMPLOYEE DEVELOPMENT		2,547	1,828	1,600
Total - Function Other General Government		353,069	349,900	350,860
Function: Judicial				
Totals for dept 283.100 - 27TH CIRCUIT COURT - NE		666,652	689,837	744,177
Totals for dept 283.153 - CIRCUIT COURT - CARES AC		3,552	9,799	
Totals for dept 283.200 - 27TH CIRCUIT COURT - OC		14,929		
Totals for dept 283.300 - 27TH CIRCUIT COURT - PR		25,069	24,548	30,282
Totals for dept 283.400 - 27TH CIRCUIT COURT - C		217,615	215,250	265,439
Totals for dept 283.500 - 27TH CIRCUIT COURT, JU		308,786	324,191	378,494
Totals for dept 286.000 - 78TH DISTRICT COURT		1,057,194	1,111,496	1,304,181
Totals for dept 294.000 - PROBATE COURT		492,047	508,629	542,672
Totals for dept 296.000 - PROSECUTING ATTORNEY		1,041,063	1,078,142	1,172,016
Totals for dept 296.153 - PROS ATTY - CARES ACT -		3,072		
Totals for dept 298.000 - FAMILY COUNSELING SERVI				3,500
Totals for dept 299.100 - DRUG TREATMENT COURT				1,000
Totals for dept 299.147 - JURY BOARD		15,567	14,948	16,144
Totals for dept 299.167 - COUNTY GUARDIAN		59,812	61,252	64,300
Total - Function Judicial		3,905,358	4,038,092	4,522,205
Function: Public Safety				
Totals for dept 301.000 - SHERIFF DEPARTMENT		671,712	751,142	722,560
Totals for dept 301.310 - SHERIFF DEPARTMENT - CI		9,618	33,449	56,298
Totals for dept 301.350 - SHERIFF-SCHOOL RESOURCE		19,950		
Totals for dept 306.000 - COURTHOUSE SECURITY		64,845	80,435	82,195
Totals for dept 331.000 - MARINE LAW ENFORCEMENT		84,843	59,337	53,017
Totals for dept 331.332 - MARINE LAW ENFORCEMENT		10,153	40,214	
Totals for dept 422.000 - WILDFIRE HAZARD MITIGAT		146,229	69,753	15,793
Totals for dept 423.000 - CRISIS MANAGEMENT		7,866		
Totals for dept 430.000 - ANIMAL SHELTER		282,346	318,591	318,949
Totals for dept 433.000 - SPAY & NEUTER PROGRAM		8,774	13,864	4,500
Total - Function Public Safety		1,306,336	1,366,785	1,253,312
Function: Public Works				
Totals for dept 441.000 - BOARD OF PUBLIC WORKS		57,625	69,956	69,879
Totals for dept 442.000 - DRAIN COMMISSIONER		375,188	403,297	419,829
Totals for dept 443.000 - DRAIN MAINTENANCE & CON		119,850	113,254	151,234
Totals for dept 445.000 - DRAINS - PUBLIC BENEFIT		55,382	31,904	60,000
Totals for dept 529.000 - RECYCLING PROGRAM		209,796	208,627	211,298
Totals for dept 529.150 - RECYCLING-MATERIALS MAN			10,000	
Totals for dept 529.250 - RECYCLING-QUALITY IMPRO		7,207	18,512	
Totals for dept 529.350 - RECYCLING - INFRASTRUCT			51,860	
Totals for dept 529.400 - RECYCLING - ELECTRONICS			4,184	8,500
Totals for dept 568.000 - SOIL EROSION/CONSERVATI		14,652	32,712	19,642
Total - Function Public Works		839,700	944,306	940,382

BUDGET REPORT FOR NEWAYGO COUNTY

GENERAL FUND
SCHEDULE OF USES OF FINANCIAL RESOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 101.000 GENERAL FUND				
APPROPRIATIONS				
Function: Health & Welfare				
Totals for dept 601.000 - HEALTH DEPARTMENT		427,097	427,822	421,113
Totals for dept 605.000 - CONTAGIOUS DISEASE		240	746	628
Totals for dept 631.000 - SUBSTANCE ABUSE		88,145	89,924	92,319
Totals for dept 631.500 - SUBSTANCE ABUSE - MMOO		17,455	16,146	
Totals for dept 648.000 - MEDICAL EXAMINER		137,426	146,271	150,467
Totals for dept 649.000 - MENTAL HEALTH		370,800	357,637	424,829
Totals for dept 671.000 - MEDICAL CARE FACILITY		39,532	40,212	50,018
Total - Function Health & Welfare		1,080,695	1,078,758	1,139,374
Function: Community and Economic Development				
Totals for dept 710.000 - COOPERATIVE EXTENSION		189,175	153,782	177,583
Totals for dept 711.000 - REGISTER OF DEEDS		424,984	443,183	484,159
Totals for dept 722.000 - WEST MICHIGAN SHORELINE		12,926	13,494	13,494
Totals for dept 723.000 - LAND USE EDUCATOR		86,516	89,200	91,956
Totals for dept 728.000 - ECONOMIC DEVELOPMENT		46,158	106,455	120,000
Total - Function Community and Economic Developm		759,759	806,114	887,192
Function: Capital Outlay				
Totals for dept 901.000 - CAPITAL OUTLAY			11,718	
Total - Function Capital Outlay			11,718	
Function: Transfers Out and Other Financing Use				
Totals for dept 967.000 - TRANSFERS OUT - SPECIAL		3,241,527	3,622,600	4,322,824
Totals for dept 970.000 - TRANSFERS OUT - CAPITAL		386,680		
Total - Function Transfers Out and Other Financi		3,628,207	3,622,600	4,322,824
TOTAL APPROPRIATIONS		14,434,226	15,257,702	16,209,104

BUDGET REPORT FOR NEWAYGO COUNTY

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

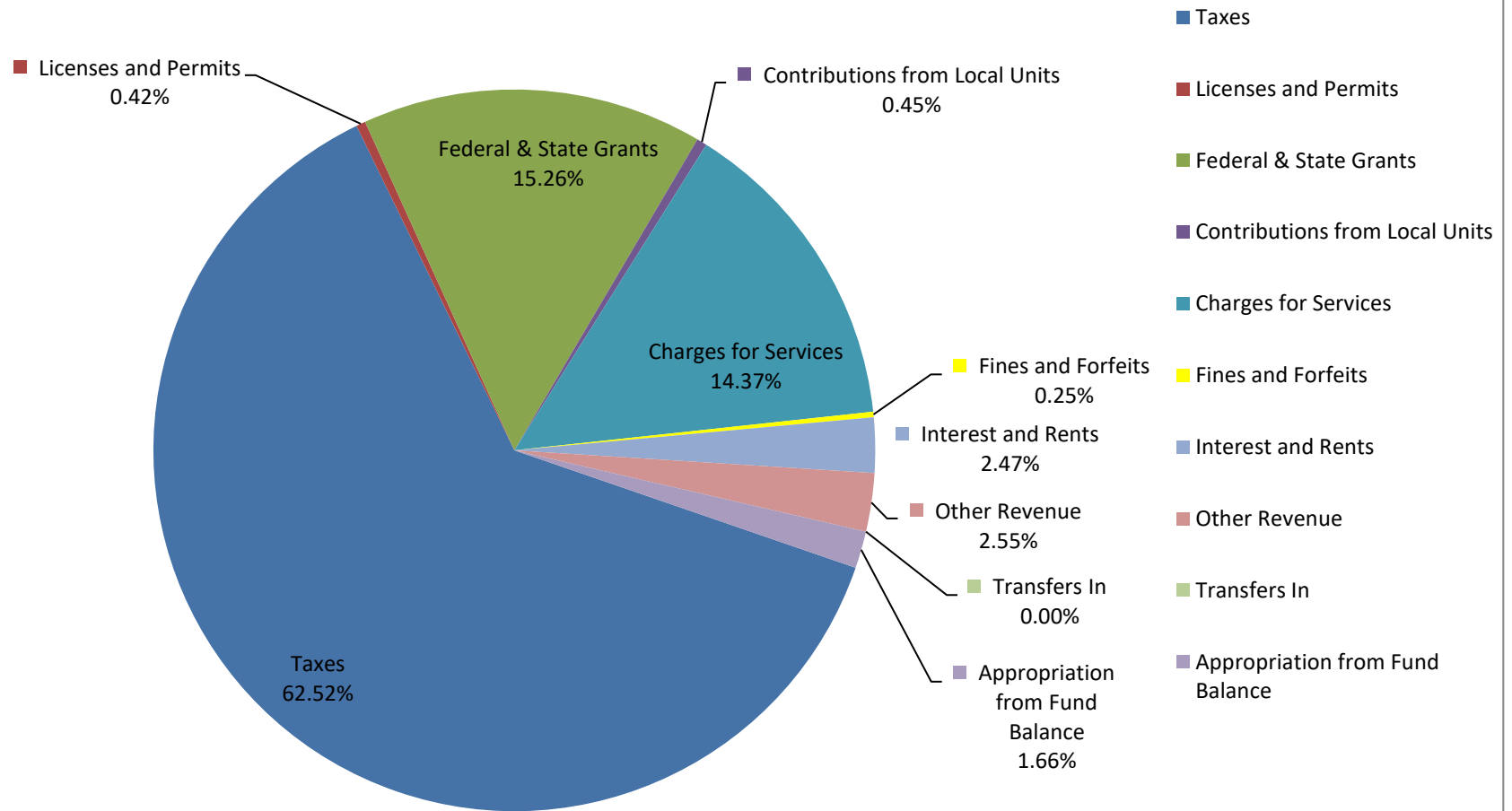
GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 101.000 GENERAL FUND				
ESTIMATED REVENUES				
	APPROPRIATION FROM FUND BALANCE			268,700
	TAXES	9,231,067	9,926,951	10,133,479
	FEDERAL GRANTS	737,161	674,870	374,766
	STATE GRANTS	1,922,946	2,158,471	2,098,345
	CONTRIBUTIONS FROM LOCAL UNITS	149,529	152,818	73,745
	INVESTMENT INCOME AND RENTALS	(97,845)	658,780	399,637
	OTHER REVENUE	292,218	462,361	424,054
	OTHER FINANCING SOURCES	196,974	126,370	
	CHARGES FOR SERVICES	2,130,856	2,296,081	2,328,878
	LICENSES AND PERMITS	82,297	75,186	67,500
	FINES AND FORFEITS	53,379	44,950	40,000
	TOTAL ESTIMATED REVENUES	14,698,582	16,576,838	16,209,104
APPROPRIATIONS				
	OTHER SERVICES AND CHARGES	4,225,194	4,364,784	4,735,798
	PERSONNEL SERVICES	6,076,150	6,630,300	6,709,618
	SUPPLIES	349,067	371,573	397,626
	CAPITAL OUTLAY	110,356	173,549	43,238
	DEBT SERVICE	45,252	94,896	
	UNK_EXP			
	OTHER FINANCING USES	3,628,207	3,622,600	4,322,824
	TOTAL APPROPRIATIONS	14,434,226	15,257,702	16,209,104
NET OF REVENUES/APPROPRIATIONS - FUND 101.000		264,356	1,319,136	
	BEGINNING FUND BALANCE	6,383,698	6,648,063	7,967,217
	ENDING FUND BALANCE	6,648,054	7,967,199	7,967,217

BUDGET REPORT FOR NEWAYGO COUNTY

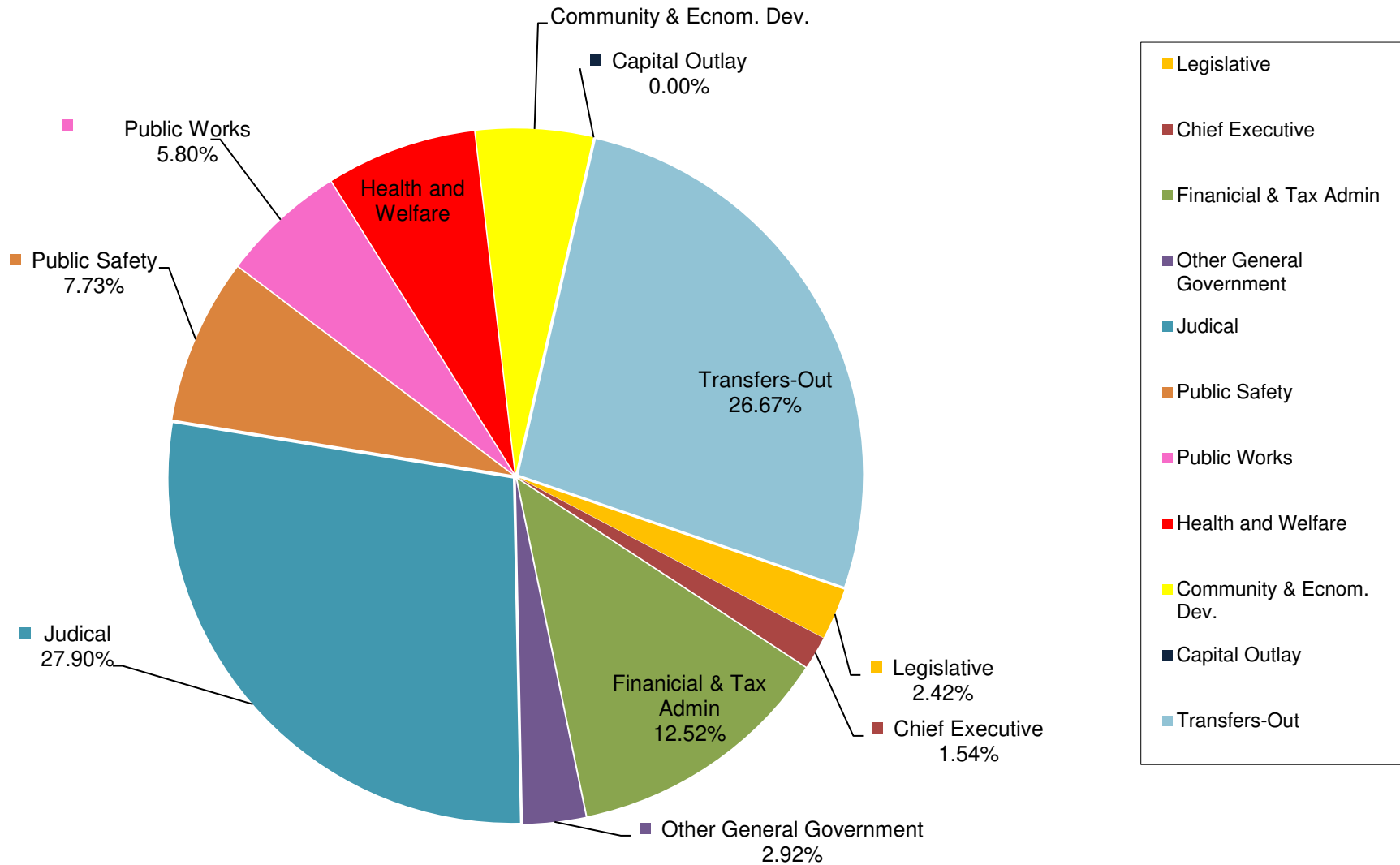
GENERAL FUND BY FUNCTION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 101.000 GENERAL FUND				
ESTIMATED REVENUES				
	Total - Function Unclassified	11,127,145	11,994,589	12,211,293
	Total - Function Chief Executive	2,936	2,864	2,000
	Total - Function Financial and Tax Administratio	469,013	1,523,538	1,448,903
	Total - Function Other General Government	34,305	47,046	41,600
	Total - Function Judicial	1,465,083	1,415,785	1,307,044
	Total - Function Public Safety	355,226	357,143	178,169
	Total - Function Public Works	218,407	387,779	298,534
	Total - Function Health & Welfare	115,909	125,052	110,776
	Total - Function Community and Economic Developm	785,226	678,741	610,785
	Total - Function Transfers In and Other Financin	125,332	44,301	
	TOTAL ESTIMATED REVENUES	14,698,582	16,576,838	16,209,104
APPROPRIATIONS				
	Total - Function Unclassified	127,162	122,876	122,989
	Total - Function Legislative	354,911	349,764	392,085
	Total - Function Chief Executive	225,804	230,049	249,288
	Total - Function Financial and Tax Administratio	1,853,225	2,336,740	2,028,593
	Total - Function Other General Government	353,069	349,900	350,860
	Total - Function Judicial	3,905,358	4,038,092	4,522,205
	Total - Function Public Safety	1,306,336	1,366,785	1,253,312
	Total - Function Public Works	839,700	944,306	940,382
	Total - Function Health & Welfare	1,080,695	1,078,758	1,139,374
	Total - Function Community and Economic Developm	759,759	806,114	887,192
	Total - Function Capital Outlay		11,718	
	Total - Function Transfers Out and Other Financi	3,628,207	3,622,600	4,322,824
	TOTAL APPROPRIATIONS	14,434,226	15,257,702	16,209,104
NET OF REVENUES/APPROPRIATIONS - FUND 101.000		264,356	1,319,136	
	BEGINNING FUND BALANCE	6,383,698	6,648,063	7,967,217
	ENDING FUND BALANCE	6,648,054	7,967,199	7,967,217

2024 Budget General Fund Revenues by Classification



FY 2024 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." [Pontiac - Oakland Legal News, April 30, 1976]

Purpose of Standards

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

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

Minimum Standards of County Law Libraries

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

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

Mandatory Publications

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

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 gave a veteran temporary aid. They are not meant to correct recurring or chronic financial problems.

294 Veterans Trust Fund

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

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 FUNDS
SCHEDULE OF USES OF FINANCIAL RESOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 207.000 SHERIFF ROAD PATROL				
APPROPRIATIONS				
Totals for dept 301.000 - SHERIFF DEPARTMENT		2,554,200	2,563,566	2,814,573
Totals for dept 301.520 - PUBLIC SAFETY TECHNOLOGY (			23,818	
Totals for dept 303.000 - K-9 UNIT		20,234	13,302	11,500
Totals for dept 304.000 - SHERIFF/JAIL AUTOMOTIVE M		734,342	720,385	360,500
Totals for dept 312.000 - DRUG INVESTIGATION FORCE-(			105,677	116,868
Totals for dept 312.500 - DRUG RECOGNITION EXPERT PI			723	
Totals for dept 967.000 - TRANSFERS OUT - SPECIAL RI		52,728	42,068	35,137
TOTAL APPROPRIATIONS		3,361,504	3,469,539	3,338,578
Fund: 208.000 PARKS AND RECREATION				
APPROPRIATIONS				
Totals for dept 771.000 - SANDY BEACH CAMPGROUND		418,986	423,252	491,790
Totals for dept 772.000 - ED H. HENNING PARK		188,296	199,136	224,929
Totals for dept 775.000 - HARDY MARINA		72,403	61,765	71,042
Totals for dept 776.000 - SPORTS PARK/WELCOME CENTE		11,178	7,899	9,620
Totals for dept 779.000 - DIAMOND LAKE		108,918	114,425	141,172
Totals for dept 780.000 - WHITE CLOUD PARK		72,425	67,791	93,387
Totals for dept 901.000 - CAPITAL OUTLAY		205,644	127,161	161,861
TOTAL APPROPRIATIONS		1,077,850	1,001,429	1,193,801
Fund: 208.100 DRAGON TRAIL FUND				
APPROPRIATIONS				
Totals for dept 785.000 - DRAGON TRAIL		250,205	540,899	
TOTAL APPROPRIATIONS		250,205	540,899	
Fund: 213.000 COUNTY JAIL				
APPROPRIATIONS				
Totals for dept 351.000 - COUNTY JAIL		5,776,916	5,662,948	5,753,584
Totals for dept 351.850 - JAIL BUILDING		96,415	88,321	74,686
Totals for dept 352.000 - PRISONER TRANSPORT		230,745	410,168	278,259
Totals for dept 353.000 - JAIL TRAINING		3,196	12,235	13,000
TOTAL APPROPRIATIONS		6,107,272	6,173,672	6,119,529
Fund: 213.400 JAIL - ADDITIONAL PER DIEM				
APPROPRIATIONS				
Totals for dept 967.000 - TRANSFERS OUT - SPECIAL RI		648,303	297,157	
Totals for dept 970.000 - TRANSFERS OUT - CAPITAL PI		150,000		
TOTAL APPROPRIATIONS		798,303	297,157	
Fund: 215.000 FRIEND OF THE COURT				
APPROPRIATIONS				
Totals for dept 289.000 - FRIEND OF THE COURT		815,628	818,284	1,048,343
Totals for dept 291.000 - OTHER FOC ACTIVITIES		4,108		20,000
TOTAL APPROPRIATIONS		819,736	818,284	1,068,343
Fund: 216.000 CRIME VICTIMS RIGHTS				
APPROPRIATIONS				
Totals for dept 296.000 - PROSECUTING ATTORNEY		58,699	52,482	86,779
Totals for dept 901.000 - CAPITAL OUTLAY			865	
TOTAL APPROPRIATIONS		58,699	53,347	86,779
Fund: 246.000 COMMUNITY DEVELOPMENT				
APPROPRIATIONS				
Totals for dept 696.100 - COMMUNITY DEV-PROGRAM INC		47,198	8,075	
Totals for dept 966.000 - TRANSFERS OUT - GENERAL FI			16,772	
TOTAL APPROPRIATIONS		47,198	24,847	
Fund: 249.000 BUILDING SAFETY AND PERMITS				
APPROPRIATIONS				

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUNDS
SCHEDULE OF USES OF FINANCIAL RESOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 249.000 BUILDING SAFETY AND PERMITS				
APPROPRIATIONS				
Totals for dept 371.000 - BUILDING INSPECTION		214,160	205,780	214,177
Totals for dept 372.000 - ELECTRICAL INSPECTION		91,892	101,921	81,703
Totals for dept 373.000 - MECHANICAL INSPECTION		92,755	110,309	63,832
Totals for dept 375.000 - PLUMBING INSPECTION		46,767	54,535	40,832
Totals for dept 901.000 - CAPITAL OUTLAY			4,800	
TOTAL APPROPRIATIONS		445,574	477,345	400,544
Fund: 256.000 REGISTER OF DEEDS AUTOMATION				
APPROPRIATIONS				
Totals for dept 711.000 - REGISTER OF DEEDS		52,258	53,667	67,224
Totals for dept 901.000 - CAPITAL OUTLAY		4,957	4,476	
TOTAL APPROPRIATIONS		57,215	58,143	67,224
Fund: 259.000 EMERGENCY SERVICES				
APPROPRIATIONS				
Totals for dept 426.000 - EMERGENCY MANAGEMENT		178,871	177,284	230,563
Totals for dept 426.110 - PRE-DISASTER MITIGATION G		8,200	7,161	
Totals for dept 426.400 - HOMELAND SECURITY EQUIP G		32,541	47,852	22,848
Totals for dept 426.600 - VOLUNTEER PROGRAMS		5,480	4,981	2,700
Totals for dept 426.651 - TRAINING PROGRAMS - TACTI		1,145	14,853	10,558
Totals for dept 426.700 - HAZARDOUS MATERIALS PREPA		152	147	1,890
Totals for dept 426.900 - NACCHO MRC		12,748	21,185	
TOTAL APPROPRIATIONS		239,137	273,463	268,559
Fund: 260.000 INDIGENT DEFENSE				
APPROPRIATIONS				
Totals for dept 000.000 - NON-DEPARTMENTAL		845,552	799,636	1,198,403
TOTAL APPROPRIATIONS		845,552	799,636	1,198,403
Fund: 263.000 CONCEALED PISTOL LICENSING				
APPROPRIATIONS				
Totals for dept 215.000 - COUNTY CLERK		24,048	23,338	32,200
TOTAL APPROPRIATIONS		24,048	23,338	32,200
Fund: 266.000 LAW ENFORCEMENT				
APPROPRIATIONS				
Totals for dept 303.000 - K-9 UNIT			233	
Totals for dept 315.200 - TOWNSHIP OFFICER		10,612	4,504	
Totals for dept 316.000 - 416-SECONDARY ROAD PATROL		170,993	147,622	143,458
Totals for dept 320.000 - SHERIFF - 302 EDUCATION G		2,582	5,022	5,000
Totals for dept 332.000 - SNOWMOBILE LAW ENFORCEMEN'		149	8,421	
Totals for dept 333.000 - ORV LAW ENFORCEMENT		19,802	21,112	
TOTAL APPROPRIATIONS		204,138	186,914	148,458
Fund: 266.100 LAW ENFORCEMENT TECHNICAL FUND				
APPROPRIATIONS				
Totals for dept 301.000 - SHERIFF DEPARTMENT		1,473	5,027	13,000
TOTAL APPROPRIATIONS		1,473	5,027	13,000
Fund: 269.000 COUNTY LAW LIBRARY				
APPROPRIATIONS				
Totals for dept 292.000 - COUNTY LAW LIBRARY		11,270	15,184	10,235
TOTAL APPROPRIATIONS		11,270	15,184	10,235
Fund: 284.000 OPIOID SETTLEMENT FUND				
APPROPRIATIONS				
Totals for dept 301.350 - SHERIFF-SCHOOL RESOURCE O			80,736	111,320
Totals for dept 301.351 - SHERIFF-SCHOOL RESOURCE O			76,925	115,902
TOTAL APPROPRIATIONS			157,661	227,222

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUNDS
SCHEDULE OF USES OF FINANCIAL RESOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 284.000 OPIOID SETTLEMENT FUND				
Fund: 286.000 AMERICAN RESCUE PLAN FUND				
APPROPRIATIONS				
Totals for dept 000.000 - NON-DEPARTMENTAL		4,915	1,307,632	425,000
TOTAL APPROPRIATIONS		4,915	1,307,632	425,000
Fund: 290.000 SOCIAL SERVICES				
APPROPRIATIONS				
Totals for dept 670.000 - DEPARTMENT OF HUMAN SERVICES		39,994	35,551	35,000
TOTAL APPROPRIATIONS		39,994	35,551	35,000
Fund: 292.000 CHILD CARE				
APPROPRIATIONS				
Totals for dept 662.000 - CHILD CARE		600,997	741,231	815,104
Totals for dept 662.300 - COLLECTIONS CLERK		25,075	24,330	27,990
Totals for dept 664.000 - JUVENILE JUSTICE		71,293	74,261	78,600
Totals for dept 665.000 - CHILD CARE - BASIC GRANT		675	5,637	26,100
TOTAL APPROPRIATIONS		698,040	845,459	947,794
Fund: 293.000 VETERANS RELIEF FUND				
APPROPRIATIONS				
Totals for dept 689.000 - VETERANS RELIEF		191,104	251,806	267,785
Totals for dept 689.500 - VETERANS RELIEF - MVAA GRANT		50,896	72,783	66,839
TOTAL APPROPRIATIONS		242,000	324,589	334,624
Fund: 297.000 COMMISSION ON AGING				
APPROPRIATIONS				
Totals for dept 672.670 - COA		621,312	731,398	453,573
Totals for dept 672.671 - COA BUILDING MAINTENANCE		58,349	66,244	128,514
Totals for dept 672.672 - HEALTH CARE VAN		266,383	374,306	
Totals for dept 672.674 - AAA-MEDICAL TRANSPORTATION		64,326	83,264	86,254
Totals for dept 672.677 - AAA-HOMEMAKER		106,203	130,207	276,865
Totals for dept 672.678 - OLDER ADULT RESPITE SERVICES		21,322	32,449	78,402
Totals for dept 672.679 - ADULT DAY CARE		69,420	70,027	63,911
Totals for dept 672.684 - COMM ON AGING - WELLNESS PROGRAM		36,149	41,543	79,917
Totals for dept 672.686 - SPECIALIZED TRANSPORTATION		158,009	311,978	1,202,829
Totals for dept 672.687 - SPECIALIZED TRANSPORTATION		100	1,655	1,500
Totals for dept 672.689 - CARE MANAGEMENT		2,892		
Totals for dept 672.690 - HOME REPAIR SERVICES				81,923
Totals for dept 672.691 - MEDICAID/MEDICARE ASSISTANCE				24,201
Totals for dept 672.747 - SENIOR DAY TRIPS				16,000
Totals for dept 901.000 - CAPITAL OUTLAY			114,225	
Totals for dept 967.000 - TRANSFERS OUT - SPECIAL RISK		435,765	574,091	860,141
TOTAL APPROPRIATIONS		1,840,230	2,531,387	3,354,030
Fund: 297.100 COMMISSION ON AGING-PROG INCOME				
APPROPRIATIONS				
Totals for dept 672.000 - COMMISSION ON AGING		3,748	2,669	
Totals for dept 672.747 - SENIOR DAY TRIPS		5,832	3,920	
Totals for dept 967.000 - TRANSFERS OUT - SPECIAL RISK			180,000	
TOTAL APPROPRIATIONS		9,580	186,589	
Fund: 297.200 COA - NUTRITION PROGRAM				
APPROPRIATIONS				
Totals for dept 672.680 - HOME DELIVERED MEALS - IIIC-1		495,338	880,848	900,800
Totals for dept 672.681 - CONGREGATE MEALS-IIIC-1		303,800	277,557	282,505
Totals for dept 672.682 - SENIOR MEALS PROGRAM INCOME		81		
TOTAL APPROPRIATIONS		799,219	1,158,405	1,183,305

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUNDS
SCHEDULE OF USES OF FINANCIAL RESOURCES

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(17,983,152)	(20,765,497)	(20,452,628)

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 207.000 SHERIFF ROAD PATROL				
ESTIMATED REVENUES				
Totals for dept 000.000	- NON-DEPARTMENTAL	4,174	751	800
Totals for dept 301.000	- SHERIFF DEPARTMENT	1,799,155	2,123,016	2,213,002
Totals for dept 301.520	- PUBLIC SAFETY TECHNOLOGY (		25,785	
Totals for dept 303.000	- K-9 UNIT	1,075		
Totals for dept 304.000	- SHERIFF/JAIL AUTOMOTIVE M	326,235	275,067	
Totals for dept 312.000	- DRUG INVESTIGATION FORCE-(	850	9,610	6,000
Totals for dept 312.500	- DRUG RECOGNITION EXPERT P		964	
Totals for dept 931.000	- TRANSFERS IN - GENERAL FUI	833,685	884,355	1,118,776
Totals for dept 932.000	- TRANSFERS IN - SPECIAL RE'	272,267	124,806	
TOTAL ESTIMATED REVENUES		3,237,441	3,444,354	3,338,578
APPROPRIATIONS				
Totals for dept 301.000	- SHERIFF DEPARTMENT	2,554,200	2,563,566	2,814,573
Totals for dept 301.520	- PUBLIC SAFETY TECHNOLOGY (		23,818	
Totals for dept 303.000	- K-9 UNIT	20,234	13,302	11,500
Totals for dept 304.000	- SHERIFF/JAIL AUTOMOTIVE M	734,342	720,385	360,500
Totals for dept 312.000	- DRUG INVESTIGATION FORCE-(		105,677	116,868
Totals for dept 312.500	- DRUG RECOGNITION EXPERT P		723	
Totals for dept 967.000	- TRANSFERS OUT - SPECIAL R	52,728	42,068	35,137
TOTAL APPROPRIATIONS		3,361,504	3,469,539	3,338,578
NET OF REVENUES/APPROPRIATIONS - FUND 207.000		(124,063)	(25,185)	
BEGINNING FUND BALANCE		387,448	263,384	238,201
ENDING FUND BALANCE		263,385	238,199	238,201

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 208.000 PARKS AND RECREATION				
ESTIMATED REVENUES				
Totals for dept 751.000	- PARKS AND RECREATION			118,676
Totals for dept 771.000	- SANDY BEACH CAMPGROUND	561,154	501,851	535,300
Totals for dept 772.000	- ED H. HENNING PARK	194,870	201,769	187,300
Totals for dept 773.000	- PETTIBONE LAKE		7	
Totals for dept 775.000	- HARDY MARINA	74,882	61,246	73,875
Totals for dept 776.000	- SPORTS PARK/WELCOME CENTE	3,297	2,529	3,000
Totals for dept 779.000	- DIAMOND LAKE	121,129	112,329	125,500
Totals for dept 780.000	- WHITE CLOUD PARK	86,212	94,267	85,100
Totals for dept 901.000	- CAPITAL OUTLAY	35,200	47,624	65,050
TOTAL ESTIMATED REVENUES		1,076,744	1,021,622	1,193,801
APPROPRIATIONS				
Totals for dept 771.000	- SANDY BEACH CAMPGROUND	418,986	423,252	491,790
Totals for dept 772.000	- ED H. HENNING PARK	188,296	199,136	224,929
Totals for dept 775.000	- HARDY MARINA	72,403	61,765	71,042
Totals for dept 776.000	- SPORTS PARK/WELCOME CENTE	11,178	7,899	9,620
Totals for dept 779.000	- DIAMOND LAKE	108,918	114,425	141,172
Totals for dept 780.000	- WHITE CLOUD PARK	72,425	67,791	93,387
Totals for dept 901.000	- CAPITAL OUTLAY	205,644	127,161	161,861
TOTAL APPROPRIATIONS		1,077,850	1,001,429	1,193,801
NET OF REVENUES/APPROPRIATIONS - FUND 208.000		(1,106)	20,193	
BEGINNING FUND BALANCE		402,425	401,323	421,529
ENDING FUND BALANCE		401,319	421,516	421,529

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 208.100 DRAGON TRAIL FUND				
ESTIMATED REVENUES				
	Totals for dept 785.000 - DRAGON TRAIL	243,505	558,027	
	TOTAL ESTIMATED REVENUES	243,505	558,027	
APPROPRIATIONS				
	Totals for dept 785.000 - DRAGON TRAIL	250,205	540,899	
	TOTAL APPROPRIATIONS	250,205	540,899	
	NET OF REVENUES/APPROPRIATIONS - FUND 208.100	(6,700)	17,128	
	BEGINNING FUND BALANCE	130,246	123,545	140,673
	ENDING FUND BALANCE	123,546	140,673	140,673

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 213.000 COUNTY JAIL				
ESTIMATED REVENUES				
Totals for dept 351.000 - COUNTY JAIL		3,784,361	3,934,554	3,499,630
Totals for dept 352.000 - PRISONER TRANSPORT		206,025	338,539	160,000
Totals for dept 353.000 - JAIL TRAINING		8,730	7,390	13,000
Totals for dept 931.000 - TRANSFERS IN - GENERAL FU		1,219,686	1,496,918	1,836,899
Totals for dept 932.000 - TRANSFERS IN - SPECIAL RE'		376,036	172,351	
Totals for dept 937.000 - TRANSFERS IN - ENTERPRISE		260,000	360,000	610,000
TOTAL ESTIMATED REVENUES		5,854,838	6,309,752	6,119,529
APPROPRIATIONS				
Totals for dept 351.000 - COUNTY JAIL		5,776,916	5,662,948	5,753,584
Totals for dept 351.850 - JAIL BUILDING		96,415	88,321	74,686
Totals for dept 352.000 - PRISONER TRANSPORT		230,745	410,168	278,259
Totals for dept 353.000 - JAIL TRAINING		3,196	12,235	13,000
TOTAL APPROPRIATIONS		6,107,272	6,173,672	6,119,529
NET OF REVENUES/APPROPRIATIONS - FUND 213.000		(252,434)	136,080	
BEGINNING FUND BALANCE		766,920	514,484	650,561
ENDING FUND BALANCE		514,486	650,564	650,561

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 213.400 JAIL - ADDITIONAL PER DIEM				
ESTIMATED REVENUES				
	Totals for dept 351.000 - COUNTY JAIL	271,425	81,075	
	TOTAL ESTIMATED REVENUES	271,425	81,075	
APPROPRIATIONS				
	Totals for dept 967.000 - TRANSFERS OUT - SPECIAL RJ	648,303	297,157	
	Totals for dept 970.000 - TRANSFERS OUT - CAPITAL PI	150,000		
	TOTAL APPROPRIATIONS	798,303	297,157	
	NET OF REVENUES/APPROPRIATIONS - FUND 213.400	(526,878)	(216,082)	
	BEGINNING FUND BALANCE	742,960	216,082	
	ENDING FUND BALANCE	216,082		

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 215.000 FRIEND OF THE COURT				
ESTIMATED REVENUES				
	Totals for dept 289.000 - FRIEND OF THE COURT	542,914	554,253	674,803
	Totals for dept 291.000 - OTHER FOC ACTIVITIES	23,342	18,907	20,000
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	284,719	332,665	373,540
	TOTAL ESTIMATED REVENUES	850,975	905,825	1,068,343
APPROPRIATIONS				
	Totals for dept 289.000 - FRIEND OF THE COURT	815,628	818,284	1,048,343
	Totals for dept 291.000 - OTHER FOC ACTIVITIES	4,108		20,000
	TOTAL APPROPRIATIONS	819,736	818,284	1,068,343
NET OF REVENUES/APPROPRIATIONS - FUND 215.000		31,239	87,541	
	BEGINNING FUND BALANCE	212,154	243,395	330,938
	ENDING FUND BALANCE	243,393	330,936	330,938

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 216.000 CRIME VICTIMS RIGHTS				
ESTIMATED REVENUES				
	Totals for dept 296.000 - PROSECUTING ATTORNEY	41,719	47,651	63,783
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	17,244	12,000	22,996
	TOTAL ESTIMATED REVENUES	58,963	59,651	86,779
APPROPRIATIONS				
	Totals for dept 296.000 - PROSECUTING ATTORNEY	58,699	52,482	86,779
	Totals for dept 901.000 - CAPITAL OUTLAY		865	
	TOTAL APPROPRIATIONS	58,699	53,347	86,779
NET OF REVENUES/APPROPRIATIONS - FUND 216.000		264	6,304	
	BEGINNING FUND BALANCE	577	840	7,143
	ENDING FUND BALANCE	841	7,144	7,143

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 246.000 COMMUNITY DEVELOPMENT				
ESTIMATED REVENUES				
	Totals for dept 696.100 - COMMUNITY DEV-PROGRAM INC	30	3,042	
	TOTAL ESTIMATED REVENUES	30	3,042	
APPROPRIATIONS				
	Totals for dept 696.100 - COMMUNITY DEV-PROGRAM INC	47,198	8,075	
	Totals for dept 966.000 - TRANSFERS OUT - GENERAL F		16,772	
	TOTAL APPROPRIATIONS	47,198	24,847	
	NET OF REVENUES/APPROPRIATIONS - FUND 246.000	(47,168)	(21,805)	
	BEGINNING FUND BALANCE	1,240,834	1,193,666	1,171,861
	ENDING FUND BALANCE	1,193,666	1,171,861	1,171,861

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 249.000 BUILDING SAFETY AND PERMITS				
ESTIMATED REVENUES				
	Totals for dept 371.000 - BUILDING INSPECTION	208,195	208,940	185,544
	Totals for dept 372.000 - ELECTRICAL INSPECTION	86,601	99,619	85,000
	Totals for dept 373.000 - MECHANICAL INSPECTION	88,806	108,406	90,000
	Totals for dept 375.000 - PLUMBING INSPECTION	37,710	47,070	40,000
	TOTAL ESTIMATED REVENUES	421,312	464,035	400,544
APPROPRIATIONS				
	Totals for dept 371.000 - BUILDING INSPECTION	214,160	205,780	214,177
	Totals for dept 372.000 - ELECTRICAL INSPECTION	91,892	101,921	81,703
	Totals for dept 373.000 - MECHANICAL INSPECTION	92,755	110,309	63,832
	Totals for dept 375.000 - PLUMBING INSPECTION	46,767	54,535	40,832
	Totals for dept 901.000 - CAPITAL OUTLAY		4,800	
	TOTAL APPROPRIATIONS	445,574	477,345	400,544
NET OF REVENUES/APPROPRIATIONS - FUND 249.000		(24,262)	(13,310)	
	BEGINNING FUND BALANCE	208,391	184,129	170,819
	ENDING FUND BALANCE	184,129	170,819	170,819

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 256.000 REGISTER OF DEEDS AUTOMATION				
ESTIMATED REVENUES				
	Totals for dept 711.000 - REGISTER OF DEEDS	59,140	51,150	67,224
	TOTAL ESTIMATED REVENUES	59,140	51,150	67,224
APPROPRIATIONS				
	Totals for dept 711.000 - REGISTER OF DEEDS	52,258	53,667	67,224
	Totals for dept 901.000 - CAPITAL OUTLAY	4,957	4,476	
	TOTAL APPROPRIATIONS	57,215	58,143	67,224
	NET OF REVENUES/APPROPRIATIONS - FUND 256.000	1,925	(6,993)	
	BEGINNING FUND BALANCE	91,903	93,829	86,837
	ENDING FUND BALANCE	93,828	86,836	86,837

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 259.000 EMERGENCY SERVICES				
ESTIMATED REVENUES				
Totals for dept 426.000 -	EMERGENCY MANAGEMENT	54,018	30,091	41,682
Totals for dept 426.110 -	PRE-DISASTER MITIGATION G	27,459	6,416	
Totals for dept 426.400 -	HOMELAND SECURITY EQUIP G	31,775	43,524	22,848
Totals for dept 426.600 -	VOLUNTEER PROGRAMS	4,406	4,357	2,700
Totals for dept 426.651 -	TRAINING PROGRAMS - TACTIC	11,000	15,015	10,558
Totals for dept 426.700 -	HAZARDOUS MATERIALS PREPA	1,920	1,920	1,890
Totals for dept 426.800 -	FLOOD INUNDATION MAPPER P	(234)		
Totals for dept 426.900 -	NACCHO MRC	17,500	16,250	
Totals for dept 931.000 -	TRANSFERS IN - GENERAL FU	145,604	128,149	188,881
TOTAL ESTIMATED REVENUES		293,448	245,722	268,559
APPROPRIATIONS				
Totals for dept 426.000 -	EMERGENCY MANAGEMENT	178,871	177,284	230,563
Totals for dept 426.110 -	PRE-DISASTER MITIGATION G	8,200	7,161	
Totals for dept 426.400 -	HOMELAND SECURITY EQUIP G	32,541	47,852	22,848
Totals for dept 426.600 -	VOLUNTEER PROGRAMS	5,480	4,981	2,700
Totals for dept 426.651 -	TRAINING PROGRAMS - TACTIC	1,145	14,853	10,558
Totals for dept 426.700 -	HAZARDOUS MATERIALS PREPA	152	147	1,890
Totals for dept 426.900 -	NACCHO MRC	12,748	21,185	
TOTAL APPROPRIATIONS		239,137	273,463	268,559
NET OF REVENUES/APPROPRIATIONS - FUND 259.000		54,311	(27,741)	
BEGINNING FUND BALANCE		132,087	186,402	158,660
ENDING FUND BALANCE		186,398	158,661	158,660

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 260.000 INDIGENT DEFENSE				
ESTIMATED REVENUES				
	Totals for dept 000.000 - NON-DEPARTMENTAL	668,424	795,546	985,619
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FUI	199,441	202,989	212,784
	TOTAL ESTIMATED REVENUES	867,865	998,535	1,198,403
APPROPRIATIONS				
	Totals for dept 000.000 - NON-DEPARTMENTAL	845,552	799,636	1,198,403
	TOTAL APPROPRIATIONS	845,552	799,636	1,198,403
	NET OF REVENUES/APPROPRIATIONS - FUND 260.000	22,313	198,899	
	BEGINNING FUND BALANCE	11,063	33,375	232,272
	ENDING FUND BALANCE	33,376	232,274	232,272

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 263.000 CONCEALED PISTOL LICENSING				
ESTIMATED REVENUES				
	Totals for dept 215.000 - COUNTY CLERK	32,795	38,416	32,200
	TOTAL ESTIMATED REVENUES	32,795	38,416	32,200
APPROPRIATIONS				
	Totals for dept 215.000 - COUNTY CLERK	24,048	23,338	32,200
	TOTAL APPROPRIATIONS	24,048	23,338	32,200
	NET OF REVENUES/APPROPRIATIONS - FUND 263.000	8,747	15,078	
	BEGINNING FUND BALANCE	61,504	70,252	85,330
	ENDING FUND BALANCE	70,251	85,330	85,330

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 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		119,478	108,321	108,321
Totals for dept 320.000 - SHERIFF - 302 EDUCATION G		5,944	5,409	5,000
Totals for dept 332.000 - SNOWMOBILE LAW ENFORCEMEN'			5,514	
Totals for dept 333.000 - ORV LAW ENFORCEMENT		17,873	14,773	
Totals for dept 932.000 - TRANSFERS IN - SPECIAL RE'		52,728	42,068	35,137
TOTAL ESTIMATED REVENUES		208,119	176,085	148,458
APPROPRIATIONS				
Totals for dept 303.000 - K-9 UNIT			233	
Totals for dept 315.200 - TOWNSHIP OFFICER		10,612	4,504	
Totals for dept 316.000 - 416-SECONDARY ROAD PATROL		170,993	147,622	143,458
Totals for dept 320.000 - SHERIFF - 302 EDUCATION G		2,582	5,022	5,000
Totals for dept 332.000 - SNOWMOBILE LAW ENFORCEMEN'		149	8,421	
Totals for dept 333.000 - ORV LAW ENFORCEMENT		19,802	21,112	
TOTAL APPROPRIATIONS		204,138	186,914	148,458
NET OF REVENUES/APPROPRIATIONS - FUND 266.000		3,981	(10,829)	
BEGINNING FUND BALANCE		60,050	64,032	53,201
ENDING FUND BALANCE		64,031	53,203	53,201

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 266.100 LAW ENFORCEMENT TECHNICAL FUND				
ESTIMATED REVENUES				
	Totals for dept 286.000 - 78TH DISTRICT COURT	13,754	12,852	11,200
	Totals for dept 301.000 - SHERIFF DEPARTMENT	1,755	1,467	1,800
	TOTAL ESTIMATED REVENUES	15,509	14,319	13,000
APPROPRIATIONS				
	Totals for dept 301.000 - SHERIFF DEPARTMENT	1,473	5,027	13,000
	TOTAL APPROPRIATIONS	1,473	5,027	13,000
	NET OF REVENUES/APPROPRIATIONS - FUND 266.100	14,036	9,292	
	BEGINNING FUND BALANCE	17,310	31,345	40,637
	ENDING FUND BALANCE	31,346	40,637	40,637

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 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	5,938	5,712	5,735
	TOTAL ESTIMATED REVENUES	10,438	10,212	10,235
APPROPRIATIONS				
	Totals for dept 292.000 - COUNTY LAW LIBRARY	11,270	15,184	10,235
	TOTAL APPROPRIATIONS	11,270	15,184	10,235
	NET OF REVENUES/APPROPRIATIONS - FUND 269.000	(832)	(4,972)	
	BEGINNING FUND BALANCE	10,471	9,639	4,666
	ENDING FUND BALANCE	9,639	4,667	4,666

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 284.000 OPIOID SETTLEMENT FUND				
ESTIMATED REVENUES				
	Totals for dept 000.000 - NON-DEPARTMENTAL		297,508	
	Totals for dept 301.350 - SHERIFF-SCHOOL RESOURCE OI		88,264	113,611
	Totals for dept 301.351 - SHERIFF-SCHOOL RESOURCE OI		88,264	113,611
	TOTAL ESTIMATED REVENUES		474,036	227,222
APPROPRIATIONS				
	Totals for dept 301.350 - SHERIFF-SCHOOL RESOURCE OI		80,736	111,320
	Totals for dept 301.351 - SHERIFF-SCHOOL RESOURCE OI		76,925	115,902
	TOTAL APPROPRIATIONS		157,661	227,222
NET OF REVENUES/APPROPRIATIONS - FUND 284.000			316,375	
	BEGINNING FUND BALANCE			316,376
	ENDING FUND BALANCE		316,375	316,376

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 286.000 AMERICAN RESCUE PLAN FUND				
ESTIMATED REVENUES				
	Totals for dept 000.000 - NON-DEPARTMENTAL	5,359	1,610,452	425,000
	TOTAL ESTIMATED REVENUES	5,359	1,610,452	425,000
APPROPRIATIONS				
	Totals for dept 000.000 - NON-DEPARTMENTAL	4,915	1,307,632	425,000
	TOTAL APPROPRIATIONS	4,915	1,307,632	425,000
	NET OF REVENUES/APPROPRIATIONS - FUND 286.000	444	302,820	
	BEGINNING FUND BALANCE	1,767	2,210	305,031
	ENDING FUND BALANCE	2,211	305,030	305,031

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 290.000 SOCIAL SERVICES				
ESTIMATED REVENUES				
	Totals for dept 670.000 - DEPARTMENT OF HUMAN SERVICE	21,916	3,992	14,618
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FUND	20,382	20,382	20,382
	TOTAL ESTIMATED REVENUES	42,298	24,374	35,000
APPROPRIATIONS				
	Totals for dept 670.000 - DEPARTMENT OF HUMAN SERVICE	39,994	35,551	35,000
	TOTAL APPROPRIATIONS	39,994	35,551	35,000
	NET OF REVENUES/APPROPRIATIONS - FUND 290.000	2,304	(11,177)	
	BEGINNING FUND BALANCE	80,255	82,558	71,382
	ENDING FUND BALANCE	82,559	71,381	71,382

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 292.000 CHILD CARE				
ESTIMATED REVENUES				
	Totals for dept 662.000 - CHILD CARE	264,361	237,670	444,377
	Totals for dept 664.000 - JUVENILE JUSTICE	20,488	40,976	27,317
	Totals for dept 665.000 - CHILD CARE - BASIC GRANT	675	4,998	26,100
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FUI	450,453	470,088	450,000
	TOTAL ESTIMATED REVENUES	735,977	753,732	947,794
APPROPRIATIONS				
	Totals for dept 662.000 - CHILD CARE	600,997	741,231	815,104
	Totals for dept 662.300 - COLLECTIONS CLERK	25,075	24,330	27,990
	Totals for dept 664.000 - JUVENILE JUSTICE	71,293	74,261	78,600
	Totals for dept 665.000 - CHILD CARE - BASIC GRANT	675	5,637	26,100
	TOTAL APPROPRIATIONS	698,040	845,459	947,794
NET OF REVENUES/APPROPRIATIONS - FUND 292.000		37,937	(91,727)	
BEGINNING FUND BALANCE		1,075,717	1,113,654	1,021,926
ENDING FUND BALANCE		1,113,654	1,021,927	1,021,926

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 293.000 VETERANS RELIEF FUND				
ESTIMATED REVENUES				
	Totals for dept 689.000 - VETERANS RELIEF	166,706	176,162	189,393
	Totals for dept 689.500 - VETERANS RELIEF - MVAA GR	45,912	72,782	52,400
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	64,375	69,342	92,831
	TOTAL ESTIMATED REVENUES	276,993	318,286	334,624
APPROPRIATIONS				
	Totals for dept 689.000 - VETERANS RELIEF	191,104	251,806	267,785
	Totals for dept 689.500 - VETERANS RELIEF - MVAA GR	50,896	72,783	66,839
	TOTAL APPROPRIATIONS	242,000	324,589	334,624
NET OF REVENUES/APPROPRIATIONS - FUND 293.000		34,993	(6,303)	
	BEGINNING FUND BALANCE	149,919	184,909	178,608
	ENDING FUND BALANCE	184,912	178,606	178,608

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 297.000 COMMISSION ON AGING				
ESTIMATED REVENUES				
Totals for dept 672.670 - COA		1,669,670	1,872,279	2,747,953
Totals for dept 672.672 - HEALTH CARE VAN		117,361	229,469	
Totals for dept 672.674 - AAA-MEDICAL TRANSPORTATION		39,629	29,490	28,650
Totals for dept 672.677 - AAA-HOMEMAKER		86,389	79,963	70,000
Totals for dept 672.678 - OLDER ADULT RESPITE SERVICES		15,834	15,553	15,350
Totals for dept 672.679 - ADULT DAY CARE		58,242	57,538	52,935
Totals for dept 672.684 - COMM ON AGING - WELLNESS SERVICES		42,354	27,299	30,500
Totals for dept 672.686 - SPECIALIZED TRANSPORTATION		140,042	94,002	344,742
Totals for dept 672.687 - SPECIALIZED TRANSPORTATION			1,850	1,500
Totals for dept 672.689 - CARE MANAGEMENT		2,701		
Totals for dept 672.690 - HOME REPAIR SERVICES				46,000
Totals for dept 672.691 - MEDICAID/MEDICARE ASSISTANCE				400
Totals for dept 672.747 - SENIOR DAY TRIPS				16,000
Totals for dept 932.000 - TRANSFERS IN - SPECIAL REVENUE			180,000	
TOTAL ESTIMATED REVENUES		2,172,222	2,587,443	3,354,030
APPROPRIATIONS				
Totals for dept 672.670 - COA		621,312	731,398	453,573
Totals for dept 672.671 - COA BUILDING MAINTENANCE		58,349	66,244	128,514
Totals for dept 672.672 - HEALTH CARE VAN		266,383	374,306	
Totals for dept 672.674 - AAA-MEDICAL TRANSPORTATION		64,326	83,264	86,254
Totals for dept 672.677 - AAA-HOMEMAKER		106,203	130,207	276,865
Totals for dept 672.678 - OLDER ADULT RESPITE SERVICES		21,322	32,449	78,402
Totals for dept 672.679 - ADULT DAY CARE		69,420	70,027	63,911
Totals for dept 672.684 - COMM ON AGING - WELLNESS SERVICES		36,149	41,543	79,917
Totals for dept 672.686 - SPECIALIZED TRANSPORTATION		158,009	311,978	1,202,829
Totals for dept 672.687 - SPECIALIZED TRANSPORTATION		100	1,655	1,500
Totals for dept 672.689 - CARE MANAGEMENT		2,892		
Totals for dept 672.690 - HOME REPAIR SERVICES				81,923
Totals for dept 672.691 - MEDICAID/MEDICARE ASSISTANCE				24,201
Totals for dept 672.747 - SENIOR DAY TRIPS				16,000
Totals for dept 901.000 - CAPITAL OUTLAY			114,225	
Totals for dept 967.000 - TRANSFERS OUT - SPECIAL REVENUE		435,765	574,091	860,141
TOTAL APPROPRIATIONS		1,840,230	2,531,387	3,354,030
NET OF REVENUES/APPROPRIATIONS - FUND 297.000		331,992	56,056	
BEGINNING FUND BALANCE		1,609,694	1,941,694	1,997,760
ENDING FUND BALANCE		1,941,686	1,997,750	1,997,760

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 297.100 COMMISSION ON AGING-PROG INCOME				
ESTIMATED REVENUES				
	Totals for dept 672.000 - COMMISSION ON AGING	10,716	3,149	
	Totals for dept 672.747 - SENIOR DAY TRIPS	6,634	3,695	
	TOTAL ESTIMATED REVENUES	17,350	6,844	
APPROPRIATIONS				
	Totals for dept 672.000 - COMMISSION ON AGING	3,748	2,669	
	Totals for dept 672.747 - SENIOR DAY TRIPS	5,832	3,920	
	Totals for dept 967.000 - TRANSFERS OUT - SPECIAL R		180,000	
	TOTAL APPROPRIATIONS	9,580	186,589	
NET OF REVENUES/APPROPRIATIONS - FUND 297.100		7,770	(179,745)	
	BEGINNING FUND BALANCE	174,250	182,020	2,275
	ENDING FUND BALANCE	182,020	2,275	2,275

BUDGET REPORT FOR NEWAYGO COUNTY

SPECIAL REVENUE FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 297.200 COA - NUTRITION PROGRAM				
ESTIMATED REVENUES				
	Totals for dept 672.680 - HOME DELIVERED MEALS - IIIC-1	266,467	557,071	232,834
	Totals for dept 672.681 - CONGREGATE MEALS-IIIC-1	113,003	93,629	90,330
	Totals for dept 672.682 - SENIOR MEALS PROGRAM INCOME	3,515		
	Totals for dept 932.000 - TRANSFERS IN - SPECIAL REVENUE	435,765	574,091	860,141
	TOTAL ESTIMATED REVENUES	818,750	1,224,791	1,183,305
APPROPRIATIONS				
	Totals for dept 672.680 - HOME DELIVERED MEALS - IIIC-1	495,338	880,848	900,800
	Totals for dept 672.681 - CONGREGATE MEALS-IIIC-1	303,800	277,557	282,505
	Totals for dept 672.682 - SENIOR MEALS PROGRAM INCOME	81		
	TOTAL APPROPRIATIONS	799,219	1,158,405	1,183,305
NET OF REVENUES/APPROPRIATIONS - FUND 297.200		19,531	66,386	
	BEGINNING FUND BALANCE	579,181	598,717	665,106
	ENDING FUND BALANCE	598,712	665,103	665,106
ESTIMATED REVENUES - ALL FUNDS		17,571,496	21,381,780	20,452,628
APPROPRIATIONS - ALL FUNDS		17,983,152	20,765,497	20,452,628
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(411,656)	616,283	
BEGINNING FUND BALANCE - ALL FUNDS		8,147,125	7,735,482	8,351,793
ENDING FUND BALANCE - ALL FUNDS		7,735,469	8,351,765	8,351,793

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	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
ESTIMATED REVENUES				
	APPROPRIATION FROM FUND BALANCE			166,771
	TAXES	609,535	645,889	576,053
	STATE GRANTS	51,819	49,866	18,482
	INVESTMENT INCOME AND RENTALS	92,718	99,525	88,595
	CHARGES FOR SERVICES	554,435	544,507	496,388
	OTHER REVENUE	250		
	SPECIAL ASSESSMENTS	395,457	141,056	129,645
	CONTRIBUTIONS FROM LOCAL UNITS	406,086	20,961	25,596
	TOTAL ESTIMATED REVENUES	2,110,300	1,501,804	1,501,530
APPROPRIATIONS				
	OTHER SERVICES AND CHARGES	1,000	1,000	1,269
	DEBT SERVICE	2,071,479	1,524,334	1,480,261
	OTHER FINANCING USES	20,000	20,000	20,000
	TOTAL APPROPRIATIONS	2,092,479	1,545,334	1,501,530
	ESTIMATED REVENUES - ALL FUNDS	2,110,300	1,501,804	1,501,530
	APPROPRIATIONS - ALL FUNDS	2,092,479	1,545,334	1,501,530
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	17,821	(43,530)	

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 305.000 UNLIMITED TAX GN OBLG DEBT - MCF				
ESTIMATED REVENUES				
	Totals for dept 671.000 - MEDICAL CARE FACILITY	662,197	705,571	639,373
	TOTAL ESTIMATED REVENUES	662,197	705,571	639,373
APPROPRIATIONS				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	640,378	640,263	639,373
	TOTAL APPROPRIATIONS	640,378	640,263	639,373
	NET OF REVENUES/APPROPRIATIONS - FUND 305.000	21,819	65,308	
	BEGINNING FUND BALANCE	207,627	229,447	294,758
	ENDING FUND BALANCE	229,446	294,755	294,758

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 367.000 JAIL BONDS DEBT SERVICE				
ESTIMATED REVENUES				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	554,435	544,507	581,575
	TOTAL ESTIMATED REVENUES	554,435	544,507	581,575
APPROPRIATIONS				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	583,675	577,775	581,575
	TOTAL APPROPRIATIONS	583,675	577,775	581,575
	NET OF REVENUES/APPROPRIATIONS - FUND 367.000	(29,240)	(33,268)	
	BEGINNING FUND BALANCE	512,019	482,779	449,511
	ENDING FUND BALANCE	482,779	449,511	449,511

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 396.000 GEN OBLG LMTD DEBT - MH				
ESTIMATED REVENUES				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	92,125	89,709	113,596
	TOTAL ESTIMATED REVENUES	92,125	89,709	113,596
APPROPRIATIONS				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	100,875	96,709	93,596
	Totals for dept 966.000 - TRANSFERS OUT - GENERAL F	20,000	20,000	20,000
	TOTAL APPROPRIATIONS	120,875	116,709	113,596
	NET OF REVENUES/APPROPRIATIONS - FUND 396.000	(28,750)	(27,000)	
	BEGINNING FUND BALANCE	217,634	188,884	161,884
	ENDING FUND BALANCE	188,884	161,884	161,884

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 851.000 DRAIN DEBT SERVICE FUND				
ESTIMATED REVENUES				
	Totals for dept 442.000 - DRAIN COMMISSIONER	94,073	87,880	89,550
	TOTAL ESTIMATED REVENUES	94,073	87,880	89,550
APPROPRIATIONS				
	Totals for dept 442.000 - DRAIN COMMISSIONER	93,750	91,650	89,550
	TOTAL APPROPRIATIONS	93,750	91,650	89,550
	NET OF REVENUES/APPROPRIATIONS - FUND 851.000	323	(3,770)	
	BEGINNING FUND BALANCE	25,391	25,714	21,944
	ENDING FUND BALANCE	25,714	21,944	21,944

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 851.027 BRAYTON CREEK IC DRAIN DEB				
ESTIMATED REVENUES				
	Totals for dept 442.000 - DRAIN COMMISSIONER	49,874	44,791	42,165
	TOTAL ESTIMATED REVENUES	49,874	44,791	42,165
APPROPRIATIONS				
	Totals for dept 442.000 - DRAIN COMMISSIONER	44,020	43,019	42,165
	TOTAL APPROPRIATIONS	44,020	43,019	42,165
	NET OF REVENUES/APPROPRIATIONS - FUND 851.027	5,854	1,772	
	BEGINNING FUND BALANCE	13,660	19,514	21,286
	ENDING FUND BALANCE	19,514	21,286	21,286

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 851.642 NASON DRAIN DEBT SERVICE FUND				
ESTIMATED REVENUES				
	Totals for dept 442.000 - DRAIN COMMISSIONER	9,940	10,689	9,675
	TOTAL ESTIMATED REVENUES	9,940	10,689	9,675
APPROPRIATIONS				
	Totals for dept 442.000 - DRAIN COMMISSIONER	9,791	9,599	9,675
	TOTAL APPROPRIATIONS	9,791	9,599	9,675
	NET OF REVENUES/APPROPRIATIONS - FUND 851.642	149	1,090	
	BEGINNING FUND BALANCE	1,231	1,380	2,470
	ENDING FUND BALANCE	1,380	2,470	2,470

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 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 - KOOP	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 - MCKI	6,550		
Totals for dept 442.564	- DRAIN COMMISSIONER - MUD I	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	(2,304)	
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	(2,304)	
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 - KOOP	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 - MCKI	6,550		
Totals for dept 442.564	- DRAIN COMMISSIONER - MUD I	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	45,358	
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	45,358	
NET OF REVENUES/APPROPRIATIONS - FUND 851.999		47,666	(47,662)	
BEGINNING FUND BALANCE			47,661	
ENDING FUND BALANCE		47,666	(1)	

BUDGET REPORT FOR NEWAYGO COUNTY

DEBT SERVICE FUND
FUND STATEMENTS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 852.000 SPECIAL ASSESSMENT DEBT SERVICE				
ESTIMATED REVENUES				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	406,086	20,961	25,596
	TOTAL ESTIMATED REVENUES	406,086	20,961	25,596
APPROPRIATIONS				
	Totals for dept 906.000 - GENERAL DEBT SERVICE	406,086	20,961	25,596
	TOTAL APPROPRIATIONS	406,086	20,961	25,596
NET OF REVENUES/APPROPRIATIONS - FUND 852.000				
	BEGINNING FUND BALANCE			
	ENDING FUND BALANCE			
ESTIMATED REVENUES - ALL FUNDS				
		2,110,300	1,501,804	1,501,530
APPROPRIATIONS - ALL FUNDS				
		2,092,479	1,545,334	1,501,530
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS				
		17,821	(43,530)	
BEGINNING FUND BALANCE - ALL FUNDS				
		977,562	995,380	951,853
ENDING FUND BALANCE - ALL FUNDS				
		995,383	951,850	951,853

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	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
ESTIMATED REVENUES				
	FEDERAL GRANTS	691,291	543,530	1,630,000
	OTHER FINANCING SOURCES	561,680	25,000	19,850
	TOTAL ESTIMATED REVENUES	1,252,971	568,530	1,649,850
APPROPRIATIONS				
	OTHER SERVICES AND CHARGES	16,225	38,592	19,850
	CAPITAL OUTLAY	938,132	562,658	1,630,000
	OTHER FINANCING USES	85,000		
	TOTAL APPROPRIATIONS	1,039,357	601,250	1,649,850

CAPITAL PROJECTS FUND
 FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 403.000 CAPITAL IMPROVEMENTS FUND				
ESTIMATED REVENUES				
	Totals for dept 901.000 - CAPITAL OUTLAY	691,291	543,530	1,630,000
	Totals for dept 931.000 - TRANSFERS IN - GENERAL FU	386,680		
	Totals for dept 932.000 - TRANSFERS IN - SPECIAL RE'	150,000		
	Totals for dept 937.000 - TRANSFERS IN - ENTERPRISE	25,000	25,000	19,850
	TOTAL ESTIMATED REVENUES	1,252,971	568,530	1,649,850
APPROPRIATIONS				
	Totals for dept 901.000 - CAPITAL OUTLAY	954,357	601,250	1,649,850
	Totals for dept 966.000 - TRANSFERS OUT - GENERAL F'	85,000		
	TOTAL APPROPRIATIONS	1,039,357	601,250	1,649,850
NET OF REVENUES/APPROPRIATIONS - FUND 403.000		213,614	(32,720)	
	BEGINNING FUND BALANCE	1,271,068	1,484,682	1,451,962
	ENDING FUND BALANCE	1,484,682	1,451,962	1,451,962

ENTERPRISE FUNDS

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BUDGET REPORT FOR NEWAYGO COUNTY

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
ESTIMATED REVENUES				
	INVESTMENT INCOME AND RENTALS	112,005	118,749	110,232
	TAXES		16,027	
	APPROPRIATION FROM FUND BALANCE			334,455
	CHARGES FOR SERVICES	608,576	507,141	425,000
	OTHER REVENUE	19,496	1,563	10,000
	TOTAL ESTIMATED REVENUES	740,077	643,480	879,687
APPROPRIATIONS				
	OTHER SERVICES AND CHARGES	72,977	87,824	109,337
	CAPITAL OUTLAY	3,827	6,776	30,000
	OTHER FINANCING USES	305,332	392,529	629,850
	SUPPLIES	183,331	107,413	110,500
	TOTAL APPROPRIATIONS	565,467	594,542	879,687
	ESTIMATED REVENUES - ALL FUNDS	740,077	643,480	879,687
	APPROPRIATIONS - ALL FUNDS	565,467	594,542	879,687
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	174,610	48,938	
	BEGINNING FUND BALANCE - ALL FUNDS	1,345,723	1,520,331	1,569,269
	ENDING FUND BALANCE - ALL FUNDS	1,520,333	1,569,269	1,569,269

BUDGET REPORT FOR NEWAYGO COUNTY

ENTERPRISE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 516.001 TREASURERS ADMINISTRATION FUND				
ESTIMATED REVENUES				
	Totals for dept 253.000 - TREASURER	1,773	7,280	
	TOTAL ESTIMATED REVENUES	1,773	7,280	
APPROPRIATIONS				
	Totals for dept 253.000 - TREASURER	3,927	5,022	
	TOTAL APPROPRIATIONS	3,927	5,022	
	NET OF REVENUES/APPROPRIATIONS - FUND 516.001	(2,154)	2,258	
	BEGINNING FUND BALANCE	218,306	216,151	218,409
	ENDING FUND BALANCE	216,152	218,409	218,409

BUDGET REPORT FOR NEWAYGO COUNTY

ENTERPRISE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 530.000 PRE PROPERTY TAX EXMPTION AUDIT				
ESTIMATED REVENUES				
	Totals for dept 257.000 - EQUALIZATION		16,027	
	TOTAL ESTIMATED REVENUES		16,027	
APPROPRIATIONS				
	Totals for dept 966.000 - TRANSFERS OUT - GENERAL F	20,332	7,529	
	TOTAL APPROPRIATIONS	20,332	7,529	
	NET OF REVENUES/APPROPRIATIONS - FUND 530.000	(20,332)	8,498	
	BEGINNING FUND BALANCE	27,862	7,530	16,028
	ENDING FUND BALANCE	7,530	16,028	16,028

BUDGET REPORT FOR NEWAYGO COUNTY

ENTERPRISE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 569.000 BUILDING AUTHORITY				
ESTIMATED REVENUES				
	Totals for dept 670.000 - DEPARTMENT OF HUMAN SERVICE	110,232	110,232	110,232
	TOTAL ESTIMATED REVENUES	110,232	110,232	110,232
APPROPRIATIONS				
	Totals for dept 670.000 - DEPARTMENT OF HUMAN SERVICE	56,274	59,385	90,382
	Totals for dept 970.000 - TRANSFERS OUT - CAPITAL PROJECTS	25,000	25,000	19,850
	TOTAL APPROPRIATIONS	81,274	84,385	110,232
	NET OF REVENUES/APPROPRIATIONS - FUND 569.000	28,958	25,847	
	BEGINNING FUND BALANCE	235,629	264,587	290,434
	ENDING FUND BALANCE	264,587	290,434	290,434

BUDGET REPORT FOR NEWAYGO COUNTY

ENTERPRISE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 595.000 JAIL COMMISSARY				
ESTIMATED REVENUES				
	Totals for dept 351.000 - COUNTY JAIL	628,072	509,941	769,455
	TOTAL ESTIMATED REVENUES	628,072	509,941	769,455
APPROPRIATIONS				
	Totals for dept 351.000 - COUNTY JAIL	199,934	137,606	159,455
	Totals for dept 967.000 - TRANSFERS OUT - SPECIAL R	260,000	360,000	610,000
	TOTAL APPROPRIATIONS	459,934	497,606	769,455
	NET OF REVENUES/APPROPRIATIONS - FUND 595.000	168,138	12,335	
	BEGINNING FUND BALANCE	863,926	1,032,063	1,044,399
	ENDING FUND BALANCE	1,032,064	1,044,398	1,044,399
	ESTIMATED REVENUES - ALL FUNDS	740,077	643,480	879,687
	APPROPRIATIONS - ALL FUNDS	565,467	594,542	879,687
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	174,610	48,938	
	BEGINNING FUND BALANCE - ALL FUNDS	1,345,723	1,520,331	1,569,269
	ENDING FUND BALANCE - ALL FUNDS	1,520,333	1,569,269	1,569,269

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	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
ESTIMATED REVENUES				
	APPROPRIATION FROM FUND BALANCE			890,398
	CHARGES FOR SERVICES	1,943,554	1,910,638	2,053,169
	INVESTMENT INCOME AND RENTALS	2,103	15,584	1,500
	OTHER REVENUE	6,864,180	7,400,082	7,215,601
	TOTAL ESTIMATED REVENUES	8,809,837	9,326,304	10,160,668
APPROPRIATIONS				
	PERSONNEL SERVICES	1,308,799	1,287,215	1,429,714
	SUPPLIES	51,906	45,823	59,405
	OTHER SERVICES AND CHARGES	8,045,802	7,267,503	8,602,807
	CAPITAL OUTLAY	68,216	44,929	67,950
	DEBT SERVICE	1,127	1,737	792
	TOTAL APPROPRIATIONS	9,475,850	8,647,207	10,160,668
	ESTIMATED REVENUES - ALL FUNDS	8,809,837	9,326,304	10,160,668
	APPROPRIATIONS - ALL FUNDS	9,475,850	8,647,207	10,160,668
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(666,013)	679,097	
	BEGINNING FUND BALANCE - ALL FUNDS	4,879,576	4,213,559	4,892,661
	ENDING FUND BALANCE - ALL FUNDS	4,213,563	4,892,656	4,892,661

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 631.000 BUILDING & GROUNDS MAINTENANCE				
ESTIMATED REVENUES				
	Totals for dept 265.000 - BUILDING AND GROUNDS	673,200	697,462	805,483
	TOTAL ESTIMATED REVENUES	673,200	697,462	805,483
APPROPRIATIONS				
	Totals for dept 265.000 - BUILDING AND GROUNDS	684,739	735,492	805,483
	TOTAL APPROPRIATIONS	684,739	735,492	805,483
	NET OF REVENUES/APPROPRIATIONS - FUND 631.000	(11,539)	(38,030)	
	BEGINNING FUND BALANCE	195,233	183,693	145,663
	ENDING FUND BALANCE	183,694	145,663	145,663

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 632.000 CAMPUS SECURITY				
ESTIMATED REVENUES				
	Totals for dept 302.000 - CAMPUS SECURITY	246,563	221,963	239,214
	TOTAL ESTIMATED REVENUES	246,563	221,963	239,214
APPROPRIATIONS				
	Totals for dept 302.000 - CAMPUS SECURITY	206,645	212,871	239,214
	TOTAL APPROPRIATIONS	206,645	212,871	239,214
	NET OF REVENUES/APPROPRIATIONS - FUND 632.000	39,918	9,092	
	BEGINNING FUND BALANCE	79,122	119,039	128,132
	ENDING FUND BALANCE	119,040	128,131	128,132

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 633.000 CENTRAL STORES				
ESTIMATED REVENUES				
	Totals for dept 236.000 - MAIL SERVICES	2,265	2,198	8,095
	TOTAL ESTIMATED REVENUES	2,265	2,198	8,095
APPROPRIATIONS				
	Totals for dept 236.000 - MAIL SERVICES	6,855	7,297	8,095
	TOTAL APPROPRIATIONS	6,855	7,297	8,095
	NET OF REVENUES/APPROPRIATIONS - FUND 633.000	(4,590)	(5,099)	
	BEGINNING FUND BALANCE	81,423	76,833	71,734
	ENDING FUND BALANCE	76,833	71,734	71,734

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 636.000 INFORMATION SERVICES				
ESTIMATED REVENUES				
	Totals for dept 228.000 - INFORMATION TECHNOLOGY	691,173	645,142	652,610
	Totals for dept 229.000 - GIS GEOGRAPHIC INFORMATION	9,180	585	700
	TOTAL ESTIMATED REVENUES	700,353	645,727	653,310
APPROPRIATIONS				
	Totals for dept 228.000 - INFORMATION TECHNOLOGY	503,141	491,271	497,361
	Totals for dept 229.000 - GIS GEOGRAPHIC INFORMATION	111,141	98,046	100,949
	Totals for dept 901.000 - CAPITAL OUTLAY	57,891	40,117	55,000
	TOTAL APPROPRIATIONS	672,173	629,434	653,310
NET OF REVENUES/APPROPRIATIONS - FUND 636.000		28,180	16,293	
	BEGINNING FUND BALANCE	163,032	191,212	207,505
	ENDING FUND BALANCE	191,212	207,505	207,505

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 638.000 DRAIN MAINTENANCE & CONSTRUCTION				
ESTIMATED REVENUES				
	Totals for dept 442.000 - DRAIN COMMISSIONER	146,763	191,382	196,668
	Totals for dept 442.478 - DRAIN COMMISSIONER - KOSTI	14,299	7,058	10,600
	TOTAL ESTIMATED REVENUES	161,062	198,440	207,268
APPROPRIATIONS				
	Totals for dept 442.000 - DRAIN COMMISSIONER	171,072	154,820	196,668
	Totals for dept 442.478 - DRAIN COMMISSIONER - KOSTI	9,804	7,153	10,600
	TOTAL APPROPRIATIONS	180,876	161,973	207,268
	NET OF REVENUES/APPROPRIATIONS - FUND 638.000	(19,814)	36,467	
	BEGINNING FUND BALANCE	103,193	83,378	119,846
	ENDING FUND BALANCE	83,379	119,845	119,846

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 645.000 DUPLICATING				
ESTIMATED REVENUES				
	Totals for dept 237.000 - COPIER SERVICES	74,117	72,787	80,549
	TOTAL ESTIMATED REVENUES	74,117	72,787	80,549
APPROPRIATIONS				
	Totals for dept 237.000 - COPIER SERVICES	71,008	73,553	80,549
	TOTAL APPROPRIATIONS	71,008	73,553	80,549
	NET OF REVENUES/APPROPRIATIONS - FUND 645.000	3,109	(766)	
	BEGINNING FUND BALANCE	207,829	210,937	210,170
	ENDING FUND BALANCE	210,938	210,171	210,170

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 656.000 TELEPHONE SYSTEM				
ESTIMATED REVENUES				
	Totals for dept 238.000 - TELEPHONE SERVICES	61,143	60,111	76,703
	TOTAL ESTIMATED REVENUES	61,143	60,111	76,703
APPROPRIATIONS				
	Totals for dept 238.000 - TELEPHONE SERVICES	29,935	49,625	76,703
	TOTAL APPROPRIATIONS	29,935	49,625	76,703
	NET OF REVENUES/APPROPRIATIONS - FUND 656.000	31,208	10,486	
	BEGINNING FUND BALANCE	208,984	240,192	250,679
	ENDING FUND BALANCE	240,192	250,678	250,679

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 661.000 MOTOR POOL				
ESTIMATED REVENUES				
	Totals for dept 239.000 - MOTOR POOL SERVICES	159,386	17,687	61,571
	TOTAL ESTIMATED REVENUES	159,386	17,687	61,571
APPROPRIATIONS				
	Totals for dept 239.000 - MOTOR POOL SERVICES	162,547	50,088	61,571
	TOTAL APPROPRIATIONS	162,547	50,088	61,571
	NET OF REVENUES/APPROPRIATIONS - FUND 661.000	(3,161)	(32,401)	
	BEGINNING FUND BALANCE	208,098	204,937	172,537
	ENDING FUND BALANCE	204,937	172,536	172,537

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 676.000 SELF-FUNDED UNEMPLOYMENT				
ESTIMATED REVENUES				
	Totals for dept 207.000 - UNEMPLOYMENT COMPENSATION	34,888	37,251	42,747
	TOTAL ESTIMATED REVENUES	34,888	37,251	42,747
APPROPRIATIONS				
	Totals for dept 207.000 - UNEMPLOYMENT COMPENSATION	28,329	52,146	42,747
	TOTAL APPROPRIATIONS	28,329	52,146	42,747
	NET OF REVENUES/APPROPRIATIONS - FUND 676.000	6,559	(14,895)	
	BEGINNING FUND BALANCE	68,855	75,412	60,517
	ENDING FUND BALANCE	75,414	60,517	60,517

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 677.000 HEALTH & WELLNESS				
ESTIMATED REVENUES				
	Totals for dept 201.000 - HEALTH & WELLNESS PROGRAM	2,989,531	3,581,419	4,282,717
	Totals for dept 202.000 - EMPLOYEE LIFE INSURANCE	17,856	19,719	20,000
	Totals for dept 204.000 - EMPLOYEE HOSPITAL INSURANCE	5,000	4,572	
	Totals for dept 204.200 - RETIREE HEALTH INSURANCE	337,945	486,854	377,410
	TOTAL ESTIMATED REVENUES	3,350,332	4,092,564	4,680,127
APPROPRIATIONS				
	Totals for dept 201.000 - HEALTH & WELLNESS PROGRAM	63,332	64,208	77,046
	Totals for dept 202.000 - EMPLOYEE LIFE INSURANCE	18,755	19,165	20,000
	Totals for dept 204.000 - EMPLOYEE HOSPITAL INSURANCE	3,834,104	3,444,842	4,302,246
	Totals for dept 204.200 - RETIREE HEALTH INSURANCE	247,303	242,972	255,000
	Totals for dept 205.000 - WELLNESS PROGRAM	20,788	25,578	25,835
	TOTAL APPROPRIATIONS	4,184,282	3,796,765	4,680,127
NET OF REVENUES/APPROPRIATIONS - FUND 677.000		(833,950)	295,799	
	BEGINNING FUND BALANCE	2,297,044	1,463,095	1,758,895
	ENDING FUND BALANCE	1,463,094	1,758,894	1,758,895

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 678.000 LIABILITY INSURANCE				
ESTIMATED REVENUES				
	Totals for dept 195.000 - INSURANCE AND BONDS	458,461	562,010	603,014
	TOTAL ESTIMATED REVENUES	458,461	562,010	603,014
APPROPRIATIONS				
	Totals for dept 195.000 - INSURANCE AND BONDS	568,541	320,252	603,014
	TOTAL APPROPRIATIONS	568,541	320,252	603,014
	NET OF REVENUES/APPROPRIATIONS - FUND 678.000	(110,080)	241,758	
	BEGINNING FUND BALANCE	279,245	169,165	410,923
	ENDING FUND BALANCE	169,165	410,923	410,923

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 696.000 WORKERS COMPENSATION				
ESTIMATED REVENUES				
	Totals for dept 208.000 - WORKERS COMPENSATION INSU	548,115	464,633	470,957
	TOTAL ESTIMATED REVENUES	548,115	464,633	470,957
APPROPRIATIONS				
	Totals for dept 208.000 - WORKERS COMPENSATION INSU	446,144	443,346	470,957
	TOTAL APPROPRIATIONS	446,144	443,346	470,957
	NET OF REVENUES/APPROPRIATIONS - FUND 696.000	101,971	21,287	
	BEGINNING FUND BALANCE	306,451	408,421	429,710
	ENDING FUND BALANCE	408,422	429,708	429,710

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 697.000 EMPLOYEE SICK/VACATION PAY				
ESTIMATED REVENUES				
	Totals for dept 000.000 - NON-DEPARTMENTAL			26,295
	Totals for dept 203.000 - OTHER EMPLOYEE BENEFITS	402,226	327,577	313,400
	TOTAL ESTIMATED REVENUES	402,226	327,577	339,695
APPROPRIATIONS				
	Totals for dept 172.000 - ADMINISTRATION	55,912	56,490	61,569
	Totals for dept 203.000 - OTHER EMPLOYEE BENEFITS	303,211	255,727	278,126
	TOTAL APPROPRIATIONS	359,123	312,217	339,695
	NET OF REVENUES/APPROPRIATIONS - FUND 697.000	43,103	15,360	
	BEGINNING FUND BALANCE	336,947	380,050	395,409
	ENDING FUND BALANCE	380,050	395,410	395,409

BUDGET REPORT FOR NEWAYGO COUNTY

INTERNAL SERVICE FUNDS
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 698.000 RETIREMENT FUND				
ESTIMATED REVENUES				
	Totals for dept 206.000 - RETIREMENT - COUNTY	1,937,726	1,925,894	1,891,935
	TOTAL ESTIMATED REVENUES	1,937,726	1,925,894	1,891,935
APPROPRIATIONS				
	Totals for dept 206.000 - RETIREMENT - COUNTY	1,874,653	1,802,148	1,891,935
	TOTAL APPROPRIATIONS	1,874,653	1,802,148	1,891,935
	NET OF REVENUES/APPROPRIATIONS - FUND 698.000	63,073	123,746	
	BEGINNING FUND BALANCE	344,120	407,194	530,939
	ENDING FUND BALANCE	407,193	530,940	530,939
	ESTIMATED REVENUES - ALL FUNDS	8,809,837	9,326,304	10,160,668
	APPROPRIATIONS - ALL FUNDS	9,475,850	8,647,207	10,160,668
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(666,013)	679,097	
	BEGINNING FUND BALANCE - ALL FUNDS	4,879,576	4,213,559	4,892,661
	ENDING FUND BALANCE - ALL FUNDS	4,213,563	4,892,656	4,892,661

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	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
ESTIMATED REVENUES				
	REVENUES CONTROL	27,062,114	24,730,959	25,989,765
	INVESTMENT INCOME AND RENTALS	10,001	193,791	41,300
	APPROPRIATION FROM FUND BALANCE			4,443
	TAXES	378	6,093	6,401
	FEDERAL GRANTS		52,200	52,200
	CHARGES FOR SERVICES	1,343,204	1,364,184	1,300,000
	OTHER REVENUE	3,200	3,200	3,200
	STATE GRANTS	172,950	214,990	192,000
	TOTAL ESTIMATED REVENUES	28,591,847	26,565,417	27,589,309
APPROPRIATIONS				
	EXPENDITURES CONTROL	27,511,483	27,304,074	26,029,765
	SUPPLIES	3,272	4,023	5,320
	OTHER SERVICES AND CHARGES	404,619	373,661	311,242
	PERSONNEL SERVICES	869,947	975,460	1,106,582
	DEBT SERVICE	4,875	4,225	68,900
	CAPITAL OUTLAY	988		67,500
	TOTAL APPROPRIATIONS	28,795,184	28,661,443	27,589,309
	ESTIMATED REVENUES - ALL FUNDS	28,591,847	26,565,417	27,589,309
	APPROPRIATIONS - ALL FUNDS	28,795,184	28,661,443	27,589,309
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(203,337)	(2,096,026)	
	BEGINNING FUND BALANCE - ALL FUNDS	9,663,495	9,460,159	7,364,130
	ENDING FUND BALANCE - ALL FUNDS	9,460,158	7,364,133	7,364,130

BUDGET REPORT FOR NEWAYGO COUNTY

COMPONENT UNITS FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 201.000 COUNTY ROAD				
ESTIMATED REVENUES				
	Totals for dept 449.000 - ROAD COMMISSION	17,164,268	15,620,799	16,389,873
	TOTAL ESTIMATED REVENUES	17,164,268	15,620,799	16,389,873
APPROPRIATIONS				
	Totals for dept 449.000 - ROAD COMMISSION	17,584,058	17,313,877	16,389,873
	TOTAL APPROPRIATIONS	17,584,058	17,313,877	16,389,873
	NET OF REVENUES/APPROPRIATIONS - FUND 201.000	(419,790)	(1,693,078)	
	BEGINNING FUND BALANCE	3,519,593	3,099,804	1,406,726
	ENDING FUND BALANCE	3,099,803	1,406,726	1,406,726

BUDGET REPORT FOR NEWAYGO COUNTY

COMPONENT UNITS FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 243.000 BROWNFIELD REDEVELOPMENT AUTH				
ESTIMATED REVENUES				
	Totals for dept 690.000 - REDEVELOPMENT & HOUSING	378	6,093	10,844
	TOTAL ESTIMATED REVENUES	378	6,093	10,844
APPROPRIATIONS				
	Totals for dept 690.000 - REDEVELOPMENT & HOUSING	6,622	6,871	10,844
	TOTAL APPROPRIATIONS	6,622	6,871	10,844
	NET OF REVENUES/APPROPRIATIONS - FUND 243.000	(6,244)	(778)	
	BEGINNING FUND BALANCE	71,137	64,893	64,115
	ENDING FUND BALANCE	64,893	64,115	64,115

BUDGET REPORT FOR NEWAYGO COUNTY

COMPONENT UNITS FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 261.000 E-911 SERVICE				
ESTIMATED REVENUES				
	Totals for dept 325.000 - CENTRAL DISPATCH	1,347,233	1,424,981	1,356,700
	Totals for dept 326.000 - 911 WIRELESS	160,160	201,104	180,000
	Totals for dept 326.500 - 911 WIRELESS TRAINING	12,790	13,886	12,000
	TOTAL ESTIMATED REVENUES	1,520,183	1,639,971	1,548,700
APPROPRIATIONS				
	Totals for dept 325.000 - CENTRAL DISPATCH	1,031,735	1,108,940	1,211,879
	Totals for dept 326.000 - 911 WIRELESS	212,793	231,567	252,886
	Totals for dept 326.500 - 911 WIRELESS TRAINING	31,563	9,991	16,435
	Totals for dept 901.000 - CAPITAL OUTLAY	988		67,500
	TOTAL APPROPRIATIONS	1,277,079	1,350,498	1,548,700
NET OF REVENUES/APPROPRIATIONS - FUND 261.000		243,104	289,473	
BEGINNING FUND BALANCE		892,239	1,135,343	1,424,814
ENDING FUND BALANCE		1,135,343	1,424,816	1,424,814

BUDGET REPORT FOR NEWAYGO COUNTY

COMPONENT UNITS FUND
FUND STATEMENT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET
Fund: 291.000 MEDICAL CARE FACILITY				
ESTIMATED REVENUES				
	Totals for dept 671.000 - MEDICAL CARE FACILITY	9,907,018	9,298,554	9,639,892
	TOTAL ESTIMATED REVENUES	9,907,018	9,298,554	9,639,892
APPROPRIATIONS				
	Totals for dept 671.000 - MEDICAL CARE FACILITY	9,927,425	9,990,197	9,639,892
	TOTAL APPROPRIATIONS	9,927,425	9,990,197	9,639,892
	NET OF REVENUES/APPROPRIATIONS - FUND 291.000	(20,407)	(691,643)	
	BEGINNING FUND BALANCE	5,180,526	5,160,119	4,468,475
	ENDING FUND BALANCE	5,160,119	4,468,476	4,468,475
	ESTIMATED REVENUES - ALL FUNDS	28,591,847	26,565,417	27,589,309
	APPROPRIATIONS - ALL FUNDS	28,795,184	28,661,443	27,589,309
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(203,337)	(2,096,026)	
	BEGINNING FUND BALANCE - ALL FUNDS	9,663,495	9,460,159	7,364,130
	ENDING FUND BALANCE - ALL FUNDS	9,460,158	7,364,133	7,364,130

PERSONNEL BY DEPARTMENT				
			POSITIONS	WAGES &
DEPARTMENT	FUND	DEPT #	BUDGETED	FRINGES
Board of Commissioners	101	101	7.00	\$ 255,467.00
Administration	101	172	1.96	\$ 209,151.00
Accounting/Budget	101	191	3.41	\$ 285,096.00
Payroll	101	192	0.62	\$ 46,030.00
County Clerk	101	215	3.65	\$ 315,460.00
County Survey & Remonumentation	101	245	0.00	\$ 4,588
Tax Allocation Board	101	248	0.00	\$ 769
County Treasurer	101	253	5.00	\$ 468,922
Equalization	101	257	4.00	\$ 301,905
Elections	101	262	0.65	\$ 53,129
Personnel	101	270	1.39	\$ 113,938
Circuit Court - Newaygo	101	283.1	5.02	\$ 399,177
Circuit Court Clerk	101	283.4	3.00	\$ 204,481
Circuit Court Juvenile	101	283.5	1.30	\$ 103,292
District Court	101	286	11.00	\$ 875,185
Probate Court	101	294	3.50	\$ 420,249
Prosecuting Attorney	101	296	9.00	\$ 947,727
Jury Board	101	299.147	0.20	\$ 9,308
Sheriff's Department	101	301	4.14	\$ 500,320
Sheriff's Department - Civil Processing	101	301.310	0.40	\$ 42,798
Court Security	101	306	1.00	\$ 80,693
Marine Law Enforcement	101	331	0.98	\$ 36,056
Wildfire Hazard Mitigation	101	422		\$ 14,593
Animal Control/Shleter	101	430	2.70	\$ 184,398
Board of Public Works	101	441	0.00	\$ 8,891
Drain Commissioner	101	442	3.00	\$ 299,596
Drain Maintenance & Construction	101	443	2.50	\$ 151,234
Medical Examiner	101	648		\$ 8,003
Register of Deeds	101	711	4.00	\$ 367,462
Sheriff's Department - Road Patrol	207	301	19.93	\$ 2,424,232
Park's Department	208		9.49	\$ 535,877
Jail	213	351	38.69	\$ 3,689,125
Jail - Transport (1 Deputy & 1 Correction Officer)	213	352	2.00	\$ 215,018
Jail Maintenance Workers	213	351.850	1.50	\$ 74,686
Friend of the Court	215	141	10.25	\$ 900,690
Crime Victim Rights (Prosecuting Attorney Office)	216	296	1.00	\$ 72,261
Building Safety & Permits	249	371	1.00	\$ 17,826
Register of Deeds - Automation	256	711	0.50	\$ 18,424
Emergency Services	259	426	1.95	\$ 174,249
Indigent Defense	260	0	1.00	\$ 91,586
Central Dispatch	261		12.40	\$ 1,106,582
Concealed Pisotal Licensing Clerk	263	215	0.20	\$ 21,777
Law Enforcment (Secondary Road Patrol)	266	316	1.00	\$ 115,933
School Resource Officers	284		2.00	\$ 221,822
American Rescue Plan Fund (ARPA)	286		0.00	\$ 425,000
Child Care Fund/Circuit Court Juvenile Services	292		5.40	\$ 459,285

PERSONNEL BY DEPARTMENT				
			POSITIONS	WAGES &
DEPARTMENT	FUND	DEPT #	BUDGETED	FRINGES
Veterans' Relief	293		1.70	\$ 191,654
Commission on Aging	297	672	20.20	\$ 1,549,087
Commission on Aging - Nutrition Program	297.2	672	17.46	\$ 750,425
Maintenance	631	265	5.00	\$ 436,602
Campus Security	632	302	2.00	\$ 220,154
Information Services - GIS	636	229	1.00	\$ 84,624
Unemployment Fund	676	207	0.38	\$ 27,603
Health and Wellness	677	201	0.50	\$ 102,330
Worker's Compensation Fund	696	208	1.19	\$ 134,098
Sick and Vacation Fund	697	172	0.55	\$ 228,069
TOTAL EMPLOYEES AND WAGES & FRINGES			237.71	\$ 20,996,937

Newaygo County Organizational Chart

