

# **Shiawasse County 2023 Adopted Budget**



Photo Credit: Zach Naif

## **December 15, 2022**

Shiawassee County 2022  
Board of Commissioners

Greg Brodeur, Chair  
Brandon Marks, Vice-Chair  
Cindy Garber  
Gary Holzhausen  
Brad Howard  
John Plowman  
Marlene Webster

Circuit Judge

Hon. Matthew J. Stewart

District Judges

Hon. Ward L. Clarkson

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 15, 2022

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

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989-743-2233

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989-743-2284

**Greg Brodeur**  
Chairman  
District 2

**Brandon Marks**  
Vice Chairman  
District 4

**Marlene Webster**  
District 1

**Brad Howard**  
District 5

**Gary W. Holzhausen**  
District 3

**Cindy Garber**  
District 6

**John Plowman**  
District 7

RE: 2023 Budget Memo

Dear Chairman Brodeur and the Board of Commissioners,

Under the leadership of the County Board of Commissioners, the proposed 2023 general fund budget revenues total \$20,838,412 and expenditures of \$20,838,412 - it is balanced to zero with revenues equaling expenditures. This is the third year in a row that money from the delinquent tax fund (outside of interest and penalties) did not have to be used to balance the 2023 budget, nor did the budgeted amount need to be taken for the 2022, 2021, or 2020 (after adoption) budget. Further, we continue to ensure that the general fund begins receiving the interest 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. The resulting change from 44 North has been an annual savings of \$800,000. In addition, the County bonded for MERS debt retirement in amount of \$36,880,000, and then reallocated debt by department.

The special revenue accounts total \$68,505,074 in revenues and \$67,704,886 in expenditures. These are expenses over revenue because the Road Commission is spending from their fund balance - all county special revenue accounts are revenues over expenditures. This brings the total county budget for 2023 to \$89,340,486 in revenues and \$ 88,540,298 in expenditures. When removing the Shiawassee Road Commission, Shiawassee County Medical Care Facility, and the airport, there are \$25,694,318 in special revenue and \$25,250,818 in expenses.

As part of the budgeting process for 2023, Board Chair Greg Brodeur, 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, Finance Director Tracy Bublitz, Assistant Finance Director Lacey Ziola, Executive Assistant Morgan Knox, and Accounts Payable Clerk Casey Wilder. Based on the work that has been done, the County has prepared itself for a fiscally balanced year.

Yours very truly,

Brian Boggs, Ph.D., J.D.  
County Administrator

# Budget Resolution

Resolution No. 22-12-14

**SHIAWASSEE COUNTY BOARD OF COMMISSIONERS**  
**RESOLUTION No. 22-12-14**  
**FISCAL YEAR 2023 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 will duly advertise and conduct a public hearing on December 15, 2022 for the 2023 proposed budget in accordance with the Uniform Budgeting and Accounting Act:

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**NOW THEREFORE BE IT RESOLVED** that the Board of Commissioners of Shiawassee County, Michigan, does hereby approve and adopt the FY 2023 general fund budget, projecting revenues totaling **\$20,835,412** and expenditures totaling **\$20,835,412** based on an approved millage of **5.4221 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 2023 budget for Special Revenue Funds;

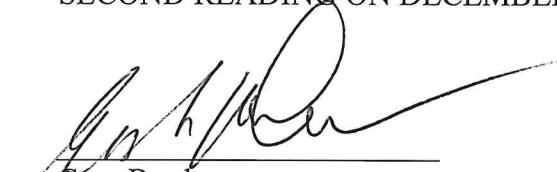
**BE IT FURTHER RESOLVED** that the Coordinator shall serve as chief fiscal officer and chief administrative officer for the purposes of the Uniform Budget and Accounting Act, PA 1968, as amended (MCL 141.421 et seq.);

**BE IT FURTHER RESOLVED** that the Coordinator's office shall be authorized to make budget amendments transferring up to \$6,000 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

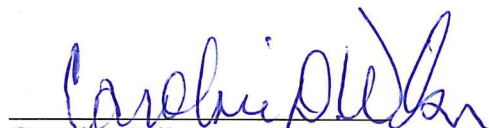
which appropriations were based, or when it appears that expenditures will exceed an appropriation, the Coordinator's office shall present to the Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the fiscal year. Such recommendations shall include proposals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

APPROVED AND ADOPTED BY THE SHIAWASSEE COUNTY BOARD OF COMMISSIONERS FOR FIRST READING NOVEMBER 17, 2022 AND APPROVED AT SECOND READING ON DECEMBER 15, 2022.



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Greg Brodeur,  
Chairman



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Caroline Wilson,  
County Clerk

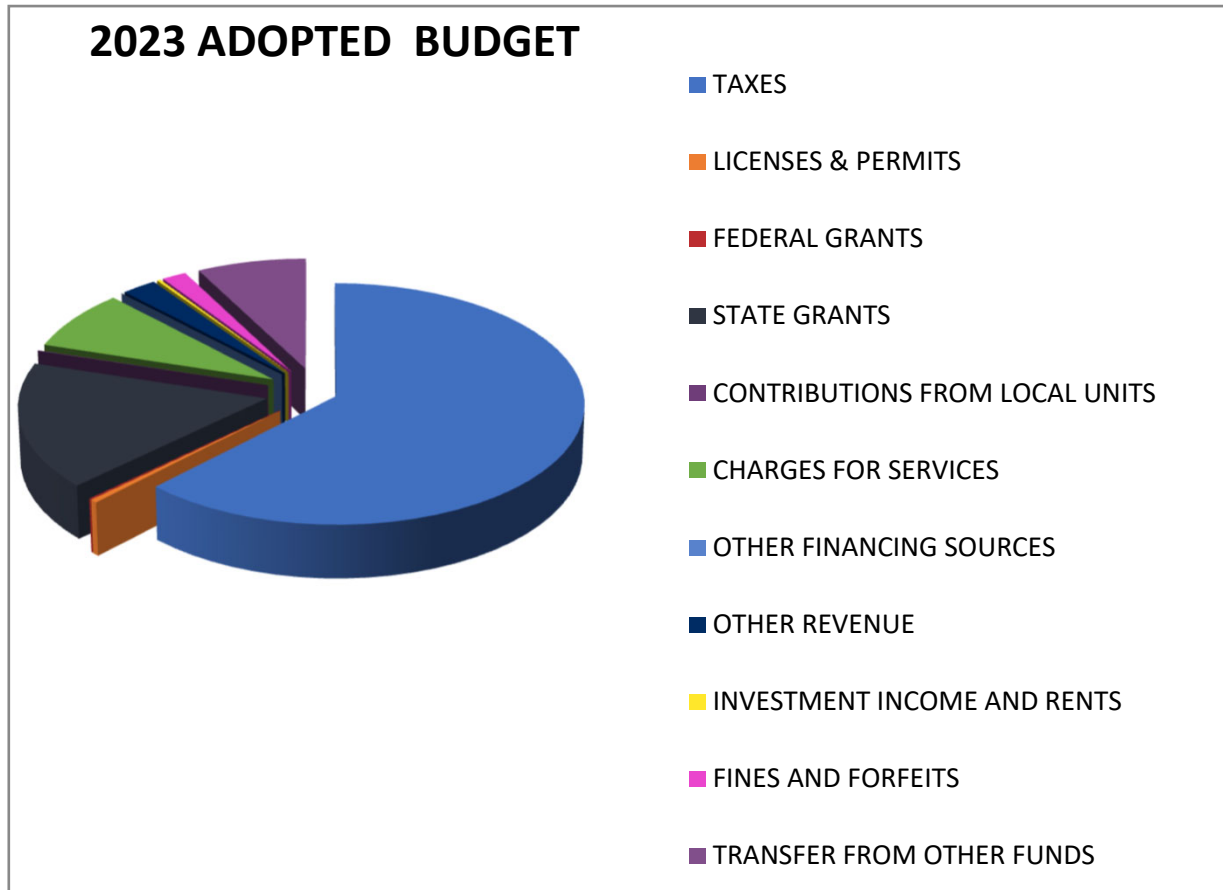
# General Fund Summary

SHIAWASSEE COUNTY GENERAL FUND  
2023 ADOPTED BUDGET  
REVENUE AND EXPENSE SUMMARY

SOURCES OF FUNDS	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ESTIMATED ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TAXES	\$10,503,881	\$10,972,340	\$12,497,991	\$12,153,184	\$12,975,027
LICENSES & PERMITS	104,160	95,722	93,514	93,000	95,000
FEDERAL GRANTS	1,095,821	141,639	29,551	25,000	22,114
STATE GRANTS	3,144,822	3,642,948	3,034,328	3,781,950	3,528,670
CONT FROM LOCAL UNITS	17,001	13,000	9,500	13,000	13,000
CHARGES FOR SERVICES	1,786,445	1,743,653	1,639,418	1,572,205	1,674,150
OTHER FINANCING SOURCES	0	0	0	3,793	0
OTHER REVENUE	470,069	610,840	558,158	511,719	513,687
INVESTMENT INCOME & RENTS	65,986	50,577	92,935	51,500	53,000
FINES & FORFEITS	385,406	314,563	359,390	386,000	363,000
TRANSFER FROM OTHER FUNDS	0	2,822,315	36,698	1,329,032	1,597,764
TOTAL REVENUES	\$17,573,591	\$20,407,597	\$18,351,483	\$19,920,383	\$20,835,412
<b>EXPENDITURES BY FUNCTION</b>					
GENERAL GOVERNMENT	\$6,149,474	\$7,014,735	\$5,067,872	\$7,174,992	\$4,938,552
JUDICIAL	4,748,917	5,023,818	4,707,841	5,229,504	6,136,712
PUBLIC SAFETY	5,890,245	5,317,690	5,099,497	5,762,921	7,880,314
PUBLIC WORKS	464,643	596,357	360,095	522,688	576,724
HEALTH & WELFARE	598,977	600,493	622,623	690,000	607,000
COMMUNITY & ECONOMIC DEVELOP	508,760	541,759	542,998	579,294	696,110
TOTAL EXPENDITURES	\$18,361,016	\$19,094,852	\$16,400,926	\$19,959,399	\$20,835,412
NET CHANGE IN FUND BALANCE	(\$787,425)	\$1,312,745	\$1,950,557	(\$39,016)	\$0

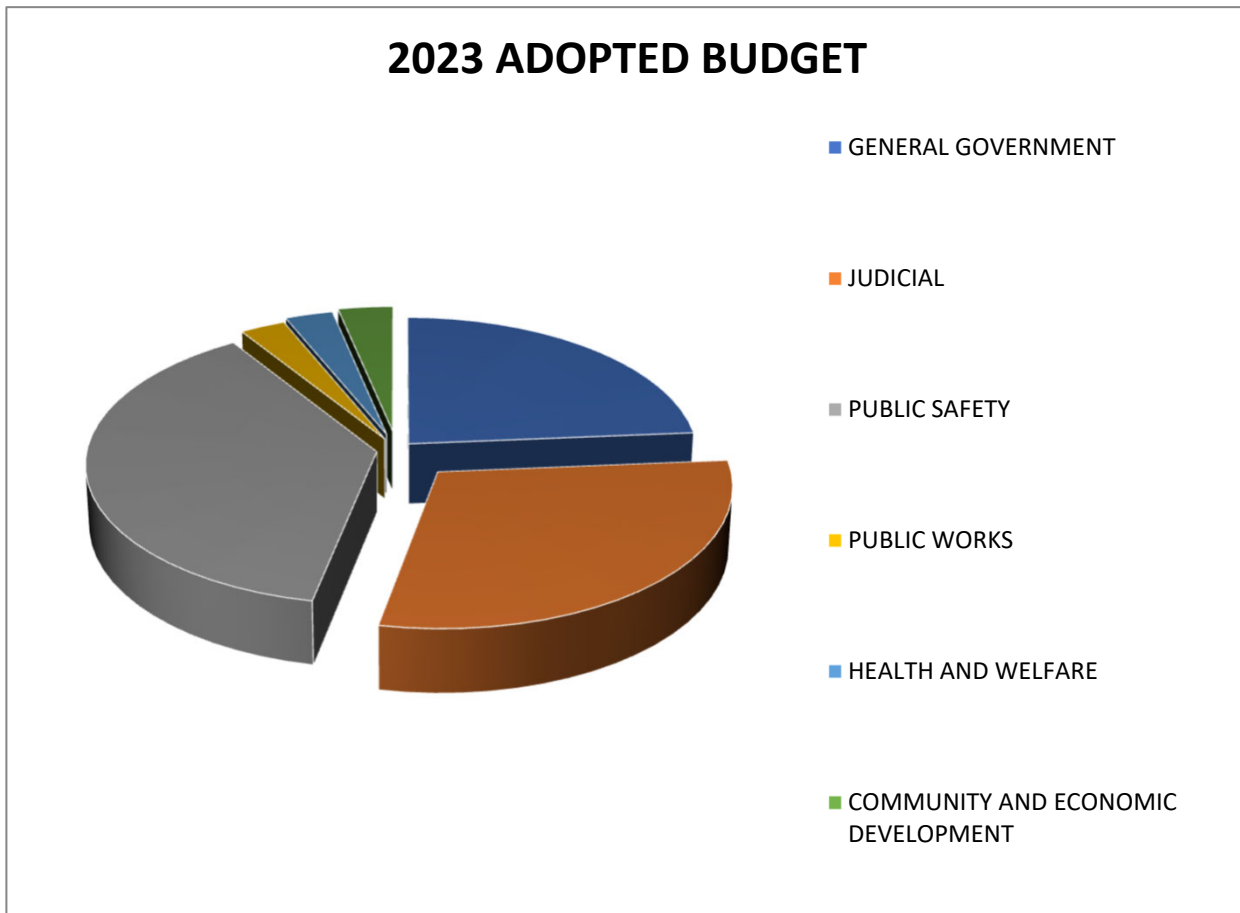
**SHIAWASSEE COUNTY GENERAL FUND  
2023 ADOPTED BUDGET  
REVENUE SUMMARY**

SOURCES OF FUNDS	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ESTIMATED ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TAXES	\$10,503,881	\$10,972,340	\$12,497,991	\$12,153,184	\$12,975,027
LICENSES & PERMITS	104,160	95,722	93,514	93,000	95,000
FEDERAL GRANTS	1,095,821	141,639	29,551	25,000	22,114
STATE GRANTS	3,144,822	3,642,948	3,034,328	3,781,950	3,528,670
CONTRIBUTIONS FROM LOCAL UNITS	17,001	13,000	9,500	13,000	13,000
CHARGES FOR SERVICES	1,786,445	1,743,653	1,639,418	1,572,205	1,674,150
OTHER FINANCING SOURCES	0	0	0	3,793	0
OTHER REVENUE	470,069	610,840	558,158	511,719	513,687
INVESTMENT INCOME & RENTS	65,986	50,577	92,935	51,500	53,000
FINES & FORFEITS	385,406	314,563	359,390	386,000	363,000
TRANSFER FROM OTHER FUNDS	0	2,822,315	36,698	1,329,032	1,597,764
<b>TOTAL REVENUES</b>	<b>\$17,573,591</b>	<b>\$20,407,597</b>	<b>\$18,351,483</b>	<b>\$19,920,383</b>	<b>\$20,835,412</b>



**SHIAWASSEE COUNTY GENERAL FUND  
2023 ADOPTED BUDGET  
EXPENDITURE SUMMARY**

EXPENDITURES BY FUNCTION	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ESTIMATED ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
GENERAL GOVERNMENT	\$6,149,474	\$7,014,735	\$5,067,872	\$7,174,992	\$4,938,552
JUDICIAL	4,748,917	5,023,818	4,707,841	5,229,504	6,136,712
PUBLIC SAFETY	5,890,245	5,317,690	5,099,497	5,762,921	7,880,314
PUBLIC WORKS	464,643	596,357	360,095	522,688	576,724
HEALTH AND WELFARE	598,977	600,493	622,623	690,000	607,000
COMMUNITY & ECONOMIC DEVELOP	508,760	541,759	542,998	579,294	696,110
<b>TOTAL EXPENDITURES</b>	<b>\$18,361,016</b>	<b>\$19,094,852</b>	<b>16,400,926</b>	<b>\$19,959,399</b>	<b>\$20,835,412</b>



**SHIAWASSEE COUNTY GENERAL FUND**  
**2023 ADOPTED BUDGET**  
**EXPENDITURE BY FUNCTION**

	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ESTIMATED ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
<b>GENERAL GOVERNMENT</b>					
COMMISSIONERS	\$195,950	\$261,622	\$215,546	\$244,226	\$197,356
COUNTY ADMINISTRATION	717,021	1,318,524	525,774	799,005	608,547
STRATEGIC PLANNING	25,000	50,000	0	0	0
CLERK'S POSTAGE	27,347	29,321	29,729	30,000	0
PRIOR YEAR UNALLOCATED MERS	1,384,993	1,983,138	898,011	1,800,000	218,400
OTHER PROFESSIONAL CONTRACTS	48,500	60,000	48,266	68,500	53,000
COUNTY CLERK	464,839	420,814	405,485	501,519	573,126
RESD - INFORMATION TECHNOLOGY	85,680	92,226	24,778	82,341	88,000
PURCHASING	19,290	16,966	15,131	25,000	17,000
SURVEY & REMONUMENTATION	65,196	55,314	32,911	63,584	70,335
TREASURER	321,530	322,925	289,487	327,945	319,667
EQUALIZATION	244,029	225,715	191,870	225,003	230,270
INTERFUND TRANSFERS OUT	106,082	105,978	105,044	106,082	106,912
ELECTIONS	223,874	63,123	128,285	175,034	92,023
BUILDING & GROUNDS	805,357	1,060,432	989,539	1,081,098	992,212
TECHNOLOGY	126,399	120,553	184,760	184,760	239,200
BUILDING & GROUNDS IMPROVEMENT	119,339	0	0	0	0
LAND PURCHASE	0	300	0	0	0
GENERAL INSURANCE	461,524	249,143	474,378	450,000	450,000
TRANSFER TO OTHER FUNDS	611,981	482,394	427,933	910,895	582,504
COPIERS	95,543	96,247	80,945	100,000	100,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$6,149,474</b>	<b>\$7,014,735</b>	<b>\$5,067,872</b>	<b>\$7,174,992</b>	<b>\$4,938,552</b>
<b>JUDICIAL</b>					
CIRCUIT COURT	\$542,958	\$494,159	\$55,012	\$633,401	\$668,829
DISTRICT COURT	1,030,760	1,066,688	1,112,970	1,015,463	1,780,320
FRIEND OF THE COURT	879,791	1,080,393	951,428	1,104,025	1,217,398
PROBATE COURT	471,691	447,582	412,659	495,325	465,023
PROBATION	3,483	2,908	2,913	3,500	3,500
PROSECUTING ATTORNEY	1,043,236	1,142,492	821,004	1,114,866	1,060,857
FAMILY COURT - JUVENILE DIVISION	604,498	616,796	684,355	690,424	768,285
CHILD CARE FUND - YOUTH CENTER	3,750	0	0	0	0
DHS CHILD CARE - SHIAWASSEE	168,750	172,500	167,500	172,500	172,500
<b>TOTAL JUDICIAL</b>	<b>\$4,748,917</b>	<b>\$5,023,518</b>	<b>\$4,207,841</b>	<b>\$5,229,504</b>	<b>\$6,136,712</b>

SHIAWASSEE COUNTY GENERAL FUND  
2023 ADOPTED BUDGET  
EXPENDITURE BY FUNCTION

	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ESTIMATED ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
<b>PUBLIC SAFETY</b>					
SHERIFF	\$2,925,099	\$2,498,243	\$2,513,480	\$2,628,001	\$4,646,597
SHERIFF - SECURITY	223,314	248,343	260,486	314,808	258,620
SHERIFF - SECONDARY ROAD PATROL	145,920	115,941	90,443	188,159	183,186
SHERIFF - JAIL	2,386,718	2,251,331	1,995,488	2,386,462	2,589,871
EMERGENCY SERVICES	107,090	90,887	133,886	105,005	87,251
ANIMAL CONTROL	102,104	112,945	105,714	140,486	114,789
TOTAL PUBLIC SAFETY	<u>\$5,890,245</u>	<u>\$5,317,690</u>	<u>\$5,099,497</u>	<u>\$5,762,921</u>	<u>\$7,880,314</u>
<b>PUBLIC WORKS</b>					
DRAIN OFFICE	\$360,173	\$389,961	\$351,527	\$395,320	\$443,156
DRAINS AT LARGE	96,738	198,257	0	118,800	125,000
AIRPORT	7,732	8,139	8,568	8,568	8,568
TOTAL PUBLIC WORKS	<u>\$464,643</u>	<u>\$596,357</u>	<u>\$360,095</u>	<u>\$522,688</u>	<u>\$576,724</u>
<b>HEALTH &amp; WELFARE</b>					
HEALTH APPROPRIATION	\$217,000	\$217,000	\$300,000	\$300,000	\$217,000
MEDICAL EXAMINERS	181,977	183,493	172,623	190,000	190,000
MENTAL HEALTH APPROPRIATION	200,000	200,000	150,000	200,000	200,000
TOTAL HEALTH & WELFARE	<u>\$598,977</u>	<u>\$600,493</u>	<u>\$622,623</u>	<u>\$690,000</u>	<u>\$607,000</u>
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>					
REGISTER OF DEEDS	360,009	327,430	313,537	340,753	445,335
PLAT BOARD	0	0	0	295	295
COMMUNITY DEVELOPMENT	126,434	142,255	112,654	123,500	134,160
PARKS	22,317	72,074	116,807	114,746	116,320
TOTAL COMMUNITY & ECONOMIC DEVELOP.	<u>\$508,760</u>	<u>\$541,759</u>	<u>\$542,998</u>	<u>\$579,294</u>	<u>\$696,110</u>

# Capital Improvements

SHIAWASSEE COUNTY  
2023 ADOPTED BUDGET  
CAPITAL OUTLAY

	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
<b>GENERAL FUND</b>					
COUNTY ADMINISTRATION	\$199,889	\$4,578	\$2,500	\$2,500	\$2,500
RESD - INFORMATION TECHNOLOGY	7,681	63,428	0	42,941	50,000
BUILDING & GROUNDS	119,339	148,838	25,432	65,863	100,000
DRAIN BUILDING	0	0	0	0	0
LAND PURCHASE	0	0	0	0	0
CIRCUIT COURT	8,618	0	0	0	0
PROBATE COURT	0	0	0	0	0
FAMILY COURT - JUVENILE DIVISION	9,491	0	0	0	0
SHERIFF	2,796	0	6,794	36,018	0
SHERIFF - SECURITY	0	0	0	0	0
SHERIFF - JAIL	68,785	40,000	2,301	15,000	0
EMERGENCY SERVICES	0	14,969	57,237	15,500	4,000
ANIMAL CONTROL	585	0	0	0	0
AGRI-EXTENSION	0	0	0	0	0
PARKS	12,203	36,105	59,946	51,000	40,000
TOTAL CAPITAL OUTLAY - GENERAL FUND	\$429,387	\$307,918	\$154,210	\$228,822	\$196,500
<b>SPECIAL REVENUE FUNDS</b>					
FRIEND OF THE COURT	\$0	\$41,745	\$0	\$0	\$0
CENTRAL DISPATCH	497,523	454,797	1,195,328	1,559,750	367,211
HEALTH APPROPRIATION	74,344	0	0	0	0
ROD AUTOMATION	51,320	0	0	5,000	82,500
ARPA FUNDS	0	0	1,499,705	434,833	8,000,000
INDIGENT DEFENSE	6,944	42,342	7,241	29,400	0
AIRPORT	5,907	10,106	5,354	2,927	130,500
VETERANS SERVICES	0	0	146,336	117,400	300,000
SHERIFF - JAIL COMMISSARY	0	5,758	0	0	0
DRAINS AT LARGE	0	101,858	0	35,067	40,000
TOTAL CAPITAL OUTLAY - SPECIAL REVENUE FUNDS	\$636,038	\$656,606	\$2,853,964	\$2,184,377	\$8,920,211
TOTAL CAPITAL OUTLAY	\$1,065,425	\$964,524	\$3,008,174	\$2,413,199	\$9,116,711

# Staffing Levels

SHIAWASSEE COUNTY  
2023 ADOPTED BUDGET  
STAFFING LEVELS

FUND - DEPT	DEPARTMENT	FTE	SALARY	TAXES AND BENEFITS	TOTAL
101-101	COMMISSIONERS	7	\$120,000	\$42,856	\$162,856
101-172	COUNTY ADMINISTRATION	5	381,399	337,048	718,447
101-215	COUNTY CLERK	7	313,863	227,009	540,872
101-245	SURVEY & REMONUMENTATION	0.5	7,989	611	8,600
101-253	TREASURER	4	192,716	118,051	310,767
101-262/263-215	ELECTIONS	3	81,539	22,304	103,843
101-265/101-756	BUILDING & GROUNDS/PARKS	7	257,266	163,816	421,082
101-283	CIRCUIT COURT	6	376,651	152,318	528,969
101-286	DISTRICT COURT	14	570,550	1,103,070	1,673,620
101-289	FRIEND OF THE COURT	11.5	583,120	437,178	1,020,298
101-294	PROBATE COURT - ESTATES	4	312,580	113,743	426,323
101-296	PROSECUTING ATTORNEY	11	853,553	150,154	1,003,707
101-299	FAMILY COURT - JUVENILE DIVISION	6.5	352,797	226,454	579,251
101-301	SHERIFF	22.5	1,907,951	2,369,806	4,277,757
101-303	SHERIFF - SECURITY	8	234,000	19,370	253,370
101-315	SHERIFF - SECONDARY ROAD PATROL	1	113,937	42,000	155,937
101-351	SHERIFF - JAIL	22	1,307,495	696,176	2,003,671
101-426	EMERGENCY SERVICES	1.5	58,384	4,467	62,851
101-430	ANIMAL CONTROL	1	45,876	11,508	57,384
101-442	DRAIN OFFICE	5	266,249	163,051	429,300
101-711	REGISTER OF DEEDS	4	213,631	218,004	431,635
213/225/233	DRUG COURT	1.5	38,796	9,049	47,845
216	CENTRAL DISPATCH	12	919,843	745,902	1,665,745
221	HEALTH DEPARTMENT	29	1,571,630	669,567	2,241,197
222	MENTAL HEALTH COURT	0.5	35,370	9,119	44,489
223	SWIFT & SURE COURT	0.25	19,529	3,791	23,320
276	OPIOID SETTLEMENT FUND	1.5	84,165	39,239	123,404
287	INDIGENT DEFENSE	7	746,732	339,193	1,085,925
292-662/292-665/292-669	FAMILY COURT - CHILD CARE	7	436,913	236,702	673,615
295	AIRPORT	1	47,100	11,510	58,610
298-684	VETERANS	3.5	207,639	68,222	275,861
299	JAIL GARDEN	1	0	0	0
	TOTAL	216	\$12,659,263	\$8,751,288	\$21,410,551

# Special Revenue Funds

SHIAWASSEE COUNTY  
2023 ADOPTED BUDGET  
SPECIAL REVENUE FUNDS

FUND	NAME	AUDITED			AUDITED			2022 AMENDED BUDGET		2023 ADOPTED BUDGET	
		REVENUES	EXPENDITURES	FUND BALANCE 12/31/2020	REVENUES	EXPENDITURES	FUND BALANCE 12/31/2021	REVENUES	EXPENDITURES	REVENUES	EXPENDITURES
211	MSU EXTENSION	\$145,172	\$148,945	\$73,925	\$144,960	\$150,775	\$68,110	\$144,158	\$143,200	\$130,000	\$163,631
213	DRUG COURT GRANT	49,177	46,844	2,333	0	0	2,333	103,470	95,178	49,990	49,990
214	FAMILY COUNSELING	5,430	8,694	56,853	6,555	7,930	55,478	6,500	6,500	6,500	6,500
215	FRIEND OF THE COURT	42,537	11,240	152,938	45,422	60,782	137,578	46,000	29,500	46,000	29,500
216	CENTRAL DISPATCH	2,869,049	2,497,692	3,028,825	2,869,049	2,497,692	3,400,182	2,986,800	2,947,560	3,314,000	3,232,645
217	DRUNK DRIVING	37,755	6,208	169,675	6,895	1,377	175,193	8,800	7,500	8,800	7,500
218	PROSECUTORS FEES	39,566	0	163,375	25,417	118,559	70,233	51,100	61,100	51,100	36,100
221	HEALTH DEPARTMENT	3,617,258	2,982,493	760,469	3,108,126	3,009,361	859,234	3,442,440	3,142,440	5,166,766	4,811,990
222	MENTAL HEALTH COURT	38,532	30,576	297,954	51,363	49,115	1	69,839	69,839	88,159	88,159
223	SWIFT & SURE	29,631	26,377	4,440	41,065	45,423	82	53,000	53,000	53,000	53,000
225	OHSP GRANT/BYRNE JAG DRUG COURT	28,681	27,079	1,602	93,823	92,352	3,073	94,000	93,999	0	0
230	WASTE MANAGEMENT	76,042	27,585	203,222	76,320	47,520	232,022	75,000	75,000	75,000	75,000
233	BJA - DRUG COURT GRANT	0	0	0	0	0	0	0	0	42,010	42,010
241	FARMLAND PRESERVATION	0	0	1,448	0	0	1,448	0	0	0	0
242	ANIMAL CONTROL DONATIONS	0	0	21,230	23,310	15,000	29,540	11,690	20,000	9,540	9,540
249	BUILDING INSPECTIONS	503,280	232,774	314,155	181,699	206,567	289,287	190,000	178,800	190,000	187,500
251	HOUSING REHAB	106,791	0	154,458	66,869	38,206	183,121	25,000	25,000	25,000	25,000
253	DRUG FORFEITURE	0	1,024	12,176	5,399	0	17,575	5,000	1,800	5,000	1,800
254	SHERIFF COLLECTIONS	54,836	46,675	292,932	15,032	197,683	110,281	18,219	18,219	68,504	68,504
256	ROD AUTOMATION	62,727	52,084	171,765	72,545	69,194	175,116	55,030	43,900	118,865	118,865
259	EMERGENCY MANAGEMENT	3,829	7,705	15,798	100	5,011	10,887	10,445	10,145	7,500	7,500
260	SHERIFF - POSSE	4,106	3,564	13,457	8,650	712	21,395	13,070	13,070	5,600	5,600
263	CONCEALED PISTOL LICENSING	63,707	7,376	194,263	61,758	129,478	126,543	130,759	130,759	74,400	74,400
264	LOCAL CORRECTIONS TRAINING	8,574	9,099	24,980	9,088	8,751	25,317	10,000	10,000	10,000	10,000
268	GUN RANGE	750	0	750	0	0	750	0	0	0	0
269	LAW LIBRARY	15,479	14,656	2,448	13,359	15,806	1	15,500	15,500	15,500	15,500
272	MAGNET	101,864	75,144	285,088	111,216	57,468	338,836	110,000	110,000	110,000	110,000
273	PROSECUTOR'S ASSETS	387	0	55,738	1,891	1,466	56,163	5,000	5,000	5,000	5,000
274	LOCAL LAW ENFORCEMENT	49,450	49,450	215	32,301	32,515	1	1,528	1,528	2,000	2,000
275	1033 PROGRAM	0	0	0	65,994	8,877	57,117	50,000	50,000	44,114	44,114
276	OPIOID SETTLEMENT FUND	0	0	0	0	0	0	0	0	139,657	139,657
280	CHILD CARE PROBATE	269,093	273,433	7,112	269,093	273,433	2,772	602,150	602,150	179,350	176,850
282	SOCIAL WELFARE DHS	5,000	3,903	9,657	5,000	5,846	8,811	5,000	5,000	5,000	5,000
283	COMMUNITY DEV BLOCK GRANT	47,109	47,109	0	50,857	50,857	0	0	0	960,000	960,000
284	REACH	140	150	6,812	0	450	6,362	0	0	0	0
285	FEDERAL ARPA	0	0	0	3,000,512	2,801,256	199,256	1,664,820	1,229,987	9,503,224	9,503,224
286	PEACE-TIME VETERANS SERV.	45,918	7,781	38,450	35,076	4,229	69,297	50,000	36,500	36,500	36,500
287	INDIGENT DEFENSE	1,342,693	654,089	690,814	459,033	756,634	393,213	1,261,438	1,261,436	1,420,753	1,420,753
291	MSHN	13,199	11,194	13,836	11,398	12,928	12,306	15,000	15,000	15,000	15,000
292	CHILD CARE	893,654	882,241	11,414	955,713	952,035	15,092	1,445,639	1,418,284	1,392,705	1,392,705
293	VETERANS RELIEF	191,598	44,946	594,390	158,062	18,915	733,537	188,000	179,000	179,000	179,000
296	SENIOR CITIZENS (SCOA)	824,610	585,939	663,984	951,576	688,844	926,716	881,820	881,820	881,820	881,820
297	CIGARETTE TAX	0	0	157	0	0	157	0	0	0	0
298	VETERANS SERVICES	384,331	261,607	465,236	384,596	280,693	569,139	550,861	550,861	722,961	722,961
299	JAIL GARDEN	0	0	0	61,182	61,183	(1)	58,031	58,031	0	0
501	SHIAWASSEE COUNTY LAND BANK	0	0	0	0	0	0	0	0	220,000	220,000
595	JAIL COMMISSARY	110,011	135,796	199,354	355,640	332,565	222,429	300,000	300,000	316,000	316,000

# General Fund Detail

SHIAWASSEE COUNTY GENERAL FUND  
2023 ADOPTED BUDGET  
LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ESTIMATED ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
<b>REVENUES</b>						
101-000-672.000	REVENUE	0	2,093	400	0	0
101-000-699.000	INTERFUND TRANSFERS IN	0	15,052	20,067	11,690	9,540
101-000-699.285	TRANSFER FROM FUND 285	0	2,597,486	25,000	1,229,987	1,503,224
101-000-699.292	TRANSFER FROM 292	0	0	632	0	0
101-000-699.516	TRANSFER FROM 516	0	566	515,999	0	0
101-172-569.000	STATE GRANTS OTHER	29,300	0	0	0	0
101-172-672.000	REVENUE	4,380	5,360	5,618	4,800	5,000
101-200-402.000	CURRENT TAX COLLECTION	10,446,412	10,271,262	12,194,427	11,378,593	12,145,947
101-200-404.000	TAX ADJUSTMENTS	9,503	9,833	9,266	10,000	10,000
101-200-412.000	DELINQUENT PERSONAL PROPERTY	4,546	8,158	6,632	7,000	7,000
101-200-434.000	TRAILER TAX	24,277	7,857	15,711	7,500	15,000
101-200-439.000	MARIJUANA TAX	0	56,003	226,361	40,000	225,814
101-200-445.000	PENALTIES AND INTEREST ON TAXES	9,552	609,573	35,284	700,000	561,266
101-200-447.000	PROPERTY TAX ADMIN FEE	9,591	175	0	0	0
101-200-528.019	FEDERAL GRANTS, OTHER - COVID/CARES	1,070,968	133,982	0	0	0
101-200-569.019	STATE GRANTS OTHER - COVID 19	0	120,051	140,981	0	0
101-200-573.000	LOCAL COMMUNITY STABILIZATION SHARE	266,601	257,625	97,769	148,402	83,950
101-200-574.000	STATE GRANTS STATE REVENUE SHARING	1,058,260	1,612,176	1,315,565	1,842,111	1,629,387
101-200-577.010	LIQUOR LICENSES	14,122	14,915	15,141	13,000	15,000
101-200-625.040	PROGRAM COSTS	0	0	4,200	0	0
101-200-665.000	INTEREST	42,470	23,480	66,069	22,000	26,000
101-200-667.000	RENT	23,516	27,097	26,866	29,500	27,000
101-200-672.000	REVENUE	(84,435)	18,528	15,260	16,000	8,000
101-200-672.050	REVENUE FEDERAL	7,594	0	4,239	0	2,000
101-200-673.000	GAIN/LOSS ON SALE OF ASSETS	3,400	452	2,152	0	500
101-200-676.030	REIMBURSEMENTS HOTEL AND LIQUOR	99,468	94,086	92,006	95,000	179,637
101-200-676.050	REIMBURSEMENTS INSURANCE	0	0	2,308	0	0
101-200-687.000	REFUNDS AND REBATES	298,705	227,651	215,996	200,000	225,000
101-200-689.000	CASH OVER OR SHORT	4,709	22,287	20	0	0
101-215-607.000	FEES	118,189	138,950	127,868	118,000	140,000
101-215-607.001	FOIA FEES	0	619	762	200	800
101-215-607.050	CREMATION FEES	12,540	16,950	15,958	12,000	15,000
101-215-607.055	NOTARY FEES	1,120	1,360	1,696	1,000	1,650
101-215-628.010	DOCUMENT KITS	6,875	6,910	6,931	7,000	6,000
101-215-628.020	COPIES	398	0	13,010	0	12,000
101-215-628.030	PICTURES	470	0	0	0	0
101-215-636.000	CIRCUIT COURT SEARCH FEES	0	0	5,675	0	4,500
101-215-639.000	TITLE SEARCH FEES	1,046	2,750	0	1,200	0
101-215-699.263	TRANSFER FROM 263	0	39,296	0	0	0
101-245-575.000	STATE GRANTS REMONUMENTATION	49,746	45,613	45,505	50,584	57,335
101-245-580.000	CONTRIBUTIONS FROM LOCAL UNITS	17,001	13,000	9,500	13,000	13,000
101-253-447.000	PROPERTY TAX ADMIN FEE	0	9,479	10,219	10,000	10,000
101-253-607.000	FEES	14,953	17,112	16,310	13,000	17,000
101-257-628.257	EQUALIZATION PROCESSING SVCS	62,651	89,289	60,517	65,000	65,000
101-262-567.010	SCHOOL ELECTION REIMBURSEMENT	5,768	37,457	15,213	32,000	32,000
101-262-607.010	ELECTIONS CANDIDATE FILING FEE	57,749	950	3,575	40,000	0
101-262-607.020	LOCALS / STATE REIMBURSEMENT	50,343	0	0	5,000	0
101-262-676.010	VOTER REGISTRATION REIMB	231	18	0	200	50
101-280-609.000	JURY DEMAND FEES	12,673	4,468	9,986	8,000	8,000
101-281-547.000	STATE GRANTS COURT EQUITY	240,316	241,462	166,247	275,000	240,000
101-283-540.000	JUDGE SALARY	45,724	45,724	42,866	45,724	45,724
101-283-569.000	STATE GRANTS OTHER	1,085	283	488	0	0
101-283-608.010	DRUG COURT PARTICIPATION FEES	3,474	2,897	0	0	0
101-283-608.020	MENTAL HEALTH COURT PARTICIPATION FEE	740	1,000	0	0	0

SHIAWASSEE COUNTY GENERAL FUND  
2023 ADOPTED BUDGET  
LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ESTIMATED ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
101-283-611.000	ATTORNEY FEE REIMBURSEMENT	3,053	7,452	11,966	5,000	10,000
101-283-625.010	ASSESSED COURT COSTS	90,911	113,487	112,962	85,000	120,000
101-283-625.015	COURT COSTS	18,627	19,600	23,688	22,000	22,000
101-283-625.020	COURT SERVICES	22,296	24,735	22,340	25,000	25,000
101-283-625.025	DNA ASSESSMENT	0	0	180	0	0
101-283-663.000	BOND FORFEITURES AND BOND COSTS	200	0	7,500	0	0
101-283-695.000	USE OF FUND BALANCE-BUDGET ONLY	0	0	0	3,793	0
101-286-540.000	JUDGE SALARY	91,448	45,837	42,866	45,750	45,750
101-286-602.000	CIVIL FEES	98,671	104,327	103,788	100,000	110,000
101-286-608.000	COURT FILING FEES	9,737	10,419	9,785	10,000	10,000
101-286-608.025	OVERSITE FEES	38,090	44,583	58,443	40,000	60,000
101-286-625.035	ALCOHOL ASSESSMENT PROGRAM	9,115	9,925	13,210	9,000	12,000
101-286-625.040	PROGRAM COSTS	1,923	2,020	2,780	1,900	2,800
101-286-656.000	COURT COSTS	308,032	233,203	278,787	300,000	275,000
101-286-657.000	ORDINANCE FINES AND COSTS	72,299	74,360	79,731	80,000	80,000
101-286-663.000	BOND FORFEITURES AND BOND COSTS	4,875	6,700	20,950	6,000	6,000
101-289-561.000	STATE GRANTS WELFARE FOC	528,591	713,527	749,437	775,000	775,000
101-289-561.001	STATE GRANTS WELFARE FOC INCENTIVE	108,714	74,256	48,703	110,000	50,000
101-289-561.002	STATE GRANTS WELFARE FOC GFGP	71,751	49,009	49,826	75,000	60,000
101-289-623.000	FOC STATUTORY HANDLING FEE	76,833	70,077	57,976	62,000	62,000
101-289-672.000	REVENUE	768	766	0	0	0
101-289-672.010	BENCH WARRANT REVENUE	12,350	8,913	6,801	15,000	10,000
101-289-672.020	CREDIT CARD REVENUE	667	157	1,560	1,500	1,500
101-294-540.000	JUDGE SALARY	162,536	167,437	150,181	155,621	181,670
101-294-612.000	GUARDIAN AD LITEM REIMBURSEMENT	3,146	8,210	5,557	0	5,000
101-294-622.000	ESTATE INVENTORY FEE	26,808	41,558	38,399	26,000	40,000
101-296-561.010	STATE GRANTS WELFARE CHILD SUPPORT	168,313	15,926	0	0	0
101-296-569.030	CRIME VICTIMS RIGHTS GRANT	0	0	0	0	109,000
101-296-611.000	ATTORNEY FEE REIMBURSEMENT	31	30	0	0	0
101-296-628.020	COPIES	351	400	690	500	500
101-296-676.000	REIMBURSEMENTS/OTHER INCOME	92,002	113,259	145,507	85,619	0
101-296-699.218	TRANSFER FROM 218	0	118,085	0	60,000	35,000
101-299-569.000	STATE GRANTS OTHER	181,769	145,222	121,771	121,917	162,000
101-299-611.000	ATTORNEY FEE REIMBURSEMENT	10,602	6,950	11,617	18,000	12,000
101-299-625.045	PROCESSING AND COSTS	9,898	4,252	7,032	20,000	10,000
101-299-625.050	ADMINISTRATION FEES	12,576	13,334	13,644	15,000	15,000
101-299-699.292	TRANSFER FROM 292	0	0	0	27,355	0
101-301-439.000	MARIJUANA TAX	0	0	91	91	0
101-301-607.100	SEX OFFENDER REGISTRATION FEE	2,350	3,240	2,670	2,500	3,000
101-301-610.010	RESTITUTION	0	213	35	400	100
101-301-628.050	CIVIL PROCESSING SHERIFF	7,388	4,340	801	7,000	1,000
101-301-628.075	SHERIFF OFFICE DEPOSIT REVENUE	134,942	135,821	113,548	133,000	133,000
101-301-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	10,500	15,500	0	0	0
101-315-543.130	SECONDARY RP AND TAP PROGRAM	96,285	71,343	77,139	104,841	56,854
101-351-543.000	STATE GRANTS PUBLIC SAFETY	0	0	87,390	0	0
101-351-628.060	LIVE SCAN REVENUE	7,851	8,370	10,640	5,000	8,000
101-351-628.250	JAIL REVENUE	166,872	41,571	92,145	75,000	45,000
101-351-676.100	DIVERTED FELONS REIMBURSEMENT	8,100	26,990	30,210	12,000	20,000
101-351-699.254	TRANSFER FROM 254	0	51,830	0	0	50,000
101-426-505.000	FEDERAL GRANTS PUBLIC SAFETY	24,853	7,657	74,551	25,000	22,114
101-426-628.120	EMERGENCY SERVICES REVENUE	12,978	13,307	6,936	19,305	8,000
101-426-672.000	REVENUE	630	1,740	9,926	600	10,000
101-426-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	0	19,100	24,100	30,000	0
101-430-490.050	DOG AND KENNEL LICENSES	90,038	80,807	78,373	80,000	80,000
101-430-610.010	RESTITUTION	220	0	0	0	0

SHIAWASSEE COUNTY GENERAL FUND  
2023 ADOPTED BUDGET  
LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ESTIMATED ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
101-430-627.050	KENNEL INSPECTIONS	1,490	1,180	1,130	1,600	1,200
101-442-607.000	FEEs	475	0	0	0	0
101-603-610.010	RESTITUTION	936	1,004	344	500	500
101-711-607.040	TRANSFER TAX	285,666	307,206	326,895	230,000	300,000
101-711-607.045	TRACT REVENUE	210	140	280	100	100
101-711-628.125	REGISTER OF DEEDS SERVICES	364,663	414,754	354,338	360,000	360,000
101-728-607.120	PLANNING	7,600	7,375	5,300	8,000	8,000
101-728-607.125	ZONING	16,915	18,373	19,360	19,000	19,000
101-728-607.130	SPLIT FEES FOR MAPPING	0	22,145	2,915	1,000	1,000
101-728-657.000	ORDINANCE FINES AND COSTS	0	300	0	0	2,000
101-728-676.000	REIMBURSEMENTS/OTHER INCOME	0	0	375	0	0
101-756-566.000	STATE GRANTS-RECREATIONAL/CULTURAL	38,615	0	0	0	0
101-756-672.000	REVENUE	11,000	2,440	1,800	1,000	2,000
101-756-674.000	CONTRIBUTIONS	0	51,500	0	50,000	50,000
TOTAL ESTIMATED REVENUES		17,573,591	20,407,597	19,125,264	19,920,383	20,835,412

SHIAWASSEE COUNTY GENERAL FUND  
2023 ADOPTED BUDGET  
LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ESTIMATED ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
<b>APPROPRIATIONS</b>						
101-000-718.000	HEALTH INSUR	(12,414)	(1,350)	13,763	0	0
101-101-703.000	SALARIES	134,839	140,822	103,099	127,330	120,000
101-101-709.000	FICA	10,166	10,358	7,451	9,749	9,180
101-101-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	829	1,693	1,870	2,500
101-101-717.000	DEFINED BENEFIT PENSION CONTRIB	12,546	35,089	26,639	26,693	0
101-101-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	2,120
101-101-718.000	HEALTH INSUR	7,849	16,287	21,017	23,890	25,536
101-101-718.001	DENTAL/VISION	1,719	1,749	2,388	2,620	2,421
101-101-724.001	LIFE INSURANCE	825	826	723	799	799
101-101-724.002	DISABILITY INS	159	259	69	300	300
101-101-724.050	FLEX PLAN FEES	0	21	0	0	0
101-101-725.000	PER DIEM	520	550	0	0	0
101-101-752.000	SUPPLIES	1,428	944	1,967	2,000	2,000
101-101-755.019	OPERATING SUPPLIES-COVID 19	0	702	0	0	0
101-101-801.000	CONTRACTUAL SERVICES	0	0	9,086	8,400	0
101-101-820.000	LEGAL FEES	6,196	23,996	8,907	9,600	10,000
101-101-861.000	MILEAGE	8,744	7,880	6,698	9,000	9,000
101-101-861.001	MILEAGE OTHER MTGS	40	0	0	0	0
101-101-900.000	PRINTING AND PUBLISHING	2,900	0	0	0	0
101-101-909.000	TRAINING	50	11,024	13,902	11,875	3,000
101-101-915.000	MEMBERSHIPS	20,383	10,736	10,921	10,100	10,500
101-101-955.000	MISCELLANEOUS	0	900	0	0	0
101-172-703.000	SALARIES	282,354	352,528	355,305	443,482	381,399
101-172-703.080	SALARIES - ARPA	0	486,000	0	0	0
101-172-709.000	FICA	20,458	25,992	26,284	35,900	29,177
101-172-709.080	FICA - ARPA	0	37,103	0	0	0
101-172-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	0	250	946	6,600
101-172-717.000	DEFINED BENEFIT PENSION CONTRIB	49,827	191,613	34,654	92,731	0
101-172-718.000	HEALTH INSUR	61,493	44,200	43,312	73,763	77,976
101-172-718.001	DENTAL/VISION	0	0	2,677	3,135	3,445
101-172-724.001	LIFE INSURANCE	574	692	553	800	625
101-172-724.002	DISABILITY INS	602	972	932	1,286	825
101-172-724.050	FLEX PLAN FEES	0	50	0	0	0
101-172-752.000	SUPPLIES	8,980	8,726	14,031	14,000	0
101-172-755.000	OPERATING SUPPLIES	0	0	0	0	13,000
101-172-755.019	OPERATING SUPPLIES-COVID 19	1,522	79	0	0	0
101-172-801.000	CONTRACTUAL SERVICES	88,220	46,964	35,191	43,690	26,000
101-172-820.000	LEGAL FEES	2,353	110,277	35,507	71,000	50,000
101-172-861.000	MILEAGE	14	694	741	700	500
101-172-881.000	ADVERTISING	10	0	0	0	0
101-172-909.000	TRAINING	167	7,731	5,782	11,000	15,400
101-172-915.000	MEMBERSHIPS	103	325	1,712	1,620	1,100
101-172-955.000	MISCELLANEOUS	455	0	2,656	2,452	0
101-172-970.000	CAPITAL OUTLAY	199,889	4,578	2,708	2,500	2,500
101-174-801.174	ECONOMIC DEV PAYMENT	25,000	50,000	0	0	0
101-191-801.191	POSTAGE CONTRACTS	(593)	0	0	0	0
101-191-851.000	POSTAGE	27,940	29,321	32,206	30,000	0
101-200-717.025	PRIOR YEAR UNALLOCATED MERS	1,384,993	1,983,138	972,845	1,800,000	218,400
101-202-801.000	CONTRACTUAL SERVICES	3,500	0	0	0	0
101-202-801.100	AUDITOR CONTRACT	37,500	45,000	44,163	58,000	45,000
101-202-801.175	INDIRECT COSTS STUDIES	7,500	15,000	8,125	10,500	8,000
101-215-703.000	SALARIES	230,894	238,435	242,355	260,010	310,863
101-215-709.000	FICA	15,341	16,522	16,829	19,891	24,011
101-215-713.000	OVERTIME	0	0	195	3,000	3,000

SHIAWASSEE COUNTY GENERAL FUND  
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GL NUMBER	DESCRIPTION	2020 ACTUAL ACTIVITY	2021 ACTUAL ACTIVITY	2022 ESTIMATED ACTIVITY	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
101-215-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	1,371	3,064	5,848	4,507
101-215-717.000	DEFINED BENEFIT PENSION CONTRIB	62,254	67,221	42,604	71,017	5,982
101-215-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	64,368
101-215-718.000	HEALTH INSUR	119,851	68,249	82,912	94,043	120,612
101-215-718.001	DENTAL/VISION	0	0	5,000	5,495	6,068
101-215-724.001	LIFE INSURANCE	690	670	681	810	810
101-215-724.002	DISABILITY INS	564	578	651	651	651
101-215-724.050	FLEX PLAN FEES	54	21	0	54	54
101-215-752.000	SUPPLIES	13,330	5,462	13,477	14,000	12,000
101-215-755.019	OPERATING SUPPLIES-COVID 19	0	0	30	30	0
101-215-801.000	CONTRACTUAL SERVICES	18,575	14,673	16,611	16,000	14,000
101-215-820.000	LEGAL FEES	2,127	6,641	0	2,500	2,500
101-215-861.000	MILEAGE	3	16	23	970	1,000
101-215-909.000	TRAINING	76	495	5,624	6,000	1,500
101-215-915.000	MEMBERSHIPS	1,080	460	1,095	1,200	1,200
101-228-755.000	OPERATING SUPPLIES	150	1,505	6,911	6,400	5,000
101-228-948.010	MAINTENANCE AND SUPPORT	50,776	0	9,042	10,000	10,000
101-228-948.020	COURTS MAINT AND SUPPORT	5,343	6,462	0	0	0
101-228-948.030	SECURITY SUPPORT	21,730	20,831	10,137	23,000	23,000
101-228-970.000	CAPITAL OUTLAY	7,681	63,428	0	42,941	50,000
101-234-801.000	CONTRACTUAL SERVICES	0	16,966	16,392	25,000	17,000
101-234-955.000	MISCELLANEOUS	19,290	0	0	0	0
101-245-703.010	SUPERVISOR SALARIES	5,634	4,422	5,981	5,982	7,989
101-245-709.000	FICA	431	338	457	458	611
101-245-717.000	DEFINED BENEFIT PENSION CONTRIB	1,379	1,123	671	1,148	0
101-245-725.000	PER DIEM	1,800	1,500	1,463	1,800	1,800
101-245-752.000	SUPPLIES	7,954	2,404	0	2,996	3,615
101-245-801.000	CONTRACTUAL SERVICES	47,998	45,527	27,082	51,200	56,320
101-253-703.000	SALARIES	195,282	183,821	184,277	191,771	192,716
101-253-709.000	FICA	14,071	13,287	13,306	14,762	14,762
101-253-717.000	DEFINED BENEFIT PENSION CONTRIB	54,059	79,470	59,627	64,420	9,426
101-253-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	53,976
101-253-718.000	HEALTH INSUR	43,308	27,592	38,468	36,828	36,828
101-253-718.001	DENTAL/VISION	0	0	2,020	2,221	2,221
101-253-724.001	LIFE INSURANCE	469	462	452	436	436
101-253-724.002	DISABILITY INS	395	433	497	547	402
101-253-724.050	FLEX PLAN FEES	0	12	0	0	0
101-253-754.000	OFFICE SUPPLIES	3,745	1,549	1,830	1,980	2,000
101-253-801.000	CONTRACTUAL SERVICES	7,519	2,367	2,416	2,420	2,400
101-253-820.000	LEGAL FEES	969	11,966	6,406	9,000	1,000
101-253-861.000	MILEAGE	952	0	96	200	200
101-253-909.000	TRAINING	410	1,137	1,660	1,660	1,500
101-253-915.000	MEMBERSHIPS	275	625	298	300	300
101-253-958.000	BANK CHARGES	76	204	1,377	1,400	1,500
101-257-703.000	SALARIES	36,952	6,807	0	0	0
101-257-709.000	FICA	2,666	496	0	0	0
101-257-717.000	DEFINED BENEFIT PENSION CONTRIB	14,101	3,477	0	0	0
101-257-718.000	HEALTH INSUR	19,524	2,888	0	0	0
101-257-724.001	LIFE INSURANCE	117	10	0	0	0
101-257-724.002	DISABILITY INS	95	12	0	0	0
101-257-724.050	FLEX PLAN FEES	0	3	0	3	0
101-257-752.000	SUPPLIES	37,093	40,372	39,473	38,000	34,000
101-257-801.000	CONTRACTUAL SERVICES	133,038	171,167	154,950	185,400	194,670
101-257-820.000	LEGAL FEES	82	0	0	1,000	1,000
101-257-881.000	ADVERTISING	261	383	415	500	500

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101-257-915.000	MEMBERSHIPS	100	100	108	100	100
101-261-995.000	INTERFUND TRANSFERS OUT	106,082	105,978	105,044	106,082	106,912
101-262-703.000	SALARIES	34,415	20,585	19,791	21,497	35,206
101-262-709.000	FICA	2,541	1,535	1,623	1,629	2,884
101-262-713.000	OVERTIME	0	0	0	2,500	2,500
101-262-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	205	644	802	2,112
101-262-717.000	DEFINED BENEFIT PENSION CONTRIB	12,234	4,530	316	475	0
101-262-718.000	HEALTH INSUR	7,353	2,052	4,316	4,371	7,560
101-262-718.001	DENTAL/VISION	0	52	209	287	346
101-262-724.001	LIFE INSURANCE	114	70	63	83	115
101-262-724.002	DISABILITY INS	68	16	54	65	100
101-262-725.005	PER DIEM CANVASSERS	5,127	1,065	4,160	4,000	1,500
101-262-752.000	SUPPLIES	155,040	32,481	99,037	109,225	33,000
101-262-752.010	ELECTIONS SUPPLIES SCHOOLS	67	0	0	200	0
101-262-801.000	CONTRACTUAL SERVICES	0	0	3,615	5,000	4,000
101-262-820.000	LEGAL FEES	5,731	0	0	1,000	1,000
101-262-861.000	MILEAGE	1,039	416	2,588	2,400	1,200
101-262-861.010	MILEAGE SCHOOLS	0	0	0	500	0
101-262-909.000	TRAINING	145	116	537	1,000	500
101-262-963.010	ELECTION REIMBURSEMENTS TO LOCALS	0	0	0	20,000	0
101-265-703.000	SALARIES	180,517	224,890	224,259	261,251	223,766
101-265-709.000	FICA	12,824	16,505	17,971	22,239	17,118
101-265-713.000	OVERTIME	3,502	6,704	8,398	10,000	0
101-265-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	972	2,136	2,600	3,334
101-265-717.000	DEFINED BENEFIT PENSION CONTRIB	47,082	84,068	55,909	67,600	9,426
101-265-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	53,976
101-265-718.000	HEALTH INSUR	58,748	43,771	57,303	64,795	61,512
101-265-718.001	DENTAL/VISION	0	0	2,740	3,331	2,420
101-265-724.001	LIFE INSURANCE	469	538	517	545	800
101-265-724.002	DISABILITY INS	394	420	543	565	910
101-265-724.050	FLEX PLAN FEES	0	15	0	0	0
101-265-755.000	OPERATING SUPPLIES	30,248	45,045	23,261	27,250	37,750
101-265-755.019	OPERATING SUPPLIES-COVID 19	4,203	4,008	1,694	1,564	0
101-265-755.025	HOUSEKEEPING SUPPLIES	14,863	7,281	11,506	11,000	0
101-265-759.000	FUEL	2,853	6,862	9,267	9,541	10,000
101-265-801.000	CONTRACTUAL SERVICES	86,614	101,199	113,399	116,500	80,000
101-265-842.000	UNEMPLOYMENT	1,190	0	0	0	0
101-265-888.000	TAXES	1,062	1,045	1,182	2,890	1,200
101-265-909.000	TRAINING	0	0	545	764	0
101-265-919.000	WASTE AND RUBBISH DISPOSAL	8,620	9,429	10,394	11,400	10,100
101-265-924.000	UTILITIES	265,626	287,153	261,174	279,900	279,900
101-265-934.000	OTHER REPAIRS AND MAINTENANCE	86,542	131,173	130,369	121,500	100,000
101-265-934.025	OTHER REPAIRS AND MAINT DISTRICT COURT	0	(59,484)	64,926	0	0
101-265-970.000	CAPITAL OUTLAY	0	148,838	27,551	65,863	100,000
101-266-801.000	CONTRACTUAL SERVICES	122,900	71,150	97,000	89,538	119,200
101-266-820.010	LEGAL FEES PERSONAL	3,499	0	0	0	0
101-266-948.010	MAINTENANCE AND SUPPORT	0	49,403	103,157	95,222	120,000
101-267-970.000	CAPITAL OUTLAY	119,339	0	0	0	0
101-271-801.000	CONTRACTUAL SERVICES	0	300	0	0	0
101-283-703.000	SALARIES	264,103	273,306	297,501	313,750	376,651
101-283-703.070	VISITING JUDGE	0	0	190	1,250	3,000
101-283-709.000	FICA	15,318	16,102	19,661	24,002	28,814
101-283-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	77	1,298	1,828	3,995
101-283-717.000	DEFINED BENEFIT PENSION CONTRIB	47,939	57,106	24,440	53,295	4,992
101-283-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	1,603

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101-283-718.000	HEALTH INSUR	81,445	60,074	90,383	85,559	105,636
101-283-718.001	DENTAL/VISION	0	0	4,974	5,281	5,325
101-283-724.001	LIFE INSURANCE	648	580	687	628	913
101-283-724.002	DISABILITY INS	616	698	798	749	1,040
101-283-724.050	FLEX PLAN FEES	108	18	48	54	60
101-283-755.000	OPERATING SUPPLIES	7,539	5,530	9,810	10,000	10,000
101-283-755.019	OPERATING SUPPLIES-COVID 19	7,720	626	0	0	0
101-283-801.000	CONTRACTUAL SERVICES	28,703	24,909	27,820	25,900	30,400
101-283-801.019	CONTRACT SERVICES - COVID RELATED	0	3,938	4,286	3,662	0
101-283-801.110	COLLECTIONS EXPENSE	300	498	1,079	1,000	1,000
101-283-810.020	EXPENDITURES FROM RESTRICTED FUND	0	0	4,109	3,793	0
101-283-811.000	JURY FEES	14,389	7,451	15,319	18,500	14,000
101-283-811.001	JURY MILEAGE	2,703	1,377	2,588	3,000	3,000
101-283-811.100	JURY MEALS	242	273	967	1,750	1,750
101-283-811.200	JURY COMMISSION	330	573	752	1,000	1,000
101-283-813.000	TRANSCRIPT FEES	15,783	13,122	15,236	20,000	20,000
101-283-815.000	WITNESS FEES	0	0	254	500	500
101-283-820.000	LEGAL FEES	42,997	19,896	44,138	45,000	45,000
101-283-861.000	MILEAGE	144	204	909	2,285	2,500
101-283-861.005	MILEAGE WITNESS	0	0	70	100	100
101-283-881.000	ADVERTISING	0	0	0	50	50
101-283-909.000	TRAINING	1,735	4,665	5,707	7,215	4,000
101-283-915.000	MEMBERSHIPS	1,228	1,834	1,904	1,750	2,000
101-283-931.000	EQUIPMENT REPAIRS	350	1,302	1,386	1,500	1,500
101-283-970.000	CAPITAL OUTLAY	8,618	0	0	0	0
101-286-703.000	SALARIES	629,568	630,173	643,943	570,550	570,550
101-286-703.070	VISITING JUDGE	0	0	0	100	100
101-286-709.000	FICA	37,520	42,067	43,381	43,647	43,647
101-286-714.000	LONGEVITY PAY	600	0	0	0	0
101-286-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	2,370	4,551	4,528	4,528
101-286-717.000	DEFINED BENEFIT PENSION CONTRIB	119,170	186,605	277,165	126,833	107,256
101-286-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	784,556
101-286-718.000	HEALTH INSUR	169,380	103,885	115,813	147,399	147,804
101-286-718.001	DENTAL/VISION	4,805	3,959	10,278	12,328	12,328
101-286-724.001	LIFE INSURANCE	1,739	1,567	1,378	1,525	1,525
101-286-724.002	DISABILITY INS	1,571	1,520	1,622	1,426	1,426
101-286-724.050	FLEX PLAN FEES	162	260	294	287	200
101-286-752.000	SUPPLIES	20	0	0	0	0
101-286-754.000	OFFICE SUPPLIES	21,273	24,801	25,273	27,000	27,000
101-286-755.019	OPERATING SUPPLIES-COVID 19	509	16,703	5,606	12,300	12,300
101-286-801.000	CONTRACTUAL SERVICES	24,108	32,740	38,834	38,000	38,000
101-286-811.000	JURY FEES	405	0	1,724	605	1,500
101-286-811.001	JURY MILEAGE	105	0	471	500	500
101-286-811.100	JURY MEALS	74	0	105	500	500
101-286-813.000	TRANSCRIPT FEES	3,278	2,779	1,871	2,500	2,500
101-286-815.000	WITNESS FEES	12	54	18	500	500
101-286-835.025	DRUG TEST CONFIRMS	0	0	50	100	100
101-286-851.000	POSTAGE	3,217	5,117	4,460	5,500	4,000
101-286-861.000	MILEAGE	0	468	1,300	2,635	2,800
101-286-861.005	MILEAGE WITNESS	14	35	13	100	100
101-286-881.000	ADVERTISING	0	0	0	100	100
101-286-909.000	TRAINING	730	1,796	3,965	5,000	5,000
101-286-915.000	MEMBERSHIPS	11,615	8,821	10,643	10,500	10,500
101-286-931.000	EQUIPMENT REPAIRS	885	968	81	1,000	1,000
101-289-703.000	SALARIES	449,060	481,667	536,389	548,474	583,120

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101-289-709.000	FICA	32,239	34,677	38,224	40,380	44,839
101-289-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	1,062	2,575	4,150	6,728
101-289-717.000	DEFINED BENEFIT PENSION CONTRIB	125,020	288,666	141,142	154,844	14,976
101-289-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	216,798
101-289-718.000	HEALTH INSUR	115,766	76,417	131,850	134,242	139,907
101-289-718.001	DENTAL/VISION	4,078	2,948	10,582	11,430	11,430
101-289-724.001	LIFE INSURANCE	1,202	1,190	1,223	1,200	1,200
101-289-724.002	DISABILITY INS	1,105	1,170	1,338	1,430	1,300
101-289-724.050	FLEX PLAN FEES	0	162	432	399	500
101-289-752.000	SUPPLIES	8,923	8,505	7,037	7,871	11,000
101-289-755.000	OPERATING SUPPLIES	3,932	0	107	3,000	0
101-289-755.019	OPERATING SUPPLIES-COVID 19	0	97	0	0	0
101-289-801.000	CONTRACTUAL SERVICES	54,977	104,101	58,795	90,874	90,000
101-289-801.077	LAW ENFORCEMENT EXPENSE	68,313	78,186	76,582	82,495	72,000
101-289-851.000	POSTAGE	12,000	0	12,458	11,500	11,500
101-289-861.000	MILEAGE	659	(14)	984	3,230	3,500
101-289-900.000	PRINTING AND PUBLISHING	892	464	751	1,500	1,500
101-289-909.000	TRAINING	600	0	2,447	5,700	5,700
101-289-915.000	MEMBERSHIPS	1,025	1,095	1,415	1,306	1,400
101-294-703.000	SALARIES	267,541	282,504	298,301	281,595	312,580
101-294-709.000	FICA	18,184	19,606	21,031	21,542	23,913
101-294-717.000	DEFINED BENEFIT PENSION CONTRIB	32,217	32,979	17,149	79,702	1,686
101-294-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	2,551
101-294-718.000	HEALTH INSUR	77,157	50,770	71,735	68,519	80,592
101-294-718.001	DENTAL/VISION	0	0	3,683	4,050	3,784
101-294-724.001	LIFE INSURANCE	469	462	457	456	456
101-294-724.002	DISABILITY INS	581	603	629	761	761
101-294-724.050	FLEX PLAN FEES	54	12	0	0	0
101-294-752.000	SUPPLIES	1,442	0	0	0	0
101-294-755.000	OPERATING SUPPLIES	3,123	1,304	1,525	2,500	1,500
101-294-801.000	CONTRACTUAL SERVICES	4,617	11,659	12,870	13,000	13,000
101-294-801.077	LAW ENFORCEMENT EXPENSE	50,000	25,000	0	0	0
101-294-811.000	JURY FEES	0	0	0	2,000	2,000
101-294-815.000	WITNESS FEES	0	0	0	500	500
101-294-820.000	LEGAL FEES	15,553	21,925	19,257	18,000	18,000
101-294-861.000	MILEAGE	0	0	0	1,000	1,000
101-294-861.005	MILEAGE WITNESS	0	0	0	500	500
101-294-909.000	TRAINING	0	0	0	0	1,000
101-294-915.000	MEMBERSHIPS	727	260	282	1,000	1,000
101-294-931.000	EQUIPMENT REPAIRS	0	0	0	200	200
101-294-955.000	MISCELLANEOUS	26	498	0	0	0
101-295-752.000	SUPPLIES	3,483	2,908	2,913	3,500	3,500
101-296-703.000	SALARIES	681,677	770,796	614,552	773,640	828,553
101-296-709.000	FICA	49,627	57,012	48,047	59,184	65,297
101-296-713.000	OVERTIME	0	0	28,181	0	25,000
101-296-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	2,737	12,559	15,044	24,625
101-296-717.000	DEFINED BENEFIT PENSION CONTRIB	129,825	195,756	37,472	144,800	0
101-296-718.000	HEALTH INSUR	124,078	61,543	40,836	53,201	48,220
101-296-718.001	DENTAL/VISION	2,759	3,830	5,647	6,445	9,082
101-296-724.001	LIFE INSURANCE	1,404	1,380	1,056	1,484	1,370
101-296-724.002	DISABILITY INS	1,393	1,688	987	1,850	1,560
101-296-724.050	FLEX PLAN FEES	270	279	74	68	270
101-296-752.000	SUPPLIES	9,996	9,431	0	0	0
101-296-755.000	OPERATING SUPPLIES	3,419	0	12,014	14,000	14,000
101-296-755.019	OPERATING SUPPLIES-COVID 19	520	9,199	0	0	0

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101-296-801.000	CONTRACTUAL SERVICES	3,400	430	575	627	2,000
101-296-801.060	SERVING EXPENSE	66	41	0	100	100
101-296-802.000	EXPENSES	(400)	0	0	500	500
101-296-820.000	LEGAL FEES	713	244	502	500	500
101-296-835.000	HEALTH SERVICES	261	0	0	2,500	2,500
101-296-835.055	BLOOD TESTING	0	0	28	500	500
101-296-851.000	POSTAGE	3,692	2,471	2,655	3,373	3,500
101-296-861.000	MILEAGE	1,463	392	242	3,500	1,000
101-296-881.000	ADVERTISING	68	18	44	50	50
101-296-909.000	TRAINING	2,156	0	1,227	2,500	2,500
101-296-913.000	TRAVEL	0	0	0	1,000	0
101-296-915.000	MEMBERSHIPS	10,175	9,804	9,733	10,000	10,000
101-296-933.000	SOFTWARE MAINT AGREEMENTS	8,906	8,906	8,854	9,000	11,000
101-296-948.000	COMPUTER SERVICES	1,909	831	943	5,000	2,000
101-296-960.000	TECHNOLOGY	5,859	6,004	4,728	6,000	6,730
101-299-703.000	SALARIES	282,128	287,439	344,336	292,941	351,528
101-299-709.000	FICA	19,782	20,026	24,037	22,410	26,989
101-299-713.000	OVERTIME	0	0	385	300	1,269
101-299-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	0	264	500	1,639
101-299-717.000	DEFINED BENEFIT PENSION CONTRIB	77,347	92,802	83,618	90,431	32,080
101-299-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	90,127
101-299-718.000	HEALTH INSUR	76,270	63,248	99,801	89,659	66,066
101-299-718.001	DENTAL/VISION	688	233	5,548	6,092	7,404
101-299-724.001	LIFE INSURANCE	744	672	680	685	1,005
101-299-724.002	DISABILITY INS	715	729	859	771	1,144
101-299-724.050	FLEX PLAN FEES	135	155	154	163	200
101-299-752.000	SUPPLIES	1,627	0	0	0	0
101-299-755.000	OPERATING SUPPLIES	(456)	5,323	2,439	4,910	4,910
101-299-755.019	OPERATING SUPPLIES-COVID 19	574	0	0	0	0
101-299-801.000	CONTRACTUAL SERVICES	7,694	10,516	20,093	19,720	18,500
101-299-801.050	SUBCONTRACTOR SALARY	2,111	0	0	0	0
101-299-801.077	LAW ENFORCEMENT EXPENSE	0	0	39,650	41,615	50,000
101-299-811.000	JURY FEES	0	405	0	1,000	1,000
101-299-811.001	JURY MILEAGE	0	103	0	400	400
101-299-811.100	JURY MEALS	0	0	0	200	200
101-299-813.000	TRANSCRIPT FEES	7,224	3,550	1,992	4,000	4,000
101-299-820.000	LEGAL FEES	0	561	0	1,000	1,000
101-299-820.050	JUVENILE LEGAL FEES	114,304	126,677	103,770	100,000	100,000
101-299-861.000	MILEAGE	1,046	(249)	239	6,148	2,000
101-299-900.000	PRINTING AND PUBLISHING	337	381	187	500	500
101-299-909.000	TRAINING	225	441	645	2,000	2,000
101-299-915.000	MEMBERSHIPS	949	1,130	2,686	2,479	1,824
101-299-931.000	EQUIPMENT REPAIRS	1,563	2,654	1,374	2,500	2,500
101-299-970.000	CAPITAL OUTLAY	9,491	0	0	0	0
101-301-703.000	SALARIES	1,026,567	1,252,945	1,298,685	1,239,454	1,876,951
101-301-703.019	SALARIES - CARES GRANT	374,485	0	0	0	0
101-301-709.000	FICA	103,920	94,944	106,561	98,332	145,500
101-301-713.000	OVERTIME	14,083	23,505	32,757	33,000	25,000
101-301-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	7,010	18,675	19,537	58,753
101-301-717.000	DEFINED BENEFIT PENSION CONTRIB	844,366	646,725	500,299	584,402	344,995
101-301-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	1,496,817
101-301-718.000	HEALTH INSUR	244,301	133,949	202,154	192,790	297,264
101-301-718.001	DENTAL/VISION	8,705	8,911	19,784	18,000	22,028
101-301-723.000	RETIREE HEALTH INSUR	54,605	79,979	80,621	74,419	72,625
101-301-724.001	LIFE INSURANCE	5,160	4,382	4,942	5,405	5,000

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101-301-724.002	DISABILITY INS	3,150	2,802	3,266	3,449	3,449
101-301-724.050	FLEX PLAN FEES	0	61	59	54	100
101-301-754.000	OFFICE SUPPLIES	1,246	9,713	7,835	8,000	8,000
101-301-755.000	OPERATING SUPPLIES	31,581	23,476	(116)	7,974	12,050
101-301-755.019	OPERATING SUPPLIES-COVID 19	12	10,313	11,165	0	0
101-301-755.345	POLICE DOG SUPPLIES	0	0	452	900	2,400
101-301-759.000	FUEL	16,413	29,928	66,497	77,000	75,000
101-301-760.000	AMMO & WEAPONS REPAIR	2,961	3,956	4,497	4,500	4,500
101-301-767.010	UNIFORMS & CLEANING	32,199	23,302	23,682	23,600	19,500
101-301-801.000	CONTRACTUAL SERVICES	17,085	27,365	16,938	45,000	30,000
101-301-801.055	INTESTIGATIVE EXPENDITURES	5,103	6,729	7,072	8,000	8,000
101-301-801.345	POLICE DOG CONTRACTUAL EXPENSES	0	0	1,301	1,202	2,915
101-301-820.000	LEGAL FEES	8,931	14,811	37,375	34,415	31,000
101-301-835.000	HEALTH SERVICES	23	4,123	3,560	4,200	2,000
101-301-861.000	MILEAGE	635	0	649	2,000	2,000
101-301-885.000	GUN RANGE	2,708	508	320	1,000	1,000
101-301-909.000	TRAINING	1,832	10,004	13,440	15,000	15,000
101-301-909.345	POLICE DOG TRAINING	0	0	400	400	750
101-301-913.000	TRAVEL	0	0	0	0	2,500
101-301-915.000	MEMBERSHIPS	6,255	6,180	6,533	6,500	6,500
101-301-931.000	EQUIPMENT REPAIRS	46,433	30,897	38,083	38,000	30,000
101-301-948.000	COMPUTER SERVICES	18,900	19,375	16,460	20,000	21,000
101-301-955.000	MISCELLANEOUS	0	144	450	450	0
101-301-970.000	CAPITAL OUTLAY	2,796	0	6,794	36,018	0
101-301-983.000	LEASED ASSETS	50,644	22,206	23,662	25,000	24,000
101-303-703.000	SALARIES	177,566	206,660	236,497	267,928	234,000
101-303-709.000	FICA	13,176	15,446	19,541	25,048	18,000
101-303-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	0	101	350	0
101-303-717.000	DEFINED BENEFIT PENSION CONTRIB	6,929	10,420	990	10,694	0
101-303-718.000	HEALTH INSUR	21,963	14,276	3,044	6,680	0
101-303-718.001	DENTAL/VISION	0	0	137	126	0
101-303-724.001	LIFE INSURANCE	117	115	11	114	1,370
101-303-724.002	DISABILITY INS	94	106	30	118	0
101-303-724.050	FLEX PLAN FEES	0	3	0	0	0
101-303-755.000	OPERATING SUPPLIES	0	630	211	868	250
101-303-767.010	UNIFORMS & CLEANING	2,491	687	1,552	2,000	2,000
101-303-835.000	HEALTH SERVICES	846	0	0	540	2,500
101-303-909.000	TRAINING	0	0	228	210	500
101-303-931.000	EQUIPMENT REPAIRS	132	0	143	132	0
101-315-703.000	SALARIES	68,745	67,236	67,079	109,824	109,824
101-315-703.019	SALARIES - CARES GRANT	15,629	0	0	0	0
101-315-709.000	FICA	6,598	5,210	5,088	8,716	8,716
101-315-713.000	OVERTIME	3,677	7,104	0	4,113	4,113
101-315-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	0	2,763	6,460	6,460
101-315-717.000	DEFINED BENEFIT PENSION CONTRIB	30,223	5,967	2,468	4,973	0
101-315-718.000	HEALTH INSUR	0	13,241	0	23,660	23,660
101-315-718.001	DENTAL/VISION	688	0	740	2,400	2,400
101-315-724.001	LIFE INSURANCE	202	218	216	436	436
101-315-724.002	DISABILITY INS	130	121	156	328	328
101-315-724.050	FLEX PLAN FEES	0	3	0	0	0
101-315-727.000	WORKMANS COMPENSATION	0	0	0	650	650
101-315-767.010	UNIFORMS & CLEANING	840	840	3,848	840	840
101-315-861.000	MILEAGE	13,573	10,725	11,702	16,800	16,800
101-315-903.000	ALLOCATIONS	5,615	5,276	3,619	8,959	8,959
101-351-703.000	SALARIES	957,327	1,206,960	1,034,383	1,136,216	1,257,495

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101-351-703.019	SALARIES - CARES GRANT	200,200	0	0	0	0
101-351-709.000	FICA	85,099	91,316	80,305	93,780	100,023
101-351-713.000	OVERTIME	30,764	45,463	71,962	68,000	50,000
101-351-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	0	7,034	6,135	46,584
101-351-717.000	DEFINED BENEFIT PENSION CONTRIB	188,128	184,443	121,401	196,640	170,138
101-351-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	22,856
101-351-718.000	HEALTH INSUR	295,090	164,217	221,150	237,227	331,632
101-351-718.001	DENTAL/VISION	3,256	3,137	14,299	16,836	17,028
101-351-724.001	LIFE INSURANCE	4,918	4,418	3,692	4,569	4,570
101-351-724.002	DISABILITY INS	2,731	2,868	2,012	3,359	3,345
101-351-724.050	FLEX PLAN FEES	0	68	0	0	0
101-351-752.005	KITCHEN SUPPLIES	7,156	1,345	1,819	4,000	2,000
101-351-754.000	OFFICE SUPPLIES	9,863	6,619	5,965	10,400	10,000
101-351-755.000	OPERATING SUPPLIES	10,660	13,338	19,280	23,400	25,000
101-351-755.019	OPERATING SUPPLIES-COVID 19	2,571	30,631	16,942	0	0
101-351-767.010	UNIFORMS & CLEANING	14,429	8,981	10,941	13,000	15,000
101-351-801.000	CONTRACTUAL SERVICES	2,973	21,011	219,743	265,000	250,000
101-351-835.000	HEALTH SERVICES	305,395	236,970	269,351	270,000	270,000
101-351-842.000	UNEMPLOYMENT	8,688	0	0	0	0
101-351-861.000	MILEAGE	729	669	813	1,500	1,500
101-351-881.020	ADVERTISING PERSONNEL	27	45	0	200	200
101-351-909.000	TRAINING	2,007	993	4,521	4,200	4,000
101-351-915.000	MEMBERSHIPS	523	495	0	500	500
101-351-916.000	FOOD	140,281	145,609	0	0	0
101-351-931.000	EQUIPMENT REPAIRS	7,715	5,052	7,587	8,000	8,000
101-351-948.000	COMPUTER SERVICES	37,403	34,343	688	7,000	0
101-351-955.000	MISCELLANEOUS	0	2,340	1,625	1,500	0
101-351-970.000	CAPITAL OUTLAY	68,785	40,000	2,493	15,000	0
101-426-703.000	SALARIES	64,109	46,149	54,094	54,684	58,384
101-426-709.000	FICA	4,904	3,530	3,820	4,336	4,467
101-426-754.000	OFFICE SUPPLIES	1,735	0	0	0	0
101-426-755.000	OPERATING SUPPLIES	7,093	7,768	2,023	5,000	1,000
101-426-755.019	OPERATING SUPPLIES-COVID 19	1,431	0	0	0	0
101-426-759.000	FUEL	1,113	2,079	3,605	4,000	3,000
101-426-767.010	UNIFORMS & CLEANING	801	340	50	500	500
101-426-801.000	CONTRACTUAL SERVICES	15,590	12,290	15,630	15,000	12,000
101-426-861.000	MILEAGE	101	0	0	185	100
101-426-909.000	TRAINING	2,406	1,976	2,464	3,500	1,500
101-426-912.019	MEETINGS-COVID 19	3,094	0	0	0	0
101-426-915.000	MEMBERSHIPS	209	209	54	300	300
101-426-931.000	EQUIPMENT REPAIRS	3,850	1,577	678	2,000	2,000
101-426-970.000	CAPITAL OUTLAY	0	14,969	62,007	15,500	4,000
101-426-983.000	LEASED ASSETS	654	0	0	0	0
101-430-703.000	SALARIES	40,568	41,830	42,782	44,540	45,876
101-430-703.019	SALARIES - CARES GRANT	1,000	0	0	0	0
101-430-709.000	FICA	3,047	3,097	3,144	3,407	3,407
101-430-713.000	OVERTIME	28	236	0	0	0
101-430-717.000	DEFINED BENEFIT PENSION CONTRIB	15,388	24,849	13,797	26,094	0
101-430-718.000	HEALTH INSUR	7,264	4,746	6,758	6,434	7,485
101-430-718.001	DENTAL/VISION	0	0	337	371	375
101-430-724.001	LIFE INSURANCE	117	115	114	114	120
101-430-724.002	DISABILITY INS	103	112	117	121	121
101-430-724.050	FLEX PLAN FEES	0	3	0	5	5
101-430-752.000	SUPPLIES	17,672	15,619	0	0	0
101-430-755.000	OPERATING SUPPLIES	45	84	18,145	18,000	18,000

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101-430-759.000	FUEL	1,735	3,319	4,890	5,000	6,000
101-430-767.010	UNIFORMS & CLEANING	579	0	238	800	800
101-430-801.000	CONTRACTUAL SERVICES	12,791	17,905	20,783	30,600	30,600
101-430-810.000	EXPENDITURES	0	0	0	2,000	0
101-430-909.000	TRAINING	0	199	146	500	500
101-430-931.000	EQUIPMENT REPAIRS	1,182	831	350	2,500	1,500
101-430-970.000	CAPITAL OUTLAY	585	0	0	0	0
101-442-703.000	SALARIES	211,326	257,832	234,718	232,275	266,249
101-442-709.000	FICA	14,646	18,521	16,550	18,152	20,369
101-442-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	379	1,136	2,110	3,672
101-442-717.000	DEFINED BENEFIT PENSION CONTRIB	48,630	66,131	38,809	43,804	9,426
101-442-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	53,976
101-442-718.000	HEALTH INSUR	63,955	33,705	56,626	55,071	69,357
101-442-718.001	DENTAL/VISION	688	641	3,612	3,882	4,826
101-442-721.000	CLOTHING ALLOWANCE	0	481	770	800	800
101-442-724.001	LIFE INSURANCE	586	605	559	571	660
101-442-724.002	DISABILITY INS	520	609	549	599	765
101-442-724.050	FLEX PLAN FEES	54	69	77	71	56
101-442-754.000	OFFICE SUPPLIES	3,544	1,004	960	1,000	0
101-442-755.000	OPERATING SUPPLIES	0	0	0	0	1,000
101-442-801.000	CONTRACTUAL SERVICES	9,408	2,450	18,317	27,750	2,750
101-442-861.000	MILEAGE	3,294	2,608	2,766	3,385	3,400
101-442-900.000	PRINTING AND PUBLISHING	1,298	1,581	1,662	2,000	2,000
101-442-909.000	TRAINING	1,874	2,995	3,250	3,500	3,500
101-442-915.000	MEMBERSHIPS	350	350	350	350	350
101-445-955.000	MISCELLANEOUS	96,738	198,257	0	118,800	125,000
101-595-995.000	INTERFUND TRANSFERS OUT	7,732	8,139	9,282	8,568	8,568
101-601-995.000	INTERFUND TRANSFERS OUT	217,000	217,000	325,000	300,000	217,000
101-648-801.250	MEDICAL EXAMINER CONTRACT	181,977	183,493	187,008	190,000	190,000
101-649-955.000	MISCELLANEOUS	200,000	200,000	162,500	200,000	200,000
101-662-995.000	INTERFUND TRANSFERS OUT	3,750	0	0	0	0
101-663-995.000	INTERFUND TRANSFERS OUT	168,750	172,500	167,500	172,500	172,500
101-711-703.000	SALARIES	198,875	189,490	193,568	194,422	213,631
101-711-709.000	FICA	13,950	13,529	13,673	13,927	16,343
101-711-714.000	LONGEVITY PAY	600	0	0	0	0
101-711-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	20	1,728	1,870	3,467
101-711-717.000	DEFINED BENEFIT PENSION CONTRIB	48,759	80,254	62,278	63,641	11,406
101-711-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	0	116,751
101-711-718.000	HEALTH INSUR	64,500	30,847	49,808	49,860	65,657
101-711-718.001	DENTAL/VISION	0	0	2,576	2,940	3,159
101-711-724.001	LIFE INSURANCE	469	490	452	456	571
101-711-724.002	DISABILITY INS	430	472	454	497	650
101-711-724.050	FLEX PLAN FEES	0	12	0	0	0
101-711-752.000	SUPPLIES	4,489	4,500	3,692	4,500	4,500
101-711-755.019	OPERATING SUPPLIES-COVID 19	877	18	0	0	0
101-711-801.000	CONTRACTUAL SERVICES	26,131	6,732	4,395	7,000	7,000
101-711-820.000	LEGAL FEES	0	26	0	100	100
101-711-861.000	MILEAGE	74	300	325	300	600
101-711-909.000	TRAINING	105	600	650	600	800
101-711-915.000	MEMBERSHIPS	550	140	152	140	200
101-711-931.000	EQUIPMENT REPAIRS	200	0	0	500	500
101-714-709.000	FICA	0	0	0	25	25
101-714-725.000	PER DIEM	0	0	0	270	270
101-728-709.000	FICA	29	0	0	0	0
101-728-717.000	DEFINED BENEFIT PENSION CONTRIB	30	0	0	0	0

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101-728-724.001	LIFE INSURANCE	3	(1)	0	0	0
101-728-724.002	DISABILITY INS	1	0	0	0	0
101-728-725.000	PER DIEM	7,500	8,400	4,800	7,300	10,000
101-728-752.000	SUPPLIES	1,070	1,111	1,791	1,800	0
101-728-755.000	OPERATING SUPPLIES	0	0	0	0	1,200
101-728-801.000	CONTRACTUAL SERVICES	112,050	122,470	90,375	100,000	109,360
101-728-820.000	LEGAL FEES	1,086	1,275	1,336	1,500	3,000
101-728-861.000	MILEAGE	2,618	3,395	2,260	2,400	2,400
101-728-881.000	ADVERTISING	2,047	1,890	1,771	2,500	2,500
101-728-948.040	GIS MAINTENANCE AND SUPPORT	0	3,320	18,417	7,000	4,700
101-728-964.000	REFUNDS AND REBATES	0	395	550	1,000	1,000
101-756-703.000	SALARIES	0	4,666	22,318	25,883	33,500
101-756-709.000	FICA	0	348	1,540	3,498	2,570
101-756-713.000	OVERTIME	0	0	334	500	500
101-756-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	266	1,188	1,900	2,900
101-756-717.000	DEFINED BENEFIT PENSION CONTRIB	0	36	0	0	0
101-756-718.000	HEALTH INSUR	0	533	3,461	3,620	6,800
101-756-718.001	DENTAL/VISION	0	0	168	185	1,295
101-756-724.001	LIFE INSURANCE	0	10	80	100	120
101-756-724.002	DISABILITY INS	0	0	52	60	135
101-756-725.000	PER DIEM	1,015	2,000	2,050	2,500	1,500
101-756-755.000	OPERATING SUPPLIES	0	1,032	2,030	2,500	2,500
101-756-801.000	CONTRACTUAL SERVICES	7,785	26,685	27,547	22,000	23,500
101-756-861.000	MILEAGE	289	393	497	1,000	1,000
101-756-931.000	EQUIPMENT REPAIRS	1,025	0	0	0	0
101-756-970.000	CAPITAL OUTLAY	12,203	36,105	64,942	51,000	40,000
101-954-727.000	WORKMANS COMPENSATION	80,335	(137,580)	79,424	60,000	60,000
101-954-935.000	PROPERTY LIABILITY INSURANCE	381,189	386,723	401,064	390,000	390,000
101-966-995.000	INTERFUND TRANSFERS OUT	17,660	0	0	0	0
101-966-995.213	TRANSFER TO 213	6	0	0	0	0
101-966-995.217	TRANSFER TO 217	29,058	0	0	0	0
101-966-995.222	TRANSFER TO 222	0	2,319	0	0	0
101-966-995.269	TRANSFER TO 269	0	7,580	0	8,500	8,500
101-966-995.282	TRANSFER TO 282	0	0	0	0	5,000
101-966-995.285	TRANSFER TO 285	0	0	0	429,900	0
101-966-995.292	TRANSFER TO 292	467,901	381,000	381,000	381,000	569,004
101-966-995.353	TRANSFER TO 353	95,565	91,495	46,933	91,495	0
101-966-995.354	TRANSFER TO 354	1,791	0	0	0	0
101-975-801.000	CONTRACTUAL SERVICES	95,543	96,247	87,690	100,000	100,000
TOTAL APPROPRIATIONS		18,361,016	19,094,852	17,237,565	19,959,399	20,835,412