



M E M O

TO: Board of Commissioners

DATE: August 24, 2023

RE: **FY 2024-2028 Draft Proposed Budget**

I am pleased to present the FY2024-2028 proposed budgets for your consideration. Financially, the upcoming year is planned to maintain a stable level of service and operations, *and* continue the implementation of several Board priorities in the law enforcement, judicial, transportation areas, in addition to accelerating the repayment of debt. Funds are also directed to the maintenance of the County's portfolio of facilities, vehicles, and parks.

On an ongoing basis, the Board is engaged in the budget process particularly at the governance and policy level. The Board's work in adopting its Strategic Plan was utilized in the formation of the 2024-2028 budgets. In addition, each year the Board reviews and adopts the Budget Policy which provides general direction and specific parameters for the development of a recommended budget. Commissioner input is sought each year regarding the budget process, including the opportunity for each commissioner to request specific information while the draft budget documents are being created. The Board also establishes personnel compensation parameters which impacts the majority of the budget. Capital parameters and priorities are set by the Board which provide direction for the development of the Capital plan. On an ongoing basis, the Board receives Revenue and Expenditure status reports, Capital reports, departmental performance reports and annual presentations, all aimed at keeping the Board engaged with the budget and related activities as well as departmental needs. Of course, overall financial accountability is reflected in the annual audit presented to the Board.

As a result of process improvement, budget planning is a more consistent process and information is getting to the Board earlier allowing more time for questions and consideration while still planning for the adoption of the budget well within the statutory timeframe. To stay on track with the timeline adopted in the Budget Policy, the Board will be asked to schedule an October 12 Public Hearing on the budget, which is also the target date for adoption of the FY 2024 budget. Note that State law only allows for the official adoption of a budget for FY 2024; years 2025-2027 are for longer-term internal planning.

General Fund

General Fund	2023 Budget	2024 Proposed	Percent Change
Property Tax	33,164,828	35,098,474	5.8%
Fees/Charges for Services	3,821,355	3,895,855	1.9%
Interest/Rents	257,400	391,400	52.1%
Budget Stabilization	-	-	0.0%
Other Revenue	<u>5,833,645</u>	<u>6,103,115</u>	4.6%
Total Budgeted Revenues	43,077,228	45,488,844	5.6%
General Fund Expenditures			
Personnel	25,361,859	26,480,346	4.4%
Operational	9,091,394	9,694,322	6.6%
Transfer Out	<u>8,623,975</u>	<u>9,120,625</u>	5.8%
UAL Debt Service (included above)	2,400,000	2,400,000	0.0%
Contingency (included above)	616,009	516,270	-16.2%
Total Budgeted Expenditures	43,077,228	45,295,293	5.1%

Items of Note – General Fund

Revenues

- Property Tax:** The 2024-2028 budgets were built using the millage rates that the Board adopted in its April 2021 strategy document. The Property Tax category as a whole, which includes Trailer Tax and Industrial Facilities Tax, as well as Marijuana Excise Tax, in addition to Real and Personal Property Tax, is anticipated to increase by 6.0% but without an increase in the millage rate. For years 2024-2028, the taxable value is projected to increase by 6% per year, which is a combination of true growth plus Proposal A (allowed inflation) increases. The conservative approach is to continue the strategy that levies less than the maximum allowed so that a buffer may be maintained. Even with this conservative approach, by 2027, projected Headlee rollbacks will result in the County levying just 0.1919 mills less than the maximum millage rate.

Year	Base Levy	Strategy mills	Cadet mills	Total Levy
2021	4.5125	0	0	4.5125
2022	4.5125	0.6097	0.025	5.1472
2023	4.5125	0.6244	0.025	5.1619
2024	4.5125	0.6174	0.025	5.1549
2025	4.5125	0.5724	0	5.0849
2026	4.5125	0.5779	0	5.0904
2027	4.5125	0.5836	0	5.0961

The "base levy" is the last levy prior to the restored tax limitation. Future years start with this number, because the April '21 Strategy Document used this number as a starting point.

Note that this includes .02 mills for Vets

- A budget has been established for the receipt of marijuana tax from the State. These dollars come from the 10% excise tax charged on recreational sales and are distributed to the municipalities in which retail dispensaries are located. In March of 2023, The County received \$414,730 for FY 2022 Excise Tax. The County

will not receive the FY 2023 distribution until March of 2024 so a conservative estimate of \$300,000 has been entered.

- *Budget Stabilization Fund:* Generally, expenditures should be balanced to revenue without the use of Budget Stabilization. In years where services would otherwise be significantly reduced, it is appropriate to use Budget Stabilization as a tool in a reasonably sustainable manner. The following table shows the history of the use (as a Transfer Out) of this Fund.

Year	Beginning Balance	Transfers In	Transfers Out
2004	1,897,690	-	-
2005	1,897,690	-	-
2006	1,897,690	-	-
2007	1,897,690	2,228,333	
2008	4,126,023	181,373	-
2009	4,307,396		25,368
2010	4,282,028	742,695	500,000
2011	4,524,723	829,634	740,723
2012	4,613,634	680,439	750,000
2013	4,544,073	806,277	567,440
2014	4,782,910		323,811
2015	4,459,099	555,149	808,185
2016	4,206,063	282,005	500,000
2017	3,988,068	641,172	725,967
2018	3,903,273	672,218	874,919
2019	3,700,572	900,924	695,000
2020	3,906,496	752,411	-
2021	4,658,907	146,862	-
2022	4,805,769	175,751	-
2023	4,981,520	343,373	-

Currently, the 2024 draft budget does not include the use of Budget Stabilization Fund dollars.

- *General Fund Committed Reserve:* While preparing the 2021 budget, the Board approved a three-year (2021 - 2023) “COVID-19 Distribution Reserve” in the General Fund. This Reserve was created from the General Fund surplus fund balance distribution process that is detailed in section 4.13 of the Budget Policy. As the chart shows, \$1,847,354 is available for future budget years.

General Fund Committed Reserve Balance	Fund 101-374.190
COVID-19 Reserve Fund 12/31/2021	4,222,591.00
2021 Budget Transfer	(1,396,328.00)
2022 Budget Transfer	(978,909.00)
Available for Future Years	1,847,354.00

Expenditures

- *Personnel:* The overall General Fund Personnel costs increase is 4.4%. This includes the Board-approved double-step increases in the wage table. Positions that were requested as part of the 2024 Departmental budget process are not added to the budget yet. Discussions on additional positions are still ongoing. The list of approved and deferred position requests is subject to update.
- *Preliminary Positions for 2024:* At this moment of the budget process, we are recommending the following new positions for your consideration:

Administration	New Full-Time Administrative Services Specialist	69,786
Circuit Court	New Full-Time Court Recorder/Judicial Secretary	82,467
Circuit Court	New Full-Time Law Clerk	92,112
Clerk's Office	New Full-Time Deputy Circuit Court Clerk	74,392
Pros. Attny	New Full-Time Assistant Prosecuting Attorney	109,277
Pros. Attny	New Full-Time Legal Admin. Specialist	78,998
Sheriff	New Full-Time Bailiff (full year 2024)	79,743
Sheriff	New Full-Time Corrections Officer	90,022

676,797

- *Health Care Costs:* The total budgeted increase is still being analyzed by the health care consultants at this time and still an unknown. This area will be updated once a final decision has been made.
- *Contingencies:* The amount earmarked for contingencies is \$516,270 – a number which has been used for FY 2020-2021. This is slightly less than the \$616,009 budgeted for FY 2023.
- *Operating Costs:* The gross operating costs change from FY23 to FY24 for all General Fund Departments is up 6.6%, or approximately \$602,928. The primary drivers of this increase are Jury Fees (up 56.8%), Contractual Services (up 16.25%), Printing & Binding for Elections (up 146.75%), Advertising (up 74.6%) and Office Equipment Repairs (up 55.2%)
- *Transfers Out:* As part of the April 2021 Strategy document regarding the early payment of debt, a \$2.4 million Transfer Out to the Liability Sinking Fund is included in this budget. A portion of this may be diverted for payment of the courthouse renovation project. There is also a \$225,000 increase to the transfer to the Sheriff Contracts Fund. This is due to an increase in the number of contracts signed in 2023.

Special Revenue Funds:

Non General Fund	2023 Budget	2024 Proposed	Percent Change
Revenue	61,349,391	41,956,377	-31.6%
Expense	59,489,732	39,221,473	-34.1%
Expense Detail:			
Personnel	14,833,847	16,192,060	9.2%
Personnel: MERS UAL Payment	-	-	n/a
Personnel: PTO Payout Fund	180,426	180,426	0.0%
Operational	40,008,338	18,018,031	-55.0%
Capital	2,637,819	3,663,588	38.9%
Transfer Out	1,829,302	1,167,368	-36.2%
Total Expense	59,489,732	39,221,473	-34.1%

Items of note – Special Revenue Funds

- *Personnel:* The comments regarding General Fund personnel cost drivers hold true for non-General Funds. Please see the following chart:

State and Federal dollars, to provide expanded services to the County's residents.

- *Public Improvement (Capital Projects) Fund:* Per the Budget Policy, this Fund receives the first \$1.3 million of State Revenue Sharing (SRS) dollars, and 60% of the amount that exceeds \$2.2 million. This Fund's budget is still under development, as it is dependent upon the list of capital projects – a list that is still under review. It is very likely that the list of capital needs will exceed the SRS revenue directed to it. Additional SS may be allocated to this fund with minimal negative impact to the Liability Sinking Fund, that receives the other 40% of SRS.
- *Senior Services Millage Fund:* Expenditures in the five service areas are projected to increase due to contract (unit price) increases, as well as volume (quantity) increases.

Capital Projects:

Capital project requests are in the administrative review state and will be presented to the Board at its August 24th meeting. It is expected that the County's needs will exceed the funding level directed through its Budget Policy. It is expected that a two-tiered list, identifying projects that fit within the revenue and projects that would require additional funding will be presented.

There is a Board directive of \$10 million to renovate the courthouse in 2024. In the absence of any state assistance, our plan is to fund this project using the balances of the COVID-19 Distribution Reserve as well as the Liability Sinking Fund.

Grants:

A draft version of the comprehensive list of anticipated grants will be included in the budget packet for the first meeting of September.

Fleet List:

A complete list of vehicles, boats, and trailers will be included in the budget packet for the first meeting of September. As in past years, absent new grant funding or donations, items that were originally procured through a grant or donation are not planned for replacement through the County's capital process.

Fee Schedule:

The Budget Policy requires that the County-wide fee schedule be included with the budget submission to the Board. This list is will be included I the budget packet for the first meeting of September.

Allegan County
General Fund Operating Budget
Fiscal Year 2024

	2022 Actual	2023 Projected	2024 Recommended
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Revenues By Source:

Taxes (402 to 439)	30,678,523	33,164,828	35,098,474
Licenses & Permits (478 to 486)	52,099	56,080	56,050
State & Federal Grants (500 to 599)	3,459,804	2,805,231	3,110,231
Charges for Services (600 to 656)	3,694,118	3,821,355	3,895,855
Fines & Forfeits (657 to 663)	298,346	126,150	126,150
Interest & Rent (665 to 673)	224,146	257,400	391,400
Other Revenue (674 to 698)	2,537,985	2,766,234	2,760,684
Transfers In / Other Fin Sources (699)	402,985	79,950	50,000
Total Revenues	41,348,006	43,077,228	45,488,844

Expenditures by Function:

Legislative (101)	336,562	330,875	378,423
Judicial (283 to 295; 298; 299)	4,217,652	4,474,957	4,709,627
General Government (172; 201; 215 to 233; 243; 247 to 270; 296; 442; 710; 711)	11,196,410	12,224,281	13,187,736
Public Safety (301.301 to 301.431)	12,604,605	13,886,098	14,287,366
Public Works (245; 441; 445)	179,765	255,003	256,884
Health & Welfare (601.636; 648; 689)	397,408	436,992	456,286
Recreation & Cultural (728)	55,000	55,000	86,161
Other (109; 194; 208; 970)	1,818,556	2,448,952	2,812,185
Transfers Out (971 to 981)	12,141,759	8,965,070	9,120,625
Total Expenditures	42,947,717	43,077,228	45,295,293
Net of Revenues/Expenditures	(1,599,711)	-	193,551
Beginning Fund Balance	7,950,537	7,747,178	7,747,178
Ending Fund Balance	7,747,178	7,747,178	7,940,729
Fund Balance as a Percent of Expenditures	18.04%	17.98%	17.53%

Expenditures by Type:

Personnel (701 to 726)	23,318,408	25,361,859	26,480,346
Operating (727 to 969)	7,480,151	8,745,299	9,348,227
Transfers Out (971 to 998)	11,803,063	8,623,975	9,120,625
Capital (970)	346,095	346,095	346,095
	42,947,717	43,077,228	45,295,293

2024 General Fund Revenues - Proposed

Activity	Title	2022 Actual	2023 Projected	2024 Proposed
000.000	TRANSFER IN	402,985	79,950	50,000
201.000	FINANCE DEPARTMENT	186,016	-	-
215.000	CLERK	359,236	298,030	295,250
228.000	NETWORK SYSTEMS	32,456	22,414	22,414
243.000	LAND INFORMATION SERVICES (LIS)	287	2,000	2,000
245.000	MONUMENTATION PROGRAM	84,896	100,000	100,000
253.000	TREASURER	34,774,517	37,463,904	39,738,550
257.000	EQUALIZATION	13,675	16,175	16,175
262.000	ELECTIONS	39,199	38,500	38,500
265.261	FACILITIES MANAGEMENT - COURTHOUSE	-	-	-
265.262	911/CENTRAL DISPATCH (FACILITIES)	-	40	40
265.263	FACILITIES MANAGEMENT - HUMAN SERVICES	230,893	97,250	203,250
265.264	FACILITIES MANAGEMNET - MCF BUILDING	329,058	300,300	300,300
265.265	FACILITIES MANAGEMENT	2,514	1,000	1,000
265.266	FACILITIES MANAGEMENT-MAIL/COPY SERVICE	34,556	16,000	16,000
265.268	FACILITIES MANAGEMENT -CMH CLINIC	66,963	72,000	42,000
265.269	FACILITIES MANAGEMENT SHERIFF/JAIL	-	200	200
265.270	FACILITIES MANAGEMENT-COUNTY SERVICES	83,257	75,300	300
283.000	CIRCUIT COURT	25,193	17,300	32,300
284.000	FAMILY COURT JUDICIAL	136,641	119,500	119,500
286.000	DISTRICT COURT	1,197,980	1,374,350	1,374,350
287.000	PROBATION-DISTRICT COURT	134,990	140,000	140,000
294.148	PROBATE COURT	49,358	39,670	39,670
296.000	PROSECUTING ATTORNEY	4,197	7,500	7,500
301.301	SHERIFFS DEPARTMENT	93,196	60,690	67,190
301.303	SWET ENFORCEMENT TEAM	24,183	24,000	24,000
301.305	ENFORCEMENT/SECONDARY ROAD PATROL	148,355	115,000	130,000
301.314	AUXILIARY SERVICES	22,070	30,000	27,000
301.315	DETECTIVE SERVICES	-	-	-
301.331	MARINE LAW ENFORCEMENT	69,600	70,000	72,000
301.351	JAIL	647,587	353,000	422,000
301.352	INMATE PROGRAMS	26,437	81,500	30,500
301.426	EMERGENCY MANAGEMENT	46,225	32,000	32,000
301.430	ANIMAL CONTROL	-	-	-
442.000	DRAIN COMMISSIONER	31,812	40,500	56,300
631.000	SUBSTANCE ABUSE	218,439	171,155	171,155
711.000	REGISTER OF DEEDS	1,831,235	1,818,000	1,917,400
Total		41,348,006	43,077,228	45,488,844

2024 General Fund Expenditures - Proposed

<u>Activity</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Projected</u>	<u>2024 Proposed</u>
101.000	BOARD OF COMMISSIONERS	336,562	330,875	378,423
109.000	CONTINGENCIES	-	616,009	516,270
172.000	ADMINISTRATIVE DEPARTMENT	411,365	483,848	520,076
194.000	INSURANCE AND BONDS	385,000	385,000	415,000
201.000	FINANCE DEPARTMENT	472,901	478,246	520,376
208.000	EMPLOYEES OTHER FRINGE BENEFITS	1,433,556	1,447,943	1,534,820
215.000	CLERK	703,657	786,247	808,131
223.000	AUDITING	48,880	56,000	57,000
228.000	NETWORK SYSTEMS	1,485,248	1,656,604	1,771,790
229.000	RECORDS MGT	105,525	107,910	114,850
233.000	PROJECT MANAGEMENT	218,977	303,463	323,175
243.000	LAND INFORMATION SERVICES (LIS)	124,554	193,081	175,479
245.000	MONUMENTATION PROGRAM	84,897	100,000	100,000
247.000	PLAT BOARD	115	1,294	1,046
253.000	TREASURER	627,387	682,070	734,405
257.000	EQUALIZATION	522,286	586,815	662,033
262.000	ELECTIONS	280,164	188,165	404,680
265.260	FACILITIES MANAGEMENT - ANIMAL CONTROL	36,383	38,144	39,683
265.261	FACILITIES MANAGEMENT - COURTHOUSE	444,525	330,347	359,476
265.262	911/CENTRAL DISPATCH (FACILITIES)	108,341	153,346	159,464
265.263	FACILITIES MANAGEMENT - HUMAN SERV	249,572	262,487	293,053
265.264	FACILITIES MANAGEMNET - MCF BUILDIN	325,960	294,250	305,505
265.265	FACILITIES MANAGEMENT	760,908	826,317	902,427
265.266	FACILITIES MANAGEMENT-MAIL/COPY SE	234,821	245,316	253,596
265.268	FACILITIES MANAGEMENT -CMH CLINIC	16,103	18,000	18,480
265.269	FACILITIES MANAGEMENT SHERIFF/JAIL	603,101	674,433	657,911
265.270	FACILITIES MANAGEMENT-COUNTY SERV	127,304	198,557	169,827
265.272	FACILITIES MANAGEMENT-COUNTY SVC C	54,933	39,600	50,692
265.273	FACILITIES MANAGEMENT - YOUTH HOM	56,924	78,500	80,190
266.000	ADMINISTRATION LEGAL COUNSEL	227,087	232,356	326,246
270.000	HUMAN RESOURCE DEPARTMENT	434,541	497,080	540,016
283.000	CIRCUIT COURT	745,543	743,991	832,193
284.000	FAMILY COURT JUDICIAL	736,947	754,153	786,563
286.000	DISTRICT COURT	1,738,265	1,830,252	1,872,483
287.000	PROBATION-DISTRICT COURT	448,788	472,378	502,865
290.000	FRIEND OF THE COURT	1,988	-	-
294.148	PROBATE COURT	517,925	599,076	629,841
294.150	GUARDIAN/CONSERVATORS	18,161	43,500	44,815
295.000	PROBATION-CIRCUIT COURT	7,035	7,480	7,480
296.000	PROSECUTING ATTORNEY	1,735,362	1,934,158	1,968,631
298.000	FAMILY COUNSELING SERVICES	3,000	17,125	17,125
299.000	JURY BOARD	-	7,002	16,262
301.301	SHERIFFS DEPARTMENT	5,817,227	5,951,389	5,948,701
301.303	SWET ENFORCEMENT TEAM	114,861	114,508	115,186
301.305	ENFORCEMENT/SECONDARY ROAD PATRO	361,179	374,233	376,202
301.314	AUX SERVICES - RESERVES	46,843	91,988	93,614
301.315	DETECTIVE BUREAU	842,091	863,659	916,015
301.316	COURTHOUSE SECURITY	258,519	363,703	375,976
301.317	ACADEMY SCHOLARSHIP	-	-	62,051
301.331	MARINE LAW ENFORCEMENT	100,707	123,330	125,351
301.351	JAIL	3,444,347	4,075,871	4,238,666
301.352	COMMUNITY SERVICES - INMATE PROGRAMS	374,513	413,893	434,104
301.353	JAIL HEALTH	965,116	1,149,000	1,174,640
301.426	EMERGENCY MANAGEMENT	125,557	135,290	140,961
301.427	L.E.P.C.	32,677	41,343	101,335
301.430	ANIMAL SHELTER	120,709	185,841	182,514
431.000	LIVESTOCK CLAIMS	259	2,050	2,050

2024 General Fund Expenditures - Proposed

<u>Activity</u>	<u>Title</u>	<u>2022 Actual</u>	<u>2023 Projected</u>	<u>2024 Proposed</u>
441.000	DEPARTMENT OF PUBLIC WORKS	12,497	15,003	16,884
442.000	DRAIN COMMISSIONER	346,110	405,005	458,990
445.000	DRAINS-PUBLIC BENEFIT	82,371	140,000	140,000
601.636	COMMUNICABLE DISEASES	1,293	7,500	7,500
648.000	MEDICAL EXAMINER	250,953	273,000	281,000
689.000	VETERANS SERVICES	145,162	156,492	167,786
710.000	MSU - COOPERATIVE EXTENSION	100,918	103,946	107,063
711.000	REGISTER OF DEEDS	332,458	368,696	403,445
728.000	ECONOMIC DEVELOPMENT	55,000	55,000	86,161
970.000	TRANSFERS OUT-MENTAL HEALTH	346,095	346,095	346,095
981.000	TRANSFERS OUT-OTHER	11,795,664	8,618,975	9,120,625
Total		42,947,717	43,077,228	45,295,293

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
102 BUDGET STABILATION FUND			
201.000 FINANCE DEPARTMENT	175,751	-	-
Total Revenues	175,751	-	-
201.000 FINANCE DEPARTMENT	-	-	-
Total Expenditures	-	-	-
Net Result of Operations	175,751	-	-
Beginning Fund Balance	4,805,769	4,981,520	4,981,520
Ending Fund Balance	4,981,520	4,981,520	4,981,520
104 LOCAL REVENUE SHARING			
201.000 FINANCE DEPARTMENT	357,281	380,000	380,000
Total Revenues	357,281	380,000	380,000
201.000 FINANCE DEPARTMENT	393,184	361,554	493,612
Total Expenditures	393,184	361,554	493,612
Net Result of Operations	(35,903)	18,446	(113,612)
Beginning Fund Balance	249,732	213,829	232,275
Ending Fund Balance	213,829	232,275	118,663
108 GASB 84 FUND			
215.000 CLERK	95,987	500,000	500,000
Total Revenues	95,987	500,000	500,000
215.000 CLERK	480	500,000	500,000
Total Expenditures	480	500,000	500,000
Net Result of Operations	95,507	-	-
Beginning Fund Balance	-	95,507	95,507
Ending Fund Balance	95,507	95,507	95,507
208 PARK/RECREATION FUND			
751.090 DUMONT LAKE PARK	6,863	6,700	7,000
751.091 GUN LAKE PARK	11,364	11,850	11,950
751.092 LITTLEJOHN LAKE PARK	3,972	3,300	3,300
751.093 SILVER CREEK PARK	37,116	31,100	35,100
751.094 WEST SIDE PARK	3,388	3,300	3,300
751.095 ELY LAKE CMPGRND	48,172	38,950	43,200
751.095 ELY LAKE LEASE	464,461	-	-
751.097 BYSTERVELD PARK	1,937	1,155	1,400
751.098 NEW RICHMOND BRIDGE PARK	2,796	2,850	2,850
751.751 PARKS & RECREATION-ADMINISTRATIVE	354,369	391,455	522,820
Total Revenues	934,438	490,660	630,920
000.401 TRANSFER OUT	15,500	-	-
751.090 DUMONT LAKE PARK	16,284	12,780	12,181
751.091 GUN LAKE PARK	11,210	16,450	16,781
751.092 LITTLEJOHN LAKE PARK	9,613	11,090	10,471
751.093 SILVER CREEK PARK	13,706	16,350	15,971
751.094 WEST SIDE PARK	10,863	12,700	13,281
751.095 ELY LAKE CMPGRND	27,505	14,500	14,821
751.095 ELY LAKE LEASE	464,461	-	-
751.096 PINE POINT CMPGRND	-	-	-
751.097 BYSTERVELD PARK	10,657	9,150	8,796
751.098 NEW RICHMOND BRIDGE PARK	6,400	7,650	8,246
751.751 PARKS & RECREATION-ADMINISTRATIVE	327,055	468,519	424,924
751.774 RECREATION/TOURISM COUNCIL	9,609	12,471	13,446
Total Expenditures	922,863	581,660	538,918

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
Net Result of Operations	11,575	(91,000)	92,002
Beginning Fund Balance	202,350	213,925	122,925
Ending Fund Balance	213,925	122,925	214,927
215 Friend Of The Court Office			
290.000 FRIEND OF THE COURT	1,822,280	1,818,510	1,913,285
Total Revenues	1,822,280	1,818,510	1,913,285
290.000 FRIEND OF THE COURT	1,710,784	1,818,510	1,913,285
Total Expenditures	1,710,784	1,818,510	1,913,285
Net Result of Operations	111,496	-	-
Beginning Fund Balance	894,678	1,006,174	1,006,174
Ending Fund Balance	1,006,174	1,006,174	1,006,174
216 FRIEND OF THE COURT FUND			
289.000 FRIEND OF THE COURT-P.A. 294	60,949	55,050	50,050
Total Revenues	60,949	55,050	50,050
289.000 FRIEND OF THE COURT-P.A. 294	44,860	55,050	25,100
Total Expenditures	44,860	55,050	25,100
Net Result of Operations	16,089	-	24,950
Beginning Fund Balance	397,736	413,825	413,825
Ending Fund Balance	413,825	413,825	438,775
221 HEALTH DEPARTMENT FUND			
601.529 SOLID WASTE PLANNING	112,401	118,954	138,242
601.601 GENERAL HEALTH	503,359	552,167	620,144
601.602 SOCIAL DETERMINANTS	-	-	25,000
601.603 PERSONAL HEALTH SERVICES	221,144	220,388	163,713
601.604 ENVIRONMENTAL HEALTH	146,653	154,245	163,560
601.605 ORAL HEALTH KDG ASSESSMENT	-	-	57,844
601.606 HEARING	100,275	80,389	94,294
601.607 VISION	111,497	99,249	107,448
601.609 ENVIRONMENTAL HEALTH SERVICES	460,313	330,819	326,264
601.610 FOOD PROTECTION	351,695	335,558	467,750
601.611 ON-SITE SEWAGE/WASTE WATER	222,200	316,672	410,734
601.612 PRIVATE/PUBLIC WATER	272,124	408,585	472,079
601.613 PFAS RESPONSE OTSEGO	-	-	5,235
601.614 PFAS RESPONSE KAVCO LANDFILL	-	-	3,740
601.615 PFAS RESPONSE DEYOUNG SITE	-	-	1,495
601.616 CSHCS VACCINE INITIATIVE	-	-	5,388
601.617 LEAD	21,487	25,898	34,769
601.618 CHILDREN SPECIAL HEALTH CARE SERVICES	164,894	188,521	184,114
601.619 MEDICAID OUTREACH	39,980	13,704	18,654
601.621 IMMUNIZATION PROGRAM	273,660	247,400	140,492
601.622 STD & HIV SERVICES	151,832	160,924	108,574
601.623 COMMUNICABLE DISEASE CONTROL	410,072	259,132	267,209
601.624 BIOTERRORISM/PHEP GRANT	143,084	151,657	150,259
601.627 COVID-19 TRACE	-	-	385,570
601.628 COVID-19	1,173,168	1,122,603	75,222
601.629 COVID-19 HEALTH RESOURCE ADVOCATE	-	-	148,334
601.630 COVID-19 WORKFORCE DEVELOPMENT	-	-	115,070
601.631 COVID-19 HEALTH DISPARITIES	-	-	70,000
601.632 TUBERCULOSIS CONTROL	-	-	1,068
601.634 VECTOR BORNE DISEASE SURVEILLANCE	-	-	9,000
601.635 IMMUNICATION ACTION PLAN	-	-	84,429
601.637 HIV PREVENTION	-	-	79,643
601.638 EGLE GREAT LAKES BEACH MONITORING	-	-	6,200
601.639 MATERNAL & CHILD HEALTH	-	-	94,223
Total Revenues	4,879,838	4,786,865	5,035,760

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
529.101 SOLID WASTER PLANNING COMMITTEE	-	-	1,158
601.529 SOLID WASTE PLANNING	105,922	118,954	138,243
601.601 GENERAL HEALTH	485,082	552,168	620,233
601.602 SOCIAL DETERMINANTS	-	-	25,000
601.603 PERSONAL HEALTH SERVICES	162,308	220,387	163,714
601.604 ENVIRONMENTAL HEALTH	132,493	154,244	163,560
601.605 ORAL HEALTH KDG ASSESSMENT	-	-	57,844
601.606 HEARING	76,588	80,388	94,295
601.607 VISION	87,917	99,250	107,448
601.609 ENVIRONMENTAL HEALTH SERVICES	375,988	330,820	326,266
601.610 FOOD PROTECTION	321,845	335,558	367,751
601.611 ON-SITE SEWAGE/WASTE WATER	289,729	316,673	310,736
601.612 PRIVATE/PUBLIC WATER	345,385	408,585	472,079
601.613 PFAS RESPONSE OTSEGO	-	-	5,236
601.614 PFAS RESPONSE KAVCO LANDFILL	-	-	3,740
601.615 PFAS RESPONSE DEYOUNG SITE	-	-	1,496
601.616 CSHCS VACCINE INITIATIVE	-	-	5,390
601.617 LEAD	20,121	25,899	34,771
601.618 CHILDREN SPECIAL HEALTH CARE SERVICES	184,580	188,521	184,114
601.619 MEDICAID OUTREACH	10,460	13,708	18,656
601.621 IMMUNIZATION PROGRAM	227,660	247,401	140,497
601.622 STD & HIV SERVICES	143,853	160,923	108,647
601.623 COMMUNICABLE DISEASE CONTROL	221,044	259,133	267,220
601.624 BIOTERRORISM/PHEP GRANT	144,183	151,658	150,260
601.625 MONKEYPOX VIRUS RESPONSE	-	-	42
601.627 COVID-19 TRACE	-	-	67,029
601.628 COVID-19	976495	1647530	75223
601.629 COVID-19 HEALTH RESOURCE ADVOCATE	-	-	148,334
601.630 COVID-19 WORKFORCE DEVELOPMENT	-	-	54,106
601.631 COVID-19 HEALTH DISPARITIES	-	-	69,999
601.632 TUBERCULOSIS CONTROL	-	-	1,068
601.634 VECTOR BORNE DISEASE SURVEILLANCE	-	-	9,000
601.635 IMMUNICATION ACTION PLAN	-	-	84,429
601.637 HIV PREVENTION	-	-	79,704
601.638 EGLE GREAT LAKES BEACH MONITORING	-	-	6,201
601.639 MATERNAL & CHILD HEALTH	-	-	21,993
Total Expenditures	4,311,653	5,311,800	4,385,482
Net Result of Operations	568,185	(524,935)	650,278
Beginning Fund Balance	1,024,363	1,592,548	1,067,613
Ending Fund Balance	1,592,548	1,067,613	1,717,891

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
226 SOLID WASTE FUND			
000.000 INTEREST EARNED	(1,882)	-	-
528.541 RECYCLING - Allegan Township	69,015	92,249	97,514
528.542 RECYCLING-Casco Township	27,007	27,823	27,353
528.543 RECYCLING-Cheshire Township	24,308	17,114	15,075
528.545 RECYCLING-Dorr Township	114,469	100,682	119,615
528.548 RECYCLING-Gun Plain Township	125,363	117,008	119,300
528.549 RECYCLING-Heath Township	82,500	42,481	62,100
528.550 RECYCLING-Hopkins Township	50,232	38,516	50,262
528.553 RECYCLING-Leighton Township	127,400	123,915	123,200
528.554 RECYCLING-Manlius Township	38,068	35,355	37,086
528.555 RECYCLING-Martin Township	52,550	52,601	52,250
528.556 RECYCLING-Monterey Township	46,500	41,316	46,132
528.557 RECYCLING-Otsego City	41,190	41,790	41,322
528.558 RECYCLING-Otsego Township	98,913	78,045	95,527
528.559 RECYCLING-Overisel Township	2,816	2,501	3,001
528.561 RECYCLING-Salem Township	-	10,805	11,523
528.564 RECYCLING-Trowbridge Township	25,894	25,887	20,128
528.568 RECYCLING-Wayland City	63,072	65,010	68,642
528.569 RECYCLING-Wayland Township	57,550	42,718	60,680
528.570 RECYCLING-Fillmore Township	3,352	-	23,986
Total Revenues	<u>1,048,317</u>	<u>955,816</u>	<u>1,074,696</u>
528.541 RECYCLING-Allegan Township	77,461	94,761	97,514
528.543 RECYCLING-Casco Township	19,361	21,452	27,353
528.543 RECYCLING-Cheshire Township	19,883	17,688	15,075
528.545 RECYCLING-Dorr Township	114,469	103,873	119,615
528.548 RECYCLING-Gun Plain Township	125,363	109,028	119,300
528.549 RECYCLING-Heath Township	55,090	49,219	62,100
528.550 RECYCLING-Hopkins Township	35,951	34,111	50,262
528.553 RECYCLING-Leighton Township	98,264	86,693	123,201
528.554 RECYCLING-Manlius Township	38,068	36,536	37,085
528.555 RECYCLING-Martin Township	34,215	32,866	52,250
528.556 RECYCLING-Monterey Township	32,565	39,731	46,132
528.557 RECYCLING-Otsego City	38,569	41,640	41,322
528.558 RECYCLING-Otsego Township	98,913	80,673	95,527
528.559 RECYCLING-Overisel Township	2,816	2,588	3,001
528.561 RECYCLING-Salem Township	11,760	11,153	11,523
528.564 RECYCLING-Trowbridge Township	25,301	26,692	20,128
528.568 RECYCLING-Wayland City	65,518	66,400	68,643
528.569 RECYCLING-Wayland Township	57,502	43,956	60,680
528.570 RECYCLING-Fillmore Township	-	-	23,986
Total Expenditures	<u>951,069</u>	<u>899,060</u>	<u>1,074,697</u>
Net Result of Operations	97,248	56,756	(1)
Beginning Fund Balance	207,089	304,337	361,093
Ending Fund Balance	304,337	361,093	361,092
243 Brownfield Redevelopment Authority			
720.000 BROWNFIELD HAZARDOUS SUBSTANCE	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
745.000 MACC	17,011	-	-
Total Expenditures	<u>17,011</u>	<u>-</u>	<u>-</u>
Net Result of Operations	(17,011)	-	-
Beginning Fund Balance	(63,850)	(80,861)	(80,861)
Ending Fund Balance	(80,861)	(80,861)	(80,861)

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
245 Multi Agency Collaborative Committee			
745.000 MACC	7,467	7,467	7,150
Total Revenues	7,467	7,467	7,150
745.000 MACC	6,716	7,467	7,151
Total Expenditures	6,716	7,467	7,151
Net Result of Operations	751	-	(1)
Beginning Fund Balance	18,063	18,814	18,814
Ending Fund Balance	18,814	18,814	18,813
252 PTO FUND			
201.000 FINANCE DEPARTMENT	238,071	-	-
Total Revenues	238,071	-	-
201.000 FINANCE DEPARTMENT	346,468	180,426	200,000
Total Expenditures	346,468	180,426	200,000
Net Result of Operations	(108,397)	(180,426)	(200,000)
Beginning Fund Balance	1,362,715	1,254,318	1,073,892
Ending Fund Balance	1,254,318	1,073,892	873,892
254 ANIMAL SHELTER			
430.000 ANIMAL SHELTER	79,455	81,468	84,419
Total Revenues	79,455	81,468	84,419
430.000 ANIMAL SHELTER	85,177	125,068	84,419
Total Expenditures	85,177	125,068	84,419
Net Result of Operations	(5,722)	(43,600)	-
Beginning Fund Balance	47,080	41,358	(2,242)
Ending Fund Balance	41,358	(2,242)	(2,242)
256 REGISTER OF DEEDS AUTOMATION FUND			
711.000 REGISTER OF DEEDS	117,926	191,000	113,000
Total Revenues	117,926	191,000	113,000
711.000 REGISTER OF DEEDS	55,021	226,072	110,000
Total Expenditures	55,021	226,072	110,000
Net Result of Operations	62,905	(35,072)	3,000
Beginning Fund Balance	820,804	883,709	848,637
Ending Fund Balance	883,709	848,637	851,637
257 PALISADES EMERGENCY PLANNING FACILITY UP			
301.426 EMERGENCY MANAGEMENT	20,000	-	-
Total Revenues	20,000	-	-
301.426 EMERGENCY MANAGEMENT	5,454	-	-
Total Expenditures	5,454	-	-
Net Result of Operations	14,546	-	-
Beginning Fund Balance	40,138	54,684	54,684
Ending Fund Balance	54,684	54,684	54,684

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
259 LIABILITY SINKING FUND			
000.000 STATE REVENUE SHARING	996,716	493,679	1,198,491
000.000 TRANSFER IN	5,132,067	2,400,000	2,400,000
Total Revenues	6,128,783	2,893,679	3,598,491
201.000 FINANCE DEPARTMENT	7,256,373	-	-
Total Expenditures	7,256,373	-	-
Net Result of Operations	(1,127,590)	2,893,679	3,598,491
Beginning Fund Balance	5,962,867	4,835,277	7,728,956
Ending Fund Balance	4,835,277	7,728,956	11,327,447
260 INDIGENT DEFENSE			
000.000 INDIGENT DEFENSE	3,115,873	4,386,080	6,014,282
Total Revenues	3,115,873	4,386,080	6,014,282
279.000 Public Defender	3,115,686	4,386,080	5,922,191
Total Expenditures	3,115,686	4,386,080	5,922,191
Net Result of Operations	187	-	92,091
Beginning Fund Balance	69,348	69,535	69,535
Ending Fund Balance	69,535	69,535	161,626
261 CENTRAL DISPATCH FUND			
325.000 CENTRAL DISPATCH/E911	3,643,655	3,123,878	3,280,826
Total Revenues	3,643,655	3,123,878	3,280,826
325.000 CENTRAL DISPATCH	3,127,986	3,087,781	3,244,840
326.000 911 PROJECT ACTIVITY	-	-	-
Total Expenditures	3,127,986	3,087,781	3,244,840
Net Result of Operations	515,669	36,097	35,986
Beginning Fund Balance	776,999	1,292,668	1,328,765
Ending Fund Balance	1,292,668	1,328,765	1,364,751
263 CONCEALED PISTOL LICENSING FUND			
215.000 CLERK	71,830	65,000	65,000
Total Revenues	71,830	65,000	65,000
215.000 CLERK	63,913	67,038	70,940
Total Expenditures	63,913	67,038	70,940
Net Result of Operations	7,917	(2,038)	(5,940)
Beginning Fund Balance	320,535	328,452	326,414
Ending Fund Balance	328,452	326,414	320,474
264 LOCAL CORRECTIONS OFFICERS TRAINING FUND			
301.362 OTHER CORRECTIONS ACTIVITIES - TRAINING	18,270	28,000	25,000
Total Revenues	18,270	28,000	25,000
301.362 OTHER CORRECTIONS ACTIVITIES - TRAINING	33,075	43,398	43,831
Total Expenditures	33,075	43,398	43,831
Net Result of Operations	(14,805)	(15,398)	(18,831)
Beginning Fund Balance	75,017	60,212	44,814
Ending Fund Balance	60,212	44,814	25,983

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
265 DRUG LAW ENFORCEMENT FUND-SHERIFF			
301.000 SHERIFFS DEPARTMENT	8,394	1,000	1,000
Total Revenues	<u>8,394</u>	<u>1,000</u>	<u>1,000</u>
301.000 SHERIFFS DEPARTMENT	-	2,500	2,500
Total Expenditures	<u>-</u>	<u>2,500</u>	<u>2,500</u>
Net Result of Operations	8,394	(1,500)	(1,500)
Beginning Fund Balance	72,332	80,726	79,226
Ending Fund Balance	80,726	79,226	77,726
266 JUSTICE TRAINING FUND			
301.320 SHERIFFS TRAINING	7,638	10,000	10,000
Total Revenues	<u>7,638</u>	<u>10,000</u>	<u>10,000</u>
301.320 SHERIFFS DEPT.--TRAINING	6,431	14,000	14,000
Total Expenditures	<u>6,431</u>	<u>14,000</u>	<u>14,000</u>
Net Result of Operations	1,207	(4,000)	(4,000)
Beginning Fund Balance	8,235	9,442	5,442
Ending Fund Balance	9,442	5,442	1,442
269 LAW LIBRARY FUND			
292.000 LAW LIBRARY	30,958	31,270	33,117
Total Revenues	<u>30,958</u>	<u>31,270</u>	<u>33,117</u>
292.000 LAW LIBRARY	32,730	31,270	33,117
Total Expenditures	<u>32,730</u>	<u>31,270</u>	<u>33,117</u>
Net Result of Operations	(1,772)	-	-
Beginning Fund Balance	106,090	104,318	104,318
Ending Fund Balance	104,318	104,318	104,318
272 DRUG LAW ENFORCEMENT FUND-PROSECUTOR			
296.000 PROSECUTING ATTORNEY	(59)	1,233	1,233
Total Revenues	<u>(59)</u>	<u>1,233</u>	<u>1,233</u>
296.000 PROSECUTING ATTORNEY	(717)	5,000	5,000
Total Expenditures	<u>(717)</u>	<u>5,000</u>	<u>5,000</u>
Net Result of Operations	658	(3,767)	(3,767)
Beginning Fund Balance	29,910	30,568	26,801
Ending Fund Balance	30,568	26,801	23,034
273 TECHNOLOGY CONTRACTS			
228.000 TECHNOLOGY CONTRACTS	95,802	78,250	87,039
Total Revenues	<u>95,802</u>	<u>78,250</u>	<u>87,039</u>
228.000	53,208	78,250	82,691
Total Expenditures	<u>53,208</u>	<u>78,250</u>	<u>82,691</u>
Net Result of Operations	42,594	-	4,348
Beginning Fund Balance	19,527	62,121	62,121
Ending Fund Balance	62,121	62,121	66,469
277 CDBG PROGRAM INCOME FUND			
733.000 CDBG Program Funds	12,068	50,000	50,000
Total Revenues	<u>12,068</u>	<u>50,000</u>	<u>50,000</u>
731.000 Home Renovation	6,113	50,000	50,000
Total Expenditures	<u>6,113</u>	<u>50,000</u>	<u>50,000</u>

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
Net Result of Operations	5,955	-	-
Beginning Fund Balance	133,371	139,326	139,326
Ending Fund Balance	139,326	139,326	139,326
279 GRANTS			
204.299 LATCF	-	-	100,000
276.135 VETERANS TREATMENT COURT GRANT	33,119	75,062	75,062
276.138 BYRNE JAG GRANT	-	-	-
276.139 MENTAL HEALTH TREATMENT COURT GRANT	9,534	72,908	72,908
276.140 SOBRIETY COURT GRANT	50,517	98,446	98,446
276.151 SSSPP GRANT	100,851	126,870	126,870
301.312 HIDTA GRANT	7,117	7,400	9,000
301.317 FBI CETF (Child Exploitation Task Force)	13,308	12,200	19,840
301.331 MARINE LAW ENFORCEMENT	-	-	-
301.332 SNOWMOBILE GRANT	13,719	5,000	5,000
301.335 HIGHWAY SAFETY-OWI Grant	20,449	27,973	53,091
301.336 HIGHWAY SAFETY -- SEATBELT GRANT	-	15,474	-
301.340 MEDICAL MARIHUANA GRANT	67,675	64,494	65,000
301.351 JAIL - CCAB	52,085	140,670	174,685
301.428 HOMELAND SECURITY	21,543	45,000	30,000
425.000 PREDISASTER MITIGATION GRANT	-	-	-
442.000 DRAIN COMMISSIONER SAW GRANT	-	-	-
642.000 CESF - COVID 19	22,927	-	-
644.000 CDBG-COVID19	-	-	-
792.000 DNR WATERWAYS GRANT	-	30,000	-
Total Revenues	412,844	721,497	829,902
204.299 LATCF	-	-	100,000
276.135 VETERANS TREATMENT COURT GRANT	33,609	75,062	75,062
276.138 BYRNE JAG GRANT	-	-	-
276.139 MENTAL HEALTH TREATMENT COURT GRANT	10,680	72,908	72,908
276.140 SOBRIETY COURT GRANT	57,810	98,446	98,446
276.151 SSSPP GRANT	105,217	132,997	137,021
301.312 HIDTA GRANT	7,278	7,400	9,000
301.317 FBI CETF (Child Exploitation Task Force)	13,204	12,200	19,840
301.331 MARINE LAW ENFORCEMENT	2	-	-
301.332 SNOWMOBILE GRANT	14,248	5,000	7,110
301.335 HIGHWAY SAFETY-OWI Grant	20,450	27,973	53,091
301.336 HIGHWAY SAFETY -- SEATBELT GRANT	-	7,860	-
301.340 MEDICAL MARIHUANA GRANT	67,675	64,494	65,000
301.345 FIRST RESPONDER TRAINING & RECRUITMENT	564	-	-
301.351 JAIL - CCAB	56,328	140,670	140,670
301.428 HOMELAND SECURITY	21,543	45,000	30,000
425.000 PREDISASTER MITIGATION GRANT	-	-	-
442.000 DRAIN COMMISSIONER SAW GRANT	-	-	-
642.000 CESF - COVID 19	22,927	-	-
644.000 CDBG-COVID19	-	-	-
728.000 CDBG-LGES GRANT	6,950	-	-
792.000 DNR WATERWAYS GRANT	-	30,000	-
Total Expenditures	438,485	720,010	808,148
Net Result of Operations	(25,641)	1,487	21,754
Beginning Fund Balance	272,830	247,189	248,676
Ending Fund Balance	247,189	248,676	270,430

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
280 Crime Victims Rights Grant			
296.228 VICTIMS RIGHTS ACT	169,460	198,848	208,329
Total Revenues	<u>169,460</u>	<u>198,848</u>	<u>208,329</u>
296.228 VICTIMS RIGHTS ACT	174,991	198,848	208,315
Total Expenditures	<u>174,991</u>	<u>198,848</u>	<u>208,315</u>
Net Result of Operations	(5,531)	-	14
Beginning Fund Balance	5,618	87	87
Ending Fund Balance	87	87	101
287 SHERIFFS CONTRACT			
301.000 SHERIFFS	1,374,126	1,305,431	2,194,442
Total Revenues	<u>1,374,126</u>	<u>1,305,431</u>	<u>2,194,442</u>
301.000 SHERIFFS	1,492,710	1,396,592	2,194,445
Total Expenditures	<u>1,492,710</u>	<u>1,396,592</u>	<u>2,194,445</u>
Net Result of Operations	(118,584)	(91,161)	(3)
Beginning Fund Balance	1,388,499	1,269,915	1,178,754
Ending Fund Balance	1,269,915	1,178,754	1,178,751
288 TRANSPORTATION GRANT			
596.676 BUS SERVICES	2,507,943	3,832,871	3,302,045
596.677 MOBILITY MANAGEMENT	64,920	62,500	65,630
Total Revenues	<u>2,572,863</u>	<u>3,895,371</u>	<u>3,367,675</u>
596.676 BUS SERVICES	1,760,197	3,835,037	3,302,045
596.677 MOBILITY MANAGEMENT	67,707	61,208	65,624
Total Expenditures	<u>1,827,904</u>	<u>3,896,245</u>	<u>3,367,669</u>
Net Result of Operations	744,959	(874)	6
Beginning Fund Balance	272,530	1,017,489	1,016,615
Ending Fund Balance	1,017,489	1,016,615	1,016,621
290 CHILD CARE-WELFARE FUND			
663.000 CHILD CARE - WELFARE	-	-	1,500
Total Revenues	<u>-</u>	<u>-</u>	<u>1,500</u>
663.000 CHILD CARE - WELFARE	1,265	3,011	3,668
Total Expenditures	<u>1,265</u>	<u>3,011</u>	<u>3,668</u>
Net Result of Operations	(1,265)	(3,011)	(2,168)
Beginning Fund Balance	8,426	7,161	4,150
Ending Fund Balance	7,161	4,150	1,982

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
292 CHILD CARE-CIRCUIT/FAMILY			
000.000 STATE GRANT	-	-	-
662.661 FED GRANTS	-	-	-
662.614 AFTER CARE	415,660	383,071	402,132
662.653 DIVERSION PROGRAM	94,551	91,260	94,973
662.654 OUTREACH/OMBUDSMAN	128,000	128,000	128,000
662.656 CHILDCARE ADMINISTRATION	1,049,204	875,662	963,453
662.661 FOOD PREPARATION	271,752	256,835	294,026
662.662 FOSTER CARE	614,703	696,500	696,500
662.664 JUVENILE DETENTION HOME	1,304,876	1,508,817	1,564,532
662.665 COMMUNITY PROBATION	514,505	483,615	505,663
662.666 CHEEVER TREATMENT CENTER	1,392,685	1,456,476	1,476,062
Total Revenues	<u>5,785,936</u>	<u>5,880,236</u>	<u>6,125,341</u>
662.614 AFTER CARE	384,312	383,071	402,132
662.653 DIVERSION PROGRAM	86,767	91,260	94,973
662.654 OUTREACH/OMBUDSMAN	128,000	128,000	128,000
662.656 CHILDCARE ADMINISTRATION	867,726	875,662	963,453
662.661 FOOD PREPARATION	276,475	256,835	294,026
662.662 FOSTER CARE	389,819	696,500	696,500
662.664 JUVENILE DETENTION HOME	1,284,417	1,508,817	1,564,532
662.665 COMMUNITY PROBATION	495,446	483,615	505,663
662.666 CHEEVER TREATMENT CENTER	1,345,034	1,456,476	1,476,062
971.000 TRANSFER OUT	201,660	-	-
Total Expenditures	<u>5,459,656</u>	<u>5,880,236</u>	<u>6,125,341</u>
Net Result of Operations	326,280	-	-
Beginning Fund Balance	490,930	817,210	817,210
Ending Fund Balance	817,210	817,210	817,210
293 VETERANS RELIEF FUND			
689.000 VETERANS SERVICES	124,511	117,843	241,671
Total Revenues	<u>124,511</u>	<u>117,843</u>	<u>241,671</u>
689.000 VETERANS RELIEF	117,639	151,395	256,787
Total Expenditures	<u>117,639</u>	<u>151,395</u>	<u>256,787</u>
Net Result of Operations	6,872	(33,552)	(15,116)
Beginning Fund Balance	84,747	91,619	58,067
Ending Fund Balance	91,619	58,067	42,951
296 FITNESS CENTER FUND			
201.000 FEES	1,160	-	-
Total Revenues	<u>1,160</u>	<u>-</u>	<u>-</u>
201.000 FITNESS CENTER	8,391	-	5,750
Total Expenditures	<u>8,391</u>	<u>-</u>	<u>5,750</u>
Net Result of Operations	(7,231)	-	(5,750)
Beginning Fund Balance	75,468	68,237	68,237
Ending Fund Balance	68,237	68,237	62,487
298 SENIOR SERVICES FUND			
672.000 SENIOR SERVICES	2,811,887	3,044,850	3,309,965
Total Revenues	<u>2,811,887</u>	<u>3,044,850</u>	<u>3,309,965</u>
672.000 SENIOR SERVICES	2,605,280	2,964,007	3,309,964
Total Expenditures	<u>2,605,280</u>	<u>2,964,007</u>	<u>3,309,964</u>
Net Result of Operations	206,607	80,843	1
Beginning Fund Balance	841,026	1,047,633	1,128,476
Ending Fund Balance	1,047,633	1,128,476	1,128,477

2024 Non-General Funds - Proposed Revenues and Expenditures

	2022 Actuals	2023 Projected	2024 Proposed
299 AMERICAN RESCUE PLAN - ARPA			
204.000 ARPA	345,306	22,900,000	-
Total Revenues	<u>345,306</u>	<u>22,900,000</u>	<u>-</u>
204.000 ARPA	197,422	22,900,000	2,268
Total Expenditures	<u>197,422</u>	<u>22,900,000</u>	<u>2,268</u>
Net Result of Operations	147,884	-	(2,268)
Beginning Fund Balance	2,407	150,291	150,291
Ending Fund Balance	150,291	150,291	148,023
401 PUBLIC IMPROVEMENT FUND			
000.000 Fund Balance	1,930,194	2,346,750	1,747,737
265.261 FACILITIES MGMT-COURTHOUSE	500,000	-	-
Total Revenues	<u>2,430,194</u>	<u>2,346,750</u>	<u>1,747,737</u>
233.000 PROJECT MANAGEMENT	1,960,834	2,346,750	3,073,200
Total Expenditures	<u>1,960,834</u>	<u>2,346,750</u>	<u>3,073,200</u>
Net Result of Operations	469,360	-	(1,325,463)
Beginning Fund Balance	294,185	763,545	763,545
Ending Fund Balance	763,545	763,545	(561,918)
492 YOUTH HOME CIP			
662.000 TRANSFER IN	201,660	-	-
Total Revenues	<u>201,660</u>	<u>-</u>	<u>-</u>
265.273 FACILITIES MANAGEMENT - YOUTH HOME	141,889	105,000	132,300
Total Expenditures	<u>141,889</u>	<u>105,000</u>	<u>132,300</u>
Net Result of Operations	59,771	(105,000)	(132,300)
Beginning Fund Balance	699,799	759,570	654,570
Ending Fund Balance	759,570	654,570	522,270
496 CENTRAL DISPATCH CIP			
325.000 CENTRAL DISPATCH	1,032,609	1,003,339	974,547
Total Revenues	<u>1,032,609</u>	<u>1,003,339</u>	<u>974,547</u>
325.000 CENTRAL DISPATCH	650,385	186,069	458,088
326.000 911 PROJECT ACTIVITY	909,585	909,585	473,756
Total Expenditures	<u>1,559,970</u>	<u>1,095,654</u>	<u>931,844</u>
Net Result of Operations	(527,361)	(92,315)	42,703
Beginning Fund Balance	2,149,093	1,621,732	1,529,417
Ending Fund Balance	1,621,732	1,529,417	1,572,120
<hr/>			
Total Revenues:	<u>40,233,528</u>	<u>61,349,391</u>	<u>41,956,377</u>
Total Expenditures:	<u>38,531,974</u>	<u>59,489,732</u>	<u>39,221,473</u>

2024 Capital Project List - Recommended for Approval as of 8/23/2023

#401 Capital Improvement Fund			
#	Project Name	Project Description	2024 Request
1	Courthouse and County Services Building Construction Project	Renovate the courthouse and county services building in alignment to the facility master planning diagrams approved by the Board on June 24, 2023. Build out the southeast corner of the courthouse to develop space for a new courtroom. Budget includes up to \$600,000 for architectural and engineering costs approved on February 23, 2023.	\$ 10,000,000
2	Remove HSB Deck	The deck off the 1st Floor Human Services Building break room has structurally failed, poses a safety risk in its current state and has caused localized damage to the building façade.	\$ 120,000
3	Small Value Equipment Replacement - ACSO	Replace small value equipment based on expected useful life and as needed if an item breaks. This includes body cameras, tasers, duty weapons, radios, batteries, AEDs, SWAT vests and helmets, and eTicket printers following initial capital acquisition. 2024 focus is on replacing all SWAT helmets and an initial set of TASERS.	\$ 35,000
4	Replace Chiller - HSB	The chiller that provides cooling to the Human Services Building is scheduled for replacement and is starting to exhibit issues.	\$ 80,000
5	Portable Radio Battery Replacement	Dispatch is seeing an increasing rate of battery failures across all portable radios and, since they were all purchased at the same time, expects the bulk of them to need replacement within the next year to ensure reliable communications.	\$ 50,000
6	Replace Washer and Dryer - Animal Shelter	Replace one combined commercial washer/dryer unit with separate industrial washer and dryer units.	\$ 33,000
7	Parking Lot/Drive Repair and Maintenance	Repair & Maintenance - Annual parking lot/drive repair and maintenance.	\$ 30,000
8	Replace AC System 8 - ACSO	This air conditioning system at the Sheriff's Office was not replaced with the ACSO renovation and is starting to exhibit issues.	\$ 50,000
9	Replace AC System 1 - HSB	This small AC system that provides year-round cooling to the main data room at the Human Services Building is within its scheduled replacement window and starting to exhibit issues.	\$ 16,000
10	Replace CSB Roof	Replacement Plan - This project would replace the entire roof of the County Services Building. Is in the window for replacement and work would coincide with planned interior renovations.	\$ 460,000
11	Vehicle Replacements - 2024	Vehicle Replacement Plan - Cost of eight replacement vehicles for the Sheriff's Office (5) and Health Department (3).	\$ 350,000

12	Vehicle Equipment and Upfitting	Vehicle Replacement Plan - Equipment to upfit five new vehicles for the Sheriff's Office.	\$ 115,000
13	Upgrade CISCO Phone System and Servers	Certain hardware and licensing components are due for replacement / upgrade.	\$ 100,000
14	Replace 2 Zero Turn Mowers - Facilities	Replace two zero turn mowers used by Facilities at Dumont that are due for replacement after being in use for 8 years.	\$ 44,000
15	Furniture Replacement	Replacement Plan - Annual furniture replacement.	\$ 30,000
16	Replace 2 Livescan Units	Replace both Livescan Fingerprinting Systems in use at the Sheriff's Office (Booking and Front Office) which have been in service for 10 years and are due for replacement.	\$ 26,000
17	Copier Replacements	Replacement Plan - Replace copiers that are at the end of their reliable service life or otherwise in need of replacement.	\$ 27,000
18	Scheduling Solution for ACSO	Implement a Shift Scheduling Solution similar to Central Dispatch to better manage and report on work shifts which is currently done manually using Excel spreadsheets.	\$ 25,000
Gross Capital Expenditures (not including CH & CSB construction project)			\$ 1,591,000
Estimated Vehicle Resale (8 Vehicles)			\$ (52,000)
Final Estimated Expenditure			\$ 1,539,000
Target Threshold (project state revenue sharing amount designated for capital by budget policy)			\$ 1,600,000
Amount Above (Below) this Target Threshold			\$ (61,000)

#NEW Parks Capital Fund

The following Parks projects are to be funded through a Transfer-in from the fund balance of #208 - Parks/Recreation Fund to a new Parks Capital fund to be established in the 2024 budget.

#	Project Name	Project Description	2024 Request
19	Parking Lot/Drive Repair and Maintenance - Various Parks	Annual parking lot/drive repair and maintenance.	\$ 15,000
20	Replace three Zero-turn Mowers	Purchase three new zero-turn mowers to replace existing mowers per CIP replacement schedule.	\$ 35,000
21	Replace Building Roofs - Littlejohn	Replace roofs on two restroom buildings, the pavilion and the west gazebo.	\$ 30,000
Total Appropriation			\$ 80,000

#492 CIP - Youth Home Building Fund			
#	Project Name	Project Description	2024 Request
22	Parking Lot/Drive Repair and Maintenance	Annual parking lot/drive repair and maintenance.	\$ 5,000
23	Replace Roof Section 5	Replace Roof Section 5 (south end of building) which is near the end of its life expectancy.	\$ 98,000
24	Replace YH Boiler (North)	Replace old heating boiler in north mechanical room with a more efficient model or models to add redundancy if possible.	\$ 95,000
25	Carpet Replacement	Replace carpet in remaining areas of the YH.	\$ 60,000
26	Cheever Day Room Furniture Replacement	Replace existing day room furniture which is worn (approx. 9 chairs and 5 couches).	\$ 36,000
Total Appropriation			\$ 294,000

#496 Central Dispatch CIP			
#	Project Name	Project Description	2024 Request
27	Tower Shelter Disposition	Funding to support sale, removal or demolition of tower shelters that are no longer in use (Wayland Shelter, Gun Plain Shelter, Monterey Shelter #2).	\$ 50,000
28	Portable Radio Battery Replacement	Dispatch is seeing an increasing rate of battery failures across all portable radios and, since they were all purchased at the same time, expects the bulk of them to need replacement within the next year to ensure reliable communications.	\$ 4,000
29	Parking Lot/Drive Repair and Maintenance	Annual parking lot/drive repair and maintenance.	\$ 2,000
30	Replace Tower Shelter Roofs	The roofs on the tower shelters have been in service for well over 20 years and are due for replacement to ensure continued reliable protection of sensitive radio and electronic equipment housed inside.	\$ 120,000
31	Replace Dispatch HVAC Systems	Replace remaining building HVAC systems, original to the building, that weren't replaced in 2023.	\$ 50,000
32	Dispatch Workstation PC Replacement	Replace six PC towers at dispatch workstations that will have been in 24/7 use for over three years.	\$ 12,000
33	Fire Mobile Solution	Implement solution that would enable Dispatch to send improved real-time alerts and incident updates to mobile devices (cell phones and tablets) used by fire personnel.	\$ 35,000
Total Appropriation			\$ 273,000

#288 Transportation Fund			
#	Project Name	Project Description	2024 Request
34	Vehicles - 6 Transit buses	Purchase and equip up to 6 buses to replace buses eligible for replacement per MDOT.	\$ 576,278
35	Parking Lot/Drive Repair and Maintenance	Annual parking lot/drive repair and maintenance.	\$ 2,000
Total Appropriation			\$ 578,278

#287 Vehicles for Local Law Enforcement Contracts			
#	Project Name	Project Description	2024 Request
36	Vehicles - 3 New Vehicles	Purchase, equip and upfit three new patrol vehicles for new Local Law Enforcement Contracts.	\$ 210,000
Total Appropriation			\$ 210,000

#257 Palisades Emergency Planning Facility UP			
#	Project Name	Project Description	2024 Request
37	Plainwell EOC Upgrade	Purchase and install presentation equipment, screens and monitors for information display and sharing at the back-up Emergency Operations Center in Plainwell.	\$ 20,000
Total Appropriation			\$ 20,000

2024 Capital Project List - Additional Projects for Consideration

#401 - Capital Improvement Fund - Requested projects that exceed available funding.

Funding for this group of projects is typically enabled by reducing the funding designated for transfer into the Liability Sinking Fund. However, in 2024, all designated Liability Sinking Fund allocations will be needed to fund the Courthouse Construction project and are not available for general capital needs.

#	Project Name	Project Description	2024 Request
38	Reserves - Jail Security System	Reserves for a major update of the Jail Security System to be added to the \$285,000 already reserved for this project.	\$ 100,000
39	Reserves - EDEN	Reserves for the replacement of the County's EDEN financial solution which now has a published end of life.	\$ 100,000
40	Vehicles - Replace 3 Vehicles	Vehicle Replacement Plan - Cost of three replacement vehicles for Circuit Court (2) and the Drain Commission (1).	\$ 96,000
41	Vehicles - New Facilities Vehicle	Add one new vehicle for use by Facilities - primarily by custodial personnel	\$ 48,000
42	Fencing for Indoor Evidence Area - ACSO	Establish a fenced area inside the unfinished rear area of the ACSO for secure storage of large pieces of evidence.	\$ 20,000
43	Dive Team Trailer for ACSO	Purchase a new trailer for the Dive Team to replace the 18 year old trailer that was originally acquired with grant funds.	\$ 15,000
44	Side by Side and Trailer for ACSO	Purchase a new Side-by-Side Utility Task Vehicle and trailer for the Sheriff's Office to replace two aging All Terrain Vehicles (1994 and 2002 Quad Runners) that have been in use since they were seized through drug forfeiture.	\$ 36,000
45	Air Boat and Trailer for ACSO	Purchase and upfit a new Air Boat and trailer to replace the 1994 Hovercraft and trailer currently in use for search and rescue operations.	\$ 135,000
Gross Capital Expenditures			\$ 550,000
Estimated Vehicle Resale (3 vehicles)			\$ (49,000)
Total added cost for additional projects			\$ 501,000
Total expenditures, revenues and net expenditures including these additional projects:			
Total #401 Expenditures			\$ 2,141,000
Total #401 Revenues			\$ (101,000)
Total #401 Net Expenditures			\$ 2,040,000

#NEW Parks Capital Fund - Requested projects that exceed available funding.

Almost all Local Revenue Sharing Fund (#104) revenue is now going to fund Parks Operations and fund balance in #208 Parks will be insufficient to support the following projects.

#	Project Name	Project Description	0
46	Replace Park Entrance Signs - All Parks	Contract for services to design, manufacture and install new entrance signs for all County Parks.	\$ 100,000
Total Appropriation			\$ 100,000