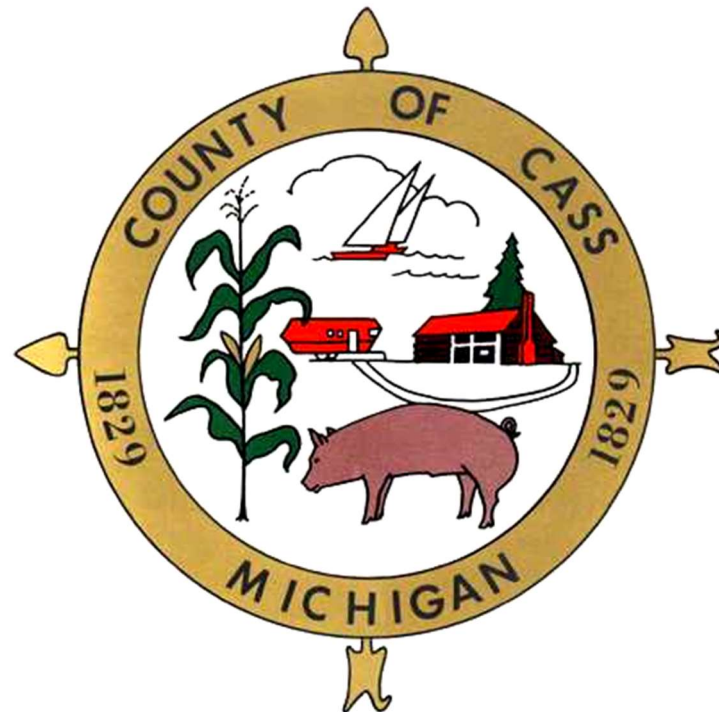


COUNTY OF CASS

FISCAL 2023 AND 2024 BUDGET



Presented By:

Matthew Newton, County Administrator

&

Jennifer Rentfrow, Finance Director

August 18, 2022



CASS COUNTY COUNTY ADMINISTRATOR'S OFFICE

TO: Board of Commissioners
FROM: Matthew Newton, County Administrator
DATE: August 18, 2022
RE: FY 23 Proposed Budget

Much as was done last year, we are presenting the proposed FY 23 Budget prior to the first meeting in September to allow more time for review. This document is the result of many hours of work and meetings with every Office/Department. It will continue to be refined and may change as we incorporate any final adjustments and approach year-end for FY 22. To provide a quick overview of the FY 23 Budget Process, a summary of the timeline and applicable meetings follows:

June 01, 2022 – Initial Meeting with Rose Street Advisors regarding Health Insurance

June 02, 2022 – Revenue Projections due from all Departments

June 07, 2022 – Budget Meeting – Equalization

June 09, 2022 – Budget Meeting – Maintenance

June 13, 2022 – Budget Meeting – GIS

June 13, 2022 – Budget Meeting – Courts

June 13, 2022 – Budget Meeting – Treasurer

June 16, 2022 – Budget Meeting – Clerk/Register

June 16, 2022 – Budget Meeting – IT

June 16, 2022 – Projected Staffing Needs due from all Departments

June 20, 2022 – Budget Meeting – Drain Commissioner

June 20, 2022 – Budget Meeting – Veterans

June 21, 2022 – Budget Meeting – Parks

June 21, 2022 – Budget Meeting – MSU Extension

June 21, 2022 – Budget Meeting – Sheriff

June 24, 2022 – Budget Meeting – Prosecutor

July 07, 2022 – Non-Wage Expenditure Estimates due from all Departments

July 11, 2022 – Finalize Health Insurance with Rose Street Advisors

For the FY 23 Budget, please note that the Uniform Chart of Accounts updates mandated by the Michigan Department of Treasury in November of 2020 have now been implemented. PA 2 of 1968 requires the Michigan Department of Treasury establish a uniform chart of accounts to be utilized by all local units of government throughout the state to provide uniform reporting and promote comparability. Overall, changes to roughly 4,200 accounts were effectuated through this process to comply with the new UCA.



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The FY 23 budget planning process proceeded in largely the same manner as prior years. Revenue estimates were completed by each elected office and department by June 2nd. Initial discussions were held with Rose Street Advisors to ascertain options and costs for health/dental/vision insurance. Then, budget meetings were held with each elected office and department head to discuss projected changes year-over-year and anticipated short-term and long-term projects and initiatives. Department expenditure projections were due by July 7th. Final options and costs were received from Rose Street and input into the projected budget. And, finally, the requested budget for each elected office and department was analyzed, reviewed, corrected, and compiled into the FY 23 Recommended Budget.

FY 23 is slated to see the culmination and completion of significant projects that have been in the planning stages for some time. This is truly an incredible time and opportunity for the County. These projects will have a significant impact on operations into the distant future and will result in critical improvements in both the ability to effectively serve the community as well as operational efficiency and synergy. The Major Projects contemplated in the budget include:

- **Historic Courthouse** – At this time last year, the programming stage was just nearing completion. In that time, significant progress has been made and we are planning for the renovation to be completed in FY 23. Within the next month, we will see the completion of the necessary demolition work, presentation of the final design documents, and the selection of a final development plan. As noted in last year's budget, Tri-County Head Start continues to evaluate the use of the Annex as the possible site of their new regional facility that would serve the childcare needs of many county residents.
- **CDET Operations Facility** – This project began during FY 22, and we now anticipate a final design, RFP, and construction to begin on the CDET Facility during FY 23. This project will be funded by the CDET Fund.
- **Jail Showers** – The showers in the Jail are in desperate need of repair. Several options were evaluated, and an RFP is currently open through August 24th to solicit quotes. This necessary project for state compliance will utilize a stainless-steel enclosure that will provide a much longer life than other options and will reduce required maintenance and the potential for costly repairs. We anticipate a final proposal to the BOC in September with the work being completed in FY 23 prior to January 1st.
- **Sheriff Office Improvement Project** – In FY 22, this project received designated funds from ARPA to facilitate improvements to the Sheriff's Office. These include much needed enhancements to the Squad/Multi-Purpose/Storage Room. The current space is not effective and does a poor job of supporting each of the functions for which it is currently utilized. A Public Interview Room will be created from the existing Report Room. This will allow deputies to meet with members of the public to conduct investigations and receive information. With the addition of a Public Interview Room, space in the open office area will be utilized to create report stations for deputies to complete their reports as required. We anticipate a final design to be completed and the project underway in FY 23.
- **Jail Renovation Project** – In FY 22, this project also received designated funds from ARPA to address a significant challenge with the existing mechanical system as it relates to addressing the need for isolation with respect to highly infectious contagions. With COVID-19, the CDC requires that jails separate incoming detailed and incarcerated people for a 14-day isolation period and requires medical isolation if a positive test result occurs. The jail is not set up to handle these scenarios in the most efficient manner possible, thereby having significant effects on capacity and both the incarcerated and staff. This project will allow the jail to respond to new requirement borne out of the COVID-19 pandemic and be prepared for the future.
- **Lawless Park** – In FY 22, grant applications were submitted to both the Natural Resource Trust Fund and Land & Water Conservation Fund. We anticipate receiving a final disposition on the status of both grants in December. If awarded, planning will begin in preparing design plans for a Nature Center and Splashpad and renovations to the Schug Pavilion, gatehouse, and parking areas. We would anticipate preliminary planning activity only for FY



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23 with any construction/renovation to occur in FY 24. We anticipate that these improvements will not only enhance the park experience for residents and visitors but will also provide opportunities to increase revenue to support future Parks initiatives.

- **GIS** – The last year has seen tremendous growth in the County's GIS capabilities and the systems in place to support these important tools that offer invaluable information to Emergency Services, the Road Commission, Utilities, Public Planning, Economic Development, and Local Municipalities. We anticipate continued growth and development, particularly with respect to integration with area agencies. We also estimate said activity to drive increased revenues in excess of \$100,000.00.
- **OnBase** – We anticipate a continued focus on expanding the use of OnBase to other offices/departments. In FY 22, the Prosecutor's Office was the focus of expansion. In FY 23, we will continue to leverage this significant investment by the County since 2015 into new areas as we work to fulfill our long-term goal of utilizing OnBase for all County Operations.

In addition to the Major Projects noted above there are other important initiatives that will not only have an impact on operations in FY 23 but will play an even greater role in subsequent fiscal years. These include:

- **Interlocal Agreements** – During FY 22, a working group comprised of representatives from the County, the Road Commission, the Medical Care Facility, and the Council on Aging met to discuss opportunities for partner agencies to increase collaboration, eliminate duplication of services, and find cost savings for all parties. Out of this working group came the determination that significant opportunities existed. The 2 primary drivers in FY 23 will include Facilities Maintenance and IT Services. With respect to Facilities Maintenance, we anticipate not only significant savings with respect to reduced reliance on outside contractors but will also see offsets resulting from cost allocations with partner agencies and reduced staffing requirements. We have conservatively estimated projected revenues of \$50,000.00 alone plus the savings noted above. As this program is refined through FY 23, we anticipate the ability to expand this program to include other partner agencies and local units, providing significant cost savings to all parties and driving increased revenues to support program expansion. Additionally, we are working through the final stages of IT Services Agreements as well. Through this program, the County IT Department will leverage our resources to provide management and support services to both the Road Commission and the Medical Care Facility. In both instances, we project that both partner agencies will see a significant reduction in costs and improved responsiveness and reliability, while the County will generate additional revenue to offset all costs incurred. As with Facilities, we contemplate that after refinement, we will have the ability to leverage this program to offer services to additional partners and local units with tremendous benefits to all.
- **EagleView Pictometry** – As discussed at the workshop, we continue to explore options for enhanced imaging capabilities that will not only improve mapping quality and function but provide Assessors with enhanced tools to ensure the highest level of accuracy. Additionally, the Change Finder feature of the program has been shown, in every case study we've reviewed, to drive necessary corrections in taxable value and, thereby, increased revenues for not only the County but local units as well.
- **Broadband** – Increasingly, access to high-speed internet has become an essential part of life for everyone. However, we also know that rural counties, such as Cass County can have significant gaps in coverage for all residents. In FY 23, we plan to bring forward a plan to begin an extensive parcel level mapping project that will identify internet available for every parcel in the County providing a level of understanding and detail that does not currently exist. This effort will then drive future planning through allowing the prioritization of areas of need and ROI as well as offer necessary documentation to support increased ability to seek grant funding for broadband expansion.



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The FY 23 Budget shows an anticipated Fund Balance Allocation of \$1.8 million to offset proposed expenditures of \$21.8 million. However, there are a few important principles to note that play a significant factor here. The Adopted County Budgets for over 10 years have shown deficits each year. However, in almost every case, the final actual budget typically results in ending up at or near balanced or even small surpluses. The question, of course, is why? The primary reason is that budgets are not usually fixed in the way many of us tend to view them. Budgets are best viewed as a moving window that is always changing. Some of these changes cannot fully be anticipated in advance or are intentionally estimated conservatively. Some of the factors that have an influence here include:

- **Vacancies** – Wages and Salaries are always budgeted on an annualized basis as if every position in all departments is constantly filled. However, we know that employee turnover is inevitable and when this occurs, we do not incur those expenses until positions are filled. As such, we regularly see offsets here that reduce anticipated expenditures.
- **Tax Revenue Increases** – Tax revenue increases for future years are not known in advance. A conglomeration of factors influences these calculations year-to-year. However, to illustrate, the previous 2 years show a good example as to the role this plays. FY 21 had tax revenues of \$10.65 million and FY 22 has estimated tax revenues of \$11.18 million. That is roughly a \$500,000.00 increase year-over-year. With FY 23, we project additional tax revenue increases of approximately \$660,000.00 to \$11.85 million. While variability in home sales and other factors certainly plays a role here, growing our tax base, in general, is the surest way to reduce possible future deficits and reduced need for fund balance allocations. The approach is multi-faceted. Options like the Change Finder solution noted above contribute to identifying and correcting existing discrepancies that may exist. And, continued investment in economic development partners such as Market Van Buren must lead to investment in new business development and expansion of current businesses. CHT and Hydro are prime examples of recent investments that will build our tax base in the future. Continued development activity is absolutely essential.
- **Marijuana Tax Revenues** – In FY 22, we received \$225,000.00 in shared revenues from State Marijuana Excise Taxes that was not originally budgeted. In the FY 23 Proposed Budget, we have conservatively estimated revenues of \$225,800.00. However, with anticipated industry growth, it is likely that we may see increased revenue both in FY 23 as well as into subsequent fiscal years.
- **Debt Retirement** – FY 23 contains the final \$315,000.00 annual allocation for the Law & Courts Building. As such, beginning in FY 24, we will see an annual savings of that amount going forward.
- **Public Improvement Fund** – Annually, the County allocates \$500,000.00 to the Public Improvement Fund. As such, it's important to recognize that this transfer of funds does not necessarily result in a decreased cash position of the County. Rather, the focus is to ensure that necessary major and planned improvements for the future have a funding source available. Again, those funds are still available for use, just in a restricted form.
- **Leveraging Existing Assets** – Another key driver of future potential continues to be squarely centered on land use options at the County Medical Care Facility. Following last year's Market Research Study regarding Assisted and Independent Senior Housing that showed true viability, work continues exploring how to best effectuate this development. Realizing said development has the potential for an incredible return on investment as well as offering much needed options for the residents of Cass County.
- **Grants** – Applying and taking advantage of grant opportunities continues to be a primary focus into the future. In all cases, when we can take advantage of leveraging grant programs with matching funds, we are able to reduce overall expenditures and effectuate positive changes. As we look to FY 23 and FY 24, an increased emphasis is planned to not only work to identify new opportunities for grant funding but offer assistance and resources to all departments to help with application processes. Maximizing grant opportunities is a huge key to leveraging county resources in the most effective manner possible.



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As with all things, we continue to explore avenues for improvement and refinement of processes and procedures. I want to reiterate that Finance Director Rentfrow and myself are committed to identifying areas where we can look to improve budget processes and are keenly aware of identifying opportunities for cost savings. With the new Administration beginning here with the FY 23 Budget I can assure you that, while we continued the same budgetary process as prior years, we are keenly aware of the challenges that lie ahead and will do our utmost to keep driving future discussions on how to improve budget procedures and identifying opportunities to ensure the long-term fiscal health of the County.

Respectfully,

Matthew Newton
County Administrator

2020-21	2021-22		2022-23	2023-24
ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET

GENERAL FUND:

REVENUES:

Property Taxes	10,761,095	11,305,000	2,937,675	12,179,118	12,175,715
Fees / Services / Permits	2,085,721	1,938,497	1,621,781	2,100,572	2,103,572
Grant Funding	1,756,740	1,655,892	939,424	1,674,901	1,674,901
State Funding	2,323,935	2,629,337	1,740,342	2,690,504	2,673,337
Reimbursements / Other	294,633	520,800	359,101	230,300	230,300
Interest / Rents	198,418	179,500	115,462	143,500	143,500
Local Contributions	242,321	475,443	199,314	423,475	484,079
Transfers In	502,851	470,000	349,750	498,775	498,775
Total	18,165,714	19,174,469	8,262,849	19,941,145	19,984,179

Additional Information:

Property tax millage rate proposed to be levied July 1, 2021 General Fund 4.5909 mills

APPROPRIATIONS:

Department 101 - Board of Commissioners

Wages	81,586	91,675	67,797	108,250	111,140
Benefits	6,397	7,436	5,444	8,533	8,533
Other	102,054	98,800	69,716	85,250	83,750
	190,037	197,911	142,957	202,033	203,423

Department 172 - Administration

Wages	146,687	175,350	162,253	214,550	214,550
Benefits	56,864	66,725	63,728	108,115	108,115
Other	232,069	30,100	50,072	4,850	4,850
	435,620	272,175	276,053	327,515	327,515

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Department 191 - Accounting Department					
Wages	82,134	221,030	158,057	291,360	291,360
Benefits	32,743	88,175	73,894	167,352	167,352
Other	93,957	43,100	44,405	7,400	7,400
	208,834	352,305	276,356	466,112	466,112
Department 215 - Clerk					
Wages	358,866	394,820	312,293	390,720	393,000
Benefits	127,171	166,995	103,976	160,305	160,305
Other	42,320	91,800	53,157	113,500	109,500
	528,357	653,615	469,426	664,525	662,805
Department 228 - Information Technology					
Wages	224,015	277,100	228,308	377,840	377,840
Benefits	84,917	130,070	88,433	198,100	198,100
Other	215,410	442,400	268,558	459,962	462,800
	524,342	849,570	585,299	1,035,902	1,038,740
Department 233 - Purchasing					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	153,524	145,400	116,246	155,000	155,000
	153,524	145,400	116,246	155,000	155,000
Department 243 - Property Description Department					
Wages	106,881	203,510	156,932	256,250	256,250
Benefits	37,396	104,860	54,116	106,463	106,463
Other	30,720	116,260	98,054	75,628	75,128
	174,997	424,630	309,102	438,341	437,841
Department 245 - County Survey & Remonumentation					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	43,837	44,600	37,957	46,917	44,600
	43,837	44,600	37,957	46,917	44,600

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Department 253 - Treasurer					
Wages	217,766	279,950	231,667	278,323	281,230
Benefits	70,128	119,575	100,343	126,142	126,142
Other	47,246	38,475	14,612	28,800	28,800
	335,140	438,000	346,622	433,265	436,172
Department 257 - Assessor/Equalization Department					
Wages	125,080	129,100	118,391	141,450	141,450
Benefits	58,789	67,805	56,372	66,043	66,043
Other	57,418	73,825	61,376	74,025	74,025
	241,287	270,730	236,139	281,518	281,518
Department 262 - Elections					
Wages	680	1,200	-	1,200	1,200
Benefits	52	100	-	100	-
Other	21,912	76,600	68,936	113,000	78,800
	22,644	77,900	68,936	114,300	80,000
Department 265 - Buildings & Grounds					
Wages	184,132	199,150	195,990	307,645	316,755
Benefits	83,679	93,645	68,721	131,139	131,139
Other	638,780	788,024	645,891	680,102	680,102
	906,591	1,080,819	910,602	1,118,886	1,127,996
Department 266 - Attorney/Corp Counsel					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	66,415	100,000	90,871	100,000	100,000
	66,415	100,000	90,871	100,000	100,000
Department 271 - Insurance/Taxes					
Wages	-	-	-	-	-
Benefits	7,555	-	-	-	-
Other	298,017	493,000	189,832	531,147	531,147
	305,572	493,000	189,832	531,147	531,147

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Department 276 - Court Grants					
Wages	-	-	-	-	-
Benefits	-	30	-	-	-
Other	479,431	688,119	468,695	699,143	699,143
	479,431	688,149	468,695	699,143	699,143
Department 279 - Family/Juvenile Court					
Wages	307,410	377,900	318,058	403,610	403,610
Benefits	132,030	172,850	138,878	186,502	186,502
Other	207,061	261,110	178,139	314,758	313,227
	646,501	811,860	635,075	904,870	903,339
Department 283 - Circuit Court					
Wages	177,096	188,735	160,572	200,917	200,917
Benefits	64,475	81,940	63,327	84,319	84,319
Other	85,567	83,300	40,200	55,564	51,800
	327,138	353,975	264,099	340,800	337,036
Department 286 - District Court					
Wages	541,271	580,140	510,965	615,732	615,732
Benefits	223,556	284,085	222,756	301,958	301,956
Other	93,092	72,350	43,675	79,331	75,800
	857,919	936,575	777,396	997,021	993,488
Department 289 - Friend of the Court					
Wages	643,944	738,200	612,499	816,779	816,779
Benefits	273,590	333,545	261,473	354,618	354,618
Other	143,440	234,204	153,705	143,031	141,500
	1,060,974	1,305,949	1,027,677	1,314,428	1,312,897
Department 294 - Probate Court					
Wages	313,520	319,000	289,977	336,410	336,410
Benefits	79,868	87,995	85,904	119,472	119,472
Other	31,562	40,550	24,830	47,077	47,925
	424,950	447,545	400,711	502,959	503,807

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Department 296 - Prosecuting Attorney					
Wages	634,403	715,543	612,951	794,612	794,612
Benefits	217,537	258,520	195,913	365,915	365,915
Other	45,068	61,776	50,807	54,423	51,992
	897,008	1,035,839	859,671	1,214,950	1,212,519
Department 301 - Office of Sheriff					
Wages	1,427,607	1,531,200	1,310,214	1,702,945	1,702,945
Benefits	653,113	789,865	678,086	799,498	1,099,498
Other	313,225	385,970	298,644	404,920	357,620
	2,393,945	2,707,035	2,286,944	2,907,363	3,160,063
Department 304 - Law & Courts Security					
Wages	77,069	121,550	119,547	130,715	130,715
Benefits	16,830	38,892	24,093	26,190	26,190
Other	466	400	400	1,000	-
	94,365	160,842	144,040	157,905	156,905
Department 316 - Secondary Road Patrol					
Wages	59,256	64,100	55,792	65,860	65,860
Benefits	18,516	20,407	21,208	22,181	22,181
Other	14,110	16,200	12,844	16,200	16,200
	91,882	100,707	89,844	104,241	104,241
Department 331 - Marine Law Enforcement					
Wages	16,324	26,500	18,506	46,468	46,468
Benefits	1,504	2,590	1,745	2,002	2,002
Other	4,742	6,100	5,784	6,600	6,600
	22,570	35,190	26,035	55,070	55,070
Department 345 - Public Safety Department					
Wages	158,663	193,845	141,517	210,104	210,104
Benefits	61,144	100,345	71,552	108,336	108,336
Other	15,828	50,533	11,056	51,133	54,241
	235,635	344,723	224,125	369,573	372,681

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Department 351 - Jail Operation					
Wages	1,494,876	1,443,500	1,380,993	1,598,140	1,598,140
Benefits	694,989	777,325	660,878	868,108	868,108
Other	682,802	787,800	562,326	826,500	816,500
	2,872,667	3,008,625	2,604,197	3,292,748	3,282,748
Department 426 - Emergency Management / Homeland Security					
Wages	73,185	52,550	71,486	68,625	68,625
Benefits	19,677	17,417	16,001	20,900	20,900
Other	656	14,950	1,281	1,650	1,600
	93,518	84,917	88,768	91,175	91,125
Department 430 - Animal Control					
Wages	227,901	219,600	213,132	249,650	252,000
Benefits	83,440	96,870	99,291	112,205	112,205
Other	29,635	44,100	21,992	52,750	47,000
	340,976	360,570	334,415	414,605	411,205
Department 441 - Public Works					
Wages	240	600	300	600	600
Benefits	29	50	41	50	50
Other	157	300	389	500	500
	426	950	730	1,150	1,150
Department 442 - Drain Commissioner					
Wages	56,584	58,450	56,713	67,153	68,153
Benefits	20,559	36,952	28,971	39,011	39,011
Other	69,696	28,480	19,842	23,230	23,230
	146,839	123,882	105,526	129,394	130,394
Department 528 - Waste Collection/Disposal					
Wages	-	250	476	2,856	2,856
Benefits	-	-	-	-	-
Other	10,906	23,750	23,247	23,500	23,500
	10,906	24,000	23,723	26,356	26,356

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Department 568 - Soil Conservation					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	5,000	5,000	5,000	5,000	5,000
	5,000	5,000	5,000	5,000	5,000
Department 601 - Health Department					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	266,253	279,566	279,566	293,544	293,544
	266,253	279,566	279,566	293,544	293,544
Department 631 - Substance Abuse					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	57,113	58,721	42,776	75,305	75,305
	57,113	58,721	42,776	75,305	75,305
Department 648 - Medical Examiner					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	128,815	150,500	142,876	162,000	162,000
	128,815	150,500	142,876	162,000	162,000
Department 649 - Mental Health					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	114,000	114,000	114,000	114,000	114,000
	114,000	114,000	114,000	114,000	114,000
Department 681 - Veterans Burials					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	9,591	12,000	7,440	10,000	10,000
	9,591	12,000	7,440	10,000	10,000

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Department 682 - Veterans Counselor					
Wages	54,329	57,100	31,578	36,345	36,345
Benefits	12,935	26,472	10,598	13,447	13,447
Other	42,811	81,470	66,036	66,050	66,050
	110,075	165,042	108,212	115,842	115,842
Department 701 - Planning Commission					
Wages	543	900	746	3,675	3,675
Benefits	44	70	34	100	100
Other	16,981	4,981	4,929	22,181	22,181
	17,568	5,951	5,709	25,956	25,956
Department 710 - Cooperative Extension					
Wages	14,478	27,900	27,815	30,912	30,912
Benefits	2,969	4,740	4,178	7,920	7,920
Other	87,079	88,820	80,486	91,484	94,228
	104,526	121,460	112,479	130,316	133,060
Department 751 - Parks & Recreation					
Wages	122,360	127,025	114,146	136,022	136,022
Benefits	39,377	40,811	34,928	47,543	47,543
Other	78,016	53,299	38,839	51,100	51,100
	239,753	221,135	187,913	234,665	234,665
Department 966 - Transfers Out					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	1,015,902	1,379,458	840,110	1,184,774	1,191,144
	1,015,902	1,379,458	840,110	1,184,774	1,191,144

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Total Revenues	18,165,714	19,174,469		19,941,145	19,984,179
Total Appropriations	(17,203,443)	(20,444,821)		(21,790,614)	(22,007,552)
Net Revenue less Appropriations	962,271	(1,270,352)		(1,849,469)	(2,023,373) **
BEGINNING UNASSIGNED FUND BALANCE	12,719,903 <i>(actual)</i>	13,686,431 <i>(actual)</i>		12,416,079	10,566,610 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	13,686,431 <i>(actual)</i>	12,416,079 <i>(projected)</i>		10,566,610	8,543,237 <i>(projected)</i>
RESERVE LAWLESS PARK BEQUEST	195,547				
RESERVE MARINE LAKE ASSOCIATION	3,106				
RESERVE PARADISE LAKE CAPITAL REPLACEMENT	60,067				
RESERVE PREPAID EXPENSES	82,837				
ASSIGNED CASH FLOW	4,322,692				

** Appropriations greater than revenue to be supported by allocation of Fund Balance

SPECIAL REVENUE FUNDS:

Fund 102 - Budget Stabilization Fund

Revenue:

All sources	327	400	1,521	1,000	6,400
Transfer from General Fund	-	-	-	-	-

Less - Appropriations:

Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-

Net Revenue less Appropriations	327	400	1,521	1,000	6,400
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BEGINNING UNASSIGNED FUND BALANCE	570,122 <i>(actual)</i>	570,449 <i>(actual)</i>		570,849	571,849 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	570,449 <i>(actual)</i>	570,849 <i>(projected)</i>		571,849	578,249 <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 213 - Animal Control Donation Fund					
Revenue:					
All sources	26,998	29,800	22,342	25,200	23,200
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	24,187	18,000	10,286	18,500	18,500
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	2,811	11,800	12,056	6,700	4,700
BEGINNING UNASSIGNED FUND BALANCE	204,645 <i>(actual)</i>	207,456 <i>(actual)</i>		219,256	225,956 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	207,456 <i>(actual)</i>	219,256 <i>(projected)</i>		225,956	230,656 <i>(projected)</i>
Fund 215 - Friend of the Court					
Revenue:					
All sources	29,853	43,498	22,236	36,825	36,825
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	-	-	-	-	-
Transfer to General Fund	35,000	35,000	35,000	35,000	35,000
Net Revenue less Appropriations	(5,147)	8,498	(12,764)	1,825	1,825
BEGINNING UNASSIGNED FUND BALANCE	182,498 <i>(actual)</i>	177,351 <i>(actual)</i>		185,849	187,674 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	177,351 <i>(actual)</i>	185,849 <i>(projected)</i>		187,674	189,499 <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 216 - Family Drug Court Grants					
Revenue:					
All sources	184,109	334,125	210,101	373,000	373,000
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	185,071	334,125	239,873	373,000	373,000
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(962)	-	(29,772)	-	-
BEGINNING UNASSIGNED FUND BALANCE	65,559 <i>(actual)</i>	64,597 <i>(actual)</i>		64,597	64,597 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	64,597 <i>(actual)</i>	64,597 <i>(projected)</i>		64,597	64,597 <i>(projected)</i>
Fund 244 - Economic Development Corp					
Revenue:					
All sources	3	150	1	150	150
Transfer from General Fund	-	100,000	75,000	100,000	100,000
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	25,099	100,150	79,068	100,150	100,150
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(25,096)	-	(4,067)	-	-
BEGINNING UNASSIGNED FUND BALANCE	28,931 <i>(actual)</i>	3,835 <i>(actual)</i>		3,835	3,835 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	3,835 <i>(actual)</i>	3,835 <i>(projected)</i>		3,835	3,835 <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 251 - Community Development Block Grant					
Revenue:					
All sources	15,844		87,542	75,000	
Transfer from General Fund					
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	3,534	-	52,499	75,000	-
Transfer to General Fund	68,070	-	-	-	-
Net Revenue less Appropriations	(55,760)	-	35,043	-	-
BEGINNING UNASSIGNED FUND BALANCE	112,913 <i>(actual)</i>	57,153 <i>(actual)</i>		57,153	57,153 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	57,153 <i>(actual)</i>	57,153 <i>(projected)</i>		57,153	57,153 <i>(projected)</i>
Fund 256 - Register of Deeds Automation					
Revenue:					
All sources	67,455	60,010	52,823	60,010	60,010
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	42,371	60,010	40,556	60,000	60,000
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	25,084	-	12,267	10	10
BEGINNING UNASSIGNED FUND BALANCE	51,669 <i>(actual)</i>	76,753 <i>(actual)</i>		76,753	76,763 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	76,753 <i>(actual)</i>	76,753 <i>(projected)</i>		76,763	76,773 <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 260 - Michigan Indigent Defense Comm.					
Revenue:					
All sources	181,580	244,791	198,894	354,284	354,284
Transfer from General Fund	253,681	251,853	188,890	256,333	256,333
Less - Appropriations:					
Wages	472	5,720			
Benefits	51	2,860	-	-	-
Other	425,195	488,064	446,374	610,617	610,617
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	9,543	-	(58,590)	-	-
BEGINNING UNASSIGNED FUND BALANCE	36,480 <i>(actual)</i>	46,023 <i>(actual)</i>		46,023	46,023 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	46,023 <i>(actual)</i>	46,023 <i>(projected)</i>		46,023	46,023 <i>(projected)</i>
Fund 261 - 911 Service Fund					
Revenue:					
All sources	1,391,635	1,382,628	1,214,768	1,695,872	1,600,914
Transfer from General Fund					
Less - Appropriations:					
Wages	621,783	563,500	612,055	685,425	685,425
Benefits	280,228	296,115	306,797	347,040	347,040
Other	918,412	327,660	253,531	663,407	563,007
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(428,788)	195,353	42,385	-	5,442
BEGINNING UNASSIGNED FUND BALANCE	1,688,384 <i>(actual)</i>	1,259,596 <i>(actual)</i>		1,454,949	1,454,949 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	1,259,596 <i>(actual)</i>	1,454,949 <i>(projected)</i>		1,454,949	1,460,391 <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 263 - Concealed Pistol Licensing Fund					
Revenue:					
All sources	36,093	30,000	26,194	30,000	30,000
Transfer from General Fund	-		-	-	-
Less - Appropriations:					
Wages	17,267	21,750	21,731	20,780	21,000
Benefits	2,261	5,442	3,402	5,312	5,312
Other	8,717	-	2,085	1,000	3,000
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	7,848	2,808	(1,024)	2,908	688
BEGINNING UNASSIGNED FUND BALANCE	156,507 <i>(actual)</i>	164,355 <i>(actual)</i>		167,163	170,071 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	164,355 <i>(actual)</i>	167,163 <i>(projected)</i>		170,071	170,759 <i>(projected)</i>
RESERVED FORFEITURES	31,748				
Fund 264 - Local Corrections Officers Training Fund					
Revenue:					
All sources	7,728	25,070	5,658	26,000	22,050
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	10,574		13,331	15,000	10,000
Benefits	4,847	18,070	5,827	5,570	5,570
Other	2,001	7,000	6,383	7,000	6,480
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(9,694)	-	(19,883)	(1,570)	-
BEGINNING UNASSIGNED FUND BALANCE	64,056 <i>(actual)</i>	54,362 <i>(actual)</i>		54,362	52,792 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	54,362 <i>(actual)</i>	54,362 <i>(projected)</i>		52,792	52,792 <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 265 - Homeland Security Grant Program					
Revenue:					
All sources	1,137,524	1,185,910	1,179,458	1,231,110	1,231,110
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	350,854	357,550	226,690	380,980	380,980
Benefits	181,181	187,323	122,648	230,989	230,989
Other	426,549	640,656	233,800	616,950	618,200
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	178,940	381	596,320	2,191	941
BEGINNING UNASSIGNED FUND BALANCE	1,763,229 <i>(actual)</i>	1,942,169 <i>(actual)</i>		1,942,550	1,944,741 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	1,942,169 <i>(actual)</i>	1,942,550 <i>(projected)</i>		1,944,741	1,945,682 <i>(projected)</i>
Fund 266 - Law Enforcement Fund					
Revenue:					
All sources	56,986	49,590	44,504	36,080	36,080
Transfer from General Fund		40,931		40,172	40,172
Less - Appropriations:					
Wages	5,952	-	2,378	-	-
Benefits	3,092	15,632	1,065	17,632	17,632
Other	96,660	65,620	45,950	58,620	58,620
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(48,718)	9,269	(4,889)	-	-
BEGINNING UNASSIGNED FUND BALANCE	416,896 <i>(actual)</i>	368,178 <i>(actual)</i>		377,447	377,447 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	368,178 <i>(actual)</i>	377,447 <i>(projected)</i>		377,447	377,447 <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 269 - Law Library Fund					
Revenue:					
All sources	4,500	4,500	6,500	5,500	5,500
Transfer from General Fund	10,000	18,425	18,425	20,480	21,085
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	21,017	22,925	18,466	25,980	26,585
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(6,517)	-	6,459	-	-
BEGINNING UNASSIGNED FUND BALANCE	11,674 <i>(actual)</i>	5,157 <i>(actual)</i>		5,157	5,157 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	5,157 <i>(actual)</i>	5,157 <i>(projected)</i>		5,157	5,157 <i>(projected)</i>
Fund 270 - Historical Commission Fund					
Revenue:					
All sources	6,009	5,000	781	1,000	1,000
Transfer from General Fund	-	4,000	4,000	8,500	8,500
Less - Appropriations:					
Wages	-	250	136	-	-
Benefits	-	-	-	-	-
Other	14,336	8,750	7,517	9,500	9,500
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(8,327)	-	(2,872)	-	-
BEGINNING UNASSIGNED FUND BALANCE	12,856 <i>(actual)</i>	4,529 <i>(actual)</i>		4,529	4,529 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	4,529 <i>(actual)</i>	4,529 <i>(projected)</i>		4,529	4,529 <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 272 - Correction Officers Training					
Revenue:					
All sources	102,064	118,187	74,543	123,521	124,771
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	48,370	50,090	45,319	54,750	56,000
Benefits	16,953	29,487	25,267	30,161	30,161
Other	36,739	38,610	15,091	38,610	38,610
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	2	-	(11,134)	-	-
BEGINNING UNASSIGNED FUND BALANCE	2,890 <i>(actual)</i>	2,892 <i>(actual)</i>		2,892	2,892 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	2,892 <i>(actual)</i>	2,892 <i>(projected)</i>		2,892	2,892 <i>(projected)</i>
Fund 275 - Sheriff Justice Training Fund					
Revenue:					
All sources	3,462	4,000	3,786	4,000	4,000
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	4,402	4,000	5,367	4,000	4,000
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(940)	-	(1,581)	-	-
BEGINNING UNASSIGNED FUND BALANCE	15,880 <i>(actual)</i>	14,940 <i>(actual)</i>		14,940	14,940 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	14,940 <i>(actual)</i>	14,940 <i>(projected)</i>		14,940	14,940 <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 276 - 911 Dispatch Training Fund					
Revenue:					
All sources	11,417	12,000	12,171	12,000	12,000
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	8,552	12,000	11,143	12,000	12,000
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	2,865	-	1,028	-	-
BEGINNING UNASSIGNED FUND BALANCE	14,987 <i>(actual)</i>	17,852 <i>(actual)</i>		17,852	17,852 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	17,852 <i>(actual)</i>	17,852 <i>(projected)</i>		17,852	17,852 <i>(projected)</i>
Fund 282 - Cares Act Fund					
Revenue:					
All sources	2,353		5,336	4,000,000	3,567,525
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	-	-	-	4,000,000	3,567,525
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	2,353	-	5,336	-	-
BEGINNING UNASSIGNED FUND BALANCE	- <i>(actual)</i>	2,353 <i>(actual)</i>		2,353	2,353 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	2,353 <i>(actual)</i>	2,353 <i>(projected)</i>		2,353	2,353 <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 290 - Social Welfare Fund					
Revenue:					
All sources	-	7,000	-	4,000	-
Transfer from General Fund	-	-	-	4,000	8,000
Less - Appropriations:					
Wages	1,036	1,000	1,364	1,500	1,500
Benefits	-	-	-	-	-
Other	7,069	6,000	4,550	6,500	6,500
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(8,105)	-	(5,914)	-	-
BEGINNING UNASSIGNED FUND BALANCE	19,945 <i>(actual)</i>	11,840 <i>(actual)</i>		11,840	11,840 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	11,840 <i>(actual)</i>	11,840 <i>(projected)</i>		11,840	11,840 <i>(projected)</i>
Fund 291 - MCF Fund					
Revenue:					
All sources			13,185	10,000	10,000
Transfer from General Fund	-	-	-	-	-
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other			9,838	10,000	10,000
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	-	-	3,347	-	-
BEGINNING UNASSIGNED FUND BALANCE	- <i>(actual)</i>	- <i>(actual)</i>		-	- <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	- <i>(actual)</i>	- <i>(projected)</i>		-	- <i>(projected)</i>

	2020-21	2021-22		2022-23	2023-24
	ACTUAL	AMENDED BUDGET	ACTIVITY THRU 07/31/21	PROPOSED BUDGET	PROPOSED BUDGET
Fund 292 - Child Care Fund					
Revenue:					
All sources	265,627	350,000	134,311	227,200	225,000
Transfer from General Fund	57,221	265,180	66,295	171,710	173,475
Less - Appropriations:					
Wages	178,793	154,100	136,572	158,235	160,000
Benefits	73,613	66,280	52,722	63,675	63,675
Other	139,572	394,800	106,433	177,000	174,800
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(69,130)	-	(95,121)	-	-
BEGINNING UNASSIGNED FUND BALANCE	258,258 <i>(actual)</i>	189,128 <i>(actual)</i>		189,128	189,128 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	189,128 <i>(actual)</i>	189,128 <i>(projected)</i>		189,128	189,128 <i>(projected)</i>
Fund 293 - Veterans Relief Fund					
Revenue:					
All sources	190	3,000	-	-	-
Transfer from General Fund	-	-	-	3,000	3,000
Less - Appropriations:					
Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Other	829	3,000	2,915	3,000	3,000
Transfer to General Fund	-	-	-	-	-
Net Revenue less Appropriations	(639)	-	(2,915)	-	-
BEGINNING UNASSIGNED FUND BALANCE	5,651 <i>(actual)</i>	5,012 <i>(actual)</i>		5,012	5,012 <i>(projected)</i>
ENDING UNASSIGNED FUND BALANCE	5,012 <i>(actual)</i>	5,012 <i>(projected)</i>		5,012	5,012 <i>(projected)</i>

	2020-21		2021-22			2022-23	2023-24
	ACTUAL		AMENDED BUDGET	ACTIVITY THRU 07/31/21		PROPOSED BUDGET	PROPOSED BUDGET
Fund 297 - DHS Child Care Fund							
Revenue:							
All sources	18,843	-	241,501	9,634	-	120,750	120,750
Transfer from General Fund						120,751	120,751
Less - Appropriations:							
Wages	-		-	-		-	-
Benefits	-		-	-		-	-
Other	146,085		241,501	123,481		241,501	241,501
Transfer to General Fund	-		-	-		-	-
Net Revenue less Appropriations	(127,242)		-	(113,847)		-	-
BEGINNING UNASSIGNED FUND BALANCE	191,432	<i>(actual)</i>	64,190	64,190	<i>(actual)</i>	64,190	64,190
ENDING UNASSIGNED FUND BALANCE	64,190	<i>(actual)</i>	64,190	64,190	<i>(projected)</i>	64,190	64,190
ESTIMATED REVENUES - ALL FUNDS	22,037,216		25,256,370	11,945,697		30,968,062	30,583,437
APPROPRIATIONS - ALL FUNDS	21,640,237		25,027,861	19,582,910		30,954,998	30,563,431