



October 1, 2015 - September 30, 2016 BUDGET

for

NEWAYGO COUNTY

WHITE CLOUD, MICHIGAN

2016

BOARD OF COMMISSIONERS

Pat Gardner (Chair)

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

Patrick J. Gardner

Larry J. Lethorn

Stanley J. Nieboer

Chris P. Ortwein

D. Charles Trapp

COUNTY ADMINISTRATOR

Tobi G. Lake

PREPARED BY:

Tammie Gleason, General Acct/Budget/Audit Manager

Donna E. Kipp, Finance Director

TABLE OF CONTENTS

Transmittal Letter	1
Resolutions	9
Resolution #09-028-15 Newaygo County General Appropriations Act Resolution For The FY 2016 Operating Budget	10
Resolution #06-018-15 2015 Summer Tax Levy.....	18
All Funds Summary	20
All Funds By Classification.....	21
All Funds By Function.....	22
2016 Government Fund By Function.....	23
General Fund	24
General Fund Department Descriptions.....	25
General Fund By Function.....	38
General Fund Expenses.....	39
General Fund Charts.....	42
General Fund By Classification.....	43
Special Projects Fund.....	44
Special Revenue Funds	45
Special Revenue Descriptions	46
Special Revenue Schedule of Use.....	54
Mounted Division Fund Statement.....	59
Animal Control Fund Statement.....	60
Emergency Services Statement.....	61
Crime Victims Rights Statement.....	62
Road Patrol Fund Statement.....	63
Law Enforcement Fund Statement.....	64
Special Investigative Fund Statement.....	65
Jail - Additional Per Diem Fund Statement.....	66
Parks Fund Statement.....	67
County Jail Fund Statement.....	68
County Jail - Trustee Management Fund Statement.....	69
Transport Fund Statement.....	70
Elections Fund Statement.....	71
Friend of the Court Fund Statement.....	72
Board of Public Works Fund Statement.....	73
Gypsy Moth Fund Statement.....	74
Community Development - Admin Fund Statement.....	75
Community Development - Program Income Fund Statement.....	76
Community Development - Housing Fund Statement.....	77

TABLE OF CONTENTS

Building Safety and Permits Fund Statement.....	78
Homestead Exemption Audit Fund Statement.....	79
Register of Deeds Automation Fund Statement.....	80
Electronic System Fund Statement.....	81
Law Enforcement Technical Fund Statement.....	82
Budget Stabilization Fund Statement.....	83
Drug Law Enforcement (CMET) Fund Statement.....	84
County Law Library Fund Statement.....	85
Revenue Sharing Reserve Fund Statement.....	86
Social Services Fund Statement.....	87
Child Care Fund Statement.....	88
Soldier's Relief Fund Statement.....	89
Veterans' Trust Fund Statement.....	90
Commission on Aging Fund Statement.....	91
Commission on Aging - Program Income Fund Statement.....	92
Commission on Aging - Nutrition Program Fund Statement.....	93
Debt Service Funds.....	94
Unlimited Tax General Obligation - Medical Care Facility Debt Fund Statement.....	95
2009 Series Bonds - Jail Construction Debt Fund Statement.....	96
2006 General Obligation Limited Debt - Mental Health Debt Fund Statement.....	97
ISD/Career Tech Center Building Debt Fund Statement.....	98
FIA Building Debt Fund Statement.....	99
Special Assessment Debt Service Fund Statement.....	100
Capital Project Funds.....	101
Capital Improvements Fund Statement.....	102
Jail Expansion Construction Fund Statement.....	103
FIA Construction Fund Statement.....	104
Internal Service Fund.....	106
Building & Grounds Maintenance Fund Statement.....	107
Campus Security Fund Statement.....	108
Central Stores Fund Statement.....	109
Information Services Fund Statement.....	110
Drain Computer Fund Statement.....	111
Drain Maintenance & Construction Fund Statement.....	112
Duplicating Fund Statement.....	113
Food Service Fund Statement.....	114
Telephone System Fund Statement.....	115
Motor Pool Fund Statement.....	116
Self-funded Unemployment Fund Statement.....	117
Health & Wellness Fund Statement.....	118

TABLE OF CONTENTS

Special Projects Fund Statement.....	119
Revolving Loan Fund Statement	120
Equipment Pool Fund Statement.....	121
Building Renovation Fund Statement.....	122
Reserve - Operation Contingencies Fund Statement.....	123
Workers Compensation Fund Statement.....	124
Employees Sick/Vacation Pay Fund Statement.....	125
Retirement Fund Statement.....	126
Retiree Health Insurance Program Fund Statement.....	127
Enterprise Funds.....	128
Delq Tax Revolving Unreserved Fund Statement.....	129
Treasurer's Administration Fund Statement.....	130
2005 Delq Tax Revolving Fund Statement.....	131
2008 Delq Tax Revolving Fund Statement.....	132
2009 Delq Tax Revolving Fund Statement.....	133
2010 Delq Tax Revolving Fund Statement.....	134
2011 Delq Tax Revolving Fund Statement.....	135
2012 Delq Tax Revolving Fund Statement.....	136
PA 123 Prior Sale Fund Statement.....	137
PA 123 Prior Operations Fund Statement.....	138
PRE Property Tax Exemption Audit Fund Statement.....	139
Building Authority Fund Statement.....	140
Jail Commissary Fund.....	141
Component Unit Funds.....	142
Component Units Descriptions.....	143
County Road Fund Statement.....	144
Brownfield Redevelopment Authority Fund Statement.....	145
E 9-1-1 Service Fund Statement.....	146
Medical Care Facility Fund Statement.....	147
Drain Fund Statement.....	148
Drain Revolving Fund Statement.....	149
Brooks Lake Board Fund Statement.....	150
Hess Lake Improvement Fund Statement.....	151
Diamond Lake Board Fund Statement.....	152
Pickerel and Kimball Lakes Board Fund Statement.....	153
Ryerson Lake Board Statement.....	154
Engel Wright Lake Board Fund Statement.....	155
Personnel.....	156
Organization Chart.....	158

Resolutions





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

At a regular session of the said Board, held in the City of White Cloud, in said County, on the 9th day of September 2015, the following Resolution was adopted:

**R E S O L U T I O N #09-028-15
NEWAYGO COUNTY GENERAL APPROPRIATIONS ACT
RESOLUTION FOR THE FY 2016 OPERATING BUDGET**

WHEREAS, Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act" requires that a General Appropriations Act Resolution be adopted by this County Board of Commissioners in order to implement the operating budget of the County of Newaygo for 2016; and

WHEREAS, the County's 2016 fiscal year encompasses the period of October 1, 2015 – September 30, 2016; 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 2015 levy through its FY 2015 General Appropriations Act adopted on August 27, 2014; and

WHEREAS, the Newaygo County Board of Commissioners, by Resolution of June 10, 2015, authorized collection of the County allocated tax on July 1, 2015, at the full amount allocated after the application of the "Headlee" millage reduction fraction, or 5.3685 total mills; and

WHEREAS, the County's 2016 Equalization Report will determine the Taxable and State Equalized Values for properties within the County in April of 2016 and these taxable values will be used for the July 1, 2016 tax levy and fiscal year 2016 budget; and

WHEREAS, the County's July 1, 2016 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 2015 as well as a yet-to-be established (June of 2016) 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 2016 and all funds have sufficient revenues, transfers in, fund balance, or reserves to meet their expenditure needs; and

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

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

101	General Fund		\$12,981,490
	Legislative	\$ 374,701	
	Judicial	\$ 2,868,027	
	General Government	\$ 3,814,738	
	Public Safety	\$ 827,706	
	Public Works	\$ 61,437	
	Health & Welfare	\$ 827,000	
	Community & Economic Development	\$ 136,567	
	Capital Grants	\$ 147,137	
	Transfers Out/Appropriations	\$ 3,924,177	
120	General Fund - Special Projects Fund		\$29,635
201	County Road Fund		\$10,125,800
205	Deputy Sheriff Reserves Program		\$200
2052	Animal Control Fund		\$228,269
2053	Emergency Services Fund		\$172,717
2055	Crime Victims' Rights Fund		\$69,873
207	Sheriff's Road Patrol Fund		\$2,329,253
2072	Law Enforcement Fund		\$136,000
2073	Special Investigative Fund		\$111,622
2074	Jail - Additional Per Diem		\$862,201
208	Parks and Recreation Fund		\$533,700
213	County Jail Fund		\$4,425,213
2131	County Jail - Trustees Management Fund		\$189,466
2132	Transport (Prisoner) Fund		\$208,962
214	Elections Fund		\$172,501
215	Friend of the Court Fund		\$956,343

243	Brownfield Redevelopment Authority Fund	\$5,100
2441	Community Development - Admin Fund	\$159,463
2442	Community Development - Program Income Fund	\$11,150
2443	Community Development - Home Funds	\$140,000
249	Building Safety and Permits Fund	\$265,194
256	Register of Deeds Automation Fund	\$63,788
2567	Law Enforcement Technical Fund	\$15,367
261	E-911 Service Fund	\$1,010,445
265	Drug Law Enforcement Fund	\$103,382
269	County Law Library Fund	\$11,487
290	Social Services Fund	\$144,228
291	Medical Care Facility Fund	\$11,563,234
292	Child Care Fund	\$1,365,418
293	Soldiers' Relief Fund	\$185,525
295	Commission on Aging Fund	\$1,300,056
2951	Commission on Aging - Program Income Fund	\$11,800
2952	Commission on Aging - Nutrition Program Fund	\$420,947
305	Unlimited Tax Gen Oblig Debt - Med Care Facility	\$634,400
367	Series 2009 Bonds - Jail Construction	\$627,690
392	General Oblg Limited Debt - Mental Health	\$91,441
402	Capital Improvement Fund	\$25,000
471	Sandy Beach Construction Fund	\$25,000
852	Special Assessment Debt Service	\$602,287

Total General Fund, Special Revenue Funds, Debt Service Funds, and
Capital Project Funds \$52,315,647

BE IT FURTHER RESOLVED (#2) that the following tax levies are hereby authorized for the 2015 tax year for a total of 6.9636 mills, including authorized levies for general fund operations and special purpose;

July 2015 Tax Levy (2014-2015 Fiscal Year)

General Operating	<u>5.3685</u>
Total Summer Levy	5.3685

December 2015 Tax Levy (2015-2016 Fiscal Year)

Special Purpose - Sheriff's Road Patrol	0.9968
Special Purpose - Commission on Aging	0.4983
Special Purpose - Veterans' Affairs	<u>0.1000</u>
Total Winter Levy	1.5951

Total Levy for the 2015 Tax Year	6.9636
----------------------------------	--------

BE IT FURTHER RESOLVED (#3) that the following estimated tax levy for July 1, 2016 was used in determining projected tax revenue for general fund operations:

July 2016 Tax Levy (2015-2016 Fiscal Year)	
General Operating (estimated levy)	5.3685

BE IT FURTHER RESOLVED (#4) that with the adoption of the 2016 Newaygo County Equalization Report and the determination of the 2016 "Headlee" Millage Reduction Fraction, as required by MCL 211.34d, the County will establish the final 2016 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 2016 fiscal year in an attempt to reduce variable budget expenses and review the areas of fees and services where increases can be justified.

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

BE IT FURTHER RESOLVED (#10) that during the budget process resulting in the FY 2015-2016 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 2016 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 2016 operating millage levy (2015-2016 Budget Year) as defined by Public Act 2, 1986.

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

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

BE IT FURTHER RESOLVED (#17) that all persons responsible for the administration of this budget be duly advised of the contents of Public Act 621 of 1978 and their respective appropriations and responsibilities for the administration of the same. This 2016 Budget reflects the cooperative efforts between the Administration Office, County department heads, and agency directors. The County Board, its' Committees, and all County Officials must continue to work together during the 2016 fiscal year in order that all funds available to the County are realized, and all the funds realized are used to the benefit of the citizens of Newaygo County in programs with the most need. The major revenue sources and expenditure programs must be watched closely to ensure that large variances from the budget do not cause a reduction or loss of vitally needed services.

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

BE IT FURTHER RESOLVED (#19) that the Board of Commissioners hereby conditionally approves the 2016 fiscal year Judicial budgets based on a court order requiring the County to involuntarily pay the State of Michigan's Judicial expenditures and further provide that the Board of Commissioners may reduce Judicial expenditures in the event the State does not provide revenues in compliance with the existing law; and

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

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

BE IT FURTHER RESOLVED (#22) that the Board of Commissioners hereby re-affirms its authorization created by Resolution #01-004-08 and Resolution #05-009-13 adopting a monthly surcharge for Newaygo County on all communication service devices of \$1.95 per month to cover the cost of the 911 Emergency Service Program for the 2016 fiscal year; and

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

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

BE IT FURTHER RESOLVED (#25) that the Board of Commissioners hereby approves the following transfers and appropriations be performed on a minimum of a quarterly basis for the 2016 fiscal year:

101-346	Truancy	\$8,000
101-601	Health Department	\$312,502
101-649	Mental Health	\$220,000
101-728	Economic Development	\$45,000
Fund 2052	Animal Control Fund	\$176,078
Fund 2053	Emergency Services Fund	\$105,106
Fund 2055	Crime Victims Rights Fund	\$19,109
Fund 207	Sheriff's Road Patrol Fund	\$782,078
Fund 213	County Jail Fund	\$1,200,000
Fund 214	Elections Fund	\$100,000
Fund 215	Friend of the Court Fund	\$315,000
Fund 243	Brownfield Redevelopment Authority Fund	\$5,000
Fund 2441	Community Development Fund	\$88,288
Fund 265	Drug Law Enforcement Fund	\$16,000
Fund 290	Social Services Fund	\$37,588
Fund 292	Child Care Fund	\$645,000
Fund 293	Soldiers Relief Fund	\$49,729
Fund 631	Building & Grounds Fund	\$32,000
Fund 632	Campus Security Fund	\$89,041
Fund 636	Information Services Fund	\$247,893


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

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


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

Nays: 0 Absent: 0

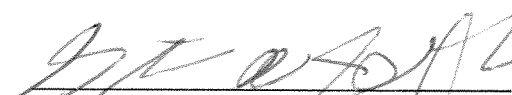
BOARD OF COMMISSIONERS:



Patrick Gardner, Chair




James F. Maike, Jr., Vice-Chair




Steven A. Johnson



D. Charles Trapp



Larry Lethorn




Christian Ortwein



Philip Deur

STATE OF MICHIGAN)
)
COUNTY OF NEWAYGO)

I, Andrew B. Robinson, County Clerk, do hereby certify that the foregoing is a copy of Resolution #09-028-15 adopted by the Newaygo County Board of Commissioners at a regular session held on the 9th day of September 2015.



Andrew B. Robinson, Newaygo County Clerk

ALL FUNDS SUMMARY

Newaygo County, Michigan

All Funds By Classification

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2014	FY 2015	FY 2016	
	Actual	Estimated	Approved	Percent
Revenues By Classifications				
Taxes	9,763,557.10	9,830,882.00	10,054,295.00	31.8%
Licenses and Permits	319,465.17	349,910.00	256,321.00	0.8%
Federal Grants	1,455,476.44	1,402,929.00	1,278,307.00	4.0%
State Grants	3,005,389.75	3,389,271.00	2,771,317.00	8.8%
Contributions from Local Units	1,069,371.03	951,562.00	865,268.00	2.7%
Charges for Services	9,008,537.35	8,880,179.00	9,037,892.00	28.5%
Fines and Forfeits	74,874.50	72,750.00	58,500.00	0.2%
Interest and Rents	1,107,357.16	772,543.00	811,974.00	2.6%
Special Assessments	289,018.43	-	-	0.0%
Other Revenue	7,257,746.44	6,583,870.00	6,524,686.00	20.6%
Total - Revenues	\$ 33,350,793.37	\$ 32,233,896.00	\$ 31,658,560.00	100.0%
Expenditures By Classification				
Personal Services	38,012,190.87	37,718,019.00	38,173,127.00	68.8%
Supplies	985,463.98	1,000,279.00	981,719.00	1.8%
Current Public Works	287,879.61	-	-	0.0%
Other Services and Charges	12,577,948.28	15,479,689.00	14,174,242.00	25.5%
Capital Outlay	385,937.74	1,131,613.00	250,378.00	0.5%
Debt Service	2,168,075.24	2,097,654.00	1,898,587.00	3.4%
Total - Expenditures	\$ 54,417,495.72	\$ 57,427,254.00	\$ 55,478,053.00	100.0%
Excess (deficiency) of revenues over (under) expenditures	\$ (21,066,702.35)	\$ (25,193,358.00)	\$ (23,819,493.00)	
Other Financing Sources (Uses)				
Bond Proceeds	-	1,117,000.00	-	
Transfers In	6,514,125.01	6,317,013.00	5,714,853.00	
Transfers Out Operating	6,514,125.01	6,327,013.00	5,689,853.00	
Total Other Financing Sources (Uses)	(0.00)	1,107,000.00	25,000.00	
Net Inc (Dec) in Fund Balance	(21,066,702.35)	(24,086,358.00)	(23,794,493.00)	
Fund Balance, beginning of year	35,688,739.38	14,622,037.03	(9,464,320.97)	
Fund Balance, end of year	\$ 14,622,037.03	\$ (9,464,320.97)	\$ (33,258,813.97)	

Newaygo County, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2014		FY 2015		FY 2016	
	Actual		Estimated		Approved	Percent
<u>Revenues By Classification</u>						
Taxes	\$ 9,763,557.10		\$ 9,830,882.00		\$ 10,054,295.00	31.8%
Licenses and Permits	\$ 319,465.17		\$ 349,910.00		\$ 256,321.00	0.8%
Federal Grants	\$ 1,455,476.44		\$ 1,402,929.00		\$ 1,278,307.00	4.0%
State Grants	\$ 3,005,389.75		\$ 3,389,271.00		\$ 2,771,317.00	8.8%
Contributions from Local Untis	\$ 1,069,371.03		\$ 951,562.00		\$ 865,268.00	2.7%
Charges in Services	\$ 9,008,537.35		\$ 8,880,179.00		\$ 9,037,892.00	28.5%
Fines and Forfiets	\$ 74,874.50		\$ 72,750.00		\$ 58,500.00	0.2%
Interest and Rents	\$ 1,107,357.16		\$ 772,543.00		\$ 811,974.00	2.6%
Special Assessments	\$ 289,018.43		\$ -		\$ -	0.0%
Other	\$ 7,257,746.44		\$ 6,583,870.00		\$ 6,524,686.00	20.6%
Total Revenues	\$ 33,350,793.37		\$ 32,233,896.00		\$ 31,658,560.00	100.0%
<u>Expenditures By Function</u>						
Health and Welfare	\$ 16,468,351.75		\$ 16,168,604.00		\$ 15,876,595.00	28.6%
Public Safety	\$ 10,616,122.45		\$ 10,665,211.00		\$ 10,562,002.00	19.0%
Public Works	\$ 10,240,657.52		\$ 10,182,760.00		\$ 10,187,237.00	18.4%
General Government	\$ 5,473,830.76		\$ 5,348,497.00		\$ 5,380,464.00	9.7%
Judicial	\$ 3,663,449.82		\$ 3,705,663.00		\$ 3,842,577.00	6.9%
Legislative	\$ 356,663.34		\$ 354,343.00		\$ 374,701.00	0.7%
Community and Economic Dev.	\$ 361,079.92		\$ 436,695.00		\$ 452,280.00	0.8%
Debt Service	\$ 2,168,638.74		\$ 3,241,454.00		\$ 1,955,818.00	3.5%
Recreation and Culture	\$ 506,588.99		\$ 907,152.00		\$ 534,354.00	1.0%
Other Functions	\$ 4,124,883.70		\$ 5,173,682.00		\$ 5,989,962.00	10.8%
Capital	\$ 437,228.73		\$ 1,243,193.00		\$ 322,063.00	0.6%
Total Expenditures	\$ 54,417,495.72		\$ 57,427,254.00		\$ 55,478,053.00	100.0%
Excess (deficiency) of revenues over (under) expenditures	\$ (21,066,702.35)		\$ (25,193,358.00)		\$ (23,819,493.00)	
<u>Other Fin Sources (Uses)</u>						
Bond Proceeds	\$ -		\$ 1,117,000.00		\$ -	
Transfers in	\$ 6,514,125.01		\$ 6,317,013.00		\$ 5,714,853.00	
Transfers out	\$ 6,514,125.01		\$ 6,327,013.00		\$ 5,689,853.00	
Total Other Fin Sources (Uses)	\$ (0.00)		\$ (1,107,000.00)		\$ 25,000.00	
Net Inc (Dec) in Fund Balance	(21,066,702.35)		(26,300,358.00)		(23,794,493.00)	
Fund Balance, beginning of year	35,688,739.38		14,622,037.03		(11,678,320.97)	
Fund Balance, end of year	\$ 14,622,037.03		\$ (11,678,320.97)		\$ (35,472,813.97)	

Newaygo County, Michigan

2016 Governmental Fund Type By Function
Statements of Revenues, Expenditures, and Changes in Fund Balances

	General	Special Revenue	Debt Service	Enterprise Funds	Internal Service	Component Unit	Total
Revenues By Classification							
Taxes	\$ 7,322,783.00	\$ 2,139,953.00	\$ 587,559.00	\$ 4,000.00	\$ -	\$ -	\$ 10,054,295.00
Licenses and Permits	\$ 35,000.00	\$ 221,821.00	\$ -	\$ -	\$ -	\$ -	\$ 256,821.00
Federal Grants	\$ 331,440.00	\$ 946,867.00	\$ -	\$ -	\$ -	\$ -	\$ 1,278,307.00
State Grants	\$ 1,716,237.00	\$ 861,080.00	\$ -	\$ -	\$ -	\$ 194,000.00	\$ 2,771,317.00
Contributions from Local Units	\$ 106,873.00	\$ 156,308.00	\$ 602,287.00	\$ -	\$ -	\$ -	\$ 865,468.00
Charges for services	\$ 2,212,802.00	\$ 4,408,434.00	\$ 627,690.00	\$ 48,840.00	\$ 1,740,126.00	\$ -	\$ 9,037,892.00
Fines and Forfeits	\$ 51,000.00	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ 58,500.00
Interest and Rents	\$ 153,324.00	\$ 2,390.00	\$ 91,441.00	\$ 104,552.00	\$ 446,828.00	\$ 8,804.00	\$ 807,339.00
Other Revenue	\$ 124,302.00	\$ 834,548.00	\$ -	\$ 25,360.00	\$ 4,731,847.00	\$ 22,488,859.00	\$ 28,204,916.00
Total Revenues	\$ 12,053,761.00	\$ 9,578,901.00	\$ 1,908,977.00	\$ 182,752.00	\$ 6,918,801.00	\$ 22,691,663.00	\$ 53,334,855.00
Expenditures by Function							
Health and Welfare	\$ 827,000.00	\$ 3,402,974.00	\$ -	\$ 83,387.00	\$ -	\$ 11,563,234.00	\$ 15,876,595.00
Public Safety	\$ 827,706.00	\$ 7,645,143.00	\$ -	\$ 75,557.00	\$ 748,565.00	\$ 999,837.00	\$ 10,296,808.00
Public Works	\$ 61,437.00	\$ -	\$ -	\$ -	\$ -	\$ 10,125,800.00	\$ 10,187,237.00
General Government	\$ 3,814,738.00	\$ 305,462.00	\$ -	\$ 74,803.00	\$ 1,185,461.00	\$ -	\$ 5,380,464.00
Judicial	\$ 2,868,027.00	\$ 967,830.00	\$ -	\$ -	\$ 6,720.00	\$ -	\$ 3,842,577.00
Legislative	\$ 374,701.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374,701.00
Community and Economic Dev.	\$ 136,567.00	\$ 310,613.00	\$ -	\$ -	\$ -	\$ 5,100.00	\$ 452,280.00
Other Functions	\$ 147,137.00	\$ 464,668.00	\$ -	\$ 5,422.00	\$ 5,459,264.00	\$ 10,608.00	\$ 6,087,099.00
Capital Outlay	\$ -	\$ 700.00	\$ -	\$ -	\$ 169,591.00	\$ -	\$ 170,291.00
Recreational and Cultural	\$ -	\$ 508,700.00	\$ -	\$ -	\$ -	\$ -	\$ 508,700.00
Debt Services	\$ -	\$ -	\$ 1,353,531.00	\$ -	\$ -	\$ -	\$ 1,353,531.00
Total Expenditures	\$ 9,057,313.00	\$ 13,606,090.00	\$ 1,353,531.00	\$ 239,169.00	\$ 7,569,601.00	\$ 22,704,579.00	\$ 54,530,283.00
Excess (deficiency) of revenues over (under) expenditures	\$ 2,996,448.00	\$ (4,027,189.00)	\$ 555,446.00	\$ (56,417.00)	\$ (650,800.00)	\$ (12,916.00)	\$ (1,195,428.00)
Other Financing Sources							
Transfers In	\$ 773,059.00	\$ 4,329,165.00	\$ -	\$ -	\$ 507,629.00	\$ 5,000.00	\$ 5,614,853.00
Transfers Out	\$ 3,924,177.00	\$ 722,841.00	\$ -	\$ 390,291.00	\$ 652,544.00	\$ -	\$ 5,689,853.00
Total Other Fin Sources	\$ (3,151,118.00)	\$ (215,212.00)	\$ -	\$ (390,291.00)	\$ (144,915.00)	\$ 5,000.00	\$ (75,000.00)
Net Inc (Dec) in Fund Balances	\$ (154,670.00)	\$ (4,242,401.00)	\$ 555,446.00	\$ (446,708.00)	\$ (795,715.00)	\$ (7,916.00)	\$ (1,270,428.00)

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

GENERAL FUND

General Fund Departments

Function Statements

101 Board of Commissioners

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

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

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

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

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

131 27th Circuit Court

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

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

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

Funding

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

Michigan Supreme Court Administrative Order No. 19895-6 (*Court Funding: Funding Disputes Between Courts and Local*

General Fund Departments

Function Statements

Funding Units; Submission of Budgets) outlines the procedures to be followed by courts should it be concluded the funds provided for its operations by its local funding unit are insufficient to enable the court to perform its duties.

General Fund Departments

Function Statements

Court Equity Fund

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

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

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

References:

Michigan Supreme Court Website

SCAO Michigan Court Administration Reference Guide

WestLaw

131-3 Circuit Court Probation

Circuit Court Probation/Parole

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

Establishment, Supervision, and Regulation of Bureau

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

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

131-4 Circuit Court Clerk

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

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

General Fund Departments

Function Statements

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

131-5 Family Division Juvenile Branch of Circuit Court

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

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

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

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

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

136 78th District Court

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

147 Jury Board

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

148 Probate Court

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

General Fund Departments

Function Statements

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

167 Newaygo County Guardian

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

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

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

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

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

172 County Administrator

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

191 Accounting Department

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

212 Budget Department

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

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

General Fund Departments

Function Statements

215 County Clerk

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

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

The County Clerk's Office issues and maintains:

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

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

248 Tax Allocation Board

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

253 Treasurer's Office

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

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

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

The office is responsible for accounting of all revenue, investments, securities and monies in financial institutions; sales

General Fund Departments

Function Statements

and distribution of dog licenses to local units of government; collection of inheritance tax for the State of Michigan; reconveyance of property; certification of deeds and plat amps and other documents pertaining to tax histories and litigation; also conducts annual tax sale on behalf of the State Treasury.

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

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

Typical Duties:

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

2. Investments -
 - a. Invest over 10 million dollars of county monies.
 - b. In concert with County Board of Commissioners and Administrator determines cash flow needs and invests funds accordingly.
 - c. Invests in securities allowed by investment resolution passed by the Board of Commissioners.
 - d. Has banks evaluated as to liquidity, credit risk, interest rates, profitability and capital in order to know prudent limits of investments in each institution.
 - e. Understands kinds of instruments that the County Treasurer can invest in as permitted by Public Act 20 as amended.

3. Deposit of county money -
 - a. Deposits all county monies in accordance with Depository Resolution passed by the Board of Commissioners and P.A.40 as amended.
 - b. Reconciles numerous bank accounts.

4. Accounting -
 - a. Understands accounting principles and supervises accounting functions in the Treasurer's Office.
 - b. Prepares department budget.

General Fund Departments

Function Statements

- c. Prepares investment report for Board of Commissioners.
 - d. Balances cash register totals daily to tax receipts and department receipts.
 - e. Understands and uses computer for various accounting functions.
5. Taxation -
- a. Understands property taxation (P.A.211) and is able to answer questions relative to all phases of Property Taxation, Tax Tribunal, Delinquent Taxes, also Inheritance Tax, Commercial Forrester, National Forest Reserve, Penal Fine Distributions, Payment in Lieu of Taxes, etc.
 - b. Conducts annual tax sale on foreclosed properties (P.A.123).
 - c. Is able to read property descriptions in order to certify deeds as to tax histories.
6. Supervisory -
- a. Supervises 4 employees.
 - b. The Board of Commissioners and the Treasurer set personnel policies for the office jointly.
 - c. The Treasurer chooses employees in the office.
 - d. Trains new employees.

257 Equalization

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

261 M.S.U. Extension

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

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

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.

General Fund Departments

Function Statements

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

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

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

266 Contact Negotiations/Legal Counsel

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

267 Prosecuting Attorney

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

268 Register of Deeds

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

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

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

The importance of this role of the Office of Register of Deeds is captured in the following 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.

General Fund Departments

Function Statements

270 Personnel

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

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

271 Payroll

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

275 Drain Commissioner/285 Soil Erosion

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

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

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

301 Sheriff's Office

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

312 Drug Investigation Force - CMET

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

331 - Marine Law Enforcement

General Fund Departments

Function Statements

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

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

General Fund Departments

Function Statements

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

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

378 Junk Ordinance Enforcement

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

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

421 Safety Committee

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

422 Crisis Management

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

455 Drain Tax At Large

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

601 Health Department

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

General Fund Departments

Function Statements

605 Contagious Disease

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

631 Substance Abuse

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

648 County Medical Examiner

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

6491 Family Counseling Services

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

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

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

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

Supervised Parenting Time (SPT) Program

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

General Fund Departments

Function Statements

References: Westlaw

671 Medical Care Facility

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

681 Veteran's Burials

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

721 Planning and Zoning Commission

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

7211 West Michigan Regional Planning

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

7213 Plat Board

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

Newaygo County, Michigan

General Fund By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	7,058,684.62	7,142,677.00	7,322,783.00
Licenses and Permits	53,972.00	54,000.00	35,000.00
Federal Grants	472,207.70	424,168.00	331,440.00
State Grants	1,795,276.66	1,865,500.00	1,716,237.00
Contributions from Local Units	162,235.49	135,217.00	106,873.00
Charges for Services	2,169,095.98	2,101,922.00	2,212,802.00
Fines and Forfeits	66,157.00	62,000.00	51,000.00
Interest and Rents	187,175.31	165,831.00	153,324.00
Other Revenue	97,429.85	120,459.00	124,302.00
Total - Revenues	\$ 12,062,234.61	\$ 12,071,774.00	\$ 12,053,761.00
Expenditures by Function			
Legislative	356,663.34	354,343.00	374,701.00
Judicial	2,756,744.91	2,805,882.00	2,868,027.00
General Government	3,851,510.39	3,829,417.00	3,814,738.00
Public Safety	1,031,816.80	892,939.00	827,706.00
Public Works	49,877.90	56,960.00	61,437.00
Health and Welfare	861,792.13	906,502.00	827,000.00
Community and Economic Development	129,617.98	133,326.00	136,567.00
Other Functions	205,957.40	242,137.00	147,137.00
Total - Expenditures	\$ 9,243,980.85	\$ 9,221,506.00	\$ 9,057,313.00
Excess (deficiency) of revenues over (under) expenditures	\$ 2,818,253.76	\$ 2,850,268.00	\$ 2,996,448.00
Other Financing Sources (Uses)			
Transfers In	999,488.70	829,230.00	773,059.00
Transfers Out Operating	3,547,981.35	4,034,705.00	3,924,177.00
Total Other Financing Sources (Uses)	(2,548,492.65)	(3,205,475.00)	(3,151,118.00)
Net Inc (Dec) in Fund Balance	269,761.11	(355,207.00)	(154,670.00)
Fund Balance, beginning of year	2,704,880.01	2,974,641.12	2,619,434.12
Fund Balance, end of year	\$ 2,974,641.12	\$ 2,619,434.12	\$ 2,464,764.12

Newaygo County, Michigan

General Fund
Schedule of uses of Financial Resources

Program Descriptions	FY 2014	FY 2015	FY 2016	
	Actual	Estimated	Approved	Percent of Total Budget
Legislative				
Board of Commissioners	356,663.34	354,343.00	374,701.00	2.89%
Total - Legislative	\$ 356,663.34	\$ 354,343.00	\$ 374,701.00	2.89%
Judicial				
27th Circuit Court- Newaygo	629,912.42	637,598.00	623,929.00	4.81%
27th Circuit Court- Oceana	36,745.98	27,995.00	26,081.00	0.20%
Circuit Court Probation	19,729.79	26,040.00	26,199.00	0.20%
Circuit Court Clerk	232,823.50	271,618.00	294,156.00	2.27%
Circuit Court - Juvenile Division	241,526.14	235,821.00	205,861.00	1.59%
78th District Court	1,097,470.48	1,104,986.00	1,166,229.00	8.98%
Jury Board	11,032.78	12,683.00	12,454.00	0.10%
Probate Court	432,878.82	434,537.00	458,503.00	3.53%
County Guardian	54,625.00	54,604.00	54,615.00	0.42%
Total - Judicial	\$ 2,756,744.91	\$ 2,805,882.00	\$ 2,868,027.00	22.09%
General Government				
Administration	281,956.22	273,079.00	192,637.00	1.48%
Accounting/Budget	264,944.67	275,608.00	209,670.00	1.62%
Clerk	315,854.82	327,156.00	329,624.00	2.54%
Tax Allocation Board	1,230.40	1,088.00	1,145.00	0.01%
Treasurer	483,610.99	488,853.00	506,538.00	3.90%
Equalization	589,374.76	562,376.00	629,652.00	4.85%
Cooperative Extension	142,948.86	144,205.00	164,928.00	1.27%
Legal Counsel	16,592.70	15,013.00	15,008.00	0.12%
Civil Council	-	-	-	0.00%
Prosecutor	709,496.46	707,691.00	749,928.00	5.78%
Register of Deeds	339,037.41	352,951.00	361,461.00	2.78%
Personnel	89,546.74	94,389.00	60,974.00	0.47%
Payroll	58,173.69	68,195.00	47,710.00	0.37%
Courtesy Desk/Mail	27,426.92	30,351.00	33,218.00	0.26%
Drain Commissioner	266,814.84	280,340.00	264,357.00	2.04%
Drain Maintenance & Construction	126,638.62	103,507.00	153,191.00	1.18%
Surveyor & Remonumentation	38,300.46	34,746.00	52,120.00	0.40%
County Survey & Remonumentation	93,372.05	63,453.00	36,126.00	0.28%
Soil Erosion/Conservation	6,189.78	6,416.00	6,451.00	0.05%
Total - General Government	\$ 3,851,510.39	\$ 3,829,417.00	\$ 3,814,738.00	29.39%
Public Safety				
Sheriff's Department	774,030.53	770,037.00	736,746.00	5.68%
Courthouse Security	44,086.87	47,456.00	42,990.00	0.33%
Drug Investigation (CMET)	131.00	134.00	113.00	0.00%
Marine Law Enforcement	49,748.19	39,020.00	39,547.00	0.30%
River Patrol	42,314.25	24,800.00	-	0.00%
Truancy	8,000.00	8,000.00	8,000.00	0.06%

Newaygo County, Michigan

General Fund
Schedule of uses of Financial Resources

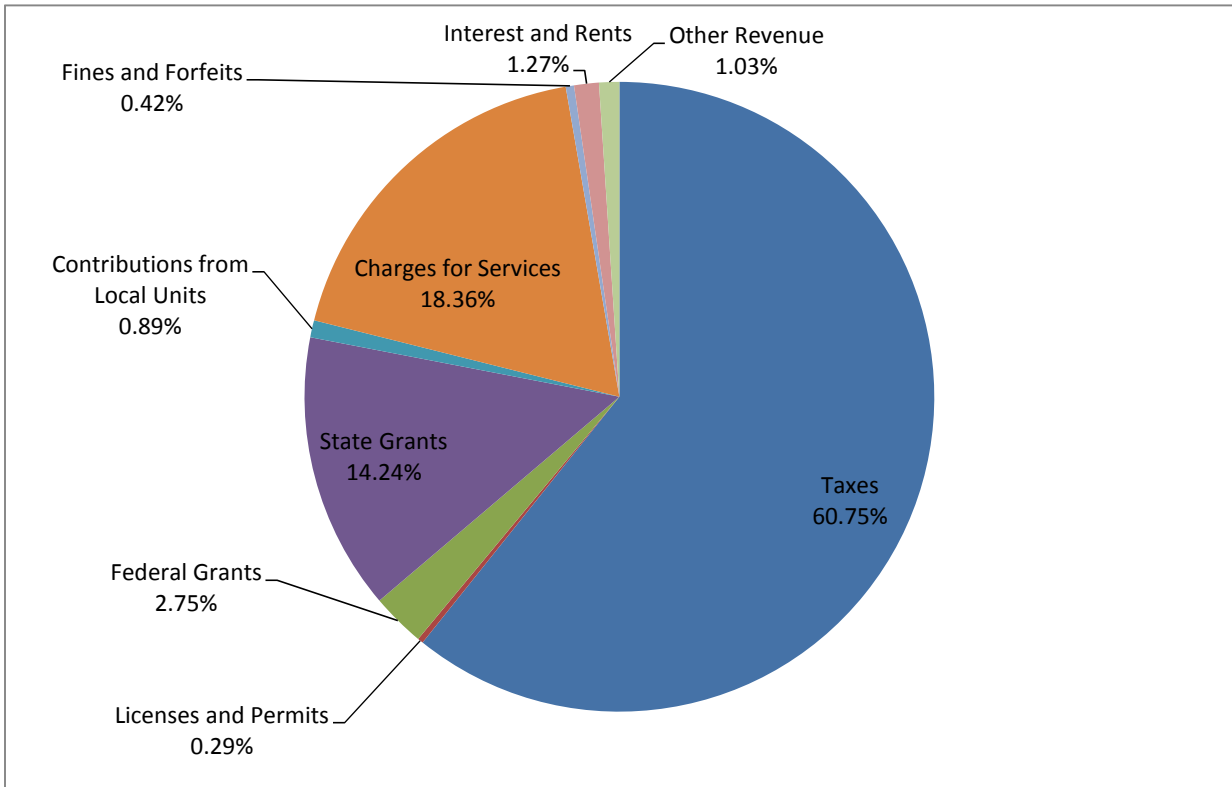
Program Descriptions	FY 2014	FY 2015	FY 2016	
	Actual	Estimated	Approved	Percent of Total Budget
Spay and Neuter Program	-	-	-	0.00%
Crisis Management	113,505.96	3,182.00	-	0.00%
Safety Committee	-	310.00	310.00	0.00%
Total - Public Safety	\$ 1,031,816.80	\$ 892,939.00	\$ 827,706.00	6.38%
Public Works				
Board of Public Works	43,493.99	44,693.00	46,437.00	0.36%
Drain Tax at Large	6,383.91	12,267.00	15,000.00	0.12%
Total - Public Works	\$ 49,877.90	\$ 56,960.00	\$ 61,437.00	0.47%
Health and Welfare				
Health Department	306,986.65	305,625.00	312,502.00	2.41%
Contagious Disease	312.22	752.00	462.00	0.00%
Mental Health	220,000.00	220,000.00	220,000.00	1.69%
Family Counseling Services	4,709.00	5,000.00	5,000.00	0.04%
Medical Care Facility (MOE)	95,735.94	96,161.00	96,103.00	0.74%
Substance Abuse	138,173.00	160,554.00	67,552.00	0.52%
Medical Examiner	95,875.32	118,410.00	125,381.00	0.97%
Family & Consumer Science	-	-	-	0.00%
Total - Health and Welfare	\$ 861,792.13	\$ 906,502.00	\$ 827,000.00	6.37%
Community & Economic Development				
Land Use Educator	73,692.00	75,826.00	78,067.00	0.60%
Plat Board	-	-	-	0.00%
Economic Development (NCEDO)	43,000.00	44,000.00	45,000.00	0.35%
West Michigan Shoreline Regional Planning & Zoning	12,925.98	13,500.00	13,500.00	0.10%
	-	-	-	0.00%
Total - Community & Economic Devel.	\$ 129,617.98	\$ 133,326.00	\$ 136,567.00	1.05%
Other				
Contingencies	680.89	1,136.00	-	0.00%
Capital Outlay	49,275.67	-	-	0.00%
Capital Grants	156,000.84	241,001.00	147,137.00	1.13%
Miscellaneous	-	-	-	0.00%
Total - Other	\$ 205,957.40	\$ 242,137.00	\$ 147,137.00	1.13%
Operating Expenses before Transfers	\$ 9,243,980.85	\$ 9,221,506.00	\$ 9,057,313.00	69.77%
Operating Transfers Out				
Special Projects	-	15,000.00	-	0.00%
Deputy Sheriff Reserves Program	-	-	-	0.00%
Animal Control	174,258.00	168,195.00	176,078.00	1.36%
Emergency Services	107,729.00	105,729.00	105,106.00	0.81%
Crime Victims Rights Fund	17,989.00	18,289.00	19,109.00	0.15%
Road Patrol/Dispatch	461,078.00	467,900.00	782,078.00	6.02%

Newaygo County, Michigan

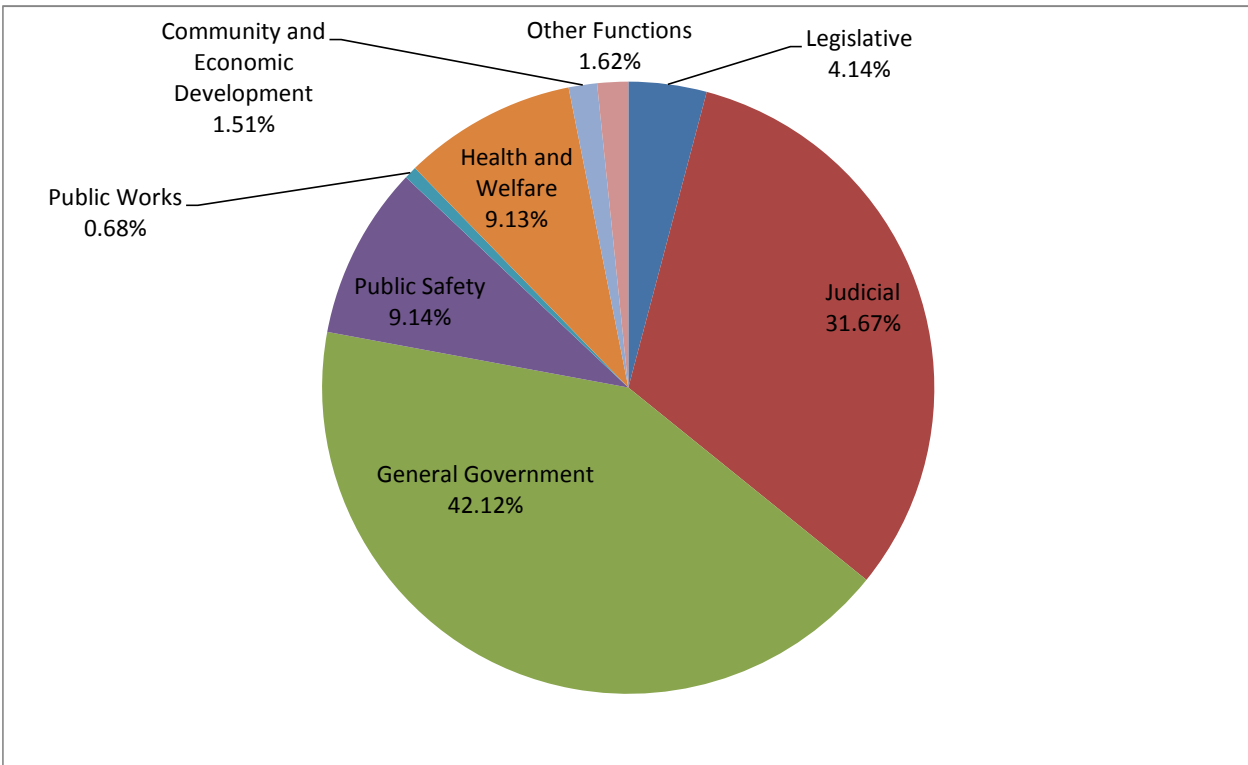
General Fund
Schedule of uses of Financial Resources

Program Descriptions	FY 2014	FY 2015	FY 2016	Percent of Total Budget
	Actual	Estimated	Approved	
Law Enforcement	-	359.00	-	0.00%
County Parks	20,000.00	10,000.00	10,000.00	0.08%
Jail	1,100,000.00	1,100,000.00	1,200,000.00	9.24%
Jail Cigarette Tax	567.35	-	-	0.00%
Elections	130,000.00	95,000.00	100,000.00	0.77%
Friend of the Court	286,822.00	272,828.00	315,000.00	2.43%
Brownfield Redevel. Auth.	5,000.00	5,000.00	5,000.00	0.04%
<u>Operating Transfers Out Continued</u>				
Community Development	78,288.00	78,288.00	88,288.00	0.68%
Building & Safety Permits	-	-	-	0.00%
E911 Service Fund	-	-	-	0.00%
Drug Law Enforcement	16,000.00	16,000.00	16,000.00	0.12%
Social Services	37,588.00	37,588.00	37,588.00	0.29%
Child Care	604,250.00	947,715.00	645,000.00	4.97%
Soldiers & Sailors	47,790.00	48,771.00	49,729.00	0.38%
Sandy Beach Construction Fund	-	200,000.00	-	0.00%
Capital Improvements	-	-	-	0.00%
Bldg & Ground Maintenance	64,493.00	42,408.00	32,000.00	0.25%
Campus Security	79,836.00	91,301.00	89,041.00	0.69%
Information Services	308,067.00	308,067.00	247,893.00	1.91%
Food Service	-	-	-	0.00%
Retiree Health Ins.	-	-	-	0.00%
Commission on Aging	8,226.00	6,267.00	6,267.00	0.05%
Totals Operating Transfers Out	\$ 3,547,981.35	\$ 4,034,705.00	\$ 3,924,177.00	30.23%
Grand Total - General Fund	\$ 12,791,962.20	\$ 13,256,211.00	\$ 12,981,490.00	100%

FY2016 Revenues by Classification



FY2016 Expenditures by Function



Newaygo County, Michigan

General Fund By Classification

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	7,058,684.62	7,142,677.00	7,322,783.00
Licenses and Permits	53,972.00	54,000.00	35,000.00
Federal Grants	472,207.70	424,168.00	331,440.00
State Grants	1,795,276.66	1,865,500.00	1,716,237.00
Contributions from Local Units	162,235.49	135,217.00	106,873.00
Charges for Services	2,169,095.98	2,101,922.00	2,212,802.00
Fines and Forfeits	66,157.00	62,000.00	51,000.00
Interest and Rents	187,175.31	165,831.00	153,324.00
Other Revenue	97,429.85	120,459.00	124,302.00
Total - Revenues	\$ 12,062,234.61	\$ 12,071,774.00	\$ 12,053,761.00
<u>Expenditures by Classification</u>			
Personal Services	5,620,561.84	5,583,441.00	5,553,954.00
Supplies	252,191.28	272,436.00	271,898.00
Other Services and Charges	3,277,351.75	3,351,242.00	3,215,071.00
Capital Outlay	93,875.98	14,387.00	16,390.00
Debt Service	-	-	-
Total - Expenditures	\$ 9,243,980.85	\$ 9,221,506.00	\$ 9,057,313.00
Excess (deficiency) of revenues over (under) expenditures	\$ 2,818,253.76	\$ 2,850,268.00	\$ 2,996,448.00
<u>Other Financing Sources (Uses)</u>			
Transfers In	999,488.70	829,230.00	773,059.00
Transfers Out Operating	3,547,981.35	4,034,705.00	3,924,177.00
Total Other Financing Sources (Uses)	(2,548,492.65)	(3,205,475.00)	(3,151,118.00)
Net Inc (Dec) in Fund Balance	269,761.11	(355,207.00)	(154,670.00)
Fund Balance, beginning of year	3,024,027.24	3,293,788.35	2,938,581.35
Fund Balance, end of year	\$ 3,293,788.35	\$ 2,938,581.35	\$ 2,783,911.35

Newaygo County, Michigan

Special Projects Fund (120)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	30,030.00	-	-
Interest and Rents	4,635.00	4,635.00	4,635.00
Other Revenue	2,530.61	42,628.00	-
Total - Revenues	\$ 37,195.61	\$ 47,263.00	\$ 4,635.00
Expenditures by Classification			
Supplies	-	-	-
Other Services and Charges	4,593.96	25,000.00	25,000.00
Capital Outlay	153,619.62	220,670.00	4,635.00
Total - Expenditures	\$ 158,213.58	\$ 245,670.00	\$ 29,635.00
Excess (deficiency) of revenues over (under) expenditures	\$ (121,017.97)	\$ (198,407.00)	\$ (25,000.00)
Other Financing Sources (Uses)			
Transfers In	249,750.00	144,756.00	25,000.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	249,750.00	144,756.00	25,000.00
Net Inc (Dec) in Fund Balance	128,732.03	(53,651.00)	-
Fund Balance, beginning of year	92,071.04	220,803.07	167,152.07
Fund Balance, end of year	\$ 220,803.07	\$ 167,152.07	\$ 167,152.07

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Function Statements

201 County Road Fund

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

205 Newaygo County Mounted Division Fund

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

2052 Animal Control Fund

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

2053 Emergency Services Fund

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

2055 Crime Victims Rights Fund

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

207 Sheriff Road Patrol Fund

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

2072 Law Enforcement Fund

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

208 Parks and Recreation Fund

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

The Parks Commission is also charged with the promotion of tourism and visitor industries as an instrument of

SPECIAL REVENUE FUNDS

Function Statements

economic development for the County.

213 County Jail Fund

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

2131 County Jail - Trustees Management Fund

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

214 Elections Fund

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

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

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

215 Friend of the Court

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

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

Sec. 5

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

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

SPECIAL REVENUE FUNDS

Function Statements

seen as possible after the filing of a complaint or other initiating pleading. Upon request, a party shall receive an oral explanation of the informational pamphlet from the office.

SPECIAL REVENUE FUNDS

Function Statements

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

References:

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

Other Foc Activities

Supervised Parenting Time (SPT) Program

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

In some cases, concern arises about the safety or well being of the child(ren) during parenting time. For these cases,

SPECIAL REVENUE FUNDS

Function Statements

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

2441-2443 Community Development Funds

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

249 Department of Building Safety & Permits

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

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

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

256 Register for Deeds Automation Fund

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

SPECIAL REVENUE FUNDS

Function Statements

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.

257 Budget Stabilization Fund

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

261 9-1-1 Service Fund

Resolution #04-032-91

The Central Dispatch Authority was established in 1991 by Resolution #05-035-91 under Public Act 32. In 1993, Newaygo County residents overwhelmingly passed a surcharge on their telephones to support this life saving service. The Board of Commissioners authorized Michigan Bell to develop the enhanced portion of the 9-1-1 system. The Central Dispatch Authority was established to provide emergency telephone communications for Newaygo County residents and communicate those emergency requests to the appropriate police, fire or ambulance service center. The Central Dispatch Authority has equipped the service center with the most up to date equipment, which includes the ability to determine the caller's telephone number and address. As this data appears on a computer screen, the appropriate dispatching scenario is also provided to the dispatch operator and identifies the appropriate police, fire, or ambulance service to be sent.

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

265 Drug Law Enforcement Fund

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

269 County Law Library

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

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

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

SPECIAL REVENUE FUNDS

Function Statements

Need for County Law Libraries

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

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

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

SPECIAL REVENUE FUNDS

Function Statements

Mandatory Publications

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

Necessary Publications

Those publications designated as "necessary" are so designated, not because they are not essential to competent adjudication and legal representation, but because the need for them is less frequent, and when it occurs, is not often so pressing in time as to preclude consulting them in a larger and most distant law library. It should be born in mind, however, that these publications are nevertheless necessary components of any reasonable adequate law library, and at that the time and expense involved in consulting them in distant locations and the possibility of judicial error and inadequate 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 purposes by their publishers to be acceptable alternatives, but considered inadequate by these standards, are omitted.

References:

SCAO Michigan Court Administrative Reference Guide

290 Social Services Fund

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

292 Child Care Fund

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

SPECIAL REVENUE FUNDS

Function Statements

293 Soldiers and Sailors Relief Fund

This fund is used to account for revenues designated for the care of indigent veterans and their families. Disbursements 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 Federal government. The Newaygo County Veterans Affairs will assist with a \$35.00 setting fee to eligible veterans and spouses.

Emergency Assistance

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

294 Veterans Trust Fund

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

295-2952 Commission On Aging Funds

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

261 9-1-1 Service Fund

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

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Mounted Division (Fund 205)	\$ 14,714.30	\$ 225.00	\$ 200.00
Animal Control (Fund 2052)			
Dog Warden	132,103.85	141,110.00	139,820.00
Animal Shelter	78,373.89	75,508.00	74,913.00
Spay & Neuter Program	6,741.40	4,490.00	1,474.00
Contingencies	-	3,884.00	-
Animal Control Total	\$ 217,219.14	\$ 224,992.00	\$ 216,207.00
Emergency Services (Fund 2053)			
Fire Protection	7,594.00	-	-
Civil Defense	122,079.88	147,706.00	138,532.00
State Domestic Preparedness	4,937.32	205.00	-
Homeland Security Program	961.38	1,310.00	1,500.00
Solution Planner	18,050.51	-	-
Homeland Security Equipment Grant	-	19,204.00	19,500.00
SHSGP Training Grant	1,109.24	-	-
Hazardous Materials Preparedness	19.20	-	1,270.00
Volunteer Programs	8,259.68	9,672.00	4,000.00
Contingencies	-	14,324.00	1,703.00
Emergency Services Total	\$ 163,011.21	\$ 192,421.00	\$ 166,505.00
Crime Victims Rights (Fund 2055)	\$ 59,619.29	\$ 64,785.00	\$ 69,873.00
Road Patrol (Fund 207)			
Sheriff Department	1,789,561.13	1,800,673.00	1,887,348.00
Sheriff/Jail Automotive Maintenance	140,006.12	171,800.00	141,000.00
Community Police	137,861.07	107,738.00	110,243.00
Contingencies	30.93	4,495.00	-
Road Patrol Total	\$ 2,067,459.25	\$ 2,084,706.00	\$ 2,138,591.00
Law Enforcement (Fund 2072)			
K-9 Unit	1,400.01	2,430.00	2,315.00
Safe Communities	-	-	-
416 - Secondary Road Patrol Grant	99,526.81	120,181.00	125,645.00
302 - Education Grant	6,286.36	5,108.00	5,000.00
Silent Observer Program	-	1,500.00	1,500.00
Muskegon River Patrol Grant Program	-	-	-
Contingencies	-	-	-
Law Enforcement Total	\$ 107,213.18	\$ 129,219.00	\$ 134,460.00
Special Investigative - CMET (Fund 2073)			
CMET Operations	111,664.46	129,856.00	135,075.00
Byrne Grant	136,213.08	106,012.00	106,012.00
ARRA - Stimulus	-	-	-
Special Investigative - CMET Total	\$ 247,877.54	\$ 235,868.00	\$ 241,087.00
Jail - Additional Per Diem (Fund 2074)	\$ -	\$ 462,201.00	\$ 462,201.00

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Parks (Fund 208)			
Sandy Beach Campground	208,325.18	231,248.00	233,653.00
Henning Park	98,467.98	95,740.00	103,176.00
Pettibone Lake	8,406.80	10,113.00	8,178.00
Hardy Marina	32,286.18	38,785.00	39,340.00
Sports Park	10,367.89	12,990.00	12,100.00
Diamond Lake	61,092.00	67,574.00	62,526.00
White Cloud Park	-	37,843.00	43,230.00
Capital Outlay	28,949.10	22,979.00	-
Contingencies	-	2,500.00	-
Parks Total	\$ 447,895.13	\$ 519,772.00	\$ 502,203.00
County Jail (Fund 213)			
Jail	4,134,398.06	4,270,845.00	4,205,850.00
Training	12,447.76	16,480.00	13,500.00
SCAAP Grant	-	2,511.00	1,600.00
Contingencies	-	7,627.00	-
County Jail Total	\$ 4,146,845.82	\$ 4,297,463.00	\$ 4,220,950.00
Jail - Trustee Management (Fund 2131)	\$ 164,435.29	\$ 166,586.00	\$ 176,466.00
Transport (Fund 2132)	\$ 199,365.57	\$ 204,392.00	\$ 208,962.00
Elections (Fund 214)	\$ 92,186.48	\$ 183,989.00	\$ 172,501.00
Friend of the Court (Fund 215)	\$ 887,088.18	\$ 880,778.00	\$ 956,343.00
Community Development - Admin (Fund 2441)			
Program Income	89,195.93	99,573.00	94,384.00
PIP Program	5,859.00	20,000.00	20,000.00
Capital Outlay	1,000.00	-	-
Contingencies	-	6,738.00	2,004.00
Community Development - Admin Total	\$ 96,054.93	\$ 126,311.00	\$ 116,388.00
Community Development - Program Income (Fund 2442)			
Program Income	-	10,150.00	10,150.00
Administration	740.00	-	-
Emergency Grants	2,608.00	1,000.00	1,000.00
Community Development - Program Income Total	\$ 3,348.00	\$ 11,150.00	\$ 11,150.00
Community Development - Housing (Fund 2443)			
Program Income	3,451.01	-	-
Grants and Loans	29,736.01	173,787.00	80,000.00
Emergency Grants	11,815.00	21,000.00	15,000.00
Community Development - Housing Total	\$ 45,002.02	\$ 194,787.00	\$ 95,000.00

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Building Safety and Permits (Fund 249)			
Building Division	\$ 71,847.51	\$ 80,034.00	\$ 87,393.00
Electrical Division	\$ 50,509.71	\$ 52,849.00	\$ 63,421.00
Mechanical Division	\$ 44,158.20	\$ 49,290.00	\$ 59,473.00
House Numbering	\$ -	\$ -	\$ -
Plumbing Division	\$ 39,174.17	\$ 42,521.00	\$ 50,407.00
Contingencies	\$ -	\$ -	\$ -
Capital Outlay	\$ 5,997.50	\$ -	\$ -
Building Safety and Permits Total	\$ 211,687.09	\$ 224,694.00	\$ 260,694.00
Homestead Exemption Audit (Fund 255)	\$ -	\$ -	\$ -
Register of Deeds Automation (Fund 256)	\$ 54,891.47	\$ 80,323.00	\$ 63,788.00
Law Enforcement Technical (Fund 2567)			
Sheriff Department	17,887.00	12,500.00	12,900.00
Public Safety Technology Grants	-	-	-
Contingencies	-	2,922.00	4,100.00
Law Enforcement Technical Total	\$ 17,887.00	\$ 15,422.00	\$ 17,000.00
Drug Law Enforcement (Fund 265)			
Prosecuting Attorney	-	1,000.00	1,000.00
Sheriff Department	-	1,250.00	1,250.00
Drug Investigation Force - CMET	110,237.65	99,645.00	102,451.00
Contingencies	2,076.26	-	-
Capital Outlay	-	-	-
Drug Law Enforcement Total	\$ 112,313.91	\$ 101,895.00	\$ 104,701.00
County Law Library (Fund 269)	\$ 12,047.75	\$ 11,773.00	\$ 11,487.00
Social Services (Fund 290)			
Family Independence Agency	103,931.65	423,588.00	167,728.00
Lake County	17,860.28	26,750.00	26,500.00
Child Care	25,503.56	7,900.00	7,900.00
Social Services Total	\$ 147,295.49	\$ 458,238.00	\$ 202,128.00
Child Care (Fund 292)			
Diversion Program	10,309.86	12,350.00	5,700.00
Child Care	1,140,379.67	1,383,334.00	1,339,513.00
Regional Detention Support	9,496.67	12,000.00	12,000.00
Collection Clerk	19,542.89	21,669.00	21,254.00
Court Appointed Special Advocate	48,893.89	56,109.00	49,991.00
Peer Intimidation	4,884.01	4,000.00	-
Juvenile Justice	56,691.45	60,091.00	59,384.00
Basic Grant	1,918.27	15,000.00	15,000.00
Northern Michigan JABGN Grant	5,632.29	11,407.00	-
Northern Michigan JABGN Grant II	8,181.44	-	-
Contingencies	-	2,560.00	-
Child Care Total	\$ 1,305,930.44	\$ 1,578,520.00	\$ 1,502,842.00

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Soldier's Relief (Fund 293)	\$ 181,946.96	\$ 185,274.00	\$ 185,525.00
Veterans' Trust (Fund 294)	\$ 1,429.20	\$ -	\$ -
Commission on Aging (Fund 295)			
Commission on Aging	615,747.83	671,233.00	630,854.00
Building Maintenance	44,075.53	50,710.00	48,434.00
Health Care Van	242,139.54	169,866.00	163,750.00
Project Zero Van	20,111.04	46,993.00	38,584.00
AAA - Medical Transportation	56,511.83	59,434.00	60,809.00
AAA - Homemaker	69,843.77	74,087.00	72,587.00
Older Adult Respite Services	17,045.95	16,300.00	15,400.00
Adult Day Care	81,299.15	78,367.00	77,134.00
Health Screening	22,748.52	31,817.00	29,100.00
Alzheimer's Respite Program	48,811.22	46,830.00	45,889.00
Specialized Transportation	183,810.24	128,476.00	131,210.00
Waiver Account	-	-	-
Care Management	4,756.77	4,700.00	2,700.00
Capital Outlay	5,471.04	-	-
Contingencies	-	4,000.00	-
Commission on Aging Total	\$ 1,412,372.43	\$ 1,382,813.00	\$ 1,316,451.00
Commission on Aging - Program Income (Fund 2951)	\$ 13,506.25	\$ 16,700.00	\$ 11,800.00
Commission on Aging - Nutrition Program (Fund 2952)			
Home Delivered Meals - IIC-2	234,515.06	244,346.00	245,879.00
Congregate Meals - IIC-1	144,413.86	145,582.00	149,174.00
Senior Meals Program Income	2,442.60	4,000.00	4,000.00
Commission on Aging - Nutrition Program Total	\$ 381,371.52	\$ 393,928.00	\$ 399,053.00
Operating Expenses before Transfers	\$ 12,812,014.84	\$ 14,429,225.00	# \$ 13,964,556.00

Newaygo County, Michigan

Special Revenue Funds
Schedule of uses of Financial Resources

Program Descriptions	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Operating Transfers Out			
General Fund	-	-	-
Animal Control	3,550.00	-	-
Road Patrol	206,565.71	187,153.00	191,944.00
Law Enforcement	-	-	-
County Parks	28,639.00	25,000.00	25,000.00
Jail	27,406.00	64,197.00	67,897.00
Jail Additional Per Diem	516,439.00	480,056.00	400,000.00
Transport	-	-	-
Drug Law Enforcement	-	565.00	-
Building Safety and Permits	3,760.00	-	-
Commission on Aging	35,000.00	10,000.00	25,000.00
Commission on Aging Nutrition	-	-	-
PRE Property Tax Exemption Audit	-	-	-
Budget Stabilization	33,394.00	-	-
Motor Pool	-	-	-
Reserved - Operation Contingencies	-	-	-
Operating Transfers Out - Total	\$ 854,753.71	\$ 766,971.00	\$ 709,841.00
Grand Total - Special Project Funds	\$ 13,666,768.55	\$ 15,196,196.00	\$ 14,674,397.00

Newaygo County, Michigan

Mounted Division Fund (205)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Charges for Services	425.00	-	200.00
Other Revenue	-	-	-
Total - Revenues	\$ 425.00	\$ -	\$ 200.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	14,714.30	93.00	200.00
Other Services and Charges	-	132.00	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 14,714.30	\$ 225.00	\$ 200.00
Excess (deficiency) of revenues over (under) expenditures	\$ (14,289.30)	\$ (225.00)	\$ -
Other Financing Sources (Uses)			
Transfers In	2,412.71	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	2,412.71	-	-
Net Inc (Dec) in Fund Balance	(11,876.59)	(225.00)	-
Fund Balance, beginning of year	12,101.59	225.00	-
Fund Balance, end of year	\$ 225.00	\$ -	\$ -

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Licenses and Permits	36,549.00	35,916.00	36,572.00
Federal Grants	-	-	-
State Grants	1,640.00	-	-
Contribution From Local Units	-	-	-
Charges for Services	6,090.00	6,053.00	14,419.00
Other Revenue	3,493.27	1,200.00	1,200.00
Total - Revenues	\$ 47,772.27	\$ 43,169.00	\$ 52,191.00
<u>Expenditures by Classification</u>			
Personal Services	145,785.29	150,128.00	159,528.00
Supplies	20,232.56	17,229.00	16,970.00
Other Services and Charges	56,447.37	51,676.00	51,771.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 222,465.22	\$ 219,033.00	\$ 228,269.00
Excess (deficiency) of revenues over (under) expenditures	\$ (174,692.95)	\$ (175,864.00)	\$ (176,078.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	175,558.00	168,195.00	176,078.00
Transfers Out Operating	3,550.00	-	-
Total Other Financing Sources (Uses)	172,008.00	168,195.00	176,078.00
Net Inc (Dec) in Fund Balance	(2,684.95)	(7,669.00)	-
Fund Balance, beginning of year	15,606.88	12,921.93	5,252.93
Fund Balance, end of year	\$ 12,921.93	\$ 5,252.93	\$ 5,252.93

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Emergency Services (2053)
Fund Statement**

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
	<u>Actual</u>	<u>Estimated</u>	<u>Approved</u>
<u>Revenues by Classification</u>			
Federal Grants	64,408.79	60,451.00	65,911.00
State Grants	-	-	-
Contributions from Local Units	-	-	-
Other Revenue	11,365.00	4,000.00	1,700.00
Total - Revenues	\$ 75,773.79	\$ 64,451.00	\$ 67,611.00
<u>Expenditures by Classification</u>			
Personal Services	89,454.39	96,049.00	93,344.00
Supplies	10,092.53	5,085.00	3,300.00
Other Service and Charges	54,881.01	49,046.00	47,321.00
Capital Outlay	19,810.93	20,000.00	28,752.00
Total - Expenditures	\$ 174,238.86	\$ 170,180.00	\$ 172,717.00
Excess (deficiency) of revenues over (under) expenditures	\$ (98,465.07)	\$ (105,729.00)	\$ (105,106.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	107,729.00	105,729.00	105,106.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	107,729.00	105,729.00	105,106.00
Net Inc (Dec) in Fund Balance	9,263.93	-	-
Fund Balance, beginning of year	17,810.21	27,074.14	27,074.14
Fund Balance, end of year	\$ 27,074.14	\$ 27,074.14	\$ 27,074.14

Newaygo County, Michigan

Crime Victims Rights (2055)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
State Grants	41,764.00	45,358.00	50,266.00
Charges for Services	140.00	200.00	100.00
Other Revenue	-	400.00	-
Total - Revenues	\$ 41,904.00	\$ 45,958.00	\$ 50,366.00
Expenditures by Classification			
Personal Services	55,229.29	49,437.00	59,919.00
Supplies	-	4,750.00	2,700.00
Other Services and Charges	4,390.00	9,798.00	6,554.00
Capital Outlay	-	800.00	700.00
Total - Expenditures	\$ 59,619.29	\$ 64,785.00	\$ 69,873.00
Excess (deficiency) of revenues over (under) expenditures	\$ (17,715.29)	\$ (18,827.00)	\$ (19,507.00)
Other Financing Sources (Uses)			
Transfers In	17,989.00	18,289.00	19,109.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	17,989.00	18,289.00	19,109.00
Net Inc (Dec) in Fund Balance	273.71	(538.00)	(398.00)
Fund Balance, beginning of year	7,576.77	7,850.48	7,312.48
Fund Balance, end of year	\$ 7,850.48	\$ 7,312.48	\$ 6,914.48

Newaygo County, Michigan

Road Patrol Fund (207)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	1,295,762.18	1,305,653.00	1,336,898.00
Federal Grants	109.10	-	-
State Grants	-	-	-
Contributions from Local Units	17,587.84	16,648.00	16,648.00
Charges for Services	56,246.00	22,037.00	18,359.00
Fines and Forfeits	87.50	-	-
Interest and Rents	961.24	650.00	-
Other Revenue	37,224.54	14,770.00	15,270.00
Total - Revenues	\$ 1,407,978.40	\$ 1,359,758.00	\$ 1,387,175.00
Expenditures by Classification			
Personal Services	1,759,531.93	1,785,738.00	1,788,001.00
Supplies	176,872.41	150,350.00	154,200.00
Other Services and Charges	127,861.45	206,075.00	190,898.00
Capital Outlay	3,482.31	4,425.00	4,210.00
Total - Expenditures	\$ 2,067,748.10	\$ 2,146,588.00	\$ 2,137,309.00
Excess (deficiency) of revenues over (under) expenditures	\$ (659,769.70)	\$ (786,830.00)	\$ (750,134.00)
Other Financing Sources (Uses)			
Transfers In	871,903.33	874,975.00	942,078.00
Transfers Out Operating	206,565.71	187,153.00	191,944.00
Total Other Financing Sources (Uses)	665,337.62	687,822.00	750,134.00
Net Inc (Dec) in Fund Balance	5,567.92	(99,008.00)	-
Fund Balance, beginning of year	117,351.15	122,919.07	23,911.07
Fund Balance, end of year	\$ 122,919.07	\$ 23,911.07	\$ 23,911.07

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Law Enforcement Fund (2072)
Fund Statement**

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	-	-
State Grants	76,960.22	76,982.00	76,982.00
Contributions from Local Units	-	-	-
Charges for Services	-	20,000.00	-
Other Revenue	-	3,500.00	-
Total - Revenues	\$ 76,960.22	\$ 100,482.00	\$ 76,982.00
<u>Expenditures by Classification</u>			
Personal Services	102,041.90	113,150.00	108,424.00
Supplies	10,238.32	10,726.00	13,150.00
Other Services and Charges	13,415.03	30,943.00	14,426.00
Capital Outlay	-	9,000.00	-
Total - Expenditures	\$ 125,695.25	\$ 163,819.00	\$ 136,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ (48,735.03)	\$ (63,337.00)	\$ (59,018.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	48,222.00	63,337.00	58,018.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	48,222.00	63,337.00	58,018.00
Net Inc (Dec) in Fund Balance	(513.03)	-	(1,000.00)
Fund Balance, beginning of year	33,187.47	32,674.44	32,674.44
Fund Balance, end of year	\$ 32,674.44	\$ 32,674.44	\$ 31,674.44

Newaygo County, Michigan

Special Investigative (CMET) Fund (2073)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	102,995.00	106,000.00	-
State Grants	-	-	-
Contributions from Local Units	129,296.00	147,685.00	111,622.00
Interest and Rents	559.55	560.00	-
Other Revenue	-	-	-
Total - Revenues	\$ 232,850.55	\$ 254,245.00	\$ 111,622.00
<u>Expenditures by Classification</u>			
Personal Services	58,726.32	41,875.00	111,622.00
Supplies	3,762.50	4,000.00	-
Other Services and Charges	168,311.84	208,370.00	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 230,800.66	\$ 254,245.00	\$ 111,622.00
Excess (deficiency) of revenues over (under) expenditures	\$ 2,049.89	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	2,049.89	-	-
Fund Balance, beginning of year	55,226.27	57,276.16	57,276.16
Fund Balance, end of year	\$ 57,276.16	\$ 57,276.16	\$ 57,276.16

Newaygo County, Michigan

Jail - Additional Per Diem Fund (2074)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
State Grants	-	-	-
Charges for Services	411,778.26	462,201.00	462,201.00
Other Revenue	-	-	-
Total - Revenues	\$ 411,778.26	\$ 462,201.00	\$ 462,201.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	462,201.00	462,201.00
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ 462,201.00	\$ 462,201.00
Excess (deficiency) of revenues over (under) expenditures	\$ 411,778.26	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	516,439.00	480,056.00	400,000.00
Total Other Financing Sources (Uses)	(516,439.00)	(480,056.00)	(400,000.00)
Net Inc (Dec) in Fund Balance	(104,660.74)	(480,056.00)	(400,000.00)
Fund Balance, beginning of year	519,124.54	414,463.80	(65,592.20)
Fund Balance, end of year	\$ 414,463.80	\$ (65,592.20)	\$ (465,592.20)

Newaygo County, Michigan

**Parks Fund (208)
Fund Statement**

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Federal Grants	-	11,326.00	-
State Grants	-	-	-
Contributions from Local Units	-	-	-
Charges for Services	514,284.76	520,052.00	514,350.00
Interest and Rents	-	1,000.00	1,000.00
Other Revenue	1,738.71	3,491.00	3,350.00
Total - Revenues	\$ 516,023.47	\$ 535,869.00	\$ 518,700.00
<u>Expenditures by Classification</u>			
Personal Services	235,093.62	262,860.00	279,964.00
Supplies	27,313.21	28,506.00	25,374.00
Other Services and Charges	220,859.09	239,893.00	202,262.00
Capital Outlay	25,169.95	11,565.00	1,100.00
Total - Expenditures	\$ 508,435.87	\$ 542,824.00	\$ 508,700.00
Excess (deficiency) of revenues over (under) expenditures	\$ 7,587.60	\$ (6,955.00)	\$ 10,000.00
<u>Other Financing Sources (Uses)</u>			
Transfers In	25,000.00	15,000.00	15,000.00
Transfers Out Operating	28,639.00	25,000.00	25,000.00
Total Other Financing Sources (Uses)	(3,639.00)	(10,000.00)	(10,000.00)
Net Inc (Dec) in Fund Balance	3,948.60	(16,955.00)	-
Fund Balance, beginning of year	76,947.00	80,895.60	63,940.60
Fund Balance, end of year	\$ 80,895.60	\$ 63,940.60	\$ 63,940.60

Newaygo County, Michigan

County Jail Fund (213)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Federal Grants	2,511.00	1,600.00	1,600.00
State Grants	-	-	-
Charges for Services	2,601,013.92	2,602,006.00	2,617,826.00
Other Revenue	115,606.31	113,150.00	73,139.00
Total - Revenues	\$ 2,719,131.23	\$ 2,716,756.00	\$ 2,692,565.00
Expenditures by Classification			
Personal Services	2,800,942.62	2,858,639.00	2,988,537.00
Supplies	71,740.38	81,120.00	76,100.00
Other Services and Charges	1,389,367.96	1,279,591.00	1,291,079.00
Capital Outlay	-	1,600.00	1,600.00
Total - Expenditures	\$ 4,262,050.96	\$ 4,220,950.00	\$ 4,357,316.00
Excess (deficiency) of revenues over (under) expenditures	\$ (1,542,919.73)	\$ (1,504,194.00)	\$ (1,664,751.00)
Other Financing Sources (Uses)			
Transfers In	1,606,800.35	1,568,391.00	1,631,448.00
Transfers Out Operating	27,406.00	64,197.00	67,897.00
Total Other Financing Sources (Uses)	1,579,394.35	1,504,194.00	1,563,551.00
Net Inc (Dec) in Fund Balance	36,474.62	-	(101,200.00)
Fund Balance, beginning of year	27,326.66	63,801.28	63,801.28
Fund Balance, end of year	\$ 63,801.28	\$ 63,801.28	\$ (37,398.72)

Newaygo County, Michigan

County Jail - Trustee Management Fund (2131)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	169,652.00	166,586.00	167,042.00
Total - Revenues	\$ 169,652.00	\$ 166,586.00	\$ 167,042.00
Expenditures by Classification			
Personal Services	153,729.55	157,755.00	167,721.00
Supplies	2,567.55	2,410.00	2,810.00
Other Services and Charges	8,138.19	6,421.00	5,935.00
Capital Outlay	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ 164,435.29	\$ 166,586.00	\$ 176,466.00
Excess (deficiency) of revenues over (under) expenditures	\$ 5,216.71	\$ -	\$ (9,424.00)
Other Financing Sources (Uses)			
Transfers In	694.00	-	1,200.00
Transfers Out Operating	-	-	13,000.00
Total Other Financing Sources (Uses)	694.00	-	(11,800.00)
Net Inc (Dec) in Fund Balance	5,910.71	-	(21,224.00)
Fund Balance, beginning of year	16,271.57	22,182.28	22,182.28
Fund Balance, end of year	\$ 22,182.28	\$ 22,182.28	\$ 958.28

Newaygo County, Michigan

Transport Fund (2132)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	157,249.70	154,662.00	156,732.00
Total - Revenues	\$ 157,249.70	\$ 154,662.00	\$ 156,732.00
Expenditures by Classification			
Personal Services	172,802.89	177,259.00	184,218.00
Supplies	18,190.40	13,868.00	12,700.00
Other Services and Charges	8,372.28	13,265.00	12,044.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 199,365.57	\$ 204,392.00	\$ 208,962.00
Excess (deficiency) of revenues over (under) expenditures	\$ (42,115.87)	\$ (49,730.00)	\$ (52,230.00)
Other Financing Sources (Uses)			
Transfers In	12,245.00	49,730.00	52,230.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	12,245.00	49,730.00	52,230.00
Net Inc (Dec) in Fund Balance	(29,870.87)	-	-
Fund Balance, beginning of year	30,500.34	629.47	629.47
Fund Balance, end of year	\$ 629.47	\$ 629.47	\$ 629.47

Newaygo County, Michigan

Elections (214)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	3,936.62	72,501.00	56,901.00
Other Revenue	952.16	400.00	600.00
Total - Revenues	\$ 4,888.78	\$ 72,901.00	\$ 57,501.00
Expenditures by Classification			
Personal Services	37,366.03	39,192.00	41,898.00
Supplies	41,785.84	114,255.00	106,300.00
Other Services and Charges	13,034.61	30,542.00	24,303.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 92,186.48	\$ 183,989.00	\$ 172,501.00
Excess (deficiency) of revenues over (under) expenditures	\$ (87,297.70)	\$ (111,088.00)	\$ (115,000.00)
Other Financing Sources (Uses)			
Transfers In	130,000.00	95,000.00	100,000.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	130,000.00	95,000.00	100,000.00
Net Inc (Dec) in Fund Balance	42,702.30	(16,088.00)	(15,000.00)
Fund Balance, beginning of year	20,385.77	63,088.07	47,000.07
Fund Balance, end of year	\$ 63,088.07	\$ 47,000.07	\$ 32,000.07

Newaygo County, Michigan

Friend of the Court Fund (215)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Federal Grants	487,012.11	498,500.00	525,499.00
State Grants	26,809.20	48,000.00	48,000.00
Contributions from Local Units	-	-	-
Charges for Services	65,416.88	61,450.00	66,450.00
Other Revenue	1,441.56	-	-
Total - Revenues	\$ 580,679.75	\$ 607,950.00	\$ 639,949.00
Expenditures by Classification			
Personal Services	786,239.70	801,611.00	866,415.00
Supplies	17,702.49	19,324.00	19,942.00
Other Services and Charges	83,145.99	59,843.00	69,986.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 887,088.18	\$ 880,778.00	\$ 956,343.00
Excess (deficiency) of revenues over (under) expenditures	\$ (306,408.43)	\$ (272,828.00)	\$ (316,394.00)
Other Financing Sources (Uses)			
Transfers In	286,822.00	272,828.00	315,000.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	286,822.00	272,828.00	315,000.00
Net Inc (Dec) in Fund Balance	(19,586.43)	-	(1,394.00)
Fund Balance, beginning of year	21,592.00	2,005.57	2,005.57
Fund Balance, end of year	\$ 2,005.57	\$ 2,005.57	\$ 611.57

Newaygo County, Michigan

Board of Public Works Fund (228)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Gypsy Moth Fund (239)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Community Development - Admin Fund (2441)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Federal Grants	23,572.00	17,100.00	25,200.00
State Grants	-	-	-
Charges for Services	6,993.44	1,408.00	-
Interest and Rents	-	-	-
Other Revenue	14,444.00	46,356.00	45,975.00
Total - Revenues	\$ 45,009.44	\$ 64,864.00	\$ 71,175.00
Expenditures by Classification			
Personal Services	69,152.80	83,581.00	93,045.00
Supplies	2,079.16	1,985.00	2,325.00
Other Services and Charges	33,714.36	64,103.00	64,093.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 104,946.32	\$ 149,669.00	\$ 159,463.00
Excess (deficiency) of revenues over (under) expenditures	\$ (59,936.88)	\$ (84,805.00)	\$ (88,288.00)
Other Financing Sources (Uses)			
Transfers In	78,288.00	78,288.00	88,288.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	78,288.00	78,288.00	88,288.00
Net Inc (Dec) in Fund Balance	18,351.12	(6,517.00)	-
Fund Balance, beginning of year	11,770.72	30,121.84	23,604.84
Fund Balance, end of year	\$ 30,121.84	\$ 23,604.84	\$ 23,604.84

Newaygo County, Michigan

Community Development - Program Income Fund (2442)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Federal Grants	-	-	-
State Grants	-	-	-
Charges for Services	-	-	-
Interest and Rents	804.01	1,150.00	1,150.00
Other Revenue	4,055.00	10,000.00	10,000.00
Total - Revenues	\$ 4,859.01	\$ 11,150.00	\$ 11,150.00
Expenditures by Classification			
Personal Services	864.00	-	-
Supplies	-	-	-
Other Services and Charges	15,229.00	11,150.00	11,150.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 16,093.00	\$ 11,150.00	\$ 11,150.00
Excess (deficiency) of revenues over (under) expenditures	\$ (11,233.99)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(11,233.99)	-	-
Fund Balance, beginning of year	38,653.54	27,419.55	27,419.55
Fund Balance, end of year	\$ 27,419.55	\$ 27,419.55	\$ 27,419.55

Newaygo County, Michigan

Community Development - Housing Fund (2443)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Federal Grants	98,634.00	95,000.00	140,000.00
State Grants	-	-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Other Revenue	82,000.61	-	-
Total - Revenues	\$ 180,634.61	\$ 95,000.00	\$ 140,000.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	103,224.46	95,000.00	140,000.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 103,224.46	\$ 95,000.00	\$ 140,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ 77,410.15	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	77,410.15	-	-
Fund Balance, beginning of year	1,122,417.58	1,199,827.73	1,199,827.73
Fund Balance, end of year	\$ 1,199,827.73	\$ 1,199,827.73	\$ 1,199,827.73

Newaygo County, Michigan

Building Safety and Permits Fund (249)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Licenses and Permits	228,944.17	259,994.00	184,749.00
Charges for Services	567.02	200.00	200.00
Other Revenue	945.00	500.00	500.00
Total - Revenues	\$ 230,456.19	\$ 260,694.00	\$ 185,449.00
Expenditures by Classification			
Personal Services	114,344.26	154,988.00	152,803.00
Supplies	10,339.52	11,074.00	11,115.00
Other Services and Charges	97,553.71	99,633.00	101,276.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 222,237.49	\$ 265,695.00	\$ 265,194.00
Excess (deficiency) of revenues over (under) expenditures	\$ 8,218.70	\$ (5,001.00)	\$ (79,745.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	3,760.00	-	-
Total Other Financing Sources (Uses)	(3,760.00)	-	-
Net Inc (Dec) in Fund Balance	4,458.70	(5,001.00)	(79,745.00)
Fund Balance, beginning of year	274,419.62	278,878.32	273,877.32
Fund Balance, end of year	\$ 278,878.32	\$ 273,877.32	\$ 194,132.32

Newaygo County, Michigan

Homestead Exemption Audit Fund (255)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	-	-	-
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Register of Deeds Automation Fund (256)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	56,835.00	57,000.00	57,000.00
Interest and Rents	116.76	100.00	100.00
Other Revenue	-	-	-
Total - Revenues	\$ 56,951.76	\$ 57,100.00	\$ 57,100.00
Expenditures by Classification			
Personal Services	5,113.27	9,552.00	9,552.00
Supplies	-	-	-
Other Services and Charges	49,778.20	65,771.00	54,236.00
Capital Outlay	-	5,000.00	-
Total - Expenditures	\$ 54,891.47	\$ 80,323.00	\$ 63,788.00
Excess (deficiency) of revenues over (under) expenditures	\$ 2,060.29	\$ (23,223.00)	\$ (6,688.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	2,060.29	(23,223.00)	(6,688.00)
Fund Balance, beginning of year	59,286.12	61,346.41	38,123.41
Fund Balance, end of year	\$ 61,346.41	\$ 38,123.41	\$ 31,435.41

Newaygo County, Michigan

Electronic System Fund (2565)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Law Enforcement Technical Fund (2567)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Federal Grants	-	-	-
State Grants	-	-	-
Contributions from Local Units	1,691.00	1,500.00	1,500.00
Charges for Services	15,999.04	11,500.00	10,867.00
Fines and Forfeits	4,130.00	4,000.00	3,000.00
Total - Revenues	\$ 21,820.04	\$ 17,000.00	\$ 15,367.00
Expenditures by Classification			
Other Services and Charges	9,972.37	17,000.00	15,367.00
Capital Outlay	14,824.50	-	-
Total - Expenditures	\$ 24,796.87	\$ 17,000.00	\$ 15,367.00
Excess (deficiency) of revenues over (under) expenditures	\$ (2,976.83)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(2,976.83)	-	-
Fund Balance, beginning of year	42,382.46	39,405.63	39,405.63
Fund Balance, end of year	\$ 39,405.63	\$ 39,405.63	\$ 39,405.63

Newaygo County, Michigan

Budget Stabilization Fund (257)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	33,394.00	-	-
Total Other Financing Sources (Uses)	(33,394.00)	-	-
Net Inc (Dec) in Fund Balance	(33,394.00)	-	-
Fund Balance, beginning of year	33,394.00	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Federal grants	1,504.86	-	-
Contributions from Local Units	23,769.00	16,356.00	16,356.00
Fines and Forfeits	-	2,250.00	-
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 25,273.86	\$ 18,606.00	\$ 16,356.00
Expenditures by Classification			
Personal Services	99,178.95	96,437.00	98,330.00
Supplies	-	-	-
Other Services and Charges	415.99	8,264.00	5,052.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 99,594.94	\$ 104,701.00	\$ 103,382.00
Excess (deficiency) of revenues over (under) expenditures	\$ (74,321.08)	\$ (86,095.00)	\$ (87,026.00)
Other Financing Sources (Uses)			
Transfers In	82,937.00	86,095.00	87,026.00
Transfers Out Operating	3,665.83	-	-
Total Other Financing Sources (Uses)	79,271.17	86,095.00	87,026.00
Net Inc (Dec) in Fund Balance	4,950.09	-	-
Fund Balance, beginning of year	29,349.37	34,299.46	34,299.46
Fund Balance, end of year	\$ 34,299.46	\$ 34,299.46	\$ 34,299.46

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**County Law Library Fund (269)
Fund Statement**

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Fines and Forfeits	4,500.00	4,500.00	4,500.00
Other Revenue	-	-	-
Total - Revenues	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
<u>Expenditures by Classification</u>			
Other Services and Charges	3,097.00	2,973.00	2,687.00
Capital Outlay	8,950.75	8,800.00	8,800.00
Total - Expenditures	\$ 12,047.75	\$ 11,773.00	\$ 11,487.00
Excess (deficiency) of revenues over (under) expenditures	\$ (7,547.75)	\$ (7,273.00)	\$ (6,987.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(7,547.75)	(7,273.00)	(6,987.00)
Fund Balance, beginning of year	23,976.21	16,428.46	9,155.46
Fund Balance, end of year	\$ 16,428.46	\$ 9,155.46	\$ 2,168.46

Newaygo County, Michigan

Revenue Sharing Reserve Fund (285)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Social Services Fund (290)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
State Grants	123.00	100,000.00	50,000.00
Charges for Services	50,410.90	64,400.00	56,500.00
Interest and Rents	184.72	140.00	140.00
Other Revenue	-	-	-
Total - Revenues	\$ 50,718.62	\$ 164,540.00	\$ 106,640.00
Expenditures by Classification			
Personal Services	92,610.18	202,128.00	144,228.00
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 92,610.18	\$ 202,128.00	\$ 144,228.00
Excess (deficiency) of revenues over (under) expenditures	\$ (41,891.56)	\$ (37,588.00)	\$ (37,588.00)
Other Financing Sources (Uses)			
Transfers In	37,588.00	37,588.00	37,588.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	37,588.00	37,588.00	37,588.00
Net Inc (Dec) in Fund Balance	(4,303.56)	-	-
Fund Balance, beginning of year	115,582.50	111,278.94	111,278.94
Fund Balance, end of year	\$ 111,278.94	\$ 111,278.94	\$ 111,278.94

Newaygo County, Michigan

Child Care Fund (292)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Federal Grants	14,657.41	-	1,673.00
State Grants	589,024.67	488,927.00	603,422.00
Contributions from Local Units	-	-	-
Charges for Services	-	-	-
Other Revenue	81,072.68	66,200.00	62,200.00
Total - Revenues	\$ 684,754.76	\$ 555,127.00	\$ 667,295.00
Expenditures by Classification			
Personal Services	421,021.57	417,569.00	400,768.00
Supplies	4,517.63	1,710.00	1,532.00
Other Services and Charges	1,009,621.33	1,085,016.00	963,118.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,435,160.53	\$ 1,504,295.00	\$ 1,365,418.00
Excess (deficiency) of revenues over (under) expenditures	\$ (750,405.77)	\$ (949,168.00)	\$ (698,123.00)
Other Financing Sources (Uses)			
Transfers In	720,866.00	947,715.00	645,000.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	720,866.00	947,715.00	645,000.00
Net Inc (Dec) in Fund Balance	(29,539.77)	(1,453.00)	(53,123.00)
Fund Balance, beginning of year	63,377.08	33,837.31	32,384.31
Fund Balance, end of year	\$ 33,837.31	\$ 32,384.31	\$ (20,738.69)

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

**Soldier's Relief Fund (293)
Fund Statement**

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
	<u>Actual</u>	<u>Estimated</u>	<u>Approved</u>
<u>Revenues by Classification</u>			
Taxes	130,060.58	131,004.00	134,138.00
State Grants	-	-	-
Contributions from Local Units	1,764.48	1,652.00	1,658.00
Interest and Rents	-	-	-
Other Revenue	900.00	-	-
Total - Revenues	\$ 132,725.06	\$ 132,656.00	\$ 135,796.00
<u>Expenditures by Classification</u>			
Personal Services	88,469.04	87,660.00	91,916.00
Supplies	2,466.65	1,900.00	1,500.00
Other Services and Charges	91,011.27	95,714.00	92,109.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 181,946.96	\$ 185,274.00	\$ 185,525.00
Excess (deficiency) of revenues over (under) expenditures	\$ (49,221.90)	\$ (52,618.00)	\$ (49,729.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	47,790.00	48,771.00	49,729.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	47,790.00	48,771.00	49,729.00
Net Inc (Dec) in Fund Balance	(1,431.90)	(3,847.00)	-
Fund Balance, beginning of year	107,873.69	106,441.79	102,594.79
Fund Balance, end of year	\$ 106,441.79	\$ 102,594.79	\$ 102,594.79

Newaygo County, Michigan

Veterans' Trust Fund (294)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
State Grants	5,856.00	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 5,856.00	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	1,429.20	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,429.20	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 4,426.80	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	4,426.80	-	-
Fund Balance, beginning of year	543.31	4,970.11	4,970.11
Fund Balance, end of year	\$ 4,970.11	\$ 4,970.11	\$ 4,970.11

SPECIAL REVENUE FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	647,658.76	653,977.00	668,917.00
Federal Grants	43,737.47	43,134.00	41,934.00
State Grants	32,410.00	32,410.00	32,410.00
Contributions from Local Units	8,792.17	8,324.00	8,324.00
Charges for Services	128,977.66	159,167.00	131,287.00
Interest and Rents	-	-	-
Other Revenue	417,596.39	403,165.00	410,917.00
Total - Revenues	\$ 1,279,172.45	\$ 1,300,177.00	\$ 1,293,789.00
<u>Expenditures by Classification</u>			
Personal Services	940,524.59	905,507.00	876,137.00
Supplies	126,647.37	103,789.00	108,871.00
Other Services and Charges	281,876.80	287,148.00	290,048.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,349,048.76	\$ 1,296,444.00	\$ 1,275,056.00
Excess (deficiency) of revenues over (under) expenditures	\$ (69,876.31)	\$ 3,733.00	\$ 18,733.00
<u>Other Financing Sources (Uses)</u>			
Transfers In	12,226.00	6,267.00	6,267.00
Transfers Out Operating	35,000.00	10,000.00	25,000.00
Total Other Financing Sources (Uses)	(22,774.00)	(3,733.00)	(18,733.00)
Net Inc (Dec) in Fund Balance	(92,650.31)	-	-
Fund Balance, beginning of year	160,631.93	67,981.62	67,981.62
Fund Balance, end of year	\$ 67,981.62	\$ 67,981.62	\$ 67,981.62

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	-	-	-
Federal Grants	1,200.00	1,100.00	500.00
State Grants	-	-	-
Contributions from Local Units	-	-	-
Charges for Services	6,278.40	5,600.00	6,000.00
Interest and Rents	2.00	-	-
Other Revenue	5,643.11	5,000.00	5,300.00
Total - Revenues	\$ 13,123.51	\$ 11,700.00	\$ 11,800.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	3,940.19	5,600.00	5,500.00
Other Services and Charges	2,476.41	5,700.00	3,300.00
Capital Outlay	7,089.65	5,400.00	3,000.00
Total - Expenditures	\$ 13,506.25	\$ 16,700.00	\$ 11,800.00
Excess (deficiency) of revenues over (under) expenditures	\$ (382.74)	\$ (5,000.00)	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(382.74)	(5,000.00)	-
Fund Balance, beginning of year	152,587.21	152,204.47	147,204.47
Fund Balance, end of year	\$ 152,204.47	\$ 147,204.47	\$ 147,204.47

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	-	-	-
Federal Grants	142,927.00	144,550.00	144,550.00
State Grants	-	-	-
Contributions from Local Units	-	-	-
Charges for Services	66,598.60	75,000.00	72,000.00
Interest and Rents	-	-	-
Other Revenue	184,318.34	202,750.00	204,397.00
Total - Revenues	\$ 393,843.94	\$ 422,300.00	\$ 420,947.00
<u>Expenditures by Classification</u>			
Personal Services	188,230.60	189,127.00	212,167.00
Supplies	15,176.94	15,150.00	14,175.00
Other Services and Charges	178,898.34	202,723.00	189,605.00
Capital Outlay	2,693.34	15,300.00	5,000.00
Total - Expenditures	\$ 384,999.22	\$ 422,300.00	\$ 420,947.00
Excess (deficiency) of revenues over (under) expenditures	\$ 8,844.72	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	8,844.72	-	-
Fund Balance, beginning of year	4,860.30	13,705.02	13,705.02
Fund Balance, end of year	\$ 13,705.02	\$ 13,705.02	\$ 13,705.02

DEBT SERVICE FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Taxes	553,101.08	563,771.00	587,559.00
Contributions from Local Units	-	-	-
Interest and Rents	846.18	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 553,947.26	\$ 563,771.00	\$ 587,559.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Debt Service	635,152.50	637,700.00	634,400.00
Total - Expenditures	\$ 635,152.50	\$ 637,700.00	\$ 634,400.00
Excess (deficiency) of revenues over (under) expenditures	\$ (81,205.24)	\$ (73,929.00)	\$ (46,841.00)
<u>Other Financing Sources (Uses)</u>			
Issuance of Refunding of Bonds			-
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(81,205.24)	(73,929.00)	(46,841.00)
Fund Balance, beginning of year	319,908.96	238,703.72	164,774.72
Fund Balance, end of year	\$ 238,703.72	\$ 164,774.72	\$ 117,933.72

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	345,945.00	625,975.00	627,690.00
Interest and Rents	1,719.58	176.00	-
Other Revenue	-	-	-
Total - Revenues	\$ 347,664.58	\$ 626,151.00	\$ 627,690.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	238.50	750.00	56,731.00
Debt Service	730,923.76	759,117.00	570,959.00
Total - Expenditures	\$ 731,162.26	\$ 759,867.00	\$ 627,690.00
Excess (deficiency) of revenues over (under) expenditures	\$ (383,497.68)	\$ (133,716.00)	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(383,497.68)	(133,716.00)	-
Fund Balance, beginning of year	\$ 876,559.55	493,061.87	359,345.87
Fund Balance, end of year	\$ 493,061.87	\$ 359,345.87	\$ 359,345.87

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	126,936.03	125,828.00	91,441.00
Other Revenue	-	-	-
Total - Revenues	\$ 126,936.03	\$ 125,828.00	\$ 91,441.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	1,164,803.00	-
Debt Service	79,937.50	78,025.00	91,441.00
Total - Expenditures	\$ 79,937.50	\$ 1,242,828.00	\$ 91,441.00
Excess (deficiency) of revenues over (under) expenditures	\$ 46,998.53	\$ (1,117,000.00)	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Proceeds from Sale-Bond/Notes	-	1,117,000.00	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	1,117,000.00	-
Net Inc (Dec) in Fund Balance	46,998.53	-	-
Fund Balance, beginning of year	317,725.47	364,724.00	364,724.00
Fund Balance, end of year	\$ 364,724.00	\$ 364,724.00	\$ 364,724.00

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Contributions from Local Units	78,812.50	-	-
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 78,812.50	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	325.00	-	-
Debt Service	78,487.50	-	-
Total - Expenditures	\$ 78,812.50	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

FIA Building Debt Fund (397)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Special Assessment Debt Service Fund (852)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Contributions from Local Units	639,305.94	623,062.00	602,287.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 639,305.94	\$ 623,062.00	\$ 602,287.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	250.00	500.00
Debt Service	643,573.98	622,812.00	601,787.00
Total - Expenditures	\$ 643,573.98	\$ 623,062.00	\$ 602,287.00
Excess (deficiency) of revenues over (under) expenditures	\$ (4,268.04)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(4,268.04)	-	-
Fund Balance, beginning of year	4,268.04	(0.00)	(0.00)
Fund Balance, end of year	\$ (0.00)	\$ (0.00)	\$ (0.00)

CAPITAL PROJECT FUNDS

Newaygo County, Michigan

Capital Improvements Fund (402)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Contributions from Local Units	6,116.61	1,118.00	-
Charges for Services	250,000.00	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 256,116.61	\$ 1,118.00	\$ -
Expenditures by Classification			
Other Services and Charges	12,233.20	2,237.00	25,000.00
Debt Service	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 12,233.20	\$ 2,237.00	\$ 25,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ 243,883.41	\$ (1,119.00)	\$ (25,000.00)
Other Financing Sources (Uses)			
Transfers In	-	-	25,000.00
Transfers Out Operating	25,000.00	139,756.00	-
Total Other Financing Sources (Uses)	(25,000.00)	(139,756.00)	25,000.00
Net Inc (Dec) in Fund Balance	218,883.41	(140,875.00)	-
Fund Balance, beginning of year	2,274,310.00	2,493,193.41	2,352,318.41
Fund Balance, end of year	\$ 2,493,193.41	\$ 2,352,318.41	\$ 2,352,318.41

Newaygo County, Michigan

Jail Expansion Construction Fund (467)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Other Services and Charges	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

CAPITAL PROJECT FUNDS

Newaygo County, Michigan

**FIA Construction Fund (498)
Fund Statement**

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	-	150,000.00	-
Total - Revenues	\$ -	\$ 150,000.00	\$ -
<u>Expenditures by Classification</u>			
Other Services and Charges	-	375,000.00	25,000.00
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ 375,000.00	\$ 25,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (225,000.00)	\$ (25,000.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	225,000.00	25,000.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	225,000.00	25,000.00
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -
Revenue	\$ -	\$ 375,000.00	\$ 25,000.00
Expenses	\$ -	\$ 375,000.00	\$ 25,000.00
	\$ -	\$ -	\$ -

v 2-10-15 tg

Newaygo County, Michigan

FIA Construction Fund (498)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Other Services and Charges	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

INTERNAL SERVICE FUNDS

Newaygo County, Michigan

Building & Grounds Maintenance Fund (631)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Charges for Services	480,246.00	485,026.00	550,940.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 480,246.00	\$ 485,026.00	\$ 550,940.00
<u>Expenditures by Classification</u>			
Personal Services	305,732.27	303,797.00	320,641.00
Supplies	14,252.50	15,410.00	15,704.00
Other Services and Charges	287,732.16	269,574.00	311,523.00
Capital Outlay	-	2,084.00	3,000.00
Total - Expenditures	\$ 607,716.93	\$ 590,865.00	\$ 650,868.00
Excess (deficiency) of revenues over (under) expenditures	\$ (127,470.93)	\$ (105,839.00)	\$ (99,928.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	125,065.00	99,239.00	93,328.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	125,065.00	99,239.00	93,328.00
Net Inc (Dec) in Fund Balance	(2,405.93)	(6,600.00)	(6,600.00)
Fund Balance, beginning of year	25,487.70	23,081.77	16,481.77
Fund Balance, end of year	\$ 23,081.77	\$ 16,481.77	\$ 9,881.77

Newaygo County, Michigan

Campus Security Fund (632)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	120,612.00	120,959.00	123,820.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 120,612.00	\$ 120,959.00	\$ 123,820.00
Expenditures by Classification			
Personal Services	195,079.21	194,594.00	196,932.00
Supplies	262.17	974.00	960.00
Other Services and Charges	1,721.15	16,692.00	14,969.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 197,062.53	\$ 212,260.00	\$ 212,861.00
Excess (deficiency) of revenues over (under) expenditures	\$ (76,450.53)	\$ (91,301.00)	\$ (89,041.00)
Other Financing Sources (Uses)			
Transfers In	79,836.00	91,301.00	89,041.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	79,836.00	91,301.00	89,041.00
Net Inc (Dec) in Fund Balance	3,385.47	-	-
Fund Balance, beginning of year	1,418.00	4,803.47	4,803.47
Fund Balance, end of year	\$ 4,803.47	\$ 4,803.47	\$ 4,803.47

Newaygo County, Michigan

Central Stores Fund (633)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	4,191.00	4,100.00	4,400.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 4,191.00	\$ 4,100.00	\$ 4,400.00
Expenditures by Classification			
Personal Services	29,790.07	31,090.00	-
Supplies	23.54	100.00	100.00
Other Services and Charges	12,807.94	10,720.00	4,720.00
Capital Outlay	-	8,700.00	-
Total - Expenditures	\$ 42,621.55	\$ 50,610.00	\$ 4,820.00
Excess (deficiency) of revenues over (under) expenditures	\$ (38,430.55)	\$ (46,510.00)	\$ (420.00)
Other Financing Sources (Uses)			
Transfers In	30,000.00	30,000.00	-
Transfers Out Operating	15,000.00	15,000.00	-
Total Other Financing Sources (Uses)	15,000.00	15,000.00	-
Net Inc (Dec) in Fund Balance	(23,430.55)	(31,510.00)	(420.00)
Fund Balance, beginning of year	131,160.82	107,730.27	76,220.27
Fund Balance, end of year	\$ 107,730.27	\$ 76,220.27	\$ 75,800.27

Newaygo County, Michigan

Information Services Fund (636)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Federal Grants	-	-	-
Charges for Services	5,015.50	18,469.00	7,160.00
Other Revenue	-	-	-
Total - Revenues	\$ 5,015.50	\$ 18,469.00	\$ 7,160.00
Expenditures by Classification			
Personal Services	228,310.40	217,840.00	134,295.00
Supplies	1,224.61	1,806.00	1,400.00
Other Services and Charges	113,960.71	114,152.00	111,178.00
Capital Outlay	29,617.19	41,583.00	25,000.00
Total - Expenditures	\$ 373,112.91	\$ 375,381.00	\$ 271,873.00
Excess (deficiency) of revenues over (under) expenditures	\$ (368,097.41)	\$ (356,912.00)	\$ (264,713.00)
Other Financing Sources (Uses)			
Transfers In	351,367.00	344,067.00	247,893.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	351,367.00	344,067.00	247,893.00
Net Inc (Dec) in Fund Balance	(16,730.41)	(12,845.00)	(16,820.00)
Fund Balance, beginning of year	154,084.19	137,353.78	124,508.78
Fund Balance, end of year	\$ 137,353.78	\$ 124,508.78	\$ 107,688.78

Newaygo County, Michigan

Drain Computer Fund (637)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Interests and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	572.25	-	-
Other Services and Charges	1,259.00	1,259.00	1,259.00
Capital Outlay	-	1,000.00	1,000.00
Total - Expenditures	\$ 1,831.25	\$ 2,259.00	\$ 2,259.00
Excess (deficiency) of revenues over (under) expenditures	\$ (1,831.25)	\$ (2,259.00)	\$ (2,259.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(1,831.25)	(2,259.00)	(2,259.00)
Fund Balance, beginning of year	11,238.95	9,407.70	7,148.70
Fund Balance, end of year	\$ 9,407.70	\$ 7,148.70	\$ 4,889.70

Newaygo County, Michigan

Drain Maintenance & Construction Fund (638)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	160,742.20	158,500.00	189,626.00
Interest and Rents	316.72	-	250.00
Other Revenue	-	-	-
Total - Revenues	\$ 161,058.92	\$ 158,500.00	\$ 189,876.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	15,959.51	20,000.00	20,000.00
Other Services and Charges	11,866.67	37,860.00	19,202.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 27,826.18	\$ 57,860.00	\$ 39,202.00
Excess (deficiency) of revenues over (under) expenditures	\$ 133,232.74	\$ 100,640.00	\$ 150,674.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	127,535.20	103,507.00	153,191.00
Total Other Financing Sources (Uses)	(127,535.20)	(103,507.00)	(153,191.00)
Net Inc (Dec) in Fund Balance	5,697.54	(2,867.00)	(2,517.00)
Fund Balance, beginning of year	24,916.38	30,613.92	27,746.92
Fund Balance, end of year	\$ 30,613.92	\$ 27,746.92	\$ 25,229.92

Newaygo County, Michigan

Duplicating Fund (645)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	85,983.84	77,140.00	83,350.00
Other Revenue	-	5,000.00	-
Total - Revenues	\$ 85,983.84	\$ 82,140.00	\$ 83,350.00
Expenditures by Classification			
Personal Services	-	-	40,220.00
Supplies	5,931.95	8,185.00	9,000.00
Other Services and Charges	39,255.50	79,314.00	83,254.00
Capital Outlay	3,375.00	38,982.00	-
Total - Expenditures	\$ 48,562.45	\$ 126,481.00	\$ 132,474.00
Excess (deficiency) of revenues over (under) expenditures	\$ 37,421.39	\$ (44,341.00)	\$ (49,124.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	63,300.00	62,050.00	-
Total Other Financing Sources (Uses)	(63,300.00)	(62,050.00)	-
Net Inc (Dec) in Fund Balance	(25,878.61)	(106,391.00)	(49,124.00)
Fund Balance, beginning of year	329,228.69	303,350.08	196,959.08
Fund Balance, end of year	\$ 303,350.08	\$ 196,959.08	\$ 147,835.08

Newaygo County, Michigan

Food Service Fund (652)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	590,526.00	576,625.00	576,625.00
Other Revenue	-	-	-
Total - Revenues	\$ 590,526.00	\$ 576,625.00	\$ 576,625.00
Expenditures by Classification			
Personal Services	10,483.35	9,843.00	9,477.00
Supplies	1,148.85	2,336.00	2,000.00
Other Services and Charges	454,479.83	472,698.00	457,700.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 466,112.03	\$ 484,877.00	\$ 469,177.00
Excess (deficiency) of revenues over (under) expenditures	\$ 124,413.97	\$ 91,748.00	\$ 107,448.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	113,705.00	91,748.00	118,448.00
Total Other Financing Sources (Uses)	(113,705.00)	(91,748.00)	(118,448.00)
Net Inc (Dec) in Fund Balance	10,708.97	-	(11,000.00)
Fund Balance, beginning of year	5,951.89	16,660.86	16,660.86
Fund Balance, end of year	\$ 16,660.86	\$ 16,660.86	\$ 5,660.86

Newaygo County, Michigan

Telephone System Fund (656)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	97,459.17	97,867.00	93,845.00
Other Revenue	-	-	-
Total - Revenues	\$ 97,459.17	\$ 97,867.00	\$ 93,845.00
Expenditures by Classification			
Personal Services	-	-	60,537.00
Supplies	-	-	-
Other Services and Charges	34,510.97	41,673.00	31,808.00
Capital Outlay	-	1,500.00	1,500.00
Debt Service	-	-	-
Total - Expenditures	\$ 34,510.97	\$ 43,173.00	\$ 93,845.00
Excess (deficiency) of revenues over (under) expenditures	\$ 62,948.20	\$ 54,694.00	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	80,000.00	80,000.00	-
Total Other Financing Sources (Uses)	(80,000.00)	(80,000.00)	-
Net Inc (Dec) in Fund Balance	(17,051.80)	(25,306.00)	-
Fund Balance, beginning of year	312,433.00	295,381.20	270,075.20
Fund Balance, end of year	\$ 295,381.20	\$ 270,075.20	\$ 270,075.20

Newaygo County, Michigan

Motor Pool Fund (661)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	30,397.53	27,780.00	33,000.00
Interest and Rents	39,700.00	48,700.00	62,724.00
Other Revenue	-	-	-
Total - Revenues	\$ 70,097.53	\$ 76,480.00	\$ 95,724.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	11,517.79	10,500.00	10,660.00
Other Services and Charges	92,432.19	110,481.00	80,387.00
Capital Outlay	1,143.13	138,380.00	140,091.00
Debt Service	-	-	-
Total - Expenditures	\$ 105,093.11	\$ 259,361.00	\$ 231,138.00
Excess (deficiency) of revenues over (under) expenditures	\$ (34,995.58)	\$ (182,881.00)	\$ (135,414.00)
Other Financing Sources (Uses)			
Transfers In	103,461.00	86,172.00	77,367.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	103,461.00	86,172.00	77,367.00
Net Inc (Dec) in Fund Balance	68,465.42	(96,709.00)	(58,047.00)
Fund Balance, beginning of year	169,051.76	237,517.18	140,808.18
Fund Balance, end of year	\$ 237,517.18	\$ 140,808.18	\$ 82,761.18

Newaygo County, Michigan

Self-funded Unemployment Fund (676)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Other Revenue	42,001.55	45,127.00	46,053.00
Total - Revenues	\$ 42,001.55	\$ 45,127.00	\$ 46,053.00
Expenditures by Classification			
Personal Services	-	-	25,579.00
Supplies	-	-	-
Other Services and Charges	6,906.16	20,127.00	20,474.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 6,906.16	\$ 20,127.00	\$ 46,053.00
Excess (deficiency) of revenues over (under) expenditures	\$ 35,095.39	\$ 25,000.00	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	82,256.00	25,000.00	-
Total Other Financing Sources (Uses)	(82,256.00)	(25,000.00)	-
Net Inc (Dec) in Fund Balance	(47,160.61)	-	-
Fund Balance, beginning of year	169,319.52	122,158.91	122,158.91
Fund Balance, end of year	\$ 122,158.91	\$ 122,158.91	\$ 122,158.91

Newaygo County, Michigan

Health & Wellness Fund (677)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Other Revenue	3,457,475.48	3,054,373.00	3,216,922.00
Total - Revenues	\$ 3,457,475.48	\$ 3,054,373.00	\$ 3,216,922.00
Expenditures by Classification			
Personal Services	97,122.97	115,649.00	151,943.00
Supplies	1.00	834.00	700.00
Other Services and Charges	2,351,803.75	2,965,099.00	3,379,289.00
Capital Outlay	-	-	600.00
Total - Expenditures	\$ 2,448,927.72	\$ 3,081,582.00	\$ 3,532,532.00
Excess (deficiency) of revenues over (under) expenditures	\$ 1,008,547.76	\$ (27,209.00)	\$ (315,610.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	6,422.50	6,748.00	5,723.00
Total Other Financing Sources (Uses)	(6,422.50)	(6,748.00)	(5,723.00)
Net Inc (Dec) in Fund Balance	1,002,125.26	(33,957.00)	(321,333.00)
Fund Balance, beginning of year	879,502.20	1,881,627.46	1,847,670.46
Fund Balance, end of year	\$ 1,881,627.46	\$ 1,847,670.46	\$ 1,526,337.46

Newaygo County, Michigan

Special Projects Fund
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	65,158.50	225,000.00	313,854.00
Other Revenue	279,260.00	311,811.00	228,522.00
Total - Revenues	\$ 344,418.50	\$ 536,811.00	\$ 542,376.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	217,267.61	298,877.00	303,522.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 217,267.61	\$ 298,877.00	\$ 303,522.00
Excess (deficiency) of revenues over (under) expenditures	\$ 127,150.89	\$ 237,934.00	\$ 238,854.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	107,658.50	407,625.00	313,854.00
Total Other Financing Sources (Uses)	(107,658.50)	(407,625.00)	(313,854.00)
Net Inc (Dec) in Fund Balance	19,492.39	(169,691.00)	(75,000.00)
Fund Balance, beginning of year	561,841.53	581,333.92	411,642.92
Fund Balance, end of year	\$ 581,333.92	\$ 411,642.92	\$ 336,642.92

Newaygo County, Michigan

Revolving Loan Fund (691)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Equipment Pool Fund (692)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	416.00	1,243.00	500.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 416.00	\$ 1,243.00	\$ 500.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	3,950.38	3,931.00	665.00
Capital Outlay	-	10,181.00	-
Total - Expenditures	\$ 3,950.38	\$ 14,112.00	\$ 665.00
Excess (deficiency) of revenues over (under) expenditures	\$ (3,534.38)	\$ (12,869.00)	\$ (165.00)
Other Financing Sources (Uses)			
Transfers In	-	11,050.00	-
Transfers Out Operating	450.00	25,000.00	-
Total Other Financing Sources (Uses)	(450.00)	(13,950.00)	-
Net Inc (Dec) in Fund Balance	(3,984.38)	(26,819.00)	(165.00)
Fund Balance, beginning of year	38,771.95	34,787.57	7,968.57
Fund Balance, end of year	\$ 34,787.57	\$ 7,968.57	\$ 7,803.57

Newaygo County, Michigan

Building Renovation Fund (694)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Charges for Services	77,161.00	76,650.00	76,860.00
Other Revenue	-	-	-
Total - Revenues	\$ 77,161.00	\$ 76,650.00	\$ 76,860.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	22,143.56	14,864.00	15,532.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 22,143.56	\$ 14,864.00	\$ 15,532.00
Excess (deficiency) of revenues over (under) expenditures	\$ 55,017.44	\$ 61,786.00	\$ 61,328.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	60,572.00	61,831.00	61,328.00
Total Other Financing Sources (Uses)	(60,572.00)	(61,831.00)	(61,328.00)
Net Inc (Dec) in Fund Balance	(5,554.56)	(45.00)	-
Fund Balance, beginning of year	8,877.70	3,323.14	3,278.14
Fund Balance, end of year	\$ 3,323.14	\$ 3,278.14	\$ 3,278.14

Newaygo County, Michigan

Reserve - Operation Contingencies Fund (695)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

Workers Compensation Fund (696)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	80,888.00	86,763.00	70,000.00
Other Revenue	170,224.99	165,000.00	174,490.00
Total - Revenues	\$ 251,112.99	\$ 251,763.00	\$ 244,490.00
Expenditures by Classification			
Personal Services	-	-	115,942.00
Supplies	-	-	-
Other Services and Charges	164,182.00	165,318.00	178,720.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 164,182.00	\$ 165,318.00	\$ 294,662.00
Excess (deficiency) of revenues over (under) expenditures	\$ 86,930.99	\$ 86,445.00	\$ (50,172.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	311,389.00	115,000.00	-
Total Other Financing Sources (Uses)	(311,389.00)	(115,000.00)	-
Net Inc (Dec) in Fund Balance	(224,458.01)	(28,555.00)	(50,172.00)
Fund Balance, beginning of year	662,093.88	437,635.87	409,080.87
Fund Balance, end of year	\$ 437,635.87	\$ 409,080.87	\$ 358,908.87

Newaygo County, Michigan

Employees Sick/Vacation Pay Fund (730)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Other Revenue	219,885.08	222,496.00	248,682.00
Total - Revenues	\$ 219,885.08	\$ 222,496.00	\$ 248,682.00
Expenditures by Classification			
Personal Services	101,692.98	113,350.00	164,842.00
Supplies	-	-	-
Other Services and Charges	70,174.76	84,844.00	83,840.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 171,867.74	\$ 198,194.00	\$ 248,682.00
Excess (deficiency) of revenues over (under) expenditures	\$ 48,017.34	\$ 24,302.00	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	54,850.00	50,000.00	-
Total Other Financing Sources (Uses)	(54,850.00)	(50,000.00)	-
Net Inc (Dec) in Fund Balance	(6,832.66)	(25,698.00)	-
Fund Balance, beginning of year	717,974.85	711,142.19	685,444.19
Fund Balance, end of year	\$ 711,142.19	\$ 685,444.19	\$ 685,444.19

Newaygo County, Michigan

Retirement Fund (731)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Other Revenue	41,419.07	35,000.00	50,188.00
Total - Revenues	\$ 41,419.07	\$ 35,000.00	\$ 50,188.00
<u>Expenditures by Classification</u>			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	1,580.24	3,100.00	253,100.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,580.24	\$ 3,100.00	\$ 253,100.00
Excess (deficiency) of revenues over (under) expenditures	\$ 39,838.83	\$ 31,900.00	\$ (202,912.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	381,197.00	312,637.00	-
Total Other Financing Sources (Uses)	(381,197.00)	(312,637.00)	-
Net Inc (Dec) in Fund Balance	(341,358.17)	(280,737.00)	(202,912.00)
Fund Balance, beginning of year	1,588,235.90	1,246,877.73	966,140.73
Fund Balance, end of year	\$ 1,246,877.73	\$ 966,140.73	\$ 763,228.73

Newaygo County, Michigan

Retiree Health Insurance Program Fund (7311)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	-	-	-
Other Revenue	745,341.86	708,933.00	766,990.00
Total - Revenues	\$ 745,341.86	\$ 708,933.00	\$ 766,990.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	815,883.00	723,933.00	766,990.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 815,883.00	\$ 723,933.00	\$ 766,990.00
Excess (deficiency) of revenues over (under) expenditures	\$ (70,541.14)	\$ (15,000.00)	\$ -
Other Financing Sources (Uses)			
Transfers In	70,541.00	15,000.00	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	70,541.00	15,000.00	-
Net Inc (Dec) in Fund Balance	(0.14)	-	-
Fund Balance, beginning of year	568.34	568.20	568.20
Fund Balance, end of year	\$ 568.20	\$ 568.20	\$ 568.20

ENTERPRISE FUNDS

Newaygo County, Michigan

Delq Tax Revolving Unreserved Fund (516)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	1,187.69	-	-
Charges for Services	-	-	-
Interest and Rents	220,043.01	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 221,230.70	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 221,230.70	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	8,164.09	-	-
Total Other Financing Sources (Uses)	(8,164.09)	-	-
Net Inc (Dec) in Fund Balance	213,066.61	-	-
Fund Balance, beginning of year	9,533,579.67	10,474,423.46	10,474,423.46
Roll 2010 DTR fund balance to UNDTR (Fund 516)	727,777.18		
Fund Balance, end of year	\$ 10,474,423.46	\$ 10,474,423.46	\$ 10,474,423.46

Newaygo County, Michigan

Treasurer's Administration Fund (516001)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	-	-	-
Interest and Rents	730.65	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 730.65	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	3,338.16	3,039.00	2,280.00
Capital Outlay	1,352.07	5,000.00	5,000.00
Total - Expenditures	\$ 4,690.23	\$ 8,039.00	\$ 7,280.00
Excess (deficiency) of revenues over (under) expenditures	\$ (3,959.58)	\$ (8,039.00)	\$ (7,280.00)
Other Financing Sources (Uses)			
Transfers In	22,686.62	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	22,686.62	-	-
Net Inc (Dec) in Fund Balance	18,727.04	(8,039.00)	(7,280.00)
Fund Balance, beginning of year	150,705.49	169,432.53	161,393.53
Fund Balance, end of year	\$ 169,432.53	\$ 161,393.53	\$ 154,113.53

Newaygo County, Michigan

2005 Delq Tax Revolving Fund (516952)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	-	-	-
Charges for Services	-	-	-
Interest and Rents	(11,074.00)	-	-
Total - Revenues	\$ (11,074.00)	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (11,074.00)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(11,074.00)	-	-
Fund Balance, beginning of year	11,074.00	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

2008 Delq Tax Revolving Fund (516082)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	-	-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

2009 Delq Tax Revolving Fund (516092)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes		-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

2010 Delq Tax Revolving Fund (516102)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	-	-	-
Charges for Services	-	-	-
Interest and Rents	-	-	-
Total - Revenues	\$ -	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	727,777.18	-	-
Roll 2010 DTR fund balance to UNDTR (Fund 516)	(727,777.18)		
Fund Balance, end of year	\$ -	\$ -	\$ -

Newaygo County, Michigan

2011 Delq Tax Revolving Fund (516112)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	42,126.86	-	-
Charges for Services	-	-	-
Interest and Rents	1,839.36	-	-
Total - Revenues	\$ 43,966.22	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Debit Service	-	-	-
Total - Expenditures	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 43,966.22	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	10,349.88	-	-
Total Other Financing Sources (Uses)	(10,349.88)	-	-
Net Inc (Dec) in Fund Balance	33,616.34	-	-
Fund Balance, beginning of year	620,789.85	654,406.19	654,406.19
Fund Balance, end of year	\$ 654,406.19	\$ 654,406.19	\$ 654,406.19

Newaygo County, Michigan

2012 Delq Tax Revolving Fund (516122)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	-	-	-
Charges for Services	-	-	-
Interest and Rents	226,884.24	-	-
Total - Revenues	\$ 226,884.24	\$ -	\$ -
Expenditures by Classification			
Personal Services	-	-	-
Supplies	-	-	-
Other Services and Charges	6,218.00	-	-
Capital Outlay	-	-	-
Debit Service	2,372.65	-	-
Total - Expenditures	\$ 8,590.65	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 218,293.59	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	4,172.65	-	-
Total Other Financing Sources (Uses)	(4,172.65)	-	-
Net Inc (Dec) in Fund Balance	214,120.94	-	-
Fund Balance, beginning of year	378,667.63	592,788.57	592,788.57
Fund Balance, end of year	\$ 592,788.57	\$ 592,788.57	\$ 592,788.57

Newaygo County, Michigan

PA 123 Prior Sale Fund (520)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	26,810.20	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 26,810.20	\$ -	\$ -
Expenditures by Classification			
Other Services and Charges	1,759.00	-	-
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,759.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 25,051.20	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	174,444.30	-	-
Transfers Out Operating	286,734.00	-	360,291.00
Total Other Financing Sources (Uses)	(112,289.70)	-	(360,291.00)
Net Inc (Dec) in Fund Balance	(87,238.50)	-	(360,291.00)
Fund Balance, beginning of year	1,949,006.06	1,861,767.56	1,861,767.56
Fund Balance, end of year	\$ 1,861,767.56	\$ 1,861,767.56	\$ 1,501,476.56

Newaygo County, Michigan

PA 123 Prior Operations Fund (521)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	196,277.70	-	-
Interest and Rents	-	-	-
Other Revenue	368,755.54	-	-
Total - Revenues	\$ 565,033.24	\$ -	\$ -
Expenditures by Classification			
Supplies	31,507.02	-	-
Other Services and Charges	212,535.37	65,080.00	67,523.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 244,042.39	\$ 65,080.00	\$ 67,523.00
Excess (deficiency) of revenues over (under) expenditures	\$ 320,990.85	\$ (65,080.00)	\$ (67,523.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	237,211.30	-	-
Total Other Financing Sources (Uses)	(237,211.30)	-	-
Net Inc (Dec) in Fund Balance	83,779.55	(65,080.00)	(67,523.00)
Fund Balance, beginning of year	174,179.00	257,958.55	192,878.55
Fund Balance, end of year	\$ 257,958.55	\$ 192,878.55	\$ 125,355.55

Newaygo County, Michigan

PRE Property Tax Exemption Audit Fund (530)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Taxes	4,080.27	4,000.00	4,000.00
Interest and Rents	-	-	-
Other Revenue	-	-	-
Total - Revenues	\$ 4,080.27	\$ 4,000.00	\$ 4,000.00
Expenditures by Classification			
Supplies	7.68	0.00	0.00
Other Services and Charges	1,398.00	4,000.00	4,000.00
Capital Outlay	-	-	-
Total - Expenditures	\$ 1,405.68	\$ 4,000.00	\$ 4,000.00
Excess (deficiency) of revenues over (under) expenditures	\$ 2,674.59	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	11,557.00	-	-
Total Other Financing Sources (Uses)	(11,557.00)	-	-
Net Inc (Dec) in Fund Balance	(8,882.41)	-	-
Fund Balance, beginning of year	8,882.71	0.30	0.30
Fund Balance, end of year	\$ 0.30	\$ 0.30	\$ 0.30

Newaygo County, Michigan

Building Authority Fund (569)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Interest and Rents	103,848.00	103,848.00	104,412.00
Other Revenue	-	-	-
Total - Revenues	\$ 103,848.00	\$ 103,848.00	\$ 104,412.00
Expenditures by Classification			
Other Services and Charges	68,941.71	73,848.00	83,387.00
Capital Outlay	-	-	-
Debt Service	-	-	-
Total - Expenditures	\$ 68,941.71	\$ 73,848.00	\$ 83,387.00
Excess (deficiency) of revenues over (under) expenditures	\$ 34,906.29	\$ 30,000.00	\$ 21,025.00
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	79,200.00	30,000.00	30,000.00
Total Other Financing Sources (Uses)	(79,200.00)	(30,000.00)	(30,000.00)
Net Inc (Dec) in Fund Balance	(44,293.71)	-	(8,975.00)
Fund Balance, beginning of year	362,284.66	317,990.95	317,990.95
Fund Balance, end of year	\$ 317,990.95	\$ 317,990.95	\$ 309,015.95

Newaygo County, Michigan

Jail Commissary (595)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Charges for Services	45,545.23	45,650.00	48,840.00
Interest and Rents	138.81	124.00	140.00
Other Revenue	68,592.33	83,710.00	25,360.00
Total - Revenues	\$ 114,276.37	\$ 129,484.00	\$ 74,340.00
Expenditures by Classification			
Personal Services	-	-	-
Supplies	66,122.86	70,000.00	66,250.00
Other Services and Charges	7,181.56	36,455.00	10,729.00
Capital Outlay	3,793.74	25,000.00	-
Debit Service	-	-	-
Total - Expenditures	\$ 77,098.16	\$ 131,455.00	\$ 76,979.00
Excess (deficiency) of revenues over (under) expenditures	\$ 37,178.21	\$ (1,971.00)	\$ (2,639.00)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	37,178.21	(1,971.00)	(2,639.00)
Fund Balance, beginning of year	72,623.46	109,801.67	107,830.67
Fund Balance, end of year	\$ 109,801.67	\$ 107,830.67	\$ 105,191.67

COMPONENT UNIT FUNDS

Component Units

Function Statements

291 Medical Care Facility

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

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

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

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

COMPONENT UNIT FUNDS

Newaygo County, Michigan

County Road Fund (201)
Fund Statement

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
Revenues by Classification			
Revenues Control	9,945,784.00	10,125,250.00	10,125,250.00
Interest and Rents	16,494.51	550.00	550.00
Total - Revenues	\$ 9,962,278.51	\$ 10,125,800.00	\$ 10,125,800.00
Expenditures by Classification			
Personal Services	10,190,779.62	10,125,800.00	10,125,800.00
Total - Expenditures	\$ 10,190,779.62	\$ 10,125,800.00	\$ 10,125,800.00
Excess (deficiency) of revenues over (under) expenditures	\$ (228,501.11)	\$ -	\$ -
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(228,501.11)	-	-
Fund Balance, beginning of year	1,186,969.19	958,468.08	958,468.08
Fund Balance, end of year	\$ 958,468.08	\$ 958,468.08	\$ 958,468.08

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Property Taxes	30,895.06	29,800.00	0.00
Contributions from Local Units	-	-	-
Charges for Services	-	250.00	-
Other Revenue	12,500.00	-	-
Total - Revenues	\$ 43,395.06	\$ 30,050.00	\$ -
<u>Expenditures by Classification</u>			
Supplies	84.66	160.00	260.00
Other Services and Charges	7,113.50	47,390.00	4,840.00
Total - Expenditures	\$ 7,198.16	\$ 47,550.00	\$ 5,100.00
Excess (deficiency) of revenues over (under) expenditures	\$ 36,196.90	\$ (17,500.00)	\$ (5,100.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	5,000.00	5,000.00	5,000.00
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	5,000.00	5,000.00	5,000.00
Net Inc (Dec) in Fund Balance	41,196.90	(12,500.00)	(100.00)
Fund Balance, beginning of year	125,023.52	166,220.42	153,720.42
Fund Balance, end of year	\$ 166,220.42	\$ 153,720.42	\$ 153,620.42

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
State Grants	435,526.00	732,094.00	194,000.00
Charges for Services	-	-	-
Interest and Rents	-	-	-
Other Revenue	789,533.40	764,451.00	808,629.00
Total - Revenues	\$ 1,225,059.40	\$ 1,496,545.00	\$ 1,002,629.00
<u>Expenditures by Classification</u>			
Personal Services	736,982.68	779,905.00	781,194.00
Supplies	4,276.36	4,614.00	4,023.00
Other Services and Charges	204,068.20	208,088.00	225,228.00
Capital Outlay	17,139.58	542,256.00	-
Total - Expenditures	\$ 962,466.82	\$ 1,534,863.00	\$ 1,010,445.00
Excess (deficiency) of revenues over (under) expenditures	\$ 262,592.58	\$ (38,318.00)	\$ (7,816.00)
<u>Other Financing Sources (Uses)</u>			
Transfers In	37,415.00	-	-
Transfers Out Operating	41,000.00	-	-
Total Other Financing Sources (Uses)	(3,585.00)	-	-
Net Inc (Dec) in Fund Balance	259,007.58	(38,318.00)	(7,816.00)
Fund Balance, beginning of year	110,611.34	369,618.92	331,300.92
Fund Balance, end of year	\$ 369,618.92	\$ 331,300.92	\$ 323,484.92

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Revenue Control	11,468,588.76	11,554,980.00	11,554,980.00
Interest and Rents	11,638.78	7,488.00	8,254.00
Total - Revenues	\$ 11,480,227.54	\$ 11,562,468.00	\$ 11,563,234.00
<u>Expenditures by Classification</u>			
Personal Services	12,079,202.69	11,562,468.00	11,563,234.00
Other Services and Charges	-	-	-
Total - Expenditures	\$ 12,079,202.69	\$ 11,562,468.00	\$ 11,563,234.00
Excess (deficiency) of revenues over (under) expenditures	\$ (598,975.15)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(598,975.15)	-	-
Fund Balance, beginning of year	4,325,267.36	3,726,292.21	3,726,292.21
Fund Balance, end of year	\$ 3,726,292.21	\$ 3,726,292.21	\$ 3,726,292.21

COMPONENT UNIT FUNDS

Newaygo County, Michigan

**Drain Fund (801)
Fund Statement**

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	133,840.00	-	-
Total - Revenues	\$ 133,840.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	166,066.00	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 166,066.00	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (32,226.00)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(32,226.00)	-	-
Fund Balance, beginning of year	(60,015.00)	(92,241.00)	(92,241.00)
Fund Balance, end of year	\$ (92,241.00)	\$ (92,241.00)	\$ (92,241.00)

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	-	-	-
Total - Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures by Classification</u>			
Current Public Works	-	-	-
Other Services and Charges	-	-	-
Total - Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Inc (Dec) in Fund Balance	-	-	-
Fund Balance, beginning of year	-	-	-
Fund Balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	30,219.01	-	-
Total - Revenues	\$ 30,219.01	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	13,027.32	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 13,027.32	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 17,191.69	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	17,191.69	-	-
Fund Balance, beginning of year	17,716.00	34,907.69	34,907.69
Fund Balance, end of year	\$ 34,907.69	\$ 34,907.69	\$ 34,907.69

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-		
Special Assessments	32,092.26	-	-
Total - Revenues	\$ 32,092.26	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	39,927.35	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 39,927.35	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (7,835.09)	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	(7,835.09)	-	-
Fund Balance, beginning of year	35,315.00	27,479.91	27,479.91
Fund Balance, end of year	\$ 27,479.91	\$ 27,479.91	\$ 27,479.91

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	32,067.16	-	-
Total - Revenues	\$ 32,067.16	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	21,728.91	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 21,728.91	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 10,338.25	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	10,338.25	-	-
Fund Balance, beginning of year	5,566.00	15,904.25	15,904.25
Fund Balance, end of year	\$ 15,904.25	\$ 15,904.25	\$ 15,904.25

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	60,800.00	-	-
Total - Revenues	\$ 60,800.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	-	-	-
Other Services and Charges	46,429.53	-	-
Total - Expenditures	\$ 46,429.53	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 14,370.47	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	14,370.47	-	-
Fund Balance, beginning of year	17,499.06	31,869.53	31,869.53
Fund Balance, end of year	\$ 31,869.53	\$ 31,869.53	\$ 31,869.53

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2015	FY 2016
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	30,000.00	-	-
Total - Revenues	\$ 30,000.00	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	28,531.74	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 28,531.74	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 1,468.26	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	1,468.26	-	-
Fund Balance, beginning of year	21,697.09	23,165.35	23,165.35
Fund Balance, end of year	\$ 23,165.35	\$ 23,165.35	\$ 23,165.35

COMPONENT UNIT FUNDS

Newaygo County, Michigan

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

	FY 2014	FY 2014	FY 2015
	Actual	Estimated	Approved
<u>Revenues by Classification</u>			
Interest and Rents	-	-	-
Special Assessments	19,737.51	-	-
Total - Revenues	\$ 19,737.51	\$ -	\$ -
<u>Expenditures by Classification</u>			
Current Public Works	18,598.29	-	-
Other Services and Charges	-	-	-
Total - Expenditures	\$ 18,598.29	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ 1,139.22	\$ -	\$ -
<u>Other Financing Sources (Uses)</u>			
Transfers In	-	-	-
Transfers Out Operating	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Inc (Dec) in Fund Balance	1,139.22	-	-
Fund Balance, beginning of year	378.70	1,517.92	1,517.92
Fund Balance, end of year	\$ 1,517.92	\$ 1,517.92	\$ 1,517.92

PERSONNEL BY DEPARTMENT				
DEPARTMENT	FUND	DEPT #	POSITIONS BUDGETED	WAGES & FRINGES
Board of Commissioners	101	101	7.00	\$ 237,066.00
Circuit Court - Newaygo	101	131-1	5.62	\$ 290,627.00
Circuit Court - Oceana	101	131-2	0.00	\$ 16,105.00
Circuit Court Clerk	101	131-4	4.00	\$ 247,003.00
Circuit Court Juvenile	101	131-5	0.70	\$ 68,993.00
District Court	101	136	11.00	\$ 790,058.00
Probate Court	101	148	3.00	\$ 327,776.00
Administration	101	172	1.40	\$ 140,640.00
Accounting/Budget	101	191	2.08	\$ 161,317.00
County Clerk	101	215	3.35	\$ 262,826.00
County Treasurer	101	253	6.00	\$ 430,330.00
Equalization	101	257	6.50	\$ 468,792.00
Prosecuting Attorney	101	267	7.00	\$ 642,493.00
Register of Deeds	101	268	3.50	\$ 262,958.00
Personnel	101	270	0.56	\$ 50,217.00
Payroll	101	271	0.62	\$ 41,730.00
Courtesy Desk/Mail	101	272	0.50	\$ 29,715.00
Drain Commissioner	101	275	2.70	\$ 216,923.00
Drain Maintenance & Construction	101	282	2.30	\$ 153,192.00
Sheriff's Department	101	301	6.385	\$ 634,839.00
Court Security	101	306	1.00	\$ 40,488.00
Marine Safety	101	331	1.00	\$ 23,572.00
Animal Control	101	430	2.00	\$ 137,011.00
Animal Shelter	2052	431	0.70	\$ 22,518.00
Emergency Services	2053	426	1.25	\$ 93,344.00
Victim Rights	2055	267	1.00	\$ 59,919.00
Sheriff's Department - Road Patrol	207	301	17.00	\$ 1,698,135.00
Sheriff's Department - Community Police	207	305	1.00	\$ 112,148.00
Sheriff's Department - Secondary Road	2072	316	1.00	\$ 108,425.00
Park's Department	208	751/779	8.65	\$ 279,962.00
Jail	213	351	39.77	\$ 2,978,689.00
Jail - Certified Training Officer	213	353	0.20	\$ 7,434.00
Jail - Trustee Management	2131	351	2.00	\$ 167,721.00
Jail - Transport (1 Deputy & 1 Correction Officer)	2132	351	2.00	\$ 184,219.00
Elections	214	262	0.65	\$ 41,897.00
Friend of the Court	215	141	11.50	\$ 860,059.00
Friend of the Court - Transport	215	141	0.15	\$ 6,356.00
Community Development	2441	691	1.20	\$ 93,044.00
Building Safety & Permits	249	371/372/373/375	2.800	\$ 152,800.00
Register of Deeds - Automation	256	268	0.250	\$ 6,676.00
Central Dispatch	261	325/326	11.40	\$ 771,644.00
Sheriff's Department - CMET	265	312	1.00	\$ 98,330.00
Circuit Court Juvenile	292	662/6623/6624/664	4.40	\$ 336,566.00

PERSONNEL BY DEPARTMENT				
DEPARTMENT	FUND	DEPT #	POSITIONS BUDGETED	WAGES & FRINGES
Soldier's and Sailor's Relief	293	681	1.50	\$ 91,918.00
Commission on Aging	295	672	19.24	\$ 889,193.00
Commission on Aging - Nutrition Program	2952	672	5.63	\$ 200,954.00
Maintenance	631	265	5.000	\$ 320,641.00
Campus Security	632	302	2.140	\$ 196,932.00
Information Services	636	228	1.870	\$ 68,800.00
Information Services - GIS	636	229	1.00	\$ 65,494.00
Duplicating Fund	645	172	0.54	\$ 40,221.00
Food Service	652	351	0.10	\$ 9,477.00
Telephone Fund	656	170	0.81	\$ 60,539.00
Unemployment Fund	676	870	0.38	\$ 25,576.00
Health and Wellness	677	852/860	1.75	\$ 101,807.00
Worker's Compensation Fund	696	871	1.19	\$ 115,943.00
Sick and Vacation Fund	730	858	0.55	\$ 53,589.00
TOTAL WAGES & FRINGES				\$ 15,995,641.00

