

MUSKEGON COUNTY BOARD OF COMMISSIONERS

Ways & Means Committee

AGENDA

via Zoom and in-person at: Michael E. Kobza Hall of Justice, 990 Terrace Street, Muskegon, MI 49442

January 11, 2022 - 3:00 p.m.

Kim Cyr, Chair
Doug Brown, Vice-Chair

Connect to Zoom from your computer, tablet or smartphone at: <https://rb.gy/kqzmkf>

Phone: (312) 626-6799

Meeting ID: 821 6495 5925

Passcode: 264078

Cell phones may mute & unmute by dialing *6
Raise and lower hand to speak by dialing *9

To raise your digital hand from your PC or
MAC, at the bottom of the window on the right
side of the screen, click the button labeled
"Raise Hand"

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<https://www.facebook.com/MuskegonCountyMI>

- 1) Call to Order
- 2) Roll Call
- 3) Approval of Agenda
- 4) Approval of Minutes of December 7, 2021
- 5) Public Comment (on an agenda item)
- 6) Budget Reports: To be placed on file
- 7) Items for Consideration

WM22/01 – 01

(Finance/Angela Gasiewski) To approve payment of the accounts payable of \$20,331,620.36 covering the period November 25, 2021 through December 16, 2021, for checks and P Cards and EFT payments for the period covering November 1, 2021 through November 30, 2021, as presented by the County Clerk.

WM22/01 – 02

(Finance/Angela Gasiewski) To approve the amended County of Muskegon Financial Policies.

WM22/01 – 03

(Finance/Angela Gasiewski) To establish a balanced budget of \$308,100 for the Raise the Age program and approve labor distribution changes accordingly.

Public Comment

Persons may address the Commission during the time set aside for Public Comment or at any time by suspension of the rules. All persons must address the Commission and state their name for the record. Comments shall be limited to **two (2) minutes** for each participant, unless time is extended prior to the public comment period by a vote of the majority of the Commission.

WM22/01 – 04

(Equalization/Donna Vandervries) To approve the purchase of Pivot Point Software at \$24,351.71 as a sole source and 8 iPads for \$6,279.84 with a data plan from the MiDeal agreement with Verizon and adjust the budget accordingly.

- 8) Unfinished Business
- 9) New Business
- 10) Public Comment
- 11) Final Board Comment
- 12) Adjourn to the call of the Chair

AMERICAN DISABILITY ACT POLICY FOR ACCESS TO OPEN MEETINGS OF THE MUSKEGON COUNTY BOARD OF COMMISSIONERS AND ANY OF ITS COMMITTEES OR SUBCOMMITTEES

The County of Muskegon will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting, to individuals with disabilities who want to attend the meeting upon 24-hours' notice to the County of Muskegon. Individuals with disabilities requiring auxiliary aids or services should contact the County of Muskegon by writing or calling: Administration, 990 Terrace Street, Muskegon, MI 49442 (231) 724-6520

MUSKEGON COUNTY BOARD OF COMMISSIONERS

Ways & Means Committee

Via Zoom and in-person at: Michael K. Kobza Hall of Justice, 990 Terrace Street, Muskegon, MI 49442

December 7, 2021 – 3:00 p.m.

Kim Cyr, Chair
Doug Brown, Vice-Chair

MINUTES

CALL TO ORDER

The meeting was called to order by Commissioner Cyr at 3:49 p.m.

ROLL CALL

Present: Kim Cyr, Doug Brown, Marcia Hovey-Wright, Susie Hughes (Attended from Muskegon Township via Zoom due to medical concerns), Zach Lahring, Charles Nash, Bob Scolnik, Malinda Pego

Absent: Rillastine Wilkins

Also Present: Mark Eisenbarth, County Administrator; Kathy Tharp, Administrative Coordinator

APPROVAL OF MINUTES

It was moved by Commissioner Brown, supported by Commissioner Lahring, to approve the minutes of the November 16, 2021 meeting as written. [Voice Vote] **Motion carried.**

PUBLIC COMMENT

None

ITEMS FOR CONSIDERATION

WM21/12 - 128 It was moved by Commissioner Hughes, supported by Commissioner Nash, to approve payment of the accounts payable of \$11,491,025.94 covering the period November 5, 2021 through November 24, 2021 for checks and P Cards and EFT payments for the period covering October 1, 2021 through October 31, 2021 as presented by the County Clerk.

Roll Call:

Yes: Susie Hughes, Zach Lahring, Charles Nash, Bob Scolnik, Doug Brown, Marcia Hovey-Wright, Kim Cyr

No: Malinda Pego

Motion carried.

WM21/12 - 129 It was moved by Commissioner Hughes, supported by Commissioner Brown, to approve exercising the two-year optional contract with Lewis & Ellis, Inc. to perform OPEB actuarial Services for FY2021 and FY2022 for \$18,000.

Roll Call:

Yes: Zach Lahring, Charles Nash, Malinda Pego, Bob Scolnik, Doug Brown, Marcia Hovey-Wright, Susie Hughes, Kim Cyr

No: None

Motion carried.

WM21/12 - 130 It was moved by Commissioner Hughes, supported by Commissioner Hovey-Wright, to approve exercising the first one-year optional contract extension with Universal Credit Services, Inc. to perform debt collection for FY2022 for the original negotiated price. [Voice Vote]

Motion carried.

WM21/12 - 131 It was moved by Commissioner Lahring, supported by Commissioner Pego, to separate the items into separate motions on WM21/12-131 To approve the use of American Rescue Plan grant funds for the listed items and adjust the budget accordingly.

Roll Call Motion to Separate:

Yes: Doug Brown, Marcia Hovey-Wright, Zach Lahring, Malinda Pego, Kim Cyr

No: Susie Hughes, Charles Nash, Bob Scolnik

Motion to separate carried.

WM21/12 – 131A It was moved by Commissioner Hughes, supported by Commissioner Hovey-Wright, to approve the use of American Rescue Plan grant funds for Muskegon County Courts' Court Recording Project in the amount of \$871,786.10 and adjust the budget accordingly.

Roll Call:

Yes: Robert Scolnik, Doug Brown, Marcia Hovey-Wright, Susie Hughes, Zach Lahring, Charles Nash, Kim Cyr

No: Malinda Pego

Motion carried.

WM21/12 – 131B It was moved by Commissioner Hughes, supported by Commissioner Nash, to approve the use of American Rescue Plan grant funds for CivicClerk Agenda and Meeting Management Software in the amount of \$64,560 and adjust the budget accordingly.

Roll Call:

Yes: Charles Nash, Robert Scolnik, Doug Brown, Marcia Hovey-Wright, Susie Hughes, Kim Cyr

No: Zach Lahring, Malinda Pego

Motion carried.

WM21/12 – 131C It was moved by Commissioner Hovey-Wright, supported by Commissioner Hughes, to approve the use of American Rescue Plan grant funds for Jail Dishwasher in the amount of approximately \$45,000 and adjust the budget accordingly.

Roll Call:

Yes: Zach Lahring, Charles Nash, Robert Scolnik, Doug Brown, Marcia Hovey-Wright,
Susie Hughes, Kim Cyr

No: Malinda Pego

Motion carried.

WM21/12 - 132 It was moved by Commissioner Pego, supported by Commissioner Hughes, to exercise the third and final year of the remonumentation and remonumentation maintenance services contract equally to Moore & Bruggink, Driesenga & Associates, and Westshore Consulting and direct the County Surveyor to oversee the work pursuant to the terms and conditions of the grant for the 2021 calendar year and further authorize staff to solicit bids for remonumentation and remonumentation maintenance services for the next three years.

Roll Call:

Yes: Robert Scolnik, Doug Brown, Marcia Hovey-Wright, Susie Hughes, Zach Lahring,
Charles Nash, Malinda Pego, Kim Cyr

No: None

Motion carried.

WM21/12 - 133 It was moved by Commissioner Hughes, supported by Commissioner Brown, to enter into a contract with Disability Network of West Michigan to provide a Hosting Agreement between the County of Muskegon and Disability Network of West Michigan to provide Hosting services for Data, Application and Support Services effective November 1, 2021 for (1) year.

Roll Call:

Yes: Doug Brown, Marcia Hovey-Wright, Susie Hughes, Charles Nash, Malinda Pego, Robert
Scolnik, Kim Cyr

No: Zach Lahring

Motion carried.

UNFINISHED BUSINESS

None

NEW BUSINESS

None

PUBLIC COMMENT

None

FINAL BOARD COMMENT

Chairman Scolnik commented regarding his recollection of the fiber optics installed years ago and the savings it gave the County overall.

Commissioner Nash welcomed back Commissioner Hughes and wished her a continued improvement.

ADJOURNMENT

There being no further business to come before the Ways & Means Committee, the meeting adjourned at 4:25 p.m.

12/17/2021

REVENUE AND EXPENDITURE REPORT FOR MUSKEGON COUNTY
PERIOD ENDING 10/31/2021

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	PREVIOUS YEAR	% BDGT	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	USED	AMENDED BUDGET	09/30/2021
Fund 1010 - General Fund								
GAIN ON SALE	0.00	0.00	0.00	0.00	0.00	0.00	24,762.00	26,561.89
TRANSFERS	138,326.00	8.33	1,660,000.00	5,730.00	132,596.00	8.96	1,537,575.00	1,537,575.00
FEDERAL	2,795.83	1.88	149,061.00	(10,215.01)	13,010.84	9.75	133,443.00	152,110.70
STATE	590,003.28	8.51	6,933,764.00	6,504.36	583,498.92	8.52	6,846,784.00	6,775,514.72
CHARGES FOR SERVICES	954,605.50	12.27	9,243,264.00	68,095.75	886,509.75	16.16	8,861,485.00	9,111,101.27
OTHER	(7,480.21)	(0.40)	1,864,800.00	(50,688.98)	43,208.77	2.44	1,769,764.00	932,624.41
FINES AND FORFEITURES	33,502.96	7.30	458,900.00	(8,832.50)	42,335.46	8.84	478,900.00	416,173.64
INTERGOVERNMENTAL REVENUE	0.00	0.00	31,566.00	0.00	0.00	0.00	0.00	0.00
INVESTMENT INCOME	(549.53)	(1.21)	45,425.00	(6,093.28)	5,543.75	12.20	45,425.00	61,109.38
CONTRIBUTIONS FROM PRIVATE SOURC	19,375.00	0.75	2,568,750.00	19,375.00	0.00	0.00	3,032,943.00	2,856,026.12
LICENSES AND PERMITS	12,206.00	5.48	222,545.00	1,640.00	10,566.00	4.31	245,155.00	268,842.00
RENTALS	8,840.98	6.50	136,047.00	583.79	8,257.19	6.60	125,145.00	122,144.75
TAXES	95,811.23	0.32	29,668,257.00	95,037.73	773.50	0.00	28,677,940.00	28,687,523.45
SPECIAL ASSESSMENTS	0.00	0.00	68,000.00	0.00	0.00	0.00	64,454.00	64,454.24
PROCEEDS FROM ISSUE OF BONDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,847,437.04	3.48	53,050,379.00	121,136.86	1,726,300.18	3.33	51,843,775.00	51,011,761.57
SALARIES	1,028,843.88	6.01	17,108,507.00	(72,351.82)	1,101,195.70	6.50	16,943,634.00	16,402,491.42
FRINGES	577,144.49	4.59	8,580,265.00	24,447.26	551,997.23	(91.51)	7,018,618.00	6,834,844.58
SUPPLIES	42,926.29	4.13	1,038,598.00	3,161.04	39,765.25	3.56	1,116,376.00	956,243.07
CONTRACTUAL SERVICES	212,096.27	4.99	4,251,788.00	(217,864.11)	429,960.38	11.10	3,874,318.00	3,583,499.35
UTILITIES	55,863.78	7.57	738,094.00	38,992.97	16,870.81	2.34	719,703.00	657,585.66
INSURANCE PREMIUMS	0.00	0.00	844,573.00	0.00	0.00	0.00	804,355.00	804,355.00
OTHER	152,574.09	3.54	4,307,347.00	106,404.86	46,169.23	0.98	4,717,824.00	3,791,255.90
TRANSFERS	1,122,613.00	8.08	13,896,461.00	8,767.00	1,113,846.00	8.17	13,628,701.00	12,598,754.27
CAPITAL OUTLAY	287,757.64	101.30	284,077.00	287,757.64	0.00	0.00	236,791.00	152,704.81
STAFF DEVELOPMENT & TRAVEL	46,920.53	15.31	306,442.00	1,908.10	45,012.43	14.15	318,122.00	209,345.84
OVERHEAD	206,238.46	9.37	2,201,048.00	38,102.69	168,135.77	7.36	2,285,480.00	2,243,228.56
INTEREST EXPENSE	1,201.95	21.02	5,717.00	594.50	607.45	5.86	10,358.00	10,452.16
DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MERS PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0.00	0.00	430,663.00	0.00	0.00	0.00	432,086.00	431,785.75
SPECIAL ITEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,734,180.38	285.91	53,993,580.00	220,620.13	3,513,560.25	(31.49)	52,106,366.00	48,676,546.37
Fund 1010 - General Fund:								
TOTAL REVENUES	1,847,437.04	3.48	53,050,379.00	121,136.86	1,726,300.18	3.33	51,843,775.00	51,011,761.57
TOTAL EXPENDITURES	3,734,180.38	6.92	53,993,580.00	220,620.13	3,513,560.25	6.74	52,106,366.00	48,676,546.37
NET OF REVENUES & EXPENDITURES	(1,886,743.34)	200.04	(943,201.00)	(99,483.27)	(1,787,260.07)	680.63	(262,591.00)	2,335,215.20

12/17/2021

REVENUE AND EXPENDITURE REPORT FOR MUSKEGON COUNTY
PERIOD ENDING 10/31/2021

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 1010 - General Fund								
TOTAL REVENUES	1,847,437.04	3.48	53,050,379.00	121,136.86	1,726,300.18	3.33	51,843,775.00	51,011,761.57
TOTAL EXPENDITURES	3,734,180.38	6.92	53,993,580.00	220,620.13	3,513,560.25	6.74	52,106,366.00	48,676,546.37
NET OF REVENUES & EXPENDITUR	(1,886,743.34)	200.04	(943,201.00)	(99,483.27)	(1,787,260.07)	680.63	(262,591.00)	2,335,215.20
Fund 1060 - Senior Millage Fund								
TOTAL REVENUES	0.00	0.00	2,425,380.00	(920.65)	920.65	0.04	2,354,749.00	2,557,635.31
TOTAL EXPENDITURES	1,069.00	0.04	2,792,587.00	440.00	629.00	0.03	2,363,012.00	2,788,642.55
NET OF REVENUES & EXPENDITUR	(1,069.00)	0.29	(367,207.00)	(1,360.65)	291.65	3.53	(8,263.00)	(231,007.24)
Fund 1170 - Sobriety Court								
TOTAL REVENUES	6,184.00	1.06	583,279.00	2,369.00	3,815.00	0.68	560,859.00	330,837.79
TOTAL EXPENDITURES	12,604.28	2.16	583,279.00	(278.23)	12,882.51	2.30	560,859.00	346,413.99
NET OF REVENUES & EXPENDITUR	(6,420.28)	100.00	0.00	2,647.23	(9,067.51)	100.00	0.00	(15,576.20)
Fund 1172 - Adult Drug Treatment Court								
TOTAL REVENUES	661.00	0.17	391,073.00	415.00	246.00	0.07	364,044.00	178,123.89
TOTAL EXPENDITURES	9,544.52	2.44	391,073.00	1,173.48	8,371.04	2.31	361,649.00	175,290.63
NET OF REVENUES & EXPENDITUR	(8,883.52)	100.00	0.00	(758.48)	(8,125.04)	339.25	2,395.00	2,833.26
Fund 1190 - Emergency Services								
TOTAL REVENUES	35,838.00	8.25	434,287.00	(1,044.00)	36,882.00	9.97	369,912.00	302,204.40
TOTAL EXPENDITURES	20,058.92	4.60	435,606.00	(41,454.23)	61,513.15	16.63	369,856.00	328,351.20
NET OF REVENUES & EXPENDITUR	15,779.08	1,196.29	(1,319.00)	40,410.23	(24,631.15)	43,984.20	56.00	(26,146.80)
Fund 1200 - Marine Safety								
TOTAL REVENUES	14,578.00	4.90	297,258.00	3,496.00	11,082.00	3.13	353,596.00	284,000.45
TOTAL EXPENDITURES	11,099.31	3.73	297,258.00	479.28	10,620.03	3.00	353,596.00	247,691.11
NET OF REVENUES & EXPENDITUR	3,478.69	100.00	0.00	3,016.72	461.97	100.00	0.00	36,309.34
Fund 1210 - Highway Safety Programs								
TOTAL REVENUES	13,250.00	4.31	307,233.00	(426.00)	13,676.00	4.35	314,150.00	317,591.72
TOTAL EXPENDITURES	16,480.88	5.36	307,233.00	(5,052.11)	21,532.99	6.85	314,150.00	317,591.72
NET OF REVENUES & EXPENDITUR	(3,230.88)	100.00	0.00	4,626.11	(7,856.99)	100.00	0.00	0.00
Fund 1240 - Township Patrols								
TOTAL REVENUES	76,153.63	22.07	345,038.00	(6,629.06)	82,782.69	22.32	370,892.00	349,433.50
TOTAL EXPENDITURES	21,073.35	6.11	345,038.00	(6,368.92)	27,442.27	7.40	370,892.00	349,433.50
NET OF REVENUES & EXPENDITUR	55,080.28	100.00	0.00	(260.14)	55,340.42	100.00	0.00	0.00

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 1500 - Cemetery Trust								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	194.20
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(45.80)
Fund 2080 - Parks								
TOTAL REVENUES	0.00	0.00	904,000.00	(3,171.16)	3,171.16	0.33	955,670.00	1,029,794.73
TOTAL EXPENDITURES	63,854.85	4.79	1,332,758.00	19,205.95	44,648.90	4.53	986,492.00	908,620.45
NET OF REVENUES & EXPENDITUR	(63,854.85)	14.89	(428,758.00)	(22,377.11)	(41,477.74)	134.57	(30,822.00)	121,174.28
Fund 2110 - Coronavirus Public Safety Fund								
TOTAL REVENUES	0.00	0.00	6,957.00	0.00	0.00	0.00	20,000.00	5,349.79
TOTAL EXPENDITURES	35.00	0.50	6,957.00	35.00	0.00	0.00	20,000.00	5,349.79
NET OF REVENUES & EXPENDITUR	(35.00)	100.00	0.00	(35.00)	0.00	0.00	0.00	0.00
Fund 2150 - Family Court								
TOTAL REVENUES	560,695.62	9.62	5,826,453.00	148,928.41	411,767.21	8.15	5,051,468.00	5,035,096.71
TOTAL EXPENDITURES	510,630.92	8.76	5,826,453.00	166,292.43	344,338.49	6.82	5,051,468.00	4,685,482.83
NET OF REVENUES & EXPENDITUR	50,064.70	100.00	0.00	(17,364.02)	67,428.72	100.00	0.00	349,613.88
Fund 2151 - Access & Visitation Program								
TOTAL REVENUES	0.00	0.00	5,500.00	0.00	0.00	0.00	5,500.00	0.00
TOTAL EXPENDITURES	0.00	0.00	5,500.00	0.00	0.00	0.00	5,500.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 2153 - SSSPP Grant								
TOTAL REVENUES	117.00	0.02	478,941.00	(48.00)	165.00	0.05	343,048.00	190,641.65
TOTAL EXPENDITURES	4,222.53	0.88	478,941.00	(155.23)	4,377.76	1.28	343,048.00	190,462.78
NET OF REVENUES & EXPENDITUR	(4,105.53)	100.00	0.00	107.23	(4,212.76)	100.00	0.00	178.87
Fund 2171 - District Ct Eviction Prevention Docket								
TOTAL REVENUES	0.00	0.00	21,350.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	2,616.00	(2,839.68)	2,839.68	99.99	2,840.00	2,823.68
NET OF REVENUES & EXPENDITUR	0.00	0.00	18,734.00	2,839.68	(2,839.68)	99.99	(2,840.00)	(2,823.68)
Fund 2210 - Public Health								
TOTAL REVENUES	501,526.00	6.71	7,473,619.00	63,327.41	438,198.59	4.77	9,195,710.00	8,741,014.71
TOTAL EXPENDITURES	423,450.92	5.67	7,473,619.00	67,588.88	355,862.04	3.87	9,195,710.00	8,068,214.28
NET OF REVENUES & EXPENDITUR	78,075.08	100.00	0.00	(4,261.47)	82,336.55	100.00	0.00	672,800.43
Fund 2211 - Local Community Stabilization Fund								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	203,841.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	203,841.00

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 2217 - Community Health Improvement Fund								
TOTAL REVENUES	17,968.99	2.39	750,750.00	(10,954.01)	28,923.00	3.85	750,750.00	265,044.45
TOTAL EXPENDITURES	40.00	0.01	750,750.00	(11.00)	51.00	0.01	750,750.00	265,599.96
NET OF REVENUES & EXPENDITUR	17,928.99	100.00	0.00	(10,943.01)	28,872.00	100.00	0.00	(555.51)
Fund 2220 - HealthWest								
TOTAL REVENUES	59,538.69	0.07	81,216,361.00	(217,741.48)	277,280.17	0.35	79,594,349.00	59,455,596.93
TOTAL EXPENDITURES	2,923,598.30	3.60	81,216,361.00	396,293.79	2,527,304.51	3.18	79,594,349.00	74,077,682.11
NET OF REVENUES & EXPENDITUR	(2,864,059.61)	100.00	0.00	(614,035.27)	(2,250,024.34)	100.00	0.00	(14,622,085.18)
Fund 2240 - Lake Pollution Control Fund								
TOTAL REVENUES	0.00	0.00	14,282.00	(1,454.16)	1,454.16	10.18	14,282.00	12,807.62
TOTAL EXPENDITURES	0.00	0.00	1,095,229.00	0.00	0.00	0.00	1,095,229.00	948,645.27
NET OF REVENUES & EXPENDITUR	0.00	0.00	(1,080,947.00)	(1,454.16)	1,454.16	0.13	(1,080,947.00)	(935,837.65)
Fund 2261 - Sustainability Grant								
TOTAL REVENUES	6,950.00	11.32	61,392.00	6,950.00	0.00	0.00	61,392.00	23,076.00
TOTAL EXPENDITURES	6,956.00	11.33	61,392.00	6,930.00	26.00	0.04	61,392.00	23,454.00
NET OF REVENUES & EXPENDITUR	(6.00)	100.00	0.00	20.00	(26.00)	100.00	0.00	(378.00)
Fund 2295 - Convention Center Support Fund								
TOTAL REVENUES	41,663.00	8.33	500,000.00	6,000.00	35,663.00	8.33	428,000.00	428,000.00
TOTAL EXPENDITURES	0.00	0.00	0.00	(483,705.75)	483,705.75	61.17	790,749.00	790,749.00
NET OF REVENUES & EXPENDITUR	41,663.00	8.33	500,000.00	489,705.75	(448,042.75)	123.51	(362,749.00)	(362,749.00)
Fund 2300 - Accommodations Tax								
TOTAL REVENUES	155,464.34	11.55	1,345,550.00	55,600.02	99,864.32	8.86	1,127,600.00	1,573,931.94
TOTAL EXPENDITURES	132,501.97	7.52	1,763,024.00	37,229.06	95,272.91	7.10	1,341,443.00	1,248,501.86
NET OF REVENUES & EXPENDITUR	22,962.37	5.50	(417,474.00)	18,370.96	4,591.41	2.15	(213,843.00)	325,430.08
Fund 2411 - Parks Development								
TOTAL REVENUES	19,437.00	0.25	7,698,700.00	19,437.00	0.00	0.00	31,800.00	31,800.00
TOTAL EXPENDITURES	0.00	0.00	7,698,700.00	0.00	0.00	0.00	31,800.00	0.00
NET OF REVENUES & EXPENDITUR	19,437.00	100.00	0.00	19,437.00	0.00	0.00	0.00	31,800.00
Fund 2470 - CDBG Housing Grant								
TOTAL REVENUES	24,780.00	152.49	16,250.00	(293.15)	25,073.15	26.73	93,800.00	92,124.91
TOTAL EXPENDITURES	10,506.00	11.49	91,444.00	7,883.00	2,623.00	1.91	137,350.00	88,780.66
NET OF REVENUES & EXPENDITUR	14,274.00	18.98	(75,194.00)	(8,176.15)	22,450.15	51.55	(43,550.00)	3,344.25
Fund 2471 - Neighborhood Stabilization Prog 3								
TOTAL REVENUES	0.00	0.00	4,853.00	(18.89)	18.89	9.45	200.00	2,191.41
TOTAL EXPENDITURES	1.00	0.00	39,836.00	1.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	(1.00)	0.00	(34,983.00)	(19.89)	18.89	9.45	200.00	2,191.41

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 2530 - Pass-Through Grants Fund								
TOTAL REVENUES	26.27	0.53	5,000.00	26.27	0.00	0.00	5,000.00	4,485.31
TOTAL EXPENDITURES	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	4,485.31
NET OF REVENUES & EXPENDITUR	26.27	100.00	0.00	26.27	0.00	0.00	0.00	0.00
Fund 2560 - Deeds Automation Fund								
TOTAL REVENUES	15,650.00	8.99	174,000.00	30.31	15,619.69	8.05	194,000.00	207,358.54
TOTAL EXPENDITURES	30,931.59	7.95	389,087.00	(61,539.54)	92,471.13	25.48	362,926.00	291,174.97
NET OF REVENUES & EXPENDITUR	(15,281.59)	7.10	(215,087.00)	61,569.85	(76,851.44)	45.49	(168,926.00)	(83,816.43)
Fund 2596 - Juvenile Prosecution Resentencing Fund								
TOTAL REVENUES	0.00	0.00	0.00	(28.33)	28.33	10.73	264.00	278.05
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	(28.33)	28.33	10.73	264.00	278.05
Fund 2600 - Indigent Defense Fund								
TOTAL REVENUES	114,736.16	3.05	3,767,412.00	5,420.13	109,316.03	3.41	3,202,973.00	2,659,132.92
TOTAL EXPENDITURES	206,720.72	5.58	3,705,016.00	18,305.62	188,415.10	5.95	3,168,653.00	3,131,024.30
NET OF REVENUES & EXPENDITUR	(91,984.56)	147.42	62,396.00	(12,885.49)	(79,099.07)	230.48	34,320.00	(471,891.38)
Fund 2630 - Concealed Pistol Licensing								
TOTAL REVENUES	9,268.00	10.88	85,200.00	1,141.41	8,126.59	8.05	101,000.00	110,234.13
TOTAL EXPENDITURES	6,060.44	11.16	54,308.00	2,997.92	3,062.52	5.65	54,164.00	49,943.06
NET OF REVENUES & EXPENDITUR	3,207.56	10.38	30,892.00	(1,856.51)	5,064.07	10.81	46,836.00	60,291.07
Fund 2640 - Community Corrections								
TOTAL REVENUES	12,492.00	3.46	360,542.00	(19.00)	12,511.00	3.47	360,276.00	329,164.41
TOTAL EXPENDITURES	19,357.73	5.37	360,542.00	(1,537.73)	20,895.46	5.80	360,276.00	335,262.53
NET OF REVENUES & EXPENDITUR	(6,865.73)	100.00	0.00	1,518.73	(8,384.46)	100.00	0.00	(6,098.12)
Fund 2671 - Sheriff Forfeitures								
TOTAL REVENUES	0.00	0.00	500.00	0.00	0.00	0.00	500.00	23,852.85
TOTAL EXPENDITURES	12.00	5.06	237.00	(5.00)	17.00	7.17	237.00	237.00
NET OF REVENUES & EXPENDITUR	(12.00)	4.56	263.00	5.00	(17.00)	6.46	263.00	23,615.85
Fund 2672 - Prosecutor Drug								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1.00	2.17	46.00	(1.00)	2.00	4.35	46.00	46.00
NET OF REVENUES & EXPENDITUR	(1.00)	2.17	(46.00)	1.00	(2.00)	4.35	(46.00)	(46.00)
Fund 2673 - Special Investigative Fund								
TOTAL REVENUES	2,253.53	12.52	18,004.00	2,071.53	182.00	1.01	18,034.00	15,083.48
TOTAL EXPENDITURES	0.00	0.00	18,004.00	(256.79)	256.79	1.42	18,034.00	19,282.61
NET OF REVENUES & EXPENDITUR	2,253.53	100.00	0.00	2,328.32	(74.79)	100.00	0.00	(4,199.13)

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2021 10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 2800 - Crime Victims' Rights								
TOTAL REVENUES	26,586.30	3.59	741,205.00	8,250.13	18,336.17	3.01	609,642.00	519,167.84
TOTAL EXPENDITURES	39,173.20	5.29	741,205.00	3,704.03	35,469.17	5.82	609,642.00	512,626.38
NET OF REVENUES & EXPENDITUR	(12,586.90)	100.00	0.00	4,546.10	(17,133.00)	100.00	0.00	6,541.46
Fund 2823 - Muskegon Area Stormwater Committee								
TOTAL REVENUES	25,000.00	50.00	50,000.00	25,000.00	0.00	0.00	50,000.00	0.00
TOTAL EXPENDITURES	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	12,339.11
NET OF REVENUES & EXPENDITUR	25,000.00	100.00	0.00	25,000.00	0.00	0.00	0.00	(12,339.11)
Fund 2890 - Remonumentation								
TOTAL REVENUES	9.00	0.02	45,751.00	(20,043.61)	20,052.61	25.06	80,004.00	46,818.04
TOTAL EXPENDITURES	0.00	0.00	45,751.00	0.00	0.00	0.00	80,004.00	46,818.04
NET OF REVENUES & EXPENDITUR	9.00	100.00	0.00	(20,043.61)	20,052.61	100.00	0.00	0.00
Fund 2910 - Social Welfare								
TOTAL REVENUES	616.00	8.38	7,348.00	(56.00)	672.00	9.15	7,348.00	7,348.00
TOTAL EXPENDITURES	161.46	2.20	7,348.00	(0.01)	161.47	2.20	7,348.00	1,937.71
NET OF REVENUES & EXPENDITUR	454.54	100.00	0.00	(55.99)	510.53	100.00	0.00	5,410.29
Fund 2920 - Child Care Fund								
TOTAL REVENUES	460,581.36	5.62	8,194,093.00	(48,824.44)	509,405.80	6.47	7,871,823.00	6,006,227.28
TOTAL EXPENDITURES	387,898.62	4.73	8,194,093.00	(12,615.87)	400,514.49	5.09	7,871,823.00	6,006,227.28
NET OF REVENUES & EXPENDITUR	72,682.74	100.00	0.00	(36,208.57)	108,891.31	100.00	0.00	0.00
Fund 2930 - Veterans Affairs Dept								
TOTAL REVENUES	3,916.00	0.70	558,702.00	4,699.81	(783.81)	0.16	497,111.00	479,663.07
TOTAL EXPENDITURES	22,757.40	3.93	579,369.00	1,633.83	21,123.57	4.38	481,912.00	401,088.95
NET OF REVENUES & EXPENDITUR	(18,841.40)	91.17	(20,667.00)	3,065.98	(21,907.38)	144.14	15,199.00	78,574.12
Fund 2970 - Mental Health Buildings								
TOTAL REVENUES	17,423.90	8.33	209,086.00	(10,516.12)	27,940.02	8.34	334,826.00	335,327.88
TOTAL EXPENDITURES	21,362.78	6.95	307,222.00	5,877.31	15,485.47	5.38	288,062.00	263,484.52
NET OF REVENUES & EXPENDITUR	(3,938.88)	4.01	(98,136.00)	(16,393.43)	12,454.55	26.63	46,764.00	71,843.36
Fund 2980 - Victim Restitution								
TOTAL REVENUES	52.09	4.01	1,300.00	(78.91)	131.00	10.08	1,300.00	1,739.29
TOTAL EXPENDITURES	386.69	4.55	8,500.00	386.69	0.00	0.00	8,500.00	379.25
NET OF REVENUES & EXPENDITUR	(334.60)	4.65	(7,200.00)	(465.60)	131.00	1.82	(7,200.00)	1,360.04
Fund 3010 - General Debt Service Fund								
TOTAL REVENUES	5,714.00	8.33	68,601.00	(118.00)	5,832.00	8.34	69,938.00	69,923.96
TOTAL EXPENDITURES	0.00	0.00	68,601.00	0.00	0.00	0.00	69,938.00	69,923.96
NET OF REVENUES & EXPENDITUR	5,714.00	100.00	0.00	(118.00)	5,832.00	100.00	0.00	0.00

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2021 10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 3111 - Quality of Life Bonds Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	1,598.00	1,597.79
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	1,598.00	1,597.79
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 3130 - Hall of Justice Bonds Debt Service								
TOTAL REVENUES	45,472.00	8.33	545,697.00	48.00	45,424.00	8.33	545,083.00	545,082.50
TOTAL EXPENDITURES	20.00	0.00	545,697.00	6.00	14.00	0.00	545,083.00	545,082.50
NET OF REVENUES & EXPENDITUR	45,452.00	100.00	0.00	42.00	45,410.00	100.00	0.00	0.00
Fund 3140 - HealthWest Building Bonds Debt Service								
TOTAL REVENUES	34,786.57	8.30	418,939.00	(139.70)	34,926.27	8.32	419,539.00	418,813.29
TOTAL EXPENDITURES	30.00	0.01	417,439.00	(9.00)	39.00	0.01	418,039.00	417,943.26
NET OF REVENUES & EXPENDITUR	34,756.57	2,317.10	1,500.00	(130.70)	34,887.27	2,325.82	1,500.00	870.03
Fund 3690 - Building Authority Debt Service								
TOTAL REVENUES	221,882.00	8.33	2,662,529.00	3.00	221,879.00	8.33	2,663,354.00	2,663,257.94
TOTAL EXPENDITURES	14.00	0.00	2,662,529.00	(286.00)	300.00	0.01	2,663,354.00	2,663,257.94
NET OF REVENUES & EXPENDITUR	221,868.00	100.00	0.00	289.00	221,579.00	100.00	0.00	0.00
Fund 3960 - Pension Bonds DSF-Governmental Funds								
TOTAL REVENUES	222,098.00	7.95	2,795,411.00	(44,043.13)	266,141.13	9.81	2,712,887.00	2,714,052.39
TOTAL EXPENDITURES	0.00	0.00	2,650,063.00	0.00	0.00	0.00	3,154,720.00	3,154,610.68
NET OF REVENUES & EXPENDITUR	222,098.00	152.80	145,348.00	(44,043.13)	266,141.13	60.24	(441,833.00)	(440,558.29)
Fund 4010 - Capital Projects Fund								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	48,975.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(48,975.00)	0.00	0.00	0.00	0.00	0.00
Fund 4150 - Northside Water Construction								
TOTAL REVENUES	0.00	0.00	19,000.00	(1,213.37)	1,213.37	0.01	15,467,955.00	14,223,915.45
TOTAL EXPENDITURES	0.00	0.00	0.00	(1,377.00)	1,377.00	100.00	0.00	3,661,353.92
NET OF REVENUES & EXPENDITUR	0.00	0.00	19,000.00	163.63	(163.63)	0.00	15,467,955.00	10,562,561.53
Fund 4660 - Jail/JTC Capital Projects Fund								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	25.00	0.05	50,605.00	(55.00)	80.00	1.33	6,004.00	1,004.00
NET OF REVENUES & EXPENDITUR	(25.00)	0.05	(50,605.00)	55.00	(80.00)	1.33	(6,004.00)	(1,004.00)
Fund 4930 - Public Improvement								
TOTAL REVENUES	0.00	0.00	1,500.00	(250.23)	250.23	16.68	1,500.00	2,244.56
TOTAL EXPENDITURES	8,882.00	6.50	136,661.00	(122.00)	9,004.00	8.32	108,180.00	108,180.00
NET OF REVENUES & EXPENDITUR	(8,882.00)	6.57	(135,161.00)	(128.23)	(8,753.77)	8.21	(106,680.00)	(105,935.44)

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 4960 - Capital Improvement								
TOTAL REVENUES	0.00	0.00	0.00	(127.48)	127.48	100.00	0.00	1,146.85
TOTAL EXPENDITURES	4,849.10	8.29	58,500.00	0.00	4,849.10	8.29	58,500.00	57,512.33
NET OF REVENUES & EXPENDITUR	(4,849.10)	8.29	(58,500.00)	(127.48)	(4,721.62)	8.07	(58,500.00)	(56,365.48)
Fund 5100 - Delinquent Tax Revolving								
TOTAL REVENUES	415.99	1.01	41,200.00	(2,109.95)	2,525.94	7.85	32,185.00	24,734.07
TOTAL EXPENDITURES	4,163.00	8.15	51,103.00	(25,091.00)	29,254.00	9.72	301,103.00	301,103.00
NET OF REVENUES & EXPENDITUR	(3,747.01)	37.84	(9,903.00)	22,981.05	(26,728.06)	9.94	(268,918.00)	(276,368.93)
Fund 5110 - Tax Forfeitures								
TOTAL REVENUES	12,067.98	1.39	869,904.00	(20,385.34)	32,453.32	4.34	746,917.00	1,371,063.24
TOTAL EXPENDITURES	17,965.77	2.85	629,413.00	9,598.08	8,367.69	1.45	577,004.00	528,721.76
NET OF REVENUES & EXPENDITUR	(5,897.79)	2.45	240,491.00	(29,983.42)	24,085.63	14.18	169,913.00	842,341.48
Fund 5160 - 2020 Delinquent Tax Revolving								
TOTAL REVENUES	37,693.59	2.79	1,350,824.00	37,553.73	139.86	0.01	1,132,015.00	426,625.43
TOTAL EXPENDITURES	143,711.00	8.18	1,756,937.00	122,861.39	20,849.61	5.58	373,710.00	315,223.21
NET OF REVENUES & EXPENDITUR	(106,017.41)	26.11	(406,113.00)	(85,307.66)	(20,709.75)	2.73	758,305.00	111,402.22
Fund 5161 - 2021 Delinquent Tax Revolving								
TOTAL REVENUES	247.16	0.04	614,959.00	247.16	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	20,486.16	4.92	416,164.00	20,486.16	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	(20,239.00)	10.18	198,795.00	(20,239.00)	0.00	0.00	0.00	0.00
Fund 5167 - 2017 Delinquent Tax Revolving								
TOTAL REVENUES	0.00	0.00	0.00	(224.94)	224.94	100.00	0.00	224.94
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	(224.94)	224.94	100.00	0.00	224.94
Fund 5168 - 2018 Delinquent Tax Revolving								
TOTAL REVENUES	0.00	0.00	0.00	544,991.92	(544,991.92)	100.00	0.00	131,400.07
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	32.00	54,831.99
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	544,991.92	(544,991.92)	1,703,099.75	(32.00)	76,568.08
Fund 5169 - 2019 Delinquent Tax Revolving								
TOTAL REVENUES	25,676.51	151.04	17,000.00	591,068.22	(565,391.71)	54.64	1,034,849.00	216,820.05
TOTAL EXPENDITURES	0.00	0.00	0.00	(110,088.71)	110,088.71	7.49	1,469,101.00	1,502,408.65
NET OF REVENUES & EXPENDITUR	25,676.51	151.04	17,000.00	701,156.93	(675,480.42)	155.55	(434,252.00)	(1,285,588.60)
Fund 5500 - Land Bank								
TOTAL REVENUES	42,964.74	4.76	902,100.00	(8,046.19)	51,010.93	5.69	896,817.00	577,307.16
TOTAL EXPENDITURES	47,369.71	5.98	791,968.00	(3,481.85)	50,851.56	7.22	704,275.00	530,438.85
NET OF REVENUES & EXPENDITUR	(4,404.97)	4.00	110,132.00	(4,564.34)	159.37	0.08	192,542.00	46,868.31

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 5710 - Solid Waste Management								
TOTAL REVENUES	311,023.65	6.93	4,485,400.00	(278,881.88)	589,905.53	13.04	4,524,392.00	4,898,007.32
TOTAL EXPENDITURES	147,727.47	3.54	4,167,284.00	(841,290.82)	989,018.29	24.09	4,105,839.00	5,265,452.48
NET OF REVENUES & EXPENDITUR	163,296.18	51.33	318,116.00	562,408.94	(399,112.76)	95.36	418,553.00	(367,445.16)
Fund 5711 - Fly Ash Program								
TOTAL REVENUES	0.00	0.00	5,500.00	(368.26)	368.26	6.70	5,500.00	3,639.74
TOTAL EXPENDITURES	24.00	0.07	34,069.00	(23.00)	47.00	0.14	34,056.00	15,266.11
NET OF REVENUES & EXPENDITUR	(24.00)	0.08	(28,569.00)	(345.26)	321.26	1.13	(28,556.00)	(11,626.37)
Fund 5712 - Expansion West Landfill Fund								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 5810 - Airport								
TOTAL REVENUES	89,546.19	3.43	2,613,139.00	197,872.72	(108,326.53)	3.28	3,299,589.00	877,076.59
TOTAL EXPENDITURES	100,525.89	3.14	3,206,553.00	47,819.82	52,706.07	1.58	3,333,942.00	2,838,420.68
NET OF REVENUES & EXPENDITUR	(10,979.70)	1.85	(593,414.00)	150,052.90	(161,032.60)	468.76	(34,353.00)	(1,961,344.09)
Fund 5812 - Airport PFC Fund								
TOTAL REVENUES	4,551.49	100.00	0.00	4,551.49	0.00	0.00	0.00	35,795.27
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	4,551.49	100.00	0.00	4,551.49	0.00	0.00	0.00	35,795.27
Fund 5880 - Muskegon Area Transit System								
TOTAL REVENUES	27,027.86	0.33	8,289,409.00	7,497.46	19,530.40	0.28	6,999,678.00	4,118,201.12
TOTAL EXPENDITURES	179,116.34	3.15	5,681,522.00	(64,125.32)	243,241.66	4.76	5,106,505.00	4,269,818.70
NET OF REVENUES & EXPENDITUR	(152,088.48)	5.83	2,607,887.00	71,622.78	(223,711.26)	11.82	1,893,173.00	(151,617.58)
Fund 5890 - Muskegon Trolley Company								
TOTAL REVENUES	1,550.00	5.46	28,400.00	212.23	1,337.77	24.77	5,400.00	21,465.64
TOTAL EXPENDITURES	856.45	3.17	26,989.00	560.01	296.44	1.24	23,904.00	36,825.11
NET OF REVENUES & EXPENDITUR	693.55	49.15	1,411.00	(347.78)	1,041.33	5.63	(18,504.00)	(15,359.47)
Fund 5910 - Regional Water System								
TOTAL REVENUES	350,705.27	9.23	3,799,639.00	73,609.36	277,095.91	7.68	3,609,507.00	3,551,146.62
TOTAL EXPENDITURES	39,496.59	1.19	3,319,234.00	6,939.48	32,557.11	1.06	3,072,790.00	2,689,952.23
NET OF REVENUES & EXPENDITUR	311,208.68	64.78	480,405.00	66,669.88	244,538.80	45.56	536,717.00	861,194.39
Fund 5920 - Wastewater Management Operations								
TOTAL REVENUES	931,809.68	6.88	13,541,329.00	(156,298.95)	1,088,108.63	8.21	13,258,812.00	14,149,267.00
TOTAL EXPENDITURES	1,125,262.91	7.71	14,586,881.00	(614,915.11)	1,740,178.02	12.21	14,255,573.00	18,273,803.79
NET OF REVENUES & EXPENDITUR	(193,453.23)	18.50	(1,045,552.00)	458,616.16	(652,069.39)	65.42	(996,761.00)	(4,124,536.79)

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 5935 - WWMS#2 Revenue Refunding Bonds GOLT								
TOTAL REVENUES	68,600.40	5.85	1,171,737.00	(12,311.32)	80,911.72	6.91	1,171,737.00	925,740.46
TOTAL EXPENDITURES	0.00	0.00	146,356.00	0.00	0.00	0.00	178,111.00	133,921.36
NET OF REVENUES & EXPENDITUR	68,600.40	6.69	1,025,381.00	(12,311.32)	80,911.72	8.14	993,626.00	791,819.10
Fund 5937 - WWMS#1 2005 Bonds \$17.5M GOLT								
TOTAL REVENUES	78,393.63	7.84	999,291.00	(2,033.17)	80,426.80	8.05	999,291.00	920,192.35
TOTAL EXPENDITURES	47,218.93	8.87	532,162.00	(7,434.37)	54,653.30	9.99	547,153.00	554,586.33
NET OF REVENUES & EXPENDITUR	31,174.70	6.67	467,129.00	5,401.20	25,773.50	5.70	452,138.00	365,606.02
Fund 5938 - WWMS#2 2006 Revenue Bonds \$14M GOLT								
TOTAL REVENUES	63,374.34	7.89	803,423.00	(1,397.68)	64,772.02	8.06	803,423.00	741,080.24
TOTAL EXPENDITURES	44,078.13	9.29	474,453.00	(5,890.62)	49,968.75	10.27	486,356.00	492,246.24
NET OF REVENUES & EXPENDITUR	19,296.21	5.87	328,970.00	4,492.94	14,803.27	4.67	317,067.00	248,834.00
Fund 5939 - WWMS#2 2007 Revenue Bonds \$1.8M								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,915.63	9.22	53,288.00	(771.87)	5,687.50	10.37	54,832.00	55,603.13
NET OF REVENUES & EXPENDITUR	(4,915.63)	9.22	(53,288.00)	771.87	(5,687.50)	10.37	(54,832.00)	(55,603.13)
Fund 5940 - WWMS#2 2008 Revenue Bonds \$945K								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,666.45	14.47	32,245.00	(562.50)	5,228.95	15.67	33,371.00	33,932.40
NET OF REVENUES & EXPENDITUR	(4,666.45)	14.47	(32,245.00)	562.50	(5,228.95)	15.67	(33,371.00)	(33,932.40)
Fund 5941 - WWMS#2 2008-B Revenue Bonds \$16.79M								
TOTAL REVENUES	73,674.40	7.90	932,114.00	(2,260.94)	75,935.34	8.15	932,114.00	868,803.90
TOTAL EXPENDITURES	86,372.88	11.19	772,135.00	(9,687.50)	96,060.38	12.13	791,697.00	801,384.36
NET OF REVENUES & EXPENDITUR	(12,698.48)	7.94	159,979.00	7,426.56	(20,125.04)	14.33	140,417.00	67,419.54
Fund 5942 - WWMS#2 2008-C Revenue Bonds \$17.48M								
TOTAL REVENUES	78,328.05	7.44	1,053,040.00	(2,081.55)	80,409.60	7.64	1,053,040.00	919,995.59
TOTAL EXPENDITURES	91,783.45	16.43	558,800.00	(10,250.00)	102,033.45	17.61	579,550.00	589,799.53
NET OF REVENUES & EXPENDITUR	(13,455.40)	2.72	494,240.00	8,168.45	(21,623.85)	4.57	473,490.00	330,196.06
Fund 5943 - WWMS#2 2010 Revenue Bonds \$2.85M								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	10,512.29	10.54	99,742.00	(1,000.00)	11,512.29	11.31	101,805.00	102,804.21
NET OF REVENUES & EXPENDITUR	(10,512.29)	10.54	(99,742.00)	1,000.00	(11,512.29)	11.31	(101,805.00)	(102,804.21)
Fund 5945 - WWMS Brightmark Escrow Fund								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,497.24	100.00	0.00	(82,010.92)	85,508.16	100.00	0.00	466,621.51
NET OF REVENUES & EXPENDITUR	(3,497.24)	100.00	0.00	82,010.92	(85,508.16)	100.00	0.00	(466,621.51)

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 6330 - Office Services								
TOTAL REVENUES	32,920.38	7.20	457,300.00	6,270.48	26,649.90	4.99	533,800.00	415,864.15
TOTAL EXPENDITURES	33,930.22	6.66	509,631.00	140.78	33,789.44	6.34	533,345.00	441,941.91
NET OF REVENUES & EXPENDITUR	(1,009.84)	1.93	(52,331.00)	6,129.70	(7,139.54)	1,569.13	455.00	(26,077.76)
Fund 6340 - County South Campus								
TOTAL REVENUES	44,516.63	5.48	812,133.00	(343.48)	44,860.11	6.31	711,402.00	651,373.93
TOTAL EXPENDITURES	44,516.63	5.48	812,133.00	(343.48)	44,860.11	6.31	711,402.00	653,869.44
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,495.51)
Fund 6345 - Maintenance Garage								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	75.26	0.59	12,803.00	(251.74)	327.00	2.97	11,001.00	8,016.91
NET OF REVENUES & EXPENDITUR	(75.26)	0.59	(12,803.00)	251.74	(327.00)	2.97	(11,001.00)	(8,016.91)
Fund 6350 - Energy Improvements								
TOTAL REVENUES	45,705.00	8.11	563,558.00	(2,059.11)	47,764.11	8.31	574,737.00	570,052.00
TOTAL EXPENDITURES	41.00	0.01	475,254.00	(6.00)	47.00	0.01	486,721.00	491,156.90
NET OF REVENUES & EXPENDITUR	45,664.00	51.71	88,304.00	(2,053.11)	47,717.11	54.21	88,016.00	78,895.10
Fund 6660 - Equipment Revolving								
TOTAL REVENUES	26,172.51	2.94	890,657.00	(12,636.46)	38,808.97	4.68	828,921.00	464,751.25
TOTAL EXPENDITURES	12,034.61	1.26	952,329.00	(5,374.07)	17,408.68	2.01	865,156.00	907,577.19
NET OF REVENUES & EXPENDITUR	14,137.90	22.92	(61,672.00)	(7,262.39)	21,400.29	59.06	(36,235.00)	(442,825.94)
Fund 6680 - Information Technology Services ISF								
TOTAL REVENUES	358,328.84	10.73	3,339,818.00	73,127.70	285,201.14	7.51	3,799,281.00	3,801,413.71
TOTAL EXPENDITURES	181,409.93	4.73	3,838,255.00	(104,862.34)	286,272.27	7.56	3,787,205.00	3,516,420.56
NET OF REVENUES & EXPENDITUR	176,918.91	35.49	(498,437.00)	177,990.04	(1,071.13)	8.87	12,076.00	284,993.15
Fund 6770 - Insurance								
TOTAL REVENUES	1,686,826.69	7.30	23,100,262.00	97,603.65	1,589,223.04	7.45	21,323,864.00	20,637,003.06
TOTAL EXPENDITURES	639,725.57	2.63	24,328,632.00	(1,586,523.59)	2,226,249.16	9.85	22,606,892.00	21,235,765.32
NET OF REVENUES & EXPENDITUR	1,047,101.12	85.24	(1,228,370.00)	1,684,127.24	(637,026.12)	49.65	(1,283,028.00)	(598,762.26)
Fund 7360 - Other Post Employment Benefits Fund								
TOTAL REVENUES	62,146.09	2.24	2,770,000.00	(52,747.31)	114,893.40	4.15	2,770,000.00	443,261.63
TOTAL EXPENDITURES	241,339.12	5.47	4,410,000.00	(101,525.64)	342,864.76	7.77	4,410,000.00	2,649,283.68
NET OF REVENUES & EXPENDITUR	(179,193.03)	10.93	(1,640,000.00)	48,778.33	(227,971.36)	13.90	(1,640,000.00)	(2,206,022.05)
Fund 8010 - Drain Fund								
TOTAL REVENUES	484,828.80	670.20	72,341.00	302,770.52	182,058.28	2.70	6,735,950.00	8,211,725.88
TOTAL EXPENDITURES	25,092.18	65.17	38,500.00	27,258.75	(2,166.57)	5.63	38,500.00	4,347,100.00
NET OF REVENUES & EXPENDITUR	459,736.62	1,358.52	33,841.00	275,511.77	184,224.85	2.75	6,697,450.00	3,864,625.88

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2021 10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 8410 - Lake Level Fund								
TOTAL REVENUES	0.00	0.00	5,919.00	(146,682.10)	146,682.10	232.24	63,159.00	146,723.46
TOTAL EXPENDITURES	172.09	2.91	5,919.00	26.08	146.01	0.23	63,159.00	60,938.87
NET OF REVENUES & EXPENDITUR	(172.09)	100.00	0.00	(146,708.18)	146,536.09	100.00	0.00	85,784.59
Fund 8504 - 2019-8 Anderson Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	(57.36)	57.36	100.00	0.00	25,597.25
TOTAL EXPENDITURES	0.00	0.00	2,850.00	0.00	0.00	0.00	102,850.00	2,850.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(2,850.00)	(57.36)	57.36	0.06	(102,850.00)	22,747.25
Fund 8506 - 2018-16 Artibey Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,024.40
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	5,798.00	5,797.70
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00	(5,798.00)	(1,773.30)
Fund 8515 - 2018-13 Erickson Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	(33.05)	33.05	100.00	0.00	56.69
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	52,455.00	52,454.63
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	(33.05)	33.05	0.06	(52,455.00)	(52,397.94)
Fund 8518 - 2016-3 Kent Drain Debt Service								
TOTAL REVENUES	0.00	0.00	36,448.00	(14.16)	14.16	0.04	36,448.00	32,351.88
TOTAL EXPENDITURES	0.00	0.00	33,816.00	(2,238.37)	2,238.37	6.50	34,452.00	34,452.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	2,632.00	2,224.21	(2,224.21)	111.43	1,996.00	(2,100.12)
Fund 8520 - 2021-11 Falbe Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	34,024.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(34,024.00)	0.00	0.00	0.00	0.00	0.00
Fund 8528 - 2018- 3 Kuis Drain Debt Service								
TOTAL REVENUES	0.00	0.00	270,875.00	(856.16)	856.16	0.32	270,875.00	211,162.03
TOTAL EXPENDITURES	45,950.00	21.16	217,200.00	(3,000.00)	48,950.00	22.43	218,200.00	217,900.00
NET OF REVENUES & EXPENDITUR	(45,950.00)	85.61	53,675.00	2,143.84	(48,093.84)	91.30	52,675.00	(6,737.97)
Fund 8531 - 2020-3 Benson Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	41,514.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(41,514.00)	0.00	0.00	0.00	0.00	0.00
Fund 8532 - 2018- 2 Pierson Swamp Drain Debt Service								
TOTAL REVENUES	0.00	0.00	100,000.00	(28.33)	28.33	0.03	100,000.00	244,900.06
TOTAL EXPENDITURES	58,968.75	26.38	223,538.00	(2,200.00)	61,168.75	26.26	232,938.00	232,542.00
NET OF REVENUES & EXPENDITUR	(58,968.75)	47.73	(123,538.00)	2,171.67	(61,140.42)	45.99	(132,938.00)	12,358.06

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2021 10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 8533 - 2021- 4 Waalkens Drain Debt Service								
TOTAL REVENUES	297,171.20	100.00	0.00	297,171.20	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	70,842.00	70,842.33
NET OF REVENUES & EXPENDITUR	297,171.20	100.00	0.00	297,171.20	0.00	0.00	(70,842.00)	(70,842.33)
Fund 8534 - 2019- 1 Walsworth Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,134.08
TOTAL EXPENDITURES	0.00	0.00	17,027.00	0.00	0.00	0.00	17,503.00	17,503.21
NET OF REVENUES & EXPENDITUR	0.00	0.00	(17,027.00)	0.00	0.00	0.00	(17,503.00)	630.87
Fund 8536 - 2019-6 Furman Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,268.59
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	39,991.00	39,997.95
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00	(39,991.00)	3,270.64
Fund 8539 - 2019- 9+2020-7 Washburn Drain Debt Svc								
TOTAL REVENUES	0.00	0.00	0.00	(615.16)	615.16	100.00	0.00	21,303.77
TOTAL EXPENDITURES	0.00	0.00	14,921.00	0.00	0.00	0.00	14,921.00	4,959.75
NET OF REVENUES & EXPENDITUR	0.00	0.00	(14,921.00)	(615.16)	615.16	4.12	(14,921.00)	16,344.02
Fund 8540 - 2016-4 Laurene Taylor Drain Debt Service								
TOTAL REVENUES	0.00	0.00	36,974.00	(14.16)	14.16	0.04	36,974.00	35,784.33
TOTAL EXPENDITURES	0.00	0.00	33,816.00	(2,238.37)	2,238.37	6.50	34,452.00	34,452.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	3,158.00	2,224.21	(2,224.21)	88.19	2,522.00	1,332.33
Fund 8541 - 2019-5 Brandstrom Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	(317.97)	317.97	100.00	0.00	52,018.94
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	52,296.00	52,305.01
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	(317.97)	317.97	0.61	(52,296.00)	(286.07)
Fund 8542 - 2021- 9 Wells Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	30,395.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(30,395.00)	0.00	0.00	0.00	0.00	0.00
Fund 8544 - 2017-1 Mason Drain Debt Service								
TOTAL REVENUES	0.00	0.00	46,465.00	(14.16)	14.16	0.03	46,465.00	37,469.92
TOTAL EXPENDITURES	0.00	0.00	41,229.00	(2,246.22)	2,246.22	5.17	43,468.00	43,467.61
NET OF REVENUES & EXPENDITUR	0.00	0.00	5,236.00	2,232.06	(2,232.06)	74.48	2,997.00	(5,997.69)
Fund 8546 - 2021- 8 Bussing Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	13,386.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(13,386.00)	0.00	0.00	0.00	0.00	0.00

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 8548 - 2018-15 Wilsie Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	(18.89)	18.89	100.00	0.00	31,007.63
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	58,105.00	58,104.93
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	(18.89)	18.89	0.03	(58,105.00)	(27,097.30)
Fund 8550 - 2019-11 Ribe Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	(135,896.56)	135,896.56	100.00	0.00	531,950.71
TOTAL EXPENDITURES	37,046.25	16.89	219,393.00	(1,935.75)	38,982.00	17.46	223,264.00	222,964.00
NET OF REVENUES & EXPENDITUR	(37,046.25)	16.89	(219,393.00)	(133,960.81)	96,914.56	43.41	(223,264.00)	308,986.71
Fund 8552 - 2018-18 Wooley Marsh Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	(14.16)	14.16	100.00	0.00	25,652.60
TOTAL EXPENDITURES	0.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00	24,000.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(24,000.00)	(14.16)	14.16	0.06	(24,000.00)	1,652.60
Fund 8558 - 2021- 1 Round Marsh Drain Debt Service								
TOTAL REVENUES	0.00	0.00	38,247.00	(176.07)	176.07	0.46	38,247.00	34,135.57
TOTAL EXPENDITURES	0.00	0.00	37,755.00	0.00	0.00	0.00	38,510.00	38,513.79
NET OF REVENUES & EXPENDITUR	0.00	0.00	492.00	(176.07)	176.07	66.95	(263.00)	(4,378.22)
Fund 8560 - 2020-1 Yonker Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	57,313.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(57,313.00)	0.00	0.00	0.00	0.00	0.00
Fund 8561 - 2021-12 Rozeboom Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	51,428.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(51,428.00)	0.00	0.00	0.00	0.00	0.00
Fund 8566 - 2021-10 Black Creek Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	903,989.00	904,311.51
TOTAL EXPENDITURES	67,572.92	22.96	294,354.00	67,572.92	0.00	0.00	810,427.00	810,631.50
NET OF REVENUES & EXPENDITUR	(67,572.92)	22.96	(294,354.00)	(67,572.92)	0.00	0.00	93,562.00	93,680.01
Fund 8572 - 2017-6 Saxe Drain Debt Service								
TOTAL REVENUES	0.00	0.00	61,500.00	(37.77)	37.77	0.06	61,500.00	72,545.98
TOTAL EXPENDITURES	0.00	0.00	70,453.00	(6,571.21)	6,571.21	9.12	72,070.00	72,069.80
NET OF REVENUES & EXPENDITUR	0.00	0.00	(8,953.00)	6,533.44	(6,533.44)	61.81	(10,570.00)	476.18
Fund 8575 - Montague Drain Debt Service Fund								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	430,000.00	897,927.53
TOTAL EXPENDITURES	0.00	0.00	439,202.00	0.00	0.00	0.00	439,662.00	876,373.76
NET OF REVENUES & EXPENDITUR	0.00	0.00	(439,202.00)	0.00	0.00	0.00	(9,662.00)	21,553.77

GL NUMBER	YTD BALANCE	% BDGT	2021-22	YTD BALANCE DIFF	YTD BALANCE	PREVIOUS YEAR	2020-21	END BALANCE
	10/31/2021	USED	AMENDED BUDGET	10/31/2020	10/31/2020	% BDGT	AMENDED BUDGET	09/30/2021
Fund 8578 - Holland Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	(31,154.10)	31,154.10	100.00	31,154.00	31,154.10
TOTAL EXPENDITURES	0.00	0.00	81,341.00	(73,244.85)	73,244.85	100.00	73,245.00	73,244.85
NET OF REVENUES & EXPENDITUR	0.00	0.00	(81,341.00)	42,090.75	(42,090.75)	100.00	(42,091.00)	(42,090.75)
Fund 8580 - 2020-4 O H Scott & Waters Drain Debt Svc								
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	72,649.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(72,649.00)	0.00	0.00	0.00	0.00	0.00
Fund 8582 - 2019-2 Hurlbut Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	(33.05)	33.05	100.00	0.00	100,927.20
TOTAL EXPENDITURES	0.00	0.00	98,560.00	0.00	0.00	0.00	100,880.00	100,880.00
NET OF REVENUES & EXPENDITUR	0.00	0.00	(98,560.00)	(33.05)	33.05	0.03	(100,880.00)	47.20
Fund 8583 - 2019-7 Norris Creek Drain Debt Service								
TOTAL REVENUES	0.00	0.00	0.00	(3,372.20)	3,372.20	100.00	0.00	114,529.05
TOTAL EXPENDITURES	0.00	0.00	94,853.00	0.00	0.00	0.00	97,235.00	97,235.20
NET OF REVENUES & EXPENDITUR	0.00	0.00	(94,853.00)	(3,372.20)	3,372.20	3.47	(97,235.00)	17,293.85
Fund 8598 - 2017-5 Stewart Drain Debt Service								
TOTAL REVENUES	0.00	0.00	52,406.00	0.00	0.00	0.00	52,406.00	78,682.57
TOTAL EXPENDITURES	0.00	0.00	63,622.00	(6,115.69)	6,115.69	9.39	65,164.00	65,163.80
NET OF REVENUES & EXPENDITUR	0.00	0.00	(11,216.00)	6,115.69	(6,115.69)	47.94	(12,758.00)	13,518.77
Fund 8711 - Water Supply-Fruitport #1								
TOTAL REVENUES	0.00	0.00	0.00	(2,855.06)	2,855.06	32.84	8,694.00	8,693.02
TOTAL EXPENDITURES	0.00	0.00	0.00	(128.00)	128.00	0.05	280,930.00	280,928.88
NET OF REVENUES & EXPENDITUR	0.00	0.00	0.00	(2,727.06)	2,727.06	1.00	(272,236.00)	(272,235.86)
Fund 8841 - Muskegon/Egelston/Dalton Sewer								
TOTAL REVENUES	328,078.13	62.97	520,994.00	(13,625.00)	341,703.13	63.04	542,007.00	672,169.76
TOTAL EXPENDITURES	48.00	0.01	520,994.00	(54.00)	102.00	0.02	542,007.00	550,461.12
NET OF REVENUES & EXPENDITUR	328,030.13	100.00	0.00	(13,571.00)	341,601.13	100.00	0.00	121,708.64
Fund 8845 - Whitehall Twnshp Water Project								
TOTAL REVENUES	1,827.50	145.85	1,253.00	(1,806.25)	3,633.75	74.14	4,901.00	6,097.25
TOTAL EXPENDITURES	7.00	0.56	1,253.00	(21.00)	28.00	0.57	4,901.00	6,097.25
NET OF REVENUES & EXPENDITUR	1,820.50	100.00	0.00	(1,785.25)	3,605.75	100.00	0.00	0.00
TOTAL REVENUES - ALL FUNDS	10,166,978.19	3.92	259,584,263.00	1,448,931.00	8,718,047.19	3.23	269,831,541.00	238,164,622.79
TOTAL EXPENDITURES - ALL FUND	12,158,231.68	4.61	263,645,672.00	(3,032,827.13)	15,191,058.81	6.08	249,995,199.00	244,542,820.62
NET OF REVENUES & EXPENDITUR	(1,991,253.49)	49.03	(4,061,409.00)	4,481,758.13	(6,473,011.62)	32.63	19,836,342.00	(6,378,197.83)

Muskegon County Ways & Means Committee

Request for Board Consideration

Requestor: Angela Gasiewski

Committee Date: 01/11/2022

Requesting Department: Finance

Full Board Date: 01/18/2022

Budget: Budgeted

Agenda Number: WM22/01 - 01

Suggested Motion: *(State the following exactly as it should appear in the minutes.)*

Move to approve payment of the accounts payable of \$20,331,620.36 covering the period November 25, 2021 through December 16, 2021 for checks and P Cards and EFT payments for the period covering November 1, 2021 through November 30, 2021 as presented by the County Clerk.

Summary of Request: *(General description of financing, other operational impact, possible alternatives.)*

Expenditures for checks covering the period November 25, 2021 through December 16, 2021 and P Card and EFT payments covering the period November 1, 2021 through November 30, 2021 totaled \$20,331,620.36 and included the following large or unusual items:

- 1) Payments to Gillig LLC for \$2,412,500.00 for five transit buses. (Board Approved Contract)
- 2) Payments to State of Michigan for \$1,599,154.48 for November State Education Tax, State Real Estate Transfer tax and various court filing fees. (Tax Pass Through)
- 3) Payment to Gabe's Construction Co Inc for \$980,981.84 for work performed on the Channel Crossing Project. (Board Approved Contract)
- 4) Payment to TransNation Title Agency for \$630,609.02 for land closing for the Dune Harbor Park Project. (Board Resolution)
- 5) Payments to Kamminga & Roodvoets Inc for \$537,126.31 for Resource Recovery Center construction on pump station J and the south irrigation pump station. (Board Approved Contract)
- 6) Payments to City of Muskegon for \$124,036.99 for grant reimbursement of work at Windward Pointe and \$80,730.46 for regional water. (Board Approved Contracts)
- 7) Payment to Consumers Energy for \$157,957.09 for services countywide. (Board Approved Contract)
- 8) Payments to Bowen Heating and Cooling for \$146,091.00 for the DTE EEA Program. (Board Approved Contract)
- 9) Payment to West Michigan International for \$145,638.75 for a Solid Waste Water Truck. (Board Approved Purchase)
- 10) Payment to Owosso Motors for \$143,396.00 for four 2021 Ford AWD Interceptors. (Board Approved Purchase)
- 11) Payments to Foster, Swift, Collins & Smith PC for \$137,280.80 for October and November Corporate Counsel Services. (Board Approved Contract)
- 12) Payments to Prein & Newhof PC for \$121,861.24 for Resource Recovery Center Engineering. (Board Approved Contracts)
- 13) Payments to Senior Resources of West Michigan for \$110,765.42 for Senior Millage grants. (Board Approved Contract)
- 14) Payments to Jackson-Merkey Contractors Inc for \$104,715.65 for work performed on the Black Creek Consolidated Drain. (Water Resources Commissioner Approved Contract)
- 15) Electronic Funds Transfer (EFT) payments to Blue Cross Blue Shield for \$1,236,281.58 for medical insurance premiums. (Board Approved Contract)
- 16) Electronic Funds Transfer (EFT) payments to US Bank for \$7,132,507.24 for November bond payments. (Debt Payments)

Muskegon County Ways & Means Committee

Request for Board Consideration

- 17) Payment to City of North Muskegon for \$8,229.00 and Muskegon Charter Township for \$4,114.00 for their FY21 Senior Millage allocation. The Senior Millage Fund expenditures are over-budget. These payments are board approved, however the FY2021 budget was not amended to include this payment. There is sufficient fund balance available for this payment. (Board Approved Contract)

Current and previous accounts payable detail may be viewed on the Accounting Services website at <https://www.co.muskegon.mi.us/Archive.aspx?AMID=36>

Kristen Wade, HR Director Analysis Required? No	Finance Manager: <input checked="" type="checkbox"/> 
Michael Homier, Corporate Counsel Analysis Required? No	Mark Eisenbarth, County Administrator Recommendation: <input checked="" type="checkbox"/> 

COUNTY OF MUSKEGON
RECAP FOR ACCOUNTS PAYABLE

Total Checks Issued	11/25/21	through	12/16/21	\$	9,348,259.41
Total P-Card Purchases	11/01/21	through	11/30/21	\$	168,642.17
Total Electronic Fund Transfers	11/01/21	through	11/30/21	\$	10,814,718.78
					<hr/>
			TOTAL ACCOUNTS PAYABLE	\$	20,331,620.36

Muskegon County Ways & Means Committee

Request for Board Consideration

Requestor: Angela Gasiewski

Committee Date: 01/11/2022

Requesting Department: Finance

Full Board Date: 01/18/2022

Budget:

Agenda Number: WM22/01 - 02

Suggested Motion: *(State the following exactly as it should appear in the minutes.)*

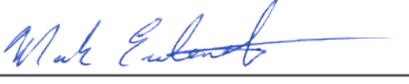
Move to approve the amended County of Muskegon Financial Policies.

Summary of Request: *(General description of financing, other operational impact, possible alternatives.)*

The County's Financial Policies were last updated in November 2018. These policies are being recommended for updating to improve efficiency by removing redundant steps and to improve readability. Changes to the policies are summarized below:

- The Board Held Checks Policy is now the Expenditure Approval Policy. This change is recommended to improve customer relations in paying invoices timely. Expenditures are approved by the Board of Commissioners through the Budgetary Approval Policy which establishes an appropriation ordinance (budget). Additionally, the Procurement Policy requires board approval above \$25,000, even on budgeted items. The Board Held Check policy is repetitive and unnecessary as appropriation approval and procurement approval are already required.
- The Use of Non-Recurring Revenues Policy is now the Use of Capital Asset Sales Revenues Policy. The term non-recurring revenue is too broad. The intention of this policy is to use any revenues from the sale of county owned properties to be reinvested in county property and maintenance whenever practicable. The language in the policy has been updated to be more specific.
- The Budgetary Approval Process has been updated to allow Administrator approval to transfer funds within the appropriation ordinance (budget) All additions to the budget will still need to be approved by the Board of Commissioners, these policy changes will only improve efficiency within the Board approved limits.
- The Capitalization Policy has been adjusted as follows: The threshold for capitalization of capital assets is increased from \$5,000 to \$25,000. This will reduce efforts needed to track and capitalize low value items and improve year-end efficiency.

All other changes have been cosmetic in nature. Policies that have been independently approved have been reworded to refer directly to the latest approved policy. Also, a table of contents and alphabetical listing have been implemented to improve the readability of the document (see attached).

Kristen Wade, HR Director Analysis Required? No	Finance Manager: <input checked="" type="checkbox"/> 
Michael Homier, Corporate Counsel Analysis Required? Yes	Mark Eisenbarth, County Administrator Recommendation: <input checked="" type="checkbox"/> 

**COUNTY OF MUSKEGON
MUSKEGON COUNTY BOARD OF
COMMISSIONERS FINANCIAL POLICIES
POLICY NO. 2010-536**

APPROVAL DATE: SEPTEMBER 28, 2010

REVISION_[GA1] DATE: {INSERT JANUARY BOARD DATE, 2022}

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I. Accounts Receivable and Debt Recovery Policy:

A policy for the collection of unpaid debts owed the County of Muskegon has been established by board motion 2004-316 and adopted on July 22, 2004, and last amended on November 19, 2009. When amounts are \$500 or more, Corporate Counsel shall be responsible for filing of lawsuits in either District or Circuit Court for the departments.

All other collection actions shall be done by the department responsible for the establishment of the receivable. Amounts of less than \$500 can be written off administratively.

II. Accrual of Expense Policy:

Expense accrual procedures at fiscal year-end shall follow generally accepted accounting principles (GAAP) so that expenses are recognized when goods or services have been received on or before the last day of the fiscal year.

III. Accrual of Revenues Policy:

Revenues accrued at year end shall follow the County's revenue recognition procedures as outlined in the Summary of Significant Accounting Policies published in the annual audited financial statements.

IV. Appropriations Policy:

All budget appropriations adopted by the Board of Commissioners to be spent in a particular fiscal year, lapse at the end of that fiscal year. Board approval for capital projects or other capital spending follows the timing stipulated by the approving Board resolution.

V. Administrator's Spending Authority:

See separate Administrator's Spending Authority Policy (2016-08).

VI. Audit Policy:

A comprehensive financial audit and Federal Single Audit of the County of Muskegon shall occur annually in accordance with State and Federal regulations. Audits will be performed by certified public accountants who are licensed to practice in the State of Michigan and are in good standing with the Michigan Board of Accountancy. An audit contract will be signed for a period of not less than three and not more than six years. The County Ways and Means committee shall serve as the audit committee and shall recommend all audit contracts and all annual financial audits of the County.

VII. Balanced Budget Policy:

It is County policy for all funds to have a balanced budget either by having revenues greater than or equal expenditures or by allowing the use of excess fund equity/net position. For any fund falling within the State of Michigan definition of a deficit condition, a deficit elimination plan must be submitted to the State of Michigan Treasury Department following prescribed State rules.

VIII. Budgetary Approval Policy:

In accordance with Public Act 621, the Uniform Budgeting and Accounting Act, the County shall adopt a budget through an annual budget process, which concludes with the approval of an annual Appropriation Ordinance by the Board of Commissioners. Budget amendments after adoption of the Appropriation Ordinance require Board approval at the fund level for all funds except the General Fund. General Fund budget amendments require Board approval at the department level.

The Administrator may authorize transfers of budget within the Appropriation Ordinance (this must be outlined in the Appropriation Ordinance). Transfers must be communicated with the Board of Commissioners at the earliest available opportunity.^[GA2]

IX. Capital Asset Inventory Policy:

All major capital assets will be inventoried and their condition assessed on an annual basis. The information obtained from these procedures will be used in the financial planning of future capital asset purchases or construction.

X. Capital Budget Program Policy:

The County maintains a 5-year Capital Improvement Plan which is to be reviewed and updated in the annual budget process. Since capital improvements involve large sums of capital and long-term commitments, each capital project is carefully analyzed before it becomes a component of the program. Capital improvements recommendations include specific funding sources. Capital improvement projects are only recommended for approval if the funding sources are identified and available. The County takes a systematic approach to capital improvement programming to ensure that any personnel services or operating costs affected by capital spending decisions are included in the appropriate operating budget. The County insures and maintains its capital investments in order to reduce replacement cost.

XI. Capitalization Policy:

The County capitalizes all fixed asset purchases with local funds costing \$25,000 and over. Fixed asset purchases with Federal and State funds are capitalized at \$25,000 and over.

Federal and State funds fixed asset purchases between \$5,000 and \$25,000 are inventoried for internal tracking purposes.^[GA3]

XII. Cell Phone Policy:

See separate Cell Phone Policy (2015-142)

XIII. Debt Policy:

See separate Debt Management Policy (2011-192)

XIV. Encumbrance Policy:

All encumbrances for approved purchase orders to a vendor, lapse at fiscal year-end.

XV. Expenditure Approval:

County expenditures are approved through the Appropriation Ordinance approval. See the Budgetary Approval Policy for amendments to the Appropriation Ordinance^[GA4].

XVI. Fees and Charges Policy:

The County will assess fees and charges as allowed by Federal or State law or local ordinances to provide established levels of County services as determined by the Board of Commissioners or by Federal or State mandates accepted by the Board.

XVII. Fund Balance Policy:

In classifying components of fund balance of governmental funds presented in the audited financial statements, the County will follow the provisions of Government Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, including any subsequent GASB modifications.

XVIII. Grants Policy:

See separate Grant Management Policy and Procedure (2015-500).

XIX. Indirect Cost Policy:

Central services indirect costs are allocated to user departments based on an allocable basis as established in a County-wide cost allocation plan. The plan is updated annually and submitted for federal approval with indirect costs charged back to the departments, generally on a monthly basis.

XX. Insurance and Reserve Policy:

The maintenance of insurance and reserves shall be in compliance with State, Federal and Local laws. Reserves shall only be held where there has been an actuarial completed or a third party with expertise in the area has provided a written estimate of reserves necessary in the normal course of business with the County. Excess reserves shall be returned to the funds by adjusting future charges in the same manner as was used for the initial charges.

XXI. Investment Policy:

The County Treasurer shall invest public funds in a manner, which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County. In accordance with Public Act 20 of the Public Acts of 1943, as amended, the surplus funds of the County may be invested as follows:

- a) Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b) Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution, but only if the financial institution is eligible

to be a depository of funds belonging to the state under a law or rule of this state or the United States.

- c) Commercial paper rated as the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d) Repurchase agreements consisting of instruments listed in subdivision (a).
- e) Bankers' acceptances of United States banks.
- f) Obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than 1 standard rating service.
- g) Mutual funds registered under the investment company act of 1940, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- h) Obligations described in (a) through (g) if purchased through an inter-local agreement under the urban cooperation act of 1967
- i) The investment pools organized under the surplus investment pool act, 1985 PA 367, 129.111 to 129.118.
- j) The investment pools organized under the local government investment pool act, 1985 PA 121, MCL 129.41 to 129.150.

XXII. Pay Correction Policy:

The County will make corrections to pay errors in the pay immediately following notification of the error, regardless of the origin of the error. However, if the error is greater than 8 hours of regular pay, an additional check may be issued to the employee in the current pay or a payment arrangement may be negotiated with the employee. If the error has no net pay effect, i.e. charged sick instead of vacation, even if it is greater than 8 hours, the adjustment will be made in the next pay.

The department must send a written request to payroll, either an e-mail or inter-office memo, stating the date and number of hours that need to be corrected.

XXIII. Position Control Policy:

The County of Muskegon generally maintains a "one position, one person" philosophy when it comes to position control. All County position additions, deletions and changes are to be authorized by the Board of Commissioners, Healthwest Board or Chief Judge. The Human Resources department maintains County position classifications and internally numbered identification. The Human Resources Office maintains individual position control based on Board of Commissioner Authorizations.

- XXIV. Procurement Policy:**
See separate Procurement Policy and Procedures manual (2018-330)
- XXV. Purchase Card Policy:**
The use of County Purchase Cards shall be in accordance with the written Purchase Card Policy (2011-329) as adopted by the Board of Commissioners.
- XXVI. Replacement of Physical Assets Policy:**
If an equipment item becomes defective while under warranty and the item is replaced by the vendor/manufacturer, the Accounting Office will record the fixed asset number of the item to be replaced, description of item, serial number, serial number of the replacement equipment, location, and vendor/manufacturer name. The replaced equipment will be assigned a new tag number.
- XXVII. Travel Policy:**
The complete Travel Policy applies to all Board members, elected officials, employees, and agents of the County and is defined in Board Rule XVIII of the Rules of the Muskegon County Board of Commissioners.
- XXVIII. Unallowable Purchases:**
No expenditure shall be paid or reimbursed by public funds if it meets the Michigan Treasury Department definition of an unlawful expenditure. Examples include - but are not limited to - office refreshments, picnics, presents to officials or employees, and retirement recognition events.
- XXIX. Use of Capital Asset Revenues Policy^[GA5]:**
The County's policy is to avoid the use of capital asset sale revenues for operational purposes and instead transfer those revenues to the Public Improvement Fund whenever practicable to be used for funding future capital projects.
- XXX. Unassigned General Fund Balance Policy:**
The County of Muskegon shall strive to maintain a General Fund unassigned fund balance to provide a cushion for revenue shortfalls and emergencies. Based on prior year General Fund expenditures plus transfers out excluding extraordinary items, the target for the County is to have a 14-19 percent unassigned fund balance. In the event that the General Fund unassigned fund balance falls below 14-19 percent, the Board shall include in its financial priorities the objective of rebuilding the fund reserve back to the targeted 14-19 percent.
- XXXI. Vendor Policy:**
A completed Federal Form W-9 ("*Request for Taxpayer Identification Number and Certification*") should be on file with the County in advance of any accounts payable payment to a business, organization or individual.
- When invoices and check requests are submitted for payment, Accounting Office staff may review vendor files for a Form W-9. If a Form W-9 is not currently on file or the

form is outdated the Accounting Office may request one be submitted or withhold payments until a current completed Form W-9 is received.

Muskegon County Ways & Means Committee

Request for Board Consideration

Requestor: Angela Gasiewski

Committee Date: 01/11/2022

Requesting Department: Finance

Full Board Date: 01/18/2022

Budget: Non-Budgeted

Agenda Number: WM22/01 - 03

Suggested Motion: *(State the following exactly as it should appear in the minutes.)*

Move to establish a balanced budget of \$308,100 for the Raise the Age program and approve labor distribution changes accordingly.

Summary of Request: *(General description of financing, other operational impact, possible alternatives.)*

In November 2019, legislation was passed in Michigan extending fund availability to juvenile justice youth who come under court jurisdiction at age 17. Beginning October 1, 2021, the state is to reimburse 100% of the cost to provide juvenile justice services when a court exercises jurisdiction over a juvenile who is 17 years of age, but under the age of 18 at the time of the offense. In order for MDHHS to provide these reimbursements, Circuit Court has applied for the Raise the Age Grant for fiscal year 2022. This grant was awarded to Muskegon County in September 2021 in the amount of \$308,100, and will run through 9/30/2022. Costs that are considered non-reimbursable in the Child Care fund budget (fund 2920) can be diverted to this grant to be fully grant funded, reducing General Fund budgeted costs by approximately \$84,000. It is recommended to establish a line item budget for fiscal year 2022 in the amount of \$308,100 for this **grant**.

In an effort to maximize grant dollars and further reduce costs to the General fund, it is also recommended that the attached labor distribution changes be approved effective 10/01/2021 which will **reduce** fiscal year 2022 General Fund budgeted labor costs by approximately \$36,000.

Kristen Wade, HR Director Analysis Required? No	Finance Manager: <input checked="" type="checkbox"/> 
Michael Homier, Corporate Counsel Analysis Required? No	Mark Eisenbarth, County Administrator Recommendation: <input checked="" type="checkbox"/> 

BUDGET REPORT FOR MUSKEGON COUNTY
BUDGET REVIEW WORKSHEET

GL NUMBER	DESCRIPTION	2021-22 21/22 RECOMMENDED
Fund XXXX - Raise The Age		
Dept XXXX - Raise The Age		
ESTIMATED REVENUES		
539.000	State Grant	308,100.00
TOTAL ESTIMATED REVENUES		<u>308,100.00</u>
APPROPRIATIONS		
700.500	Exp/Contra Acct for Chargebacks	0.00
701.000	Salary and Fringe	0.00
702.000	Regular Wages	31,905.00
702.010	Regular Wages - Non-Benefit Positions	0.00
703.000	Overtime-First	0.00
715.000	FICA	2,498.00
716.000	Medical Insurance	10,185.00
717.000	Life Insurance	64.00
718.000	Retirement	2,811.00
718.004	Retirement-DC Contributions	104.00
718.006	Pension Expenditures	1,675.00
718.010	Benefit Option Plans	0.00
719.010	Dental Insurance	434.00
719.020	Retirees' Benefits	0.00
719.024	Retirees' Benefits-HCSP DC	104.00
719.030	Vision	48.00
719.040	Long Term Disability Insurance	16.00
721.000	Longevity	495.00
722.000	Cost of Living	250.00
723.000	Unemployment Insurance	98.00
728.000	Printing	0.00
730.000	Postage	0.00
747.010	Operating Equip. Under \$5000	0.00
754.000	Supplies	1,000.00
802.000	Contractual Services	20,000.00
829.000	Legal Fees	2,000.00
851.000	Telephone	100.00
931.050	Maint of Building	69,633.00
933.000	Snow Removal	500.00
941.000	Building Rental	0.00
947.100	Software	5,000.00
967.081	Costs-Drug Testing	0.00
976.000	Building Adds. & Improvements	0.00
978.000	General Equipment	159,180.00
TOTAL APPROPRIATIONS		<u>308,100.00</u>
NET OF REVENUES/APPROPRIATIONS - XXXX - Raise The Age		0.00

Muskegon County Ways & Means Committee

Request for Board Consideration

Requestor: Donna VanderVries

Committee Date: 01/11/2022

Requesting Department: Equalization Department

Full Board Date: 01/18/2022

Budget: Non-Budgeted

Agenda Number: WM22/01 - 04

Suggested Motion: *(State the following exactly as it should appear in the minutes.)*

Move to approve the purchase of Pivot Point Software at \$24,351.71 as a sole source and 8 iPads for \$6,279.84 with a data plan from the MiDeal agreement with Verizon and adjust the budget accordingly.

Summary of Request: *(General description of financing, other operational impact, possible alternatives.)*

For FY2021 the Equalization Department (0225) budgeted a General Fund cost of \$638,312.00. The department is projected to end FY2021 with a reduced General Fund cost of \$593,903.22. This is a budget surplus of \$44,408.78. During the FY2022 budget process no capital requests were granted for General Fund departments, including the Equalization department until a funding source has been identified. In light of the projected budget surplus for the Equalization Department for FY2021, staff would like to request the approval of the following capital items for FY2022 in the amount of \$33,222.83

1. PivotPoint Software \$24,351.71
2. iPads 6,279.84 (the iPads are necessary to run the software out in the field)
3. Verizon Data Plan \$287.92 per month on the iPads

Note: The PivotPoint software has an annual fee that can be collected through increases to current assessing contracts. Furthermore, there are a few outside local assessors that are near retirement within the next 6 months, so there is potential revenue by picking up new assessing contracts. Also, with the PivotPoint Software, we will bring in more revenue to the County by the discovery of omitted property and by having more accurate property assessment records.

<p>Ivan Phillips, IT Director Analysis Required? Yes</p> <p><input checked="" type="checkbox"/> — </p>	<p>Finance Manager:</p> <p><input checked="" type="checkbox"/> </p>
<p>Michael Homier, Corporate Counsel Analysis Required? No</p>	<p>Mark Eisenbarth, County Administrator Recommendation:</p> <p><input checked="" type="checkbox"/> </p>

Solution Proposal- Full County

Prepared For	Muskegon County MI Equalization Office 173 E Apple Ave, Muskegon, MI 49442	Quote Number	2037-003
		Customer ID	2037
		Proposal Date	12/21/2021
		Pricing Valid Before	3/21/2022

Initial Setup

Item Name	Description	Quantity	Unit	Cost Per	Total
Field App Solution Setup	Setup fee to import and configure images, sketches, maps and advanced attribution	77,307	Parcel	\$0.10	\$7,730.70
Total					\$7,730.70

Annual License, Maintenance & Cloud Storage Costs

Item Name	Description	Quantity	Unit	Cost Per	Total
Field App Solution License Fee	Search by address, parcel, or location CAMA integration to manage parcels marked for field review. Website to assign, track, and review parcels for field visits. Annotate sketches, record cards and maps. Unlimited seats for iOS, Android, and Microsoft	77,307	Parcel	\$0.35	\$27,057.45
Cloud Storage- Includ w/Field App	Cloud Storage Space	1	5GB	\$0.00	\$0.00
Cloud Storage- Additional Space	Cloud Storage Space	1	100GB	\$500.00	\$500.00
Total					\$27,057.45

Professional Service Fees

Item Name	Description	Quantity	Unit	Cost Per	Total
Basic Support <i>(included no cost)</i>	2 days of onsite support/training. 16 hrs remote support	1	-	\$0.00	\$0.00
GIS Services (Hourly)	Assistance setting up AGOL site for use with App	0	Hours	\$140.00	\$0.00
Developer Services (Hourly)	Custom Software Development hours to build interface	0	Hours	\$200.00	\$0.00
Additional Onsite Support	Additional day of onsite support/training	0	-	\$500.00	\$0.00
Additional Remote Support	8 hours of additional remote support	0	-	\$500.00	\$0.00
Total					\$0.00

Proposal Notes:

Mapping and GIS functionality are dependent on provided AGOL Account, GIS data, and web mapping services. Quote based on 77,307 real properties

See attached Scope of Services, Product Description and License Agreement

First Year Total (license + setup fees)	\$34,788.15
New Customer Setup Discount (100% of setup fees)	\$7,730.70
Countywide Discount (10%)	\$2,705.75
Total Discounts & Credits	\$10,436.45
First Year Total Less Discounts	\$24,351.71
Annual Recurring Total	\$24,351.71

License Term: 1 Year

Gasiewski, Angela

From: Phillips, Ivan
Sent: Tuesday, December 21, 2021 1:15 PM
To: Gasiewski, Angela
Subject: Equalization Motion

Hi Angie,
Here is the current cost for the iPads.

The Apple iPad Air 4 gen 64G cost 629.99 each
The Case for the iPad cost \$25.99 each
The Apple Pencil 2 generation stylus for the iPad cost \$129.00

So the total cost for each iPad with the needed accessories is \$784.98
Hope that helps.

Ivan

Ivan Phillips
IT Director
Muskegon County
141 East Apple Ave
Muskegon, MI 49442

o 231 724-3321
c 269 998-7399
email phillipsiv@co.muskegon.mi.us