

# Shiawassee County 2021 Adopted Budget



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## December 17, 2020

Shiawassee County 2020  
Board of Commissioners

Jeremy Root, Chair  
Brandon Marks, Vice-Chair  
Cindy Garber  
Gary Holzhausen  
Daniel McMaster  
John Plowman  
Marlene Webster

Circuit Judge

Hon. Matthew J. Stewart

District Judges

Hon. Ward L. Clarkson    Hon. Terrance P. Dignan

Probate Judge

Hon. Thomas J. Dignan

Other Elected Officials

Clerk

Caroline Wilson

Sheriff

Brian BeGole

Drain Commissioner

Anthony Newman

Surveyor

William Wascher

Treasurer

Julie Sorenson

Prosecuting Attorney

Scott Koerner

Register of Deeds

Lori Kimble

County Administration

County Coordinator

Dr. Brian Boggs

Finance Director

Tracy Bublitz

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# Budget Message



# Shiawassee County Board of Commissioners

December 16, 2020

Surbeck Building  
201 N. Shiawassee St.  
Corunna, MI 48817

Telephone  
989-743-2233

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989-743-2284

Jeremy R. Root  
Chairman  
District 5

Brandon Marks  
Vice Chairman  
District 4

Marlene Webster  
District 1

Daniel McMaster  
District 2

Gary W. Holzhausen  
District 3

Cindy Garber  
District 6

John Plowman  
District 7

RE: 2021 Budget Memo

Dear Chairman Root and the Board of Commissioners,

Under the leadership of the County Board of Commissioners, the proposed 2021 general fund budget revenues total \$17,829,031 and expenditures of \$17,660,330 - it is balanced and we have revenue over expenditures of \$168,702. This is the first time in several years that money from the delinquent tax fund did not have to be used to balance the 2021 budget, nor did the budgeted amount need to be taken for the 2020 budget. Further, changes were made to ensure that the general fund begins receiving the interests from investments and the delinquent tax fund to account for annual inflation. MERS was closed to new hires beginning January 1, 2021 and 44 North was implemented for healthcare. Finally, special revenue funds transferred in \$225,480 to the general fund.

The special revenue accounts total \$55,197,639 in revenues and \$52,690,562 in expenditures. These are completely balanced, and a budget has been adopted for every special revenue fund. This brings the total county budget for 2021 to \$73,026,892 in revenues and \$70,350,892 in expenditures. When removing the Shiawassee Road Commission and the Shiawassee County Medical Care Facility, this is revenues over expenditures of \$294,191. Between the general fund and the special revenue fund, this is a total of revenues over expenditures of \$519,671.

As part of the budgeting process for 2021, Board Chair Jeremy Root, Finance Chair John Plowman, Finance Director Tracy Bublitz, and I met with each department head and elected official to work through each line item of their budget. After completing each meeting, next steps were produced based on the discussions to bring every budget into alignment based on the discussion. The budgets were then finalized in BS&A.

Special appreciation is warranted for the hard work of the Board of Commissioners in this process, Director Tracy Bublitz, and Executive Assistant Morgan Mowinski. Based on the work that has been done, the County has prepared itself for a fiscally balanced year.

Yours very truly,

Dr. Brian Boggs  
County Coordinator

# Budget Resolution

Resolution No. 20-12-20

**SHIAWASSEE COUNTY BOARD OF COMMISSIONERS**

**RESOLUTION No. 20-12-20**

**FISCAL YEAR 2021 ANNUAL BUDGET**

**WHEREAS** the Uniform Budgeting and Accounting Act, Public Act 2 of 1968, as amended, requires each local unit of government to adopt a balanced budget for all required funds;

**WHEREAS** the Finance and Administration Committee of the Board of Commissioners has reviewed requests for funding and recommendations on anticipated revenues from the county's elected officials, department heads, agency directors, and other staff; and

**WHEREAS** the Shiawassee County Board of Commissioners has duly advertised and conducted a public hearing on December 16, 2020 for the proposed budget in accordance with the Uniform Budgeting and Accounting Act:

\*\*\*\*\*

**NOW THEREFORE BE IT RESOLVED** that the Board of Commissioners of Shiawassee County, Michigan, does hereby approve and adopt the FY 2021 general fund budget, projecting revenues totaling **\$17,829,031** and expenditures totaling **\$17,660,330** based on an approved millage of **5.5105 mills** (after Headlee reduction);

**BE IT FURTHER RESOLVED** that pursuant to MCL 46.71, all claims (bills) against Shiawassee County shall be approved by the Board of Commissioners prior to being paid except that the Coordinator's office may in the ordinary course of business pay pending budgeted payroll and certain other claims prior to approval by the Board if necessary to avoid late penalties, service charges, interest, or adverse legal consequence. The Board shall receive a list of claims paid prior to Board authorization for approval at the next Board meeting;

**BE IT FURTHER RESOLVED** that the Board of Commissioners hereby approves and adopts the FY 2021 budget for Special Revenue Funds;

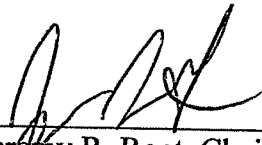
**BE IT FURTHER RESOLVED** that the Coordinator shall serve as chief fiscal officer and chief administrative officer for the purposes of the Uniform Budget and Accounting Act, PA 1968, as amended (MCL 141.421 et seq.);

**BE IT FURTHER RESOLVED** that the Coordinator's office shall be authorized to make budget amendments transferring up to \$5,000 between accounts, departments, or funds without prior approval from the Board; and

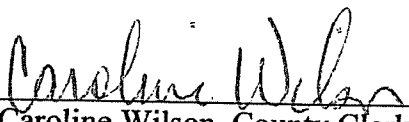
**BE IT FURTHER RESOLVED** that whenever it appears to the Coordinator's office that the actual and probable revenues will be less than the estimated revenues upon

which appropriations were based, or when it appears that expenditures will exceed an appropriation, the Coordinator's office shall present to the Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

APPROVED AND ADOPTED BY THE OF SHIAWASSEE COUNTY BOARD OF COMMISSIONERS FOR FIRST READING NOVEMBER 19, 2020 AND APPROVED AT SECOND READING ON DECEMBER 16, 2020.

  
\_\_\_\_\_  
Jeremy R. Root, Chairman  
Shiawassee County Board of Commissioners

ATTEST:

  
\_\_\_\_\_  
Caroline Wilson, County Clerk and  
Secretary for the Board of Commissioners

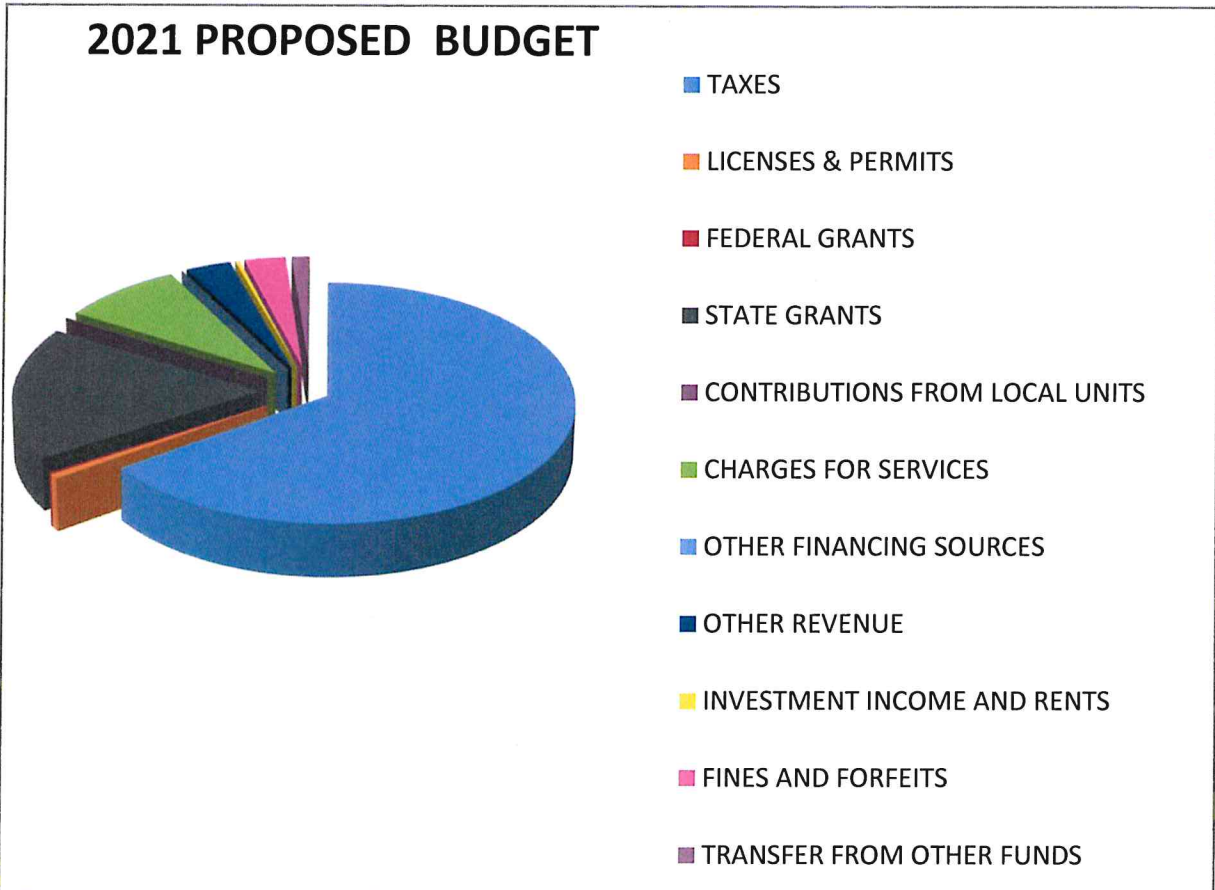
# General Fund Summary

SHIAWASSEE COUNTY GENERAL FUND  
2021 ADOPTED BUDGET  
REVENUE AND EXPENSE SUMMARY

SOURCES OF FUNDS	2018 ACTUAL ACTIVITY	2019 ACTUAL ACTIVITY	2020 ACTUAL ACTIVITY	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
TAXES	\$9,818,273	\$10,397,017	\$10,276,917	\$10,666,209	\$11,596,536
LICENSES & PERMITS	123,363	115,611	104,050	123,000	113,000
FEDERAL GRANTS	28,509	67,744	24,853	30,000	25,000
STATE GRANTS	3,401,886	3,514,627	2,875,787	3,469,916	3,176,381
CONT FROM LOCAL UNITS	12,500	21,498	7,000	13,000	13,000
CHARGES FOR SERVICES	2,243,637	1,773,225	1,691,753	1,672,955	1,530,216
OTHER FINANCING SOURCES	43,873	18,362	0	0	0
OTHER REVENUE	292,200	625,317	1,635,908	505,972	576,419
INVESTMENT INCOME & RENTS	127,694	143,935	65,716	140,500	55,000
FINES & FORFEITS	107,836	422,129	371,676	498,000	518,000
TRANSFER FROM OTHER FUNDS	0	1,874,000	0	1,456,893	225,480
TOTAL REVENUES	\$16,199,771	\$18,973,465	\$17,053,660	\$18,576,445	\$17,829,032
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EXPENDITURES BY FUNCTION					
GENERAL GOVERNMENT	\$4,886,927	\$5,152,288	\$5,063,598	\$5,835,856	\$6,034,602
JUDICIAL	5,180,173	5,112,414	4,312,296	5,586,680	5,000,857
PUBLIC SAFETY	6,294,048	6,388,417	5,148,168	5,592,313	5,114,576
PUBLIC WORKS	324,393	532,304	333,038	491,340	472,385
HEALTH & WELFARE	583,775	606,553	568,647	598,977	604,436
COMMUNITY & ECONOMIC DEVELOP	467,947	544,828	430,667	470,041	433,474
TOTAL EXPENDITURES	\$17,737,263	\$18,336,804	\$15,856,414	\$18,575,207	\$17,660,330
NET CHANGE IN FUND BALANCE	(\$1,537,492)	\$636,661	\$1,197,246	\$1,238	\$168,702

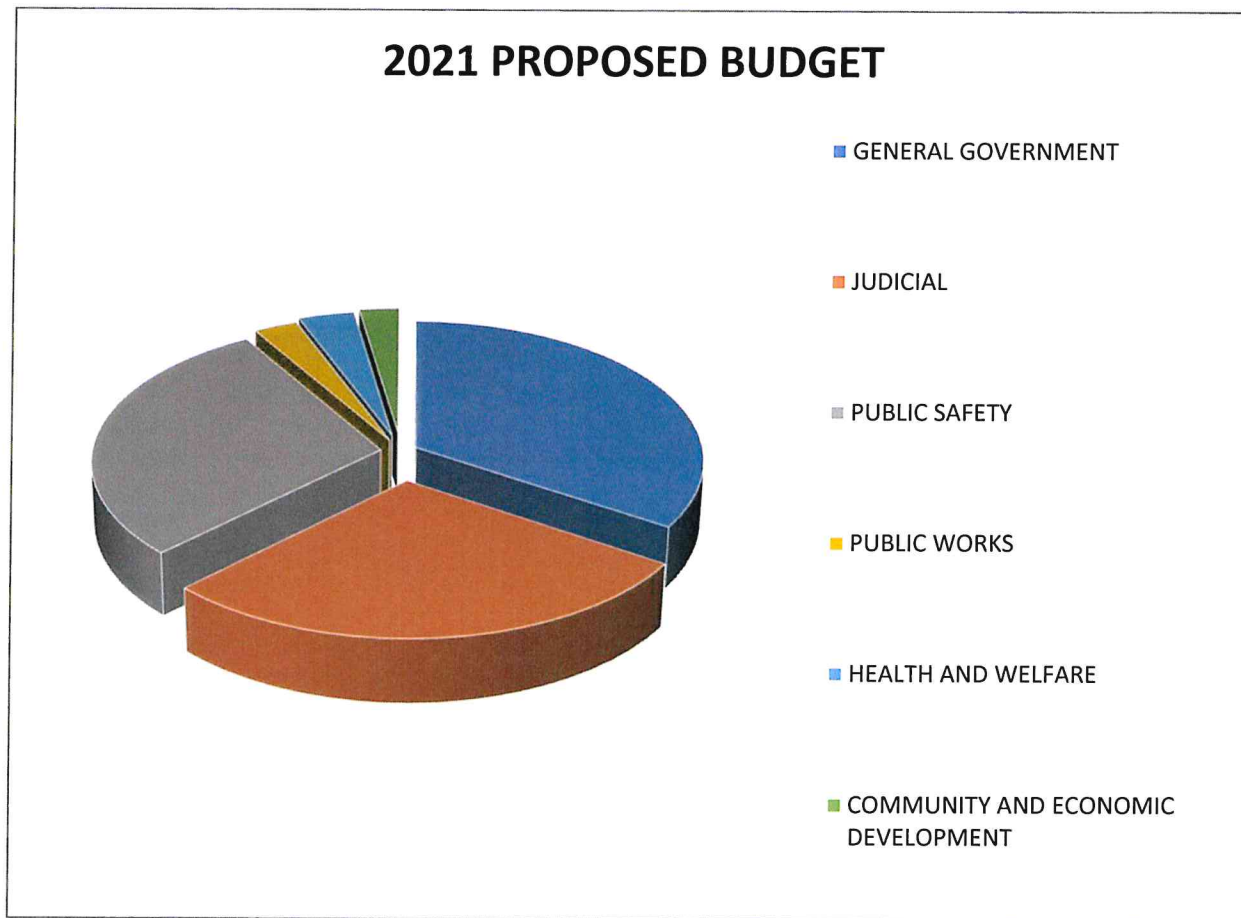
**SHIAWASSEE COUNTY GENERAL FUND  
2021 ADOPTED BUDGET  
REVENUE SUMMARY**

SOURCES OF FUNDS	2018 ACTUAL ACTIVITY	2019 ACTUAL ACTIVITY	2020 ACTUAL ACTIVITY	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
TAXES	\$9,818,273	\$10,397,017	\$10,276,917	\$10,666,209	\$11,596,536
LICENSES & PERMITS	123,363	115,611	104,050	123,000	113,000
FEDERAL GRANTS	28,509	67,744	24,853	30,000	25,000
STATE GRANTS	3,401,886	3,514,627	2,875,787	3,469,916	3,176,381
CONTRIBUTIONS FROM LOCAL UNITS	12,500	21,498	7,000	13,000	13,000
CHARGES FOR SERVICES	2,243,637	1,773,225	1,691,753	1,672,955	1,530,216
OTHER FINANCING SOURCES	43,873	18,362	0	0	0
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TOTAL REVENUES	<u>\$16,199,771</u>	<u>\$18,973,465</u>	<u>\$17,053,660</u>	<u>\$18,576,445</u>	<u>\$17,829,032</u>



**SHIAWASSEE COUNTY GENERAL FUND  
2021 ADOPTED BUDGET  
EXPENDITURE SUMMARY**

EXPENDITURES BY FUNCTION	2018 ACTUAL ACTIVITY	2019 ACTUAL ACTIVITY	2020 ACTUAL ACTIVITY	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
GENERAL GOVERNMENT	\$4,886,927	\$5,152,288	\$5,063,598	\$5,835,856	\$6,034,602
JUDICIAL	5,180,173	5,112,414	4,312,296	5,586,680	5,000,857
PUBLIC SAFETY	6,294,048	6,388,417	5,148,168	5,592,313	5,114,576
PUBLIC WORKS	324,393	532,304	333,038	491,340	472,385
HEALTH AND WELFARE	583,775	606,553	568,647	598,977	604,436
COMMUNITY & ECONOMIC DEVELOP	467,947	544,828	430,667	470,041	433,474
TOTAL EXPENDITURES	<u>\$17,737,263</u>	<u>\$18,336,804</u>	<u>15,856,414</u>	<u>\$18,575,207</u>	<u>\$17,660,330</u>



**SHIAWASSEE COUNTY GENERAL FUND  
2021 ADOPTED BUDGET  
EXPENDITURE BY FUNCTION**

	2018 ACTUAL ACTIVITY	2019 ACTUAL ACTIVITY	2020 ACTUAL ACTIVITY	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
<b>GENERAL GOVERNMENT</b>					
COMMISSIONERS	\$182,646	\$198,055	\$166,492	\$183,990	\$204,752
COUNTY ADMINISTRATION	711,650	736,293	491,253	538,975	680,890
STRATEGIC PLANNING	25,000	25,000	25,000	25,000	50,000
CAPITAL IMPROVEMENTS	0	150	0	0	0
CLERK'S POSTAGE	57,031	38,854	23,941	60,000	30,000
GENERAL REVENUE	686,412	409,325	1,346,208	1,346,208	1,500,000
OTHER PROFESSIONAL CONTRACTS	93,807	63,526	45,000	70,500	75,500
COUNTY CLERK	426,608	487,249	424,653	488,458	461,300
RESD - INFORMATION TECHNOLOGY	289,888	236,699	80,940	244,000	167,500
PURCHASING	43,214	31,884	17,393	41,500	25,000
SURVEY & REMONUMENTATION	72,779	68,966	29,161	60,942	48,480
TREASURER	320,065	321,540	290,535	338,025	299,326
EQUALIZATION	228,213	229,515	210,786	254,113	216,953
INTERFUND TRANSFERS OUT		103,798	106,082	106,082	106,082
ELECTIONS	152,637	116,404	217,529	291,317	70,621
BUILDING & GROUNDS	784,142	851,090	704,346	877,056	961,603
TECHNOLOGY	12,302	\$132,450	\$96,774	\$105,500	\$129,100
BUILDING & GROUNDS IMPROVEMENT	0	0	52,683	150,000	0
COURT HOUSE MAINTENANCE	192,896	470,144	0	0	0
LAND PURCHASE	0	0	0	0	50,000
CONTRACT PAYMENTS	48,808	0	0	48,808	0
GENERAL INSURANCE	328,035	167,267	142,404	402,600	380,000
UNEMPLOYMENT	9,088	0	0	0	0
TRANSFER TO OTHER FUNDS	142,111	374,497	504,629	95,670	477,495
COPIERS	79,595	89,582	87,789	107,112	100,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$4,886,927</b>	<b>\$5,152,288</b>	<b>\$5,063,598</b>	<b>\$5,835,856</b>	<b>\$6,034,602</b>
<b>JUDICIAL</b>					
CIRCUIT COURT	\$664,550	\$620,562	\$472,981	\$585,163	\$556,719
DISTRICT COURT	1,142,770	1,148,794	942,546	1,135,739	1,003,163
FRIEND OF THE COURT	837,983	819,413	771,005	840,498	846,833
LAW LIBRARY APPROPRIATION	5,321	0	0	8,750	0
PROBATE COURT	385,902	439,685	440,372	540,095	516,368
PROBATION	0	3,229	2,969	3,500	3,500
PROSECUTING ATTORNEY	969,184	1,049,394	953,100	1,089,492	1,096,978
FAMILY COURT - JUVENILE DIVISION	620,963	668,337	556,823	689,878	604,796
CHILD CARE	381,000	190,500	3,750	526,065	200,000
DHS CHILD CARE - SHIAWASSEE	172,500	172,500	168,750	167,500	172,500
<b>TOTAL JUDICIAL</b>	<b>\$5,180,173</b>	<b>\$5,112,414</b>	<b>\$4,312,296</b>	<b>\$5,586,680</b>	<b>\$5,000,857</b>

SHIAWASSEE COUNTY GENERAL FUND  
2021 ADOPTED BUDGET  
EXPENDITURE BY FUNCTION

	2018 ACTUAL ACTIVITY	2019 ACTUAL ACTIVITY	2020 ACTUAL ACTIVITY	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
<b>PUBLIC SAFETY</b>					
SHERIFF	\$3,418,828	\$3,220,311	\$2,513,798	\$2,579,285	\$2,376,809
SHERIFF - SECURITY	243,205	230,059	206,538	258,352	222,854
SHERIFF - SECONDARY ROAD PATROL	83,185	198,118	106,924	100,304	173,527
SHERIFF - JAIL	2,300,557	2,511,344	2,130,465	2,428,902	2,123,323
EMERGENCY SERVICES	161,549	112,203	94,408	108,985	97,555
ANIMAL CONTROL	86,724	116,382	96,035	116,485	120,508
TOTAL PUBLIC SAFETY	<u>\$6,294,048</u>	<u>\$6,388,417</u>	<u>\$5,148,168</u>	<u>\$5,592,313</u>	<u>\$5,114,576</u>
<b>PUBLIC WORKS</b>					
DRAIN OFFICE	\$317,415	\$345,482	\$325,306	\$366,010	\$367,914
DRAINS AT LARGE	0	179,476	0	117,598	96,739
AIRPORT	6,978	7,346	7,732	7,732	7,732
TOTAL PUBLIC WORKS	<u>\$324,393</u>	<u>\$532,304</u>	<u>\$333,038</u>	<u>\$491,340</u>	<u>\$472,385</u>
<b>HEALTH &amp; WELFARE</b>					
HEALTH APPROPRIATION	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000
MEDICAL EXAMINERS	166,775	189,553	151,647	181,977	187,436
MENTAL HEALTH APPROPRIATION	200,000	200,000	200,000	200,000	200,000
TOTAL HEALTH & WELFARE	<u>\$583,775</u>	<u>\$606,553</u>	<u>\$568,647</u>	<u>\$598,977</u>	<u>\$604,436</u>
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>					
AGRI-EXTENSION	\$0	\$19,770	\$0	\$0	\$0
REGISTER OF DEEDS	283,243	317,071	305,782	342,546	320,077
PLAT BOARD	0	200	0	295	295
COMMUNITY DEVELOPMENT	97,949	127,485	105,368	115,700	102,602
PARKS	86,755	80,302	19,517	11,500	10,500
TOTAL COMMUNITY & ECONOMIC DEVELOP.	<u>\$467,947</u>	<u>\$544,828</u>	<u>\$430,667</u>	<u>\$470,041</u>	<u>\$433,474</u>

# Capital Improvements

SHIAWASSEE COUNTY  
2021 ADOPTED BUDGET  
CAPITAL OUTLAY

	2018 ACTUAL ACTIVITY	2019 ACTUAL ACTIVITY	2020 ACTUAL ACTIVITY	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
<b>GENERAL FUND</b>					
COUNTY ADMINISTRATION	\$0	\$1,833	\$12,915	\$1,500	\$0
RESD - INFORMATION TECHNOLOGY	75,267	193,125	7,681	174,500	100,000
BUILDING & GROUNDS	0	11,839	52,683	150,000	0
DRAIN BUILDING	168,430	434,744	0	0	0
LAND PURCHASE	0	0	0	0	50,000
PROBATE COURT	0	11,270	0	25,000	0
FAMILY COURT - JUVENILE DIVISION	14,753	23,045	9,491	30,000	0
SHERIFF	228,010	14,517	53,369	56,500	56,500
SHERIFF - SECURITY	25,366	0	0	4,000	0
SHERIFF - JAIL	6,004	6,674	5,404	15,000	15,000
EMERGENCY SERVICES	19,000	0	0	0	0
ANIMAL CONTROL	0	33,189	585	2,000	2,000
AGRI-EXTENSION	0	19,770	0	0	0
PARKS	77,203	70,545	9,403	0	0
<b>TOTAL CAPITAL OUTLAY - GENERAL FUND</b>	<b>\$614,033</b>	<b>\$820,551</b>	<b>\$151,531</b>	<b>\$458,500</b>	<b>\$223,500</b>
<b>SPECIAL REVENUE FUNDS</b>					
CENTRAL DISPATCH	\$46,596	\$3,662	\$451,773	\$460,000	\$80,234
HEALTH APPROPRIATION	731,725	222,743	74,344	0	0
ROD AUTOMATION	7,516	49,032	51,320	50,000	8,000
INDIGENT DEFENSE	3,631	69,138	5,461	87,149	42,900
AIRPORT	10,266	17,584	5,907	15,000	12,000
VETERANS SERVICES	14,500	19,909	0	0	0
<b>TOTAL CAPITAL OUTLAY - SPECIAL REVENUE FUNDS</b>	<b>\$814,234</b>	<b>\$382,068</b>	<b>\$588,805</b>	<b>\$612,149</b>	<b>\$143,134</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$1,428,267</b>	<b>\$1,202,619</b>	<b>\$740,336</b>	<b>\$1,070,649</b>	<b>\$366,634</b>

# Staffing Levels

SHIAWASSEE COUNTY  
2021 ADOPTED BUDGET  
STAFFING LEVELS

FUND - DEPT	DEPARTMENT	FTE	SALARY	TAXES AND BENEFITS	TOTAL
101-101	COMMISSIONERS	7	\$114,000	\$58,252	\$172,252
101-172	COUNTY ADMINISTRATION	7	380,079	183,111	563,190
101-215	COUNTY CLERK	7	253,744	202,490	456,234
101-245	SURVEY & REMONUMENTATION	0.5	4,097	1,225	5,322
101-253	TREASURER	4	178,220	116,106	294,326
101-262/263-215	ELECTIONS	1	36,192	17,906	54,098
101-265	BUILDING & GROUNDS	6	257,146	157,667	414,813
101-283	CIRCUIT COURT	5.5	250,567	187,506	438,073
101-286	DISTRICT COURT	14	570,550	338,413	908,963
101-289	FRIEND OF THE COURT	9.5	416,800	283,979	700,779
101-294	PROBATE COURT - ESTATES	4	273,749	160,919	434,668
101-296	PROSECUTING ATTORNEY	13	701,584	326,344	1,027,928
101-299	FAMILY COURT - JUVENILE DIVISION	6.5	276,971	181,571	458,542
101-301	SHERIFF	21.5	1,127,408	849,586	1,976,994
101-303	SHERIFF - SECURITY	5.5	175,000	43,754	218,754
101-315	SHERIFF - SECONDARY ROAD PATROL	1	56,896	86,612	143,508
101-351	SHERIFF - JAIL	21	1,007,662	505,461	1,513,123
101-426	EMERGENCY SERVICES	1.25	56,684	4,336	61,020
101-430	ANIMAL CONTROL	1	42,390	34,518	76,908
101-442	DRAIN OFFICE	5	\$216,986	\$138,524	\$355,510
101-711	REGISTER OF DEEDS	4	176,696	126,866	303,562
213/225	DRUG COURT	0.75	81,840	0	81,840
216	CENTRAL DISPATCH	11	579,186	613,110	1,192,296
221	HEALTH DEPARTMENT	29	1,446,484	837,872	2,284,356
222	MENTAL HEALTH COURT	1	34,305	0	34,305
223	SWIFT & SURE COURT	0.25	12,044	0	12,044
287	INDIGENT DEFENSE	6	438,136	202,103	640,239
292-662/292-669	PROBATE COURT - CHILD CARE	7	347,941	196,244	544,185
295	AIRPORT	1	46,200	10,200	\$56,400
298-684	VETERANS	3.5	178,681	92,672	\$271,353
	TOTAL	205	\$9,738,238	\$5,957,347	\$15,695,585

# Special Revenue Funds

SHIAWASSEE COUNTY  
2021 ADOPTED BUDGET  
SPECIAL REVENUE FUNDS

FUND	NAME	AUDITED		FUND BALANCE		FUND BALANCE		FUND BALANCE		2020 AMENDED BUDGET		2021 ADOPTED BUDGET	
		REVENUES	EXPENDITURES	12/31/2018	12/31/2019	12/31/2020	REVENUES	EXPENDITURES	REVENUES	EXPENDITURES	REVENUES	EXPENDITURES	
211	MSU EXTENSION	\$129,658	\$75,099	\$69,559	\$77,699	\$138,112	\$129,176	\$86,635	\$133,524	\$129,176	\$144,158	\$139,176	
213	DRUG COURT GRANT	28,356	28,356	0	0	53,132	45,107	8,025	72,000	72,000	95,178	95,178	
214	FAMILY COUNSELING	6,484	12,790	67,579	60,117	5,620	13,082	8,694	6,500	6,500	6,500	6,500	
215	FRIEND OF THE COURT	48,404	31,616	109,478	121,642	41,987	9,221	154,408	46,025	42,000	46,000	29,100	
216	CENTRAL DISPATCH	1,861,415	1,755,127	1,298,471	2,657,470	2,233,445	1,730,563	3,160,352	1,957,830	1,948,456	1,864,130	1,824,890	
217	DRUNK DRIVING	200	8,139	134,468	138,128	9,042	5,382	173,022	8,800	7,500	8,800	7,500	
218	PROSECUTOR'S FEES	0	2,697	77,875	123,810	45,935	34,830	158,640	60,000	0	50,000	118,085	
221	HEALTH DEPARTMENT	2,664,765	3,408,996	2,224,196	1,254,995	2,221,201	2,611,895	1,157,747	2,634,186	2,634,186	3,071,421	3,070,993	
222	MENTAL HEALTH GRANT	341	341	300,232	289,998	18,124	31,266	293,867	48,500	48,500	55,800	55,800	
223	SWIFT & SURE	41,080	41,079	238	1,184	48,880	47,934	6,218	60,000	60,000	51,000	51,000	
225	OHSP GRANT	67,896	67,897	(1)	0	46,717	46,716	(3,151)	20,000	20,000	92,000	92,000	
230	WASTE MANAGEMENT	76,024	27,620	140,063	154,765	76,024	17,584	213,223	76,000	65,000	75,000	75,000	
241	FARMLAND PRESERVATION	0	0	1,448	1,448	0	0	1,448	0	0	0	0	
242	ANIMAL CONTROL DONATIONS	0	0	21,230	21,230	0	0	21,230	0	0	0	0	
249	BUILDING INSPECTIONS	196,369	213,409	72,284	43,649	172,392	201,027	482,380	177,566	182,454	200,000	190,827	
251	HOUSING REHAB	\$38,861	\$64,653	\$42,049	47,666	36,870	31,253	104,364	0	0	25,000	25,000	
253	DRUG FORFEITURE	12,279	5,087	13,970	13,200	846	1,616	12,176	0	0	0	0	
254	SHERIFF COLLECTIONS	23,007	33,616	137,989	284,772	193,905	47,122	52,306	40,830	0	3,000	3,000	
256	ROD AUTOMATION	58,224	29,114	172,634	161,122	57,885	69,397	167,930	58,600	54,638	81,015	81,015	
259	EMERGENCY MANAGEMENT	0	0	24,009	19,674	1,150	5,485	296,248	34,150	33,500	2,200	2,200	
260	SHERIFF - POSSE	7,218	10,307	10,082	12,915	7,826	4,993	13,198	7,000	4,000	12,040	12,040	
263	CONCEALED PISTOL LICENSING	44,772	2,763	95,495	137,931	51,167	8,731	194,285	40,000	12,216	87,733	87,460	
264	LOCAL CORRECTIONS TRAINING	17,760	14,603	24,585	25,505	17,140	16,220	25,307	20,000	20,000	10,000	10,000	
269	LAW LIBRARY	11,939	14,026	0	1,625	16,404	14,779	(7,091)	15,500	15,500	15,500	15,500	
272	MAGNET	111,193	99,831	227,131	258,369	133,763	102,525	309,642	127,100	122,000	110,000	110,000	
273	PROSECUTOR'S ASSETS	57,395	599	62,031	55,352	2,227	8,906	55,717	0	0	5,000	5,000	
274	LOCAL LAW ENFORCEMENT	49,862	49,862	214	214	47,096	47,096	214	50,000	50,000	53,000	53,000	
280	CHILD CARE PROBATE	702,117	690,091	75,161	11,452	402,990	466,699	172,996	602,150	602,150	179,350	176,850	
282	SOCIAL WELFARE DHS	0	4,034	9,684	8,561	5,000	6,123	9,758	5,000	5,000	5,000	7,500	
284	REACH	320	450	6,252	6,672	570	150	6,812	0	0	0	0	
286	PEACE-TIME VETERANS SERV.	0	0	0	312	4,082	3,770	38,636	50,000	50,000	47,000	47,000	
287	INDIGENT DEFENSE	18,464	18,464	382,656	388,448	503,778	501,569	62,644	945,866	885,431	909,815	909,815	
291	RIVERHAVEN (MSHN)	13,415	14,101	10,260	11,831	16,225	14,654	12,590	15,000	15,000	15,000	15,000	
292	CHILD CARE	1,139,933	1,139,934	0	1,065,001	1,065,001	1,064,999	754,787	1,121,065	1,121,065	1,031,224	1,003,693	
293	VETERANS RELIEF	103,614	107,050	508,252	447,738	176,533	237,047	591,806	179,185	179,185	182,526	180,000	
295	AIRPORT	259,446	244,559	85,348	240,440	284,076	128,984	270,212	258,502	257,400	259,296	255,610	
296	SENIOR CITIZENS (SCOA)	1,175,039	1,270,280	269,591	425,313	1,198,571	1,042,849	679,336	851,596	851,596	881,820	881,820	
297	CIGARETTE TAX	0	0	157	157	0	0	157	0	0	0	0	
298	VETERANS SERVICES	222,428	209,243	600,604	342,512	365,281	254,186	473,126	370,259	423,149	415,573	415,573	

# General Fund Detail

**SHIAWASSEE COUNTY GENERAL FUND  
2021 ADOPTED BUDGET  
LINE ITEM DETAIL**

GL NUMBER	DESCRIPTION	2018 ACTUAL ACTIVITY	2019 ACTUAL ACTIVITY	2020 ACTUAL ACTIVITY	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
<b>REVENUES</b>						
101-000-699.000	INTERFUND TRANSFERS IN	\$0	\$222	\$0	\$0	\$0
101-000-699.256	TRANSFER FROM 256	0	0	0	0	50,000
101-000-699.516	TRANSFER FROM 516	0	1,874,000	0	1,456,893	0
101-172-569.000	STATE GRANTS OTHER	0	0	29,300	0	0
101-172-672.000	REVENUE	0	2,094	4,380	0	3,000
101-200-402.000	CURRENT TAX COLLECTION	9,772,619	10,356,652	10,220,440	10,626,609	10,960,536
101-200-404.000	TAX ADJUSTMENTS	12,537	13,171	9,499	11,000	11,000
101-200-412.000	DELINQUENT PERSONAL PROPERTY	4,807	1,950	4,546	1,500	3,000
101-200-434.000	TRAILER TAX	9,640	6,217	24,021	9,000	9,000
101-200-445.000	PENALTIES AND INTEREST ON TAXES	104	4,259	8,964	100	605,000
101-200-447.000	PROPERTY TAX ADMIN FEE	18,566	14,768	9,447	18,000	8,000
101-200-573.000	LOCAL COMMUNITY STABILIZATION SH/	188,241	252,101	266,601	250,000	0
101-200-574.000	STATE GRANTS STATE REVENUE SHARIN	1,472,259	1,485,707	875,435	1,517,415	1,544,786
101-200-577.010	LIQUOR LICENSES	13,149	14,335	14,122	13,000	13,000
101-200-665.000	INTEREST	127,694	143,935	42,200	125,500	40,000
101-200-667.000	RENT	0	0	23,516	15,000	15,000
101-200-672.000	REVENUE	\$15,777	\$126,257	\$24,737	\$18,560	61,000
101-200-672.050	REVENUE FEDERAL	0	0	1,078,562	7,593	0
101-200-673.000	GAIN/LOSS ON SALE OF ASSETS	0	0	3,400	0	50,000
101-200-676.030	REIMBURSEMENTS HOTEL AND LIQUOR	95,923	96,544	99,468	95,000	95,000
101-200-676.050	REIMBURSEMENTS INSURANCE	10,468	2,801	0	0	0
101-200-687.000	REFUNDS AND REBATES	0	262,266	298,705	250,000	225,000
101-200-689.000	CASH OVER OR SHORT	13,519	(407)	(15)	0	0
101-215-607.000	FEES	108,819	105,233	113,566	100,000	100,000
101-215-607.050	CREMATION FEES	11,350	10,100	12,480	10,000	10,000
101-215-607.055	NOTARY FEES	1,750	1,850	1,090	1,500	1,200
101-215-628.010	DOCUMENT KITS	7,391	8,150	6,635	7,500	7,500
101-215-628.020	COPIES	957	711	393	900	0
101-215-628.030	PICTURES	1,380	1,450	470	1,000	600
101-215-639.000	CIRCUIT COURT SEARCH FEES	4,667	1,277	816	800	1,000
101-215-699.263	TRANSFER FROM 263	0	0	0	0	52,395
101-245-575.000	STATE GRANTS REMONUMENTATION	47,844	52,888	50,746	47,942	35,480
101-245-580.000	CONTRIBUTIONS FROM LOCAL UNITS	12,500	21,498	7,000	13,000	13,000
101-253-607.000	FEES	12,244	10,379	14,498	12,500	12,500
101-257-628.257	EQUALIZATION PROCESSING SVCS	65,420	99,388	62,651	70,000	70,000
101-262-567.010	SCHOOL ELECTION REIMBURSEMENT	33,120	4,084	5,768	1,000	5,000
101-262-607.010	ELECTIONS CANDIDATE FILING FEE	35,938	20,584	20,547	1,500	0
101-262-607.020	LOCALS / STATE REIMBURSEMENT	0	0	45,464	150,000	5,000
101-262-676.010	VOTER REGISTRATION REIMB	257	262	231	200	200
101-280-609.000	JURY DEMAND FEES	11,990	7,825	12,673	5,000	8,000
101-281-547.000	STATE GRANTS COURT EQUITY	289,612	264,646	155,114	275,000	275,000
101-283-540.000	JUDGE SALARY	45,724	45,724	45,724	45,724	45,724
101-283-569.000	STATE GRANTS OTHER	0	454	1,085	0	0
101-283-608.010	DRUG COURT PARTICIPATION FEES	4,460	4,582	3,474	0	0
101-283-608.020	MENTAL HEALTH COURT PARTICIPATIOI	0	0	700	0	0
101-283-611.000	ATTORNEY FEE REIMBURSEMENT	11,596	9,313	2,972	10,000	10,000
101-283-625.010	ASSESSED COURT COSTS	91,854	84,362	89,486	59,000	65,000
101-283-625.015	COURT COSTS	25,577	21,136	18,401	25,000	25,000
101-283-625.020	COURT SERVICES	33,083	32,037	21,562	30,000	30,000
101-283-663.000	BOND FORFEITURES AND BOND COSTS	12,000	(2,000)	200	0	0
101-286-540.000	JUDGE SALARY	91,448	91,448	91,448	91,500	45,750

**SHIAWASSEE COUNTY GENERAL FUND  
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GL NUMBER	DESCRIPTION	2018 ACTUAL ACTIVITY	2019 ACTUAL ACTIVITY	2020 ACTUAL ACTIVITY	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
101-286-544.000	STATE GRANTS DRUNK DRIVING CASE	12,534	0	0	0	0
101-286-602.000	CIVIL FEES	0	118,078	93,248	100,000	100,000
101-286-603.010	DISTRICT COURT COSTS AND FEES	584,119	128,156	0	0	0
101-286-608.000	COURT FILING FEES	16,617	16,137	9,032	16,000	16,000
101-286-608.025	OVERSITE FEES	49,314	44,051	36,815	45,000	45,000
101-286-625.025	DNA ASSESSMENT	42	0	0	0	0
101-286-625.030	DRUG TEST FEE	2,714	5	0	0	0
101-286-625.035	ALCOHOL ASSESSMENT PROGRAM	9,685	8,596	8,715	9,000	9,000
101-286-625.040	PROGRAM COSTS	1,920	1,720	1,863	1,900	1,900
101-286-656.000	COURT COSTS	0	319,921	297,116	400,000	420,000
101-286-657.000	ORDINANCE FINES AND COSTS	85,636	94,293	69,660	90,000	90,000
101-286-663.000	BOND FORFEITURES AND BOND COSTS	10,200	9,915	4,700	8,000	8,000
101-289-561.000	STATE GRANTS WELFARE FOC	502,000	532,231	529,243	550,000	550,000
101-289-561.001	STATE GRANTS WELFARE FOC INCENTIV	112,973	110,733	108,714	110,000	110,000
101-289-561.002	STATE GRANTS WELFARE FOC GFGP	74,562	73,084	72,077	75,000	75,000
101-289-623.000	FOC STATUTORY HANDLING FEE	60,741	76,859	75,592	62,000	62,000
101-289-672.000	REVENUE	0	0	768	0	0
101-289-672.010	BENCH WARRANT REVENUE	18,992	10,589	12,133	20,000	20,000
101-289-672.020	CREDIT CARD REVENUE	1,205	1,578	667	3,000	3,000
101-294-540.000	JUDGE SALARY	181,144	159,480	162,536	149,220	151,455
101-294-612.000	GUARDIAN AD LITEM REIMBURSEMENT	0	0	3,146	0	0
101-294-622.000	ESTATE INVENTORY FEE	26,409	24,125	26,521	22,000	22,000
101-294-622.010	ESTATE PROCESSING COSTS	130	117	0	0	0
101-296-561.010	STATE GRANTS WELFARE CHILD SUPPOF	145,139	155,267	165,327	150,000	165,000
101-296-611.000	ATTORNEY FEE REIMBURSEMENT	485	0	31	500	500
101-296-628.020	COPIES	0	158	351	900	900
101-296-672.000	REVENUE	0	400	0	0	0
101-296-676.000	REIMBURSEMENTS	85,935	92,598	92,002	85,619	85,619
101-296-699.218	TRANSFER FROM 218	0	0	0	0	118,085
101-296-699.253	TRANSFER FROM 253	0	0	0	0	5,000
101-299-569.000	STATE GRANTS OTHER	101,508	142,106	181,769	120,000	120,000
101-299-611.000	ATTORNEY FEE REIMBURSEMENT	18,089	18,872	10,342	18,000	56,763
101-299-625.045	PROCESSING AND COSTS	34,309	24,416	9,553	20,000	20,000
101-299-625.050	ADMINISTRATION FEES	26,547	14,512	10,475	15,000	15,000
101-301-543.020	STATE GRANTS PUBLIC SAFETY MED MA	27,667	0	0	0	0
101-301-607.100	SEX OFFENDER REGISTRATION FEE	3,400	2,860	2,350	3,500	2,500
101-301-610.010	RESTITUTION	0	401	0	500	400
101-301-628.050	CIVIL PROCESSING SHERIFF	9,499	6,070	7,388	7,000	7,000
101-301-628.075	SHERIFF OFFICE DEPOSIT REVENUE	11,161	9,438	36,190	11,000	133,000
101-301-693.000	GAIN ON SALE OF DEPRECIABLE FIXED A	0	6,200	10,500	0	0
101-301-699.289	TRANSFER FROM FOC	43,873	18,140	56,463	72,000	0
101-301-699.294	TRANSFER FROM 294	0	0	50,000	0	0
101-315-543.130	SECONDARY RP AND TAP PROGRAM	76,111	87,115	96,285	87,115	53,186
101-351-628.060	LIVE SCAN REVENUE	8,324	6,757	7,851	6,500	5,000
101-351-628.250	JAIL REVENUE	370,454	246,155	160,260	235,000	175,000
101-351-676.100	DIVERTED FELONS REIMBURSEMENT	48,260	22,415	8,740	25,000	15,000
101-426-505.000	FEDERAL GRANTS PUBLIC SAFETY	28,509	67,744	24,853	30,000	25,000
101-426-628.120	EMERGENCY SERVICES REVENUE	18,098	32,858	12,978	22,420	18,153
101-426-672.000	REVENUE	320	0	630	0	600
101-426-693.000	GAIN ON SALE OF DEPRECIABLE FIXED A	0	0	0	0	17,000
101-430-490.050	DOG AND KENNEL LICENSES	110,214	101,276	89,928	110,000	100,000
101-430-610.010	RESTITUTION	0	0	220	0	0

**SHIAWASSEE COUNTY GENERAL FUND  
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GL NUMBER	DESCRIPTION	2018 ACTUAL ACTIVITY	2019 ACTUAL ACTIVITY	2020 ACTUAL ACTIVITY	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
101-430-627.050	KENNEL INSPECTIONS	1,740	1,570	1,490	2,000	1,600
101-442-607.000	FEES	0	300	475	0	0
101-603-610.010	RESTITUTION	0	551	936	500	0
101-711-607.040	TRANSFER TAX	209,410	222,633	273,307	200,000	190,000
101-711-607.045	TRACT REVENUE	1,470	945	210	535	200
101-711-628.125	REGISTER OF DEEDS SERVICES	322,914	315,863	344,973	290,000	275,500
101-728-607.120	PLANNING	8,300	9,375	7,225	8,000	8,000
101-728-607.125	ZONING	19,270	23,270	15,875	19,000	19,000
101-756-566.000	STATE GRANTS-RECREATIONAL/CULTUR	0	57,559	38,615	0	0
101-756-672.000	REVENUE	1,544	1,720	1,000	1,000	1,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$16,199,771</b>	<b>\$18,973,465</b>	<b>\$17,053,660</b>	<b>\$18,576,445</b>	<b>\$17,829,032</b>

**SHIAWASSEE COUNTY GENERAL FUND  
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<b>EXPENDITURES</b>						
101-101-703.000	SALARIES	\$4,626	\$93,211	\$104,291	\$96,000	\$114,000
101-101-703.050	BASE PAY	51,358	8,642	0	0	0
101-101-709.000	FICA	6,469	8,763	7,850	8,170	8,721
101-101-717.000	DEFINED BENEFIT PENSION CONTRIB	7,757	11,961	11,698	20,516	25,342
101-101-718.000	HEALTH INSUR	14,856	5,226	6,749	17,842	21,519
101-101-718.001	DENTAL/VISION	1,665	1,999	1,576	1,720	1,719
101-101-724.001	LIFE INSURANCE	631	729	759	763	763
101-101-724.002	DISABILITY INS	130	204	130	179	188
101-101-724.050	FLEX PLAN FEES	21	21	0	0	0
101-101-725.000	PER DIEM	27,090	13,844	(45)	2,000	0
101-101-725.001	PER DIEM OTHER MTGS	500	0	0	0	0
101-101-752.000	SUPPLIES	1,569	1,687	913	2,000	2,000
101-101-803.001	ADP FEES	3,093	856	0	0	0
101-101-820.000	LEGAL FEES	1,955	5,426	4,485	6,000	6,000
101-101-861.000	MILEAGE	11,864	12,730	7,653	12,800	10,000
101-101-861.001	MILEAGE OTHER MTGS	633	729	0	0	0
101-101-909.000	TRAINING	447	2,868	50	3,500	2,000
101-101-915.000	MEMBERSHIPS	12,076	11,041	20,383	12,500	12,500
101-101-935.000	PROPERTY LIABILITY INSURANCE	35,906	17,028	0	0	0
101-101-955.000	MISCELLANEOUS	0	1,090	0	0	0
101-172-703.000	SALARIES	123,463	225,663	259,377	258,215	380,079
101-172-703.010	SUPERVISOR SALARIES	68,791	14,931	0	0	0
101-172-707.000	TEMPORARY EMPLOYEES	6,992	0	0	0	0
101-172-709.000	FICA	14,044	17,583	18,796	19,891	29,562
101-172-717.000	DEFINED BENEFIT PENSION CONTRIB	29,471	45,260	45,057	49,949	85,905
101-172-718.000	HEALTH INSUR	42,029	67,890	56,503	63,679	65,931
101-172-718.001	DENTAL/VISION	2,530	1,295	0	0	0
101-172-724.001	LIFE INSURANCE	305	517	508	545	763
101-172-724.002	DISABILITY INS	389	474	546	646	950
101-172-724.050	FLEX PLAN FEES	12	15	0	0	0
101-172-752.000	SUPPLIES	5,837	7,460	7,746	6,000	8,000
101-172-755.019	OPERATING SUPPLIES-COVID 19	0	0	1,522	0	0
101-172-801.000	CONTRACTUAL SERVICES	247,081	265,819	88,003	70,000	25,000
101-172-803.001	ADP FEES	2,389	651	0	0	0
101-172-820.000	LEGAL FEES	0	0	0	0	80,500
101-172-861.000	MILEAGE	34	585	0	800	500
101-172-881.000	ADVERTISING	68	628	10	500	200
101-172-881.015	ADVERTISING SERVICES	0	0	0	250	0
101-172-881.020	ADVERTISING PERSONNEL	1,813	161	0	1,000	0
101-172-909.000	TRAINING	478	2,227	167	3,000	3,000
101-172-915.000	MEMBERSHIPS	316	229	103	1,000	500
101-172-935.000	PROPERTY LIABILITY INSURANCE	164,424	81,355	0	60,000	0
101-172-955.000	MISCELLANEOUS	1,184	1,717	0	2,000	0
101-172-970.000	CAPITAL OUTLAY	0	1,833	12,915	1,500	0
101-174-801.174	ECONOMIC DEV PAYMENT	25,000	25,000	25,000	25,000	50,000
101-175-955.000	MISCELLANEOUS	0	150	0	0	0
101-191-801.191	POSTAGE CONTRACTS	1,036	0	(593)	0	0
101-191-851.000	POSTAGE	55,995	38,854	24,534	60,000	30,000
101-200-717.025	PRIOR YEAR UNALLOCATED MERS	686,412	409,325	1,346,208	1,346,208	1,500,000
101-202-801.000	CONTRACTUAL SERVICES	0	3,500	0	5,000	0
101-202-801.090	PRINTING CONTRACT	1,428	526	0	0	0

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101-202-801.100	AUDITOR CONTRACT	51,500	52,000	37,500	55,000	65,000
101-202-801.175	INDIRECT COSTS STUDIES	7,000	7,500	7,500	10,500	10,500
101-202-803.006	BAD DEBT EXPENSE	33,879	0	0	0	0
101-215-703.000	SALARIES	164,442	223,768	214,059	243,651	253,744
101-215-703.010	SUPERVISOR SALARIES	50,866	12,701	0	0	0
101-215-707.000	TEMPORARY EMPLOYEES	0	0	0	1,200	0
101-215-709.000	FICA	15,070	16,204	14,238	18,792	19,411
101-215-713.000	OVERTIME	197	0	0	2,000	0
101-215-717.000	DEFINED BENEFIT PENSION CONTRIB	62,053	60,697	57,493	63,470	83,050
101-215-718.000	HEALTH INSUR	87,043	136,852	111,758	119,982	86,821
101-215-718.001	DENTAL/VISION	5,751	2,736	0	0	0
101-215-724.001	LIFE INSURANCE	631	730	644	654	654
101-215-724.002	DISABILITY INS	676	596	519	609	616
101-215-724.050	FLEX PLAN FEES	75	75	54	0	54
101-215-752.000	SUPPLIES	7,870	12,692	6,639	15,000	6,000
101-215-801.000	CONTRACTUAL SERVICES	15,462	16,831	17,687	19,000	10,000
101-215-803.001	ADP FEES	3,080	856	0	0	0
101-215-820.000	LEGAL FEES	3,675	474	403	500	0
101-215-842.000	UNEMPLOYMENT	7,728	0	0	0	0
101-215-861.000	MILEAGE	1,161	888	3	1,500	0
101-215-909.000	TRAINING	828	609	76	1,500	0
101-215-915.000	MEMBERSHIPS	0	540	1,080	600	950
101-228-755.000	OPERATING SUPPLIES	18,920	956	150	5,000	5,000
101-228-801.000	CONTRACTUAL SERVICES	143,750	0	0	0	0
101-228-852.000	OTHER COMMUNICATIONS	300	0	0	0	0
101-228-948.010	MAINTENANCE AND SUPPORT	26,731	25,576	56,368	29,500	29,500
101-228-948.020	COURTS MAINT AND SUPPORT	18,027	14,144	3,343	15,000	15,000
101-228-948.030	SECURITY SUPPORT	6,893	2,898	13,398	20,000	18,000
101-228-970.000	CAPITAL OUTLAY	75,267	193,125	7,681	174,500	100,000
101-233-752.000	SUPPLIES	0	363	0	0	0
101-234-801.000	CONTRACTUAL SERVICES	0	0	0	0	25,000
101-234-955.000	MISCELLANEOUS	43,214	31,521	17,393	41,500	0
101-245-703.010	SUPERVISOR SALARIES	6,693	6,567	5,290	5,666	4,097
101-245-709.000	FICA	551	511	405	435	314
101-245-717.000	DEFINED BENEFIT PENSION CONTRIB	1,195	1,254	1,308	1,090	911
101-245-725.000	PER DIEM	1,800	1,650	1,800	1,800	1,800
101-245-752.000	SUPPLIES	3,991	7,533	5,035	4,491	2,938
101-245-801.000	CONTRACTUAL SERVICES	58,075	51,368	15,323	47,460	38,420
101-245-803.001	ADP FEES	474	83	0	0	0
101-253-703.000	SALARIES	113,155	166,745	179,290	198,094	178,220
101-253-703.010	SUPERVISOR SALARIES	51,043	12,701	0	0	0
101-253-709.000	FICA	11,859	13,196	12,911	15,154	13,634
101-253-713.000	OVERTIME	4,392	2,433	0	0	0
101-253-717.000	DEFINED BENEFIT PENSION CONTRIB	43,242	48,585	49,399	60,663	65,180
101-253-718.000	HEALTH INSUR	42,172	49,237	40,258	51,574	36,454
101-253-718.001	DENTAL/VISION	2,196	1,014	0	0	0
101-253-724.001	LIFE INSURANCE	326	445	436	545	436
101-253-724.002	DISABILITY INS	409	349	361	495	402
101-253-724.050	FLEX PLAN FEES	12	12	0	0	0
101-253-754.000	OFFICE SUPPLIES	2,580	4,441	3,745	4,500	3,000
101-253-801.000	CONTRACTUAL SERVICES	25,038	15	2,352	1,000	0
101-253-803.001	ADP FEES	2,127	550	0	0	0

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101-253-818.000	DOG LICENSE/CENSUS FEES	20,859	20,320	0	0	0
101-253-820.000	LEGAL FEES	368	53	70	500	500
101-253-861.000	MILEAGE	0	926	952	1,200	200
101-253-909.000	TRAINING	0	410	410	1,000	1,000
101-253-915.000	MEMBERSHIPS	0	75	275	300	300
101-253-955.000	MISCELLANEOUS	0	0	0	3,000	0
101-253-958.000	BANK CHARGES	287	33	76	0	0
101-257-703.000	SALARIES	34,575	36,667	34,110	37,419	0
101-257-709.000	FICA	2,445	2,702	2,460	2,863	0
101-257-717.000	DEFINED BENEFIT PENSION CONTRIB	12,717	13,049	12,803	7,188	0
101-257-718.000	HEALTH INSUR	16,446	20,436	18,103	18,890	0
101-257-718.001	DENTAL/VISION	645	290	0	0	0
101-257-724.001	LIFE INSURANCE	90	116	109	109	0
101-257-724.002	DISABILITY INS	104	91	87	94	0
101-257-724.050	FLEX PLAN FEES	3	3	0	0	0
101-257-752.000	SUPPLIES	44,438	28,778	30,882	50,000	30,000
101-257-801.000	CONTRACTUAL SERVICES	115,567	127,000	111,871	135,000	185,103
101-257-803.001	ADP FEES	458	122	0	0	0
101-257-820.000	LEGAL FEES	478	0	0	1,500	1,500
101-257-881.000	ADVERTISING	247	261	261	800	250
101-257-915.000	MEMBERSHIPS	0	0	100	250	100
101-261-995.000	INTERFUND TRANSFERS OUT	0	103,798	106,082	106,082	106,082
101-262-703.000	SALARIES	32,070	33,805	32,352	31,337	21,715
101-262-709.000	FICA	2,422	2,506	2,381	2,397	1,661
101-262-713.000	OVERTIME	336	0	0	1,000	0
101-262-717.000	DEFINED BENEFIT PENSION CONTRIB	0	9,051	11,317	11,194	12,310
101-262-718.000	HEALTH INSUR	0	5,279	6,858	6,338	3,816
101-262-724.001	LIFE INSURANCE	0	82	109	98	65
101-262-724.002	DISABILITY INS	0	39	65	78	54
101-262-725.005	PER DIEM CANVASSERS	2,535	675	4,302	6,375	3,300
101-262-752.000	SUPPLIES	111,276	27,806	154,827	220,000	20,000
101-262-752.010	ELECTIONS SUPPLIES SCHOOLS	346	0	67	2,000	200
101-262-801.000	CONTRACTUAL SERVICES	129	0	0	7,500	5,000
101-262-803.001	ADP FEES	1,113	122	0	0	0
101-262-820.000	LEGAL FEES	0	0	4,393	0	1,000
101-262-861.000	MILEAGE	1,014	209	825	1,000	500
101-262-861.010	MILEAGE SCHOOLS	371	69	0	500	500
101-262-909.000	TRAINING	1,025	420	33	1,500	500
101-262-963.010	ELECTION REIMBURSEMENTS TO LOCAL	0	36,341	0	0	0
101-265-703.000	SALARIES	103,431	160,712	165,347	211,869	257,146
101-265-703.010	SUPERVISOR SALARIES	48,224	10,303	0	0	0
101-265-709.000	FICA	10,965	12,636	11,698	16,208	19,672
101-265-713.000	OVERTIME	3,662	6,825	2,665	0	0
101-265-717.000	DEFINED BENEFIT PENSION CONTRIB	43,188	45,021	42,459	67,239	78,816
101-265-718.000	HEALTH INSUR	53,939	63,662	54,210	56,567	58,159
101-265-718.001	DENTAL/VISION	2,725	1,227	0	0	0
101-265-724.001	LIFE INSURANCE	388	436	436	436	545
101-265-724.002	DISABILITY INS	450	386	362	387	475
101-265-724.050	FLEX PLAN FEES	12	12	0	0	0
101-265-752.000	SUPPLIES	252	1,005	0	0	0
101-265-755.000	OPERATING SUPPLIES	29,129	33,751	26,605	35,300	29,750
101-265-755.019	OPERATING SUPPLIES-COVID 19	0	0	3,843	0	0

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101-265-755.025	HOUSEKEEPING SUPPLIES	7,523	10,679	10,908	12,000	10,500
101-265-759.000	FUEL	5,845	5,413	2,685	10,000	6,000
101-265-801.000	CONTRACTUAL SERVICES	78,516	92,967	73,251	90,000	76,500
101-265-803.001	ADP FEES	1,839	489	0	0	0
101-265-842.000	UNEMPLOYMENT	0	0	1,190	0	0
101-265-888.000	TAXES	0	2,648	1,062	3,400	2,890
101-265-919.000	WASTE AND RUBBISH DISPOSAL	6,785	8,736	7,911	8,500	8,600
101-265-924.000	UTILITIES	57,913	12,763	215,874	280,000	279,900
101-265-924.010	UTILITIES - CAPITAN	8,890	22,496	0	0	0
101-265-924.020	UTILITIES - CIRCUIT COURT	52,809	53,687	0	0	0
101-265-924.025	UTILITIES - DISTRICT COURT	46,186	54,936	0	0	0
101-265-924.030	UTILITIES - JAIL	85,418	91,656	0	0	0
101-265-924.035	UTILITIES - SURBECK	20,267	22,470	0	0	0
101-265-924.040	UTILITIES - GRIFFIN	25,136	29,147	0	0	0
101-265-924.045	UTILITIES - NORTON	11,825	10,476	0	0	0
101-265-934.000	OTHER REPAIRS AND MAINTENANCE	3,354	15,495	83,840	80,000	127,500
101-265-934.010	OTHER REPAIRS AND MAINT CAPITAN	0	18,339	0	0	0
101-265-934.020	OTHER REPAIRS AND MAINT CIRCUIT CC	2,293	3,022	0	0	0
101-265-934.025	OTHER REPAIRS AND MAINT DISTRICT C	5,166	13,843	0	0	0
101-265-934.030	OTHER REPAIRS AND MAINT JAIL	29,997	22,448	0	0	0
101-265-934.033	OTHER REPAIRS AND MAINT SHERIFF	0	4,647	0	0	0
101-265-934.035	OTHER REPAIRS AND MAINT SURBECK	23,871	2,122	0	0	0
101-265-934.040	OTHER REPAIRS AND MAINT GRIFFIN	999	12	0	0	0
101-265-934.041	OTHER REPAIRS AND MAINT GRIFFIN W	3,862	335	0	0	0
101-265-934.045	OTHER REPAIRS AND MAINT NORTON Y	4,146	665	0	0	0
101-265-935.000	PROPERTY LIABILITY INSURANCE	5,137	3,784	0	5,150	5,150
101-265-970.000	CAPITAL OUTLAY	0	11,839	0	0	0
101-266-801.000	CONTRACTUAL SERVICES	0	127,650	93,275	90,500	129,100
101-266-820.010	LEGAL FEES PERSONNEL	10,234	4,800	3,499	15,000	0
101-266-820.020	LEGAL FEES LITIGATION	2,068	0	0	0	0
101-267-970.000	CAPITAL OUTLAY	0	0	52,683	150,000	0
101-268-930.000	LAND AND BUILDING REPAIRS	24,466	35,400	0	0	0
101-268-975.000	BUILDINGS BUILDING ADDITIONS	168,430	434,744	0	0	0
101-271-971.000	LAND	0	0	0	0	50,000
101-283-703.000	SALARIES	163,954	232,129	220,864	276,806	250,567
101-283-703.010	SUPERVISOR SALARIES	86,563	19,139	0	0	0
101-283-703.070	VISITING JUDGE	1,050	1,225	0	5,000	3,000
101-283-709.000	FICA	14,471	14,735	12,373	21,176	19,168
101-283-717.000	DEFINED BENEFIT PENSION CONTRIB	44,627	43,174	43,808	62,417	69,060
101-283-718.000	HEALTH INSUR	80,933	87,453	74,995	70,143	78,340
101-283-718.001	DENTAL/VISION	4,643	1,943	0	0	0
101-283-724.001	LIFE INSURANCE	541	666	607	654	600
101-283-724.002	DISABILITY INS	740	616	566	692	630
101-283-724.050	FLEX PLAN FEES	72	72	108	0	54
101-283-752.000	SUPPLIES	0	580	0	0	0
101-283-754.000	OFFICE SUPPLIES	8,668	8,116	0	0	0
101-283-755.000	OPERATING SUPPLIES	0	1,197	4,273	12,000	10,000
101-283-755.019	OPERATING SUPPLIES-COVID 19	0	0	6,820	0	0
101-283-801.000	CONTRACTUAL SERVICES	3,131	25,296	32,113	0	26,000
101-283-801.110	COLLECTIONS EXPENSE	235	470	0	1,000	500
101-283-803.001	ADP FEES	3,025	856	0	0	0
101-283-811.000	JURY FEES	7,248	14,892	14,389	14,000	14,000

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101-283-811.001	JURY MILEAGE	0	2,150	2,703	3,000	3,000
101-283-811.100	JURY MEALS	1,031	811	242	1,750	1,750
101-283-811.200	JURY COMMISSION	935	505	330	1,000	1,000
101-283-813.000	TRANSCRIPT FEES	22,357	32,571	14,464	25,000	25,000
101-283-815.000	WITNESS FEES	312	48	0	500	500
101-283-820.000	LEGAL FEES	183,670	123,706	41,919	75,000	45,000
101-283-861.000	MILEAGE	2,355	1,676	144	6,000	2,500
101-283-861.005	MILEAGE WITNESS	96	33	0	100	0
101-283-881.000	ADVERTISING	0	0	0	125	50
101-283-909.000	TRAINING	2,054	4,517	685	5,000	3,000
101-283-915.000	MEMBERSHIPS	1,524	1,986	1,228	1,800	1,500
101-283-931.000	EQUIPMENT REPAIRS	1,750	0	350	2,000	1,500
101-283-964.000	REFUNDS AND REBATES	28,565	0	0	0	0
101-286-703.000	SALARIES	479,942	601,259	570,056	651,507	570,550
101-286-703.010	SUPERVISOR SALARIES	150,099	35,836	0	0	0
101-286-703.070	VISITING JUDGE	0	0	0	100	100
101-286-709.000	FICA	38,717	39,514	33,841	49,932	43,647
101-286-714.000	LONGEVITY PAY	0	600	600	1,200	0
101-286-717.000	DEFINED BENEFIT PENSION CONTRIB	108,681	113,465	110,659	125,155	126,833
101-286-718.000	HEALTH INSUR	152,277	206,180	157,159	206,811	160,642
101-286-718.001	DENTAL/VISION	11,989	7,523	4,392	2,062	4,340
101-286-724.001	LIFE INSURANCE	1,435	2,886	1,625	1,743	1,525
101-286-724.002	DISABILITY INS	1,876	1,499	1,421	1,629	1,426
101-286-724.050	FLEX PLAN FEES	262	262	162	0	0
101-286-752.000	SUPPLIES	3,607	615	20	0	0
101-286-754.000	OFFICE SUPPLIES	24,013	33,183	19,758	27,000	27,000
101-286-755.019	OPERATING SUPPLIES-COVID 19	0	0	509	0	0
101-286-801.000	CONTRACTUAL SERVICES	44,837	32,246	22,946	38,000	38,000
101-286-801.180	CONTRACTUAL SVCS CORRECTIONS	0	40	0	0	0
101-286-803.001	ADP FEES	7,307	1,957	0	0	0
101-286-811.000	JURY FEES	1,640	0	405	2,000	1,500
101-286-811.001	JURY MILEAGE	0	0	105	0	500
101-286-811.100	JURY MEALS	167	0	74	500	500
101-286-813.000	TRANSCRIPT FEES	3,798	2,583	3,090	2,500	2,500
101-286-815.000	WITNESS FEES	168	42	12	500	500
101-286-820.000	LEGAL FEES	91,608	45,428	0	0	0
101-286-835.025	DRUG TEST CONFIRMS	712	0	0	100	100
101-286-851.000	POSTAGE	0	4,145	3,217	4,000	4,000
101-286-861.000	MILEAGE	2,259	2,414	0	2,800	2,800
101-286-861.005	MILEAGE WITNESS	40	24	14	100	100
101-286-881.000	ADVERTISING	57	95	0	100	100
101-286-909.000	TRAINING	4,269	5,365	730	5,000	5,000
101-286-915.000	MEMBERSHIPS	13,010	11,633	10,866	12,000	10,500
101-286-931.000	EQUIPMENT REPAIRS	0	0	885	1,000	1,000
101-289-703.000	SALARIES	420,082	450,686	385,522	421,041	416,800
101-289-703.010	SUPERVISOR SALARIES	70,580	15,589	0	0	0
101-289-709.000	FICA	36,087	34,246	27,533	32,210	31,900
101-289-717.000	DEFINED BENEFIT PENSION CONTRIB	111,982	115,052	115,381	124,881	150,357
101-289-718.000	HEALTH INSUR	89,140	117,689	107,852	99,742	94,872
101-289-718.001	DENTAL/VISION	9,669	7,133	3,779	3,581	4,774
101-289-724.001	LIFE INSURANCE	928	1,211	1,125	1,090	1,035
101-289-724.002	DISABILITY INS	1,290	1,088	996	1,053	1,041

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101-289-724.050	FLEX PLAN FEES	88	88	0	100	54
101-289-752.000	SUPPLIES	9,157	6,485	6,511	10,000	9,500
101-289-755.000	OPERATING SUPPLIES	2,084	1,172	3,932	2,100	0
101-289-801.000	CONTRACTUAL SERVICES	11,106	15,072	47,425	45,000	45,000
101-289-801.077	LAW ENFORCEMENT EXPENSE	0	18,140	56,463	72,000	72,000
101-289-803.001	ADP FEES	5,141	1,345	0	0	0
101-289-842.000	UNEMPLOYMENT	1,086	0	0	0	0
101-289-851.000	POSTAGE	12,000	12,000	12,000	12,000	10,000
101-289-861.000	MILEAGE	4,800	3,943	659	5,000	3,000
101-289-900.000	PRINTING AND PUBLISHING	1,837	2,886	577	2,000	1,000
101-289-909.000	TRAINING	5,558	4,598	600	7,000	4,500
101-289-915.000	MEMBERSHIPS	1,495	990	650	1,700	1,000
101-289-955.000	MISCELLANEOUS	0	10,000	0	0	0
101-289-995.000	INTERFUND TRANSFERS OUT	43,873	0	0	0	0
101-292-995.000	INTERFUND TRANSFERS OUT	5,321	0	0	8,750	0
101-294-703.000	SALARIES	106,321	232,839	246,435	268,418	273,749
101-294-703.010	SUPERVISOR SALARIES	149,720	30,836	0	0	0
101-294-709.000	FICA	17,665	18,128	17,056	20,534	20,942
101-294-717.000	DEFINED BENEFIT PENSION CONTRIB	20,621	28,476	29,836	60,992	71,825
101-294-718.000	HEALTH INSUR	55,711	82,081	71,533	74,644	67,031
101-294-718.001	DENTAL/VISION	3,194	1,440	0	0	0
101-294-724.001	LIFE INSURANCE	347	464	436	436	436
101-294-724.002	DISABILITY INS	637	559	533	671	685
101-294-724.050	FLEX PLAN FEES	120	12	54	0	0
101-294-752.000	SUPPLIES	1,337	1,597	1,442	0	0
101-294-755.000	OPERATING SUPPLIES	8,071	6,245	3,117	9,500	1,500
101-294-801.000	CONTRACTUAL SERVICES	198	2,108	4,607	11,700	12,000
101-294-801.077	LAW ENFORCEMENT EXPENSE	0	0	50,000	50,000	50,000
101-294-803.001	ADP FEES	1,939	489	0	0	0
101-294-811.000	JURY FEES	2,212	495	0	2,000	2,000
101-294-815.000	WITNESS FEES	0	0	0	500	500
101-294-820.000	LEGAL FEES	16,332	22,306	14,570	12,000	12,000
101-294-861.000	MILEAGE	562	106	0	1,000	1,000
101-294-861.005	MILEAGE WITNESS	0	0	0	500	500
101-294-909.000	TRAINING	613	0	0	1,000	1,000
101-294-915.000	MEMBERSHIPS	302	260	727	1,000	1,000
101-294-931.000	EQUIPMENT REPAIRS	0	0	0	200	200
101-294-955.000	MISCELLANEOUS	0	(26)	26	0	0
101-294-970.000	CAPITAL OUTLAY	0	11,270	0	25,000	0
101-295-752.000	SUPPLIES	0	3,229	2,969	3,500	3,500
101-296-703.000	SALARIES	560,639	664,662	621,461	692,004	701,584
101-296-703.010	SUPERVISOR SALARIES	84,586	21,172	0	0	0
101-296-709.000	FICA	47,990	51,145	45,221	52,938	53,594
101-296-717.000	DEFINED BENEFIT PENSION CONTRIB	111,700	122,324	119,818	127,453	149,207
101-296-718.000	HEALTH INSUR	87,682	120,695	115,166	142,061	116,815
101-296-718.001	DENTAL/VISION	9,135	6,076	2,474	2,731	3,452
101-296-724.001	LIFE INSURANCE	1,123	1,367	1,286	1,525	1,525
101-296-724.002	DISABILITY INS	1,795	1,475	1,263	1,730	1,751
101-296-724.050	FLEX PLAN FEES	415	375	270	0	0
101-296-752.000	SUPPLIES	22,459	23,724	9,907	10,000	15,000
101-296-755.000	OPERATING SUPPLIES	9,014	134	3,021	5,000	0
101-296-801.000	CONTRACTUAL SERVICES	4,250	3,400	2,550	4,000	4,000

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GL NUMBER	DESCRIPTION	2018 ACTUAL ACTIVITY	2019 ACTUAL ACTIVITY	2020 ACTUAL ACTIVITY	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
101-296-801.060	SERVING EXPENSE	0	230	66	1,000	1,000
101-296-801.075	CONTRACTUAL SVCS TECHNOLOGY	0	8,500	0	0	0
101-296-802.000	EXPENSES	0	800	(400)	1,000	1,000
101-296-803.001	ADP FEES	6,231	1,590	0	0	0
101-296-820.000	LEGAL FEES	287	0	424	500	500
101-296-835.000	HEALTH SERVICES	2,337	2,810	261	2,500	2,500
101-296-835.055	BLOOD TESTING	0	0	0	1,000	1,000
101-296-842.000	UNEMPLOYMENT	2,896	0	0	1,500	1,500
101-296-851.000	POSTAGE	1,975	3,000	2,292	3,500	3,500
101-296-861.000	MILEAGE	3,240	2,245	1,463	3,500	3,500
101-296-881.000	ADVERTISING	27	115	68	50	50
101-296-909.000	TRAINING	2,435	3,433	2,156	3,000	3,000
101-296-913.000	TRAVEL	100	324	0	3,500	3,500
101-296-915.000	MEMBERSHIPS	8,868	9,798	10,175	9,000	9,000
101-296-933.000	SOFTWARE MAINT AGREEMENTS	0	0	8,906	9,000	9,000
101-296-948.000	COMPUTER SERVICES	0	0	0	5,000	5,000
101-296-960.000	TECHNOLOGY	0	0	5,252	6,000	6,000
101-299-703.000	SALARIES	248,003	282,245	257,561	253,296	276,971
101-299-703.010	SUPERVISOR SALARIES	48,833	12,465	0	0	0
101-299-709.000	FICA	21,281	21,049	18,035	22,425	21,188
101-299-717.000	DEFINED BENEFIT PENSION CONTRIB	61,143	72,755	72,156	71,630	82,135
101-299-718.000	HEALTH INSUR	78,348	97,808	70,749	79,058	76,207
101-299-718.001	DENTAL/VISION	6,515	3,161	630	700	688
101-299-724.001	LIFE INSURANCE	631	781	695	700	654
101-299-724.002	DISABILITY INS	874	701	647	650	699
101-299-724.050	FLEX PLAN FEES	163	159	135	0	0
101-299-752.000	SUPPLIES	6,010	3,581	1,377	5,000	0
101-299-755.000	OPERATING SUPPLIES	8,730	2,148	(456)	5,076	5,000
101-299-755.019	OPERATING SUPPLIES-COVID 19	0	0	85	0	0
101-299-801.000	CONTRACTUAL SERVICES	689	6,636	5,165	8,743	8,654
101-299-801.050	SUBCONTRACTOR SALARY	14,370	9,889	2,111	15,000	15,000
101-299-803.001	ADP FEES	7,371	1,957	0	0	0
101-299-811.000	JURY FEES	0	585	0	1,000	1,000
101-299-811.001	JURY MILEAGE	0	196	0	400	400
101-299-811.100	JURY MEALS	21	0	0	200	200
101-299-813.000	TRANSCRIPT FEES	1,318	3,457	7,224	1,500	4,000
101-299-820.000	LEGAL FEES	1,613	360	0	1,000	1,000
101-299-820.050	JUVENILE LEGAL FEES	90,840	115,898	107,944	180,000	100,000
101-299-861.000	MILEAGE	4,711	4,730	1,004	4,500	4,500
101-299-900.000	PRINTING AND PUBLISHING	325	170	337	500	500
101-299-909.000	TRAINING	2,021	1,361	225	2,000	2,000
101-299-915.000	MEMBERSHIPS	2,400	2,727	949	1,500	1,500
101-299-931.000	EQUIPMENT REPAIRS	0	473	759	5,000	2,500
101-299-970.000	CAPITAL OUTLAY	14,753	23,045	9,491	30,000	0
101-301-703.000	SALARIES	1,039,839	1,214,499	1,178,201	1,191,397	1,127,408
101-301-703.010	SUPERVISOR SALARIES	83,130	16,381	0	0	0
101-301-709.000	FICA	85,302	93,283	87,278	93,690	86,247
101-301-713.000	OVERTIME	21,363	24,047	22,090	25,000	25,000
101-301-717.000	DEFINED BENEFIT PENSION CONTRIB	1,116,502	1,189,852	734,729	598,031	531,924
101-301-718.000	HEALTH INSUR	345,320	273,111	227,972	229,790	216,086
101-301-718.001	DENTAL/VISION	18,666	14,378	7,994	8,355	8,218
101-301-723.000	RETIREE HEALTH INSUR	0	26,657	0	55,315	55,315

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101-301-724.001	LIFE INSURANCE	2,853	4,958	4,851	4,355	4,147
101-301-724.002	DISABILITY INS	3,290	2,970	2,886	3,062	2,964
101-301-724.050	FLEX PLAN FEES	61	61	0	0	0
101-301-754.000	OFFICE SUPPLIES	11,500	8,379	2,418	9,000	8,000
101-301-755.000	OPERATING SUPPLIES	85,440	36,812	1,802	18,500	16,500
101-301-755.019	OPERATING SUPPLIES-COVID 19	0	0	12	0	0
101-301-759.000	FUEL	43,920	39,630	17,693	50,000	40,000
101-301-760.000	AMMO & WEAPONS REPAIR	0	325	1,591	3,500	3,000
101-301-767.010	UNIFORMS & CLEANING	16,400	15,411	27,708	24,290	14,500
101-301-801.000	CONTRACTUAL SERVICES	53	2,687	15,843	20,000	20,000
101-301-801.055	INTESTIGATIVE EXPENDITURES	8,807	7,312	4,695	9,000	8,000
101-301-803.001	ADP FEES	10,145	2,568	0	0	0
101-301-820.000	LEGAL FEES	5,401	10,116	8,476	10,000	10,000
101-301-835.000	HEALTH SERVICES	2,257	774	23	1,000	1,000
101-301-842.000	UNEMPLOYMENT	1,996	0	0	0	0
101-301-861.000	MILEAGE	2,008	1,174	479	2,500	2,000
101-301-870.000	FED EXPENSE	151	0	0	0	0
101-301-885.000	GUN RANGE	0	(2,912)	2,708	1,000	1,000
101-301-909.000	TRAINING	8,246	10,664	1,832	10,000	10,000
101-301-913.000	TRAVEL	2,436	2,738	0	3,500	2,500
101-301-915.000	MEMBERSHIPS	6,610	6,185	6,255	6,500	6,500
101-301-931.000	EQUIPMENT REPAIRS	42,224	48,631	39,273	40,000	35,000
101-301-935.000	PROPERTY LIABILITY INSURANCE	174,600	87,030	0	0	0
101-301-948.000	COMPUTER SERVICES	0	19,146	14,212	50,000	50,000
101-301-970.000	CAPITAL OUTLAY	228,010	14,517	53,369	56,500	56,500
101-301-983.000	LEASED ASSETS	52,298	48,927	49,408	55,000	35,000
101-303-703.000	SALARIES	165,958	179,173	163,888	205,925	175,000
101-303-709.000	FICA	12,793	13,575	12,160	15,753	13,388
101-303-717.000	DEFINED BENEFIT PENSION CONTRIB	10,802	6,591	6,455	6,968	8,910
101-303-718.000	HEALTH INSUR	18,274	23,918	20,370	21,256	21,256
101-303-718.001	DENTAL/VISION	1,113	503	0	0	0
101-303-724.001	LIFE INSURANCE	90	116	109	109	109
101-303-724.002	DISABILITY INS	100	89	87	91	91
101-303-724.050	FLEX PLAN FEES	3	3	0	0	0
101-303-755.000	OPERATING SUPPLIES	195	2,620	0	1,000	1,000
101-303-767.010	UNIFORMS & CLEANING	2,312	2,209	2,491	2,000	2,000
101-303-803.001	ADP FEES	4,903	1,223	0	0	0
101-303-835.000	HEALTH SERVICES	1,296	0	846	1,250	1,100
101-303-909.000	TRAINING	0	39	0	0	0
101-303-931.000	EQUIPMENT REPAIRS	0	0	132	0	0
101-303-970.000	CAPITAL OUTLAY	25,366	0	0	4,000	0
101-315-703.000	SALARIES	59,467	56,937	54,344	53,399	56,896
101-315-709.000	FICA	4,455	4,942	4,282	4,582	4,633
101-315-713.000	OVERTIME	4,483	7,113	3,428	6,500	3,666
101-315-717.000	DEFINED BENEFIT PENSION CONTRIB	117	94,786	29,735	13,999	60,939
101-315-718.000	HEALTH INSUR	0	0	0	1,800	19,500
101-315-718.001	DENTAL/VISION	645	753	630	688	1,207
101-315-724.001	LIFE INSURANCE	90	212	202	207	207
101-315-724.002	DISABILITY INS	154	136	129	129	126
101-315-724.050	FLEX PLAN FEES	3	3	0	0	0
101-315-767.010	UNIFORMS & CLEANING	750	840	630	2,000	840
101-315-861.000	MILEAGE	13,021	14,900	9,324	17,000	17,250

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101-315-903.000	ALLOCATIONS	0	2,426	4,220	0	8,263
101-315-929.000	EQUIPMENT EXPENSES	0	15,070	0	0	0
101-351-703.000	SALARIES	1,146,250	1,191,667	1,059,846	1,118,784	1,007,662
101-351-703.010	SUPERVISOR SALARIES	48,828	0	0	0	0
101-351-709.000	FICA	92,126	91,661	77,718	90,177	81,479
101-351-713.000	OVERTIME	61,213	62,511	26,885	60,000	30,000
101-351-716.000	DEFINED CONTRIBUTION PENSION EXPE	0	21,678	0	0	0
101-351-717.000	DEFINED BENEFIT PENSION CONTRIB	95,453	167,487	174,153	172,885	184,274
101-351-718.000	HEALTH INSUR	256,705	320,098	276,079	321,047	228,231
101-351-718.001	DENTAL/VISION	18,965	9,360	2,985	1,532	4,340
101-351-724.001	LIFE INSURANCE	2,490	4,964	4,599	4,859	4,474
101-351-724.002	DISABILITY INS	3,180	2,748	2,491	2,556	2,663
101-351-724.050	FLEX PLAN FEES	120	64	0	0	0
101-351-752.005	KITCHEN SUPPLIES	908	12,498	7,156	5,000	4,000
101-351-754.000	OFFICE SUPPLIES	12,972	10,155	9,571	9,500	9,000
101-351-755.000	OPERATING SUPPLIES	23,904	20,705	9,955	30,000	25,000
101-351-755.019	OPERATING SUPPLIES-COVID 19	0	0	1,360	0	0
101-351-767.010	UNIFORMS & CLEANING	19,033	15,074	11,762	17,362	13,000
101-351-801.000	CONTRACTUAL SERVICES	0	0	2,923	10,000	7,000
101-351-803.001	ADP FEES	12,743	3,363	0	0	0
101-351-835.000	HEALTH SERVICES	253,048	312,924	286,454	310,000	285,000
101-351-842.000	UNEMPLOYMENT	1,448	0	8,688	0	0
101-351-861.000	MILEAGE	1,401	1,300	729	2,000	1,500
101-351-881.020	ADVERTISING PERSONNEL	0	27	27	200	200
101-351-909.000	TRAINING	2,485	5,117	1,407	2,000	2,000
101-351-915.000	MEMBERSHIPS	868	517	523	1,000	500
101-351-916.000	FOOD	187,511	206,225	131,252	215,000	180,000
101-351-931.000	EQUIPMENT REPAIRS	9,545	5,433	7,280	10,000	8,000
101-351-948.000	COMPUTER SERVICES	43,357	39,094	21,218	30,000	30,000
101-351-970.000	CAPITAL OUTLAY	6,004	6,674	5,404	15,000	15,000
101-426-703.000	SALARIES	49,055	44,799	60,578	48,884	56,684
101-426-707.000	TEMPORARY EMPLOYEES	0	7,400	0	0	0
101-426-709.000	FICA	3,811	3,257	4,634	3,740	4,336
101-426-717.000	DEFINED BENEFIT PENSION CONTRIB	0	0	0	9,392	0
101-426-718.000	HEALTH INSUR	0	0	0	7,029	0
101-426-724.001	LIFE INSURANCE	0	0	0	218	0
101-426-724.002	DISABILITY INS	0	0	0	122	0
101-426-754.000	OFFICE SUPPLIES	2,140	2,620	1,594	1,800	0
101-426-755.000	OPERATING SUPPLIES	34,876	24,451	3,692	7,500	9,300
101-426-755.019	OPERATING SUPPLIES-COVID 19	0	0	1,431	0	750
101-426-759.000	FUEL	1,145	1,554	973	2,000	2,000
101-426-767.010	UNIFORMS & CLEANING	228	337	342	500	500
101-426-801.000	CONTRACTUAL SERVICES	0	18,817	12,594	24,000	20,000
101-426-803.001	ADP FEES	640	183	0	0	0
101-426-861.000	MILEAGE	0	0	101	0	185
101-426-909.000	TRAINING	7,041	4,010	2,406	2,000	1,500
101-426-912.019	MEETINGS-COVID 19	0	0	3,094	0	0
101-426-915.000	MEMBERSHIPS	380	0	209	300	300
101-426-931.000	EQUIPMENT REPAIRS	6,990	2,415	2,106	1,500	2,000
101-426-970.000	CAPITAL OUTLAY	19,000	0	0	0	0
101-426-983.000	LEASED ASSETS	36,243	2,360	654	0	0
101-430-703.000	SALARIES	37,345	39,038	38,583	40,851	42,390

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101-430-709.000	FICA	2,825	2,912	2,829	3,202	3,243
101-430-713.000	OVERTIME	550	0	28	1,000	0
101-430-717.000	DEFINED BENEFIT PENSION CONTRIB	13,791	13,925	14,025	14,592	24,031
101-430-718.000	HEALTH INSUR	5,814	7,555	6,736	7,029	7,029
101-430-718.001	DENTAL/VISION	322	145	0	0	0
101-430-724.001	LIFE INSURANCE	90	116	109	109	109
101-430-724.002	DISABILITY INS	112	99	95	102	106
101-430-724.050	FLEX PLAN FEES	0	3	0	0	0
101-430-752.000	SUPPLIES	274	122	17,672	24,000	18,000
101-430-755.000	OPERATING SUPPLIES	372	287	45	800	800
101-430-759.000	FUEL	4,917	2,383	1,603	6,000	5,000
101-430-767.010	UNIFORMS & CLEANING	110	1,167	442	800	800
101-430-801.000	CONTRACTUAL SERVICES	13,784	12,333	12,101	10,000	12,000
101-430-803.001	ADP FEES	461	122	0	0	0
101-430-810.000	EXPENDITURES	4,230	1,104	0	3,000	2,000
101-430-909.000	TRAINING	346	329	0	500	500
101-430-931.000	EQUIPMENT REPAIRS	1,381	1,553	1,182	2,500	2,500
101-430-970.000	CAPITAL OUTLAY	0	33,189	585	2,000	2,000
101-442-703.000	SALARIES	138,195	192,062	192,448	207,147	216,986
101-442-703.010	SUPERVISOR SALARIES	50,865	12,701	0	0	0
101-442-709.000	FICA	13,295	14,428	13,317	15,847	16,600
101-442-717.000	DEFINED BENEFIT PENSION CONTRIB	39,816	44,080	44,716	46,720	61,181
101-442-718.000	HEALTH INSUR	57,083	69,390	59,301	77,893	58,968
101-442-718.001	DENTAL/VISION	5,106	1,980	630	688	688
101-442-724.001	LIFE INSURANCE	450	570	545	545	545
101-442-724.002	DISABILITY INS	568	490	473	518	542
101-442-724.050	FLEX PLAN FEES	69	55	54	0	54
101-442-754.000	OFFICE SUPPLIES	1,694	866	3,156	3,760	1,000
101-442-801.000	CONTRACTUAL SERVICES	1,585	1,200	4,242	4,242	2,600
101-442-803.001	ADP FEES	2,308	611	0	0	0
101-442-861.000	MILEAGE	3,339	3,402	3,002	3,400	3,400
101-442-900.000	PRINTING AND PUBLISHING	0	595	1,298	2,000	2,000
101-442-909.000	TRAINING	2,692	2,702	1,874	2,900	3,000
101-442-915.000	MEMBERSHIPS	350	350	250	350	350
101-445-955.000	MISCELLANEOUS	0	179,476	0	117,598	96,739
101-595-995.000	INTERFUND TRANSFERS OUT	6,978	7,346	7,732	7,732	7,732
101-601-995.000	INTERFUND TRANSFERS OUT	217,000	217,000	217,000	217,000	217,000
101-648-801.250	AUTOPSIES	166,775	189,553	151,647	181,977	187,436
101-649-995.000	INTERFUND TRANSFERS OUT	200,000	200,000	200,000	200,000	200,000
101-662-995.000	INTERFUND TRANSFERS OUT	381,000	190,500	3,750	526,065	200,000
101-663-995.000	INTERFUND TRANSFERS OUT	172,500	172,500	168,750	167,500	172,500
101-710-970.000	CAPITAL OUTLAY	0	19,770	0	0	0
101-711-703.000	SALARIES	107,899	161,147	162,125	176,758	176,696
101-711-703.010	SUPERVISOR SALARIES	50,911	13,301	0	0	0
101-711-709.000	FICA	11,884	12,424	11,232	13,568	13,517
101-711-714.000	LONGEVITY PAY	600	0	600	600	0
101-711-717.000	DEFINED BENEFIT PENSION CONTRIB	41,223	44,682	43,691	45,906	63,757
101-711-718.000	HEALTH INSUR	47,458	68,772	60,408	65,121	48,689
101-711-718.001	DENTAL/VISION	2,727	1,227	0	0	0
101-711-724.001	LIFE INSURANCE	360	464	436	436	436
101-711-724.002	DISABILITY INS	482	416	400	442	442
101-711-724.050	FLEX PLAN FEES	12	12	0	0	0

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101-711-752.000	SUPPLIES	8,015	6,302	3,453	8,500	4,500
101-711-755.019	OPERATING SUPPLIES-COVID 19	0	0	877	0	0
101-711-801.000	CONTRACTUAL SERVICES	7,343	5,314	21,631	26,365	10,300
101-711-803.001	ADP FEES	1,854	489	0	0	0
101-711-820.000	LEGAL FEES	0	0	0	500	500
101-711-861.000	MILEAGE	637	610	74	600	300
101-711-909.000	TRAINING	1,118	1,391	105	3,000	600
101-711-915.000	MEMBERSHIPS	520	520	550	550	140
101-711-931.000	EQUIPMENT REPAIRS	200	0	200	200	200
101-714-709.000	FICA	0	0	0	25	25
101-714-725.000	PER DIEM	0	0	0	270	270
101-714-861.000	MILEAGE	0	200	0	0	0
101-728-709.000	FICA	0	0	17	0	0
101-728-717.000	DEFINED BENEFIT PENSION CONTRIB	2,184	0	27	0	0
101-728-724.001	LIFE INSURANCE	0	0	3	0	0
101-728-725.000	PER DIEM	3,700	2,500	6,300	5,000	10,000
101-728-752.000	SUPPLIES	1,098	1,906	1,006	1,200	1,200
101-728-801.000	CONTRACTUAL SERVICES	79,374	113,896	92,846	100,000	83,502
101-728-803.001	ADP FEES	350	122	0	0	0
101-728-820.000	LEGAL FEES	2,309	1,623	1,086	2,000	2,000
101-728-861.000	MILEAGE	5,202	3,814	2,262	4,000	2,400
101-728-881.000	ADVERTISING	2,532	2,519	1,821	2,500	2,500
101-728-964.000	REFUNDS AND REBATES	1,200	1,105	0	1,000	1,000
101-756-725.000	PER DIEM	1,240	1,075	1,015	1,500	1,500
101-756-755.000	OPERATING SUPPLIES	0	0	0	1,000	0
101-756-801.000	CONTRACTUAL SERVICES	7,335	7,965	7,785	8,000	8,000
101-756-803.001	ADP FEES	284	0	0	0	0
101-756-861.000	MILEAGE	693	717	289	1,000	1,000
101-756-931.000	EQUIPMENT REPAIRS	0	0	1,025	0	0
101-756-970.000	CAPITAL OUTLAY	77,203	70,545	9,403	0	0
101-907-991.000	PRINCIPAL	48,808	0	0	48,808	0
101-954-727.000	WORKMANS COMPENSATION	328,035	(31,227)	47,282	75,000	60,000
101-954-801.000	CONTRACTUAL SERVICES	0	7,550	0	7,600	0
101-954-935.000	PROPERTY LIABILITY INSURANCE	0	190,944	95,122	320,000	320,000
101-962-842.000	UNEMPLOYMENT	9,088	0	0	0	0
101-966-995.000	INTERFUND TRANSFERS OUT	20,000	11,538	0	0	0
101-966-995.213	TRANSFER TO 213	921	1,787	6	0	0
101-966-995.217	TRANSFER TO 217	0	0	29,058	0	0
101-966-995.232	TRANSFER TO 232	3,191	0	0	0	0
101-966-995.282	TRANSFER TO 282	0	0	0	0	5,000
101-966-995.292	TRANSFER TO 292	20,829	266,972	381,000	0	381,000
101-966-995.353	TRANSFER TO 353	97,170	94,200	94,565	95,670	91,495
101-975-752.000	SUPPLIES	8,153	0	0	0	0
101-975-801.000	CONTRACTUAL SERVICES	71,442	89,582	87,789	107,112	100,000
<b>TOTAL APPROPRIATIONS</b>		<b>\$17,737,263</b>	<b>\$18,336,804</b>	<b>\$15,856,414</b>	<b>\$18,575,207</b>	<b>\$17,660,330</b>