

Shiawasse County 2026 Adopted Budget



Photo Credit: Kimberly Baltimore

December 10, 2025

Shiawassee County 2025
Board of Commissioners

Greg Brodeur, Chair

Gary Holzhausen, Vice-Chair

Cindy Garber

Matthew Shepard

Brad Howard

Bill Johnson

Josh Haley

Circuit Judge

Hon. Matthew J. Stewart

District Judge

Hon. Matthew S. McKone

Probate Judge

Hon. Thomas J. Dignan

Other Elected Officials

Clerk

Caroline Wilson

Treasurer

Julie Sorenson

Sheriff

Doug Chapman

Prosecuting Attorney

Scott Koerner

Drain Commissioner

Brent Singer

Register of Deeds

Lori Kimble

County Administration

County Administrator

Dr. Brian Boggs

Finance Director

Tracy Bublitz

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Budget Message



Shiawassee County Board of Commissioners

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Corunna, MI 48817

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Greg Brodeur
Chairman
District 2

Gary W. Holzhausen
Vice Chairman
District 3

Josh Haley
District 1

Bill Johnson
District 4

Brad Howard
District 5

Cindy Garber
District 6

Matthew Shepard
District 7

December 10, 2025

RE: 2026 Budget Memo

Dear Chairman Brodeur and the Board of Commissioners,

Under the leadership of the County Board of Commissioners, the proposed 2026 general fund budget revenues total \$23,314,686 and expenditures of \$23,314,686 - it is balanced to zero with revenues equaling expenditures. This is the seventh 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 budget. Further, we continue to ensure that the general fund receives the interest from investments and the delinquent tax fund to account for current high inflation. MERS was closed to new hires January 1, 2021 and 44 North was implemented for healthcare. The resulting change from 44 North is \$600,000 for this year (previously \$800,000 per year). In 2022, the County bonded for MERS debt retirement in amount of \$36,880,000, and then reallocated debt by department.

The special revenue accounts total \$70,910,060 in revenues and \$69,234,596 in expenditures. These are revenue over expenses except MSU Extension and the Health Department are using slight amounts of fund balance - all other county special revenue accounts are revenues over expenditures. This brings the total county budget for 2026 to \$94,224,746 in revenues and \$92,549,282 in expenditures. When removing the Shiawassee Road Commission, Shiawassee County Medical Care Facility, and the airport, there are \$16,485,907 in revenue and \$16,960,403 in expenses. This includes the use of fund balance from MSU Extension and the Health Department.

As part of the budgeting process for 2026, Board Chair Greg Brodeur, Finance Chair Cindy Garber, 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.

Special appreciation is warranted for the hard work of the Board of Commissioners in this process, Finance Director Tracy Bublitz, Assistant Finance Director/HR Stephanie Blair and Executive Assistant Morgan Knox. Based on the work that has been done, the County continues to prepare itself for a fiscally balanced year to come.

Yours very truly,

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

Budget Resolution

Resolution No. #25-12-19

SHIAWASSEE COUNTY BOARD OF COMMISSIONERS
RESOLUTION No. #25-12-19
FISCAL YEAR 2025 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 10, 2025 for the 2026 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 2026 general fund budget, projecting revenues totaling **\$23,314,686** and expenditures totaling **\$23,314,686** based on an approved millage of **5.3597 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 Administrator'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 approves a hiring freeze on all positions. The Board of Commissioners does require that any vacancy in existing positions be reviewed by the Finance and Administration Committee and approved by the Full Board prior to being refilled.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby approves and adopts the FY 2026 budget for Special Revenue Funds;

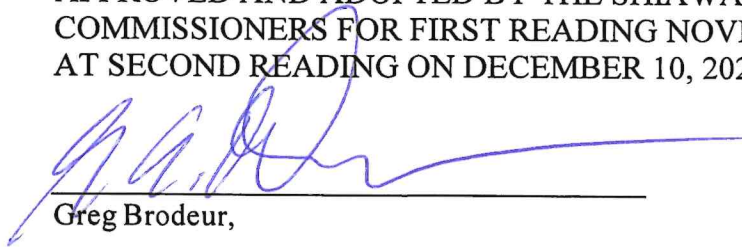
BE IT FURTHER RESOLVED that the Administrator shall serve as chief fiscal officer and chief administrative officer for the purposes of the Uniform Budget and Accounting Act, PA 1968, as amended (MCL 141.421 et seq.);

BE IT FURTHER RESOLVED that the Administrator'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

funds without prior approval from the Board; and

BE IT FURTHER RESOLVED that whenever it appears to the Administrator'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 Administrator'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 19, 2025 AND APPROVED AT SECOND READING ON DECEMBER 10, 2025.



Greg Brodeur,

Chairman

ATTEST:



Caroline Wilson,

County Clerk

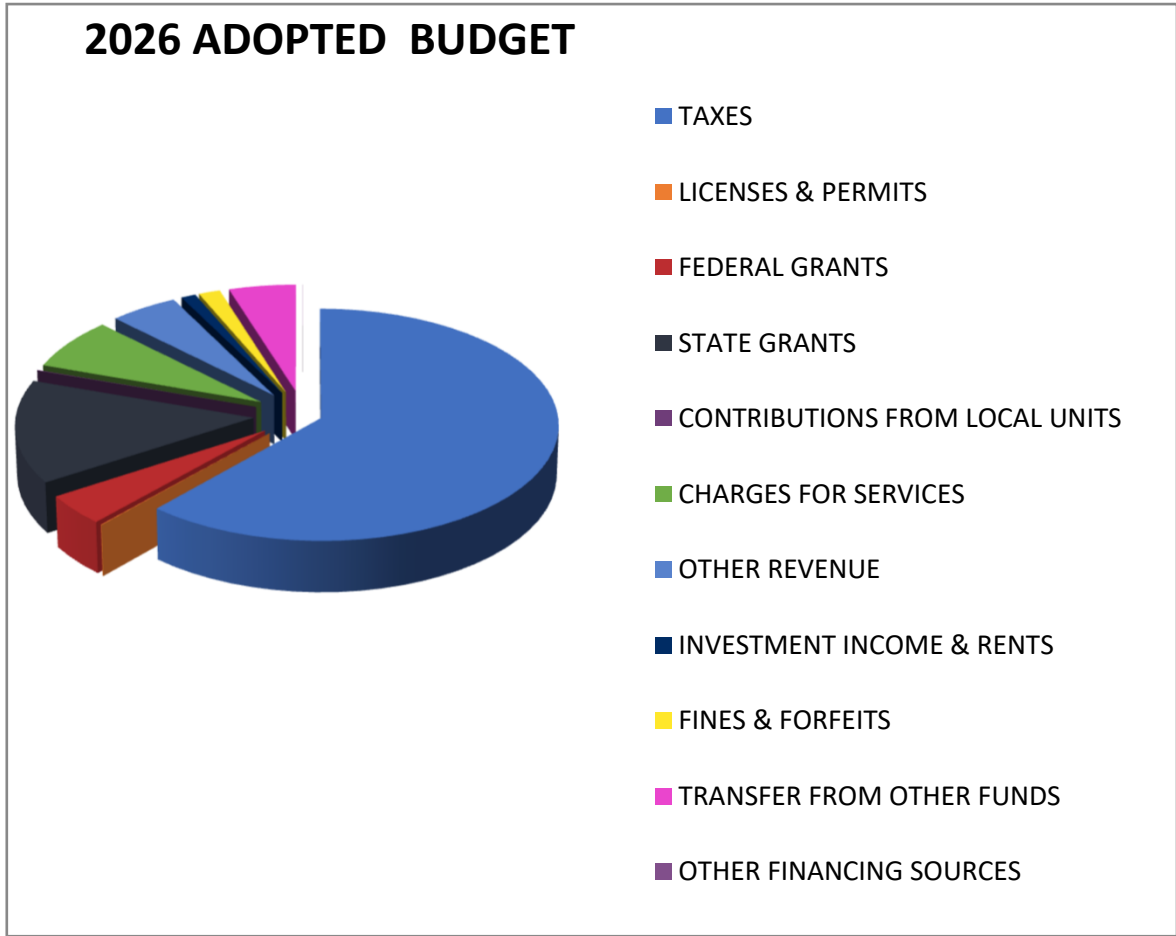
General Fund Summary

SHIAWASSEE COUNTY GENERAL FUND
2026 ADOPTED BUDGET
REVENUE AND EXPENSE SUMMARY

SOURCES OF FUNDS	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ACTIVITY TO DATE	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TAXES	\$13,257,378	\$12,610,854	\$15,105,843	\$13,858,151	\$14,349,379
LICENSES & PERMITS	89,304	67,852	57,062	64,000	15,000
FEDERAL GRANTS	959,687	723,372	857,853	991,930	991,930
STATE GRANTS	2,915,756	2,939,505	2,476,513	3,222,700	3,357,087
CONT FROM LOCAL UNITS	13,221	12,130	5,500	15,649	15,649
CHARGES FOR SERVICES	1,600,138	1,804,984	1,542,175	1,548,635	1,672,010
OTHER REVENUE	418,815	669,547	368,027	1,070,101	1,160,696
INVESTMENT INCOME & RENTS	274,660	390,319	192,946	250,000	250,000
FINES & FORFEITS	398,998	403,935	346,638	368,000	367,500
TRANSFER FROM OTHER FUNDS	110,747	1,808,237	12,430	859,650	1,132,935
OTHER FINANCING SOURCES	0	0	0	2,500	2,500
TOTAL REVENUES	\$20,038,704	\$21,430,735	\$20,964,987	\$22,251,316	\$23,314,686
EXPENDITURES BY FUNCTION					
GENERAL GOVERNMENT	\$4,576,583	\$4,558,451	\$3,419,906	\$4,595,352	\$4,954,358
JUDICIAL	6,162,605	6,236,972	5,663,234	6,741,681	7,209,566
PUBLIC SAFETY	7,671,826	7,892,787	7,099,944	8,362,153	8,528,456
PUBLIC WORKS	598,756	545,867	386,079	572,178	636,156
HEALTH & WELFARE	396,257	404,108	373,994	410,000	410,000
COMMUNITY & ECONOMIC DEVELOP	512,485	546,062	518,367	590,078	615,689
RECREATION & CULTURE	79,294	155,914	82,669	117,015	106,088
TRANSFERS OUT TO OTHER FUNDS	794,923	922,429	594,003	862,859	854,373
TOTAL EXPENDITURES	\$20,792,729	\$21,262,590	\$18,138,196	\$22,251,316	\$23,314,686
NET CHANGE IN FUND BALANCE	(\$754,025)	\$168,145	\$2,826,791	\$0	\$0

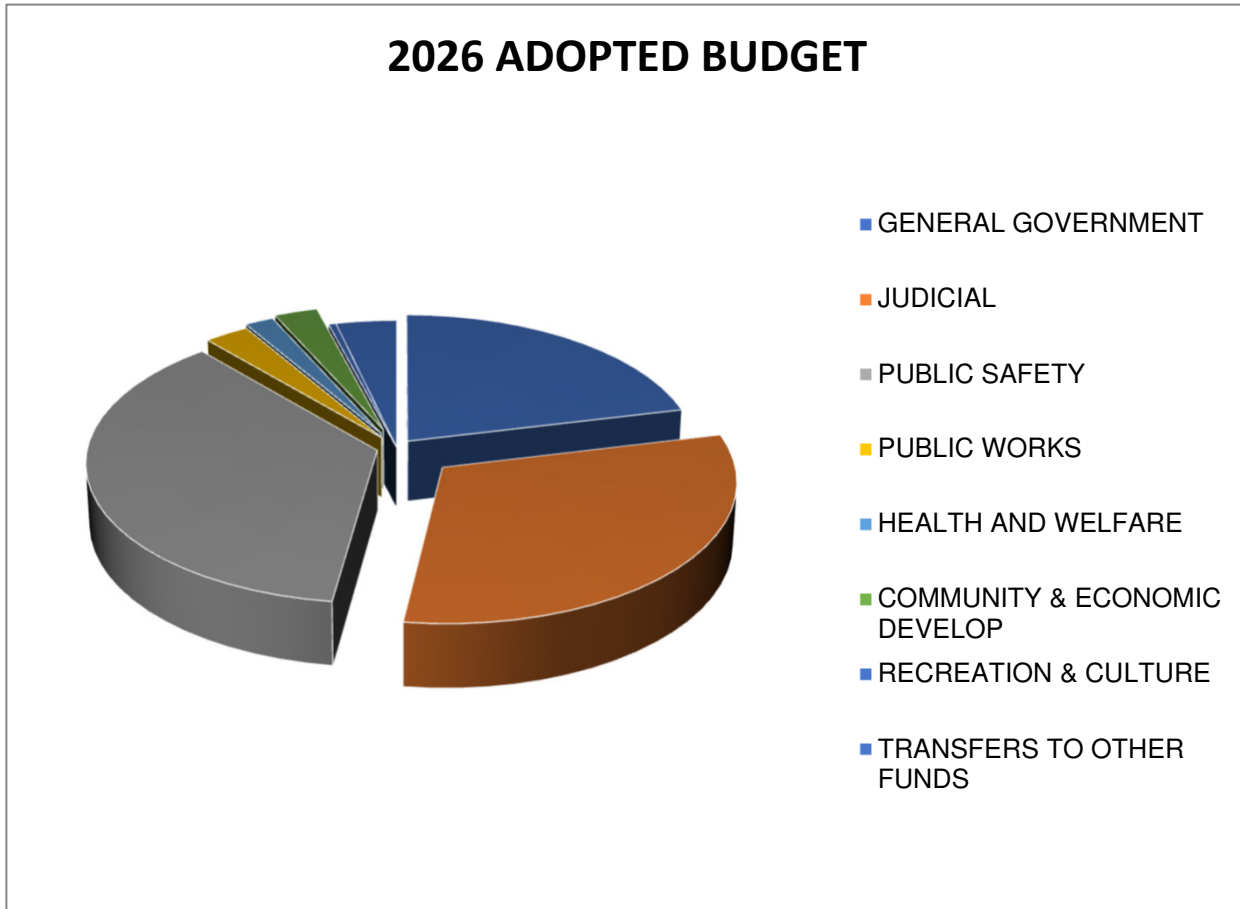
**SHIAWASSEE COUNTY GENERAL FUND
2026 ADOPTED BUDGET
REVENUE SUMMARY**

SOURCES OF FUNDS	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ACTIVITY TO DATE	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TAXES	\$13,257,378	\$12,610,854	\$15,105,843	\$13,858,151	\$14,349,379
LICENSES & PERMITS	89,304	67,852	57,062	64,000	15,000
FEDERAL GRANTS	959,687	723,372	857,853	991,930	991,930
STATE GRANTS	2,915,756	2,939,505	2,476,513	3,222,700	3,357,087
CONTRIBUTIONS FROM LOCAL UNITS	13,221	12,130	5,500	15,649	15,649
CHARGES FOR SERVICES	1,600,138	1,804,984	1,542,175	1,548,635	1,672,010
OTHER REVENUE	418,815	669,547	368,027	1,070,101	1,160,696
INVESTMENT INCOME & RENTS	274,660	390,319	192,946	250,000	250,000
FINES & FORFEITS	398,998	403,935	346,638	368,000	367,500
TRANSFER FROM OTHER FUNDS	110,747	1,808,237	12,430	859,650	1,132,935
OTHER FINANCING SOURCES	0	0	0	2,500	2,500
TOTAL REVENUES	\$20,038,704	\$21,430,735	\$20,964,987	\$22,251,316	\$23,314,686



**SHIAWASSEE COUNTY GENERAL FUND
2026 ADOPTED BUDGET
EXPENDITURE SUMMARY**

EXPENDITURES BY FUNCTION	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ACTIVITY TO DATE	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
GENERAL GOVERNMENT	\$4,576,583	\$4,558,451	\$3,419,906	\$4,595,352	\$4,954,358
JUDICIAL	6,162,605	6,236,972	5,663,234	6,741,681	7,209,566
PUBLIC SAFETY	7,671,826	7,892,787	7,099,944	8,362,153	8,528,456
PUBLIC WORKS	598,756	545,867	386,079	572,178	636,156
HEALTH AND WELFARE	396,257	404,108	373,994	410,000	410,000
COMMUNITY & ECONOMIC DEVELOP	512,485	546,062	518,367	590,078	615,689
RECREATION & CULTURE	79,294	155,914	82,669	117,015	106,088
TRANSFERS TO OTHER FUNDS	794,923	922,429	594,003	862,859	854,373
TOTAL EXPENDITURES	<u>\$20,792,729</u>	<u>\$21,262,590</u>	<u>\$18,138,196</u>	<u>\$22,251,316</u>	<u>\$23,314,686</u>



SHIAWASSEE COUNTY GENERAL FUND
2026 ADOPTED BUDGET
EXPENDITURE BY FUNCTION

	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ACTIVITY TO DATE	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
GENERAL GOVERNMENT					
COMMISSIONERS	\$222,350	\$235,645	\$188,080	\$258,256	\$265,578
COUNTY ADMINISTRATION	635,316	625,726	582,730	657,835	718,399
CLERK'S POSTAGE	14,572	0	0	0	0
STRATEGIC PLANNING	0	0	0	0	50,000
OTHER PROFESSIONAL CONTRACTS	52,965	48,200	48,200	52,500	52,500
COUNTY CLERK	551,576	633,456	517,129	648,966	678,610
RESD - INFORMATION TECHNOLOGY	64,144	60,295	29,294	80,000	125,000
PURCHASING	24,588	27,580	22,398	28,000	28,000
SURVEY & REMONUMENTATION	70,556	61,560	36,771	67,992	67,992
TREASURER	314,995	331,645	308,572	319,225	350,425
EQUALIZATION	243,020	247,199	213,401	247,170	248,790
ELECTIONS	145,576	301,352	104,453	142,176	233,463
BUILDING & GROUNDS	1,004,570	1,110,330	979,560	1,158,032	1,195,421
TECHNOLOGY	219,971	224,046	197,460	241,300	241,300
GENERAL INSURANCE	922,616	557,289	113,627	600,000	600,000
COPIERS	89,768	94,128	78,231	93,900	98,880
TOTAL GENERAL GOVERNMENT	\$4,576,583	\$4,558,451	\$3,419,906	\$4,595,352	\$4,954,358
JUDICIAL					
CIRCUIT COURT	\$641,294	\$692,662	\$575,877	\$804,004	\$814,677
DISTRICT COURT	1,954,668	1,947,684	1,839,139	2,103,301	2,161,524
FRIEND OF THE COURT	1,182,514	1,275,855	1,207,385	1,405,450	1,557,853
PROBATE COURT	462,441	491,055	440,931	497,593	570,070
PROBATION	2,978	3,128	1,728	3,500	3,500
PROSECUTING ATTORNEY	962,409	967,670	871,700	1,157,917	1,392,690
FAMILY COURT - JUVENILE DIVISION	783,801	691,418	558,974	602,416	541,752
DHS CHILD CARE - SHIAWASSEE	172,500	167,500	167,500	167,500	167,500
TOTAL JUDICIAL	\$6,162,605	\$6,236,972	\$5,663,234	\$6,741,681	\$7,209,566

SHIAWASSEE COUNTY GENERAL FUND
2026 ADOPTED BUDGET
EXPENDITURE BY FUNCTION

	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ACTIVITY TO DATE	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
PUBLIC SAFETY					
SHERIFF	\$4,591,078	\$4,648,753	\$4,293,356	\$4,931,840	\$5,025,206
SHERIFF - SECURITY	298,111	327,188	278,517	331,240	343,198
SHERIFF - SECONDARY ROAD PATROL	123,236	129,884	157,516	180,202	137,741
SHERIFF - JAIL	2,455,433	2,619,646	2,178,552	2,709,675	2,963,805
EMERGENCY SERVICES	74,981	51,966	44,248	58,498	58,506
ANIMAL CONTROL	128,987	115,350	147,755	150,698	0
TOTAL PUBLIC SAFETY	<u>\$7,671,826</u>	<u>\$7,892,787</u>	<u>\$7,099,944</u>	<u>\$8,362,153</u>	<u>\$8,528,456</u>
PUBLIC WORKS					
DRAIN OFFICE	\$481,122	\$422,709	\$376,086	\$437,185	\$500,637
DRAINS AT LARGE	108,615	113,665	0	125,000	125,000
AIRPORT	9,019	9,493	9,993	9,993	10,519
TOTAL PUBLIC WORKS	<u>\$598,756</u>	<u>\$545,867</u>	<u>\$386,079</u>	<u>\$572,178</u>	<u>\$636,156</u>
HEALTH & WELFARE					
MEDICAL EXAMINERS	196,257	204,108	173,994	210,000	210,000
MENTAL HEALTH APPROPRIATION	200,000	200,000	200,000	200,000	200,000
TOTAL HEALTH & WELFARE	<u>\$396,257</u>	<u>\$404,108</u>	<u>\$373,994</u>	<u>\$410,000</u>	<u>\$410,000</u>
COMMUNITY & ECONOMIC DEVELOPMENT					
REGISTER OF DEEDS	\$389,815	\$429,332	\$404,552	\$449,783	\$476,914
PLAT BOARD	0	0	0	295	295
COMMUNITY DEVELOPMENT	122,670	116,730	113,815	140,000	138,480
TOTAL COMMUNITY & ECONOMIC DEVELOP.	<u>\$512,485</u>	<u>\$546,062</u>	<u>\$518,367</u>	<u>\$590,078</u>	<u>\$615,689</u>
RECREATION & CULTURE					
PARKS	\$79,294	\$155,914	\$82,669	\$117,015	\$106,088
TRANSFER TO OTHER FUNDS					
TRANSFER TO OTHER FUNDS	<u>\$794,923</u>	<u>\$922,429</u>	<u>\$594,003</u>	<u>\$862,859</u>	<u>\$854,373</u>

Capital Improvements

SHIAWASSEE COUNTY
2026 ADOPTED BUDGET
CAPITAL OUTLAY

	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ACTIVITY TO DATE	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
GENERAL FUND					
COUNTY CLERK	\$0	\$0	\$8,009	\$8,010	\$0
RESD - INFORMATION TECHNOLOGY	24,230	24,097	8,702	45,000	90,000
BUILDING & GROUNDS	26,527	19,200	2,975	8,610	100,000
DRAIN BUILDING	0	0	0	0	0
LAND PURCHASE	0	0	0	0	0
CIRCUIT COURT	0	0	0	0	0
PROBATE COURT	0	0	0	0	0
FAMILY COURT - JUVENILE DIVISION	0	0	0	0	0
SHERIFF	69,441	140,526	97,440	98,717	114,270
SHERIFF - SECURITY	0	0	0	0	0
SHERIFF - JAIL	0	0	0	13,246	0
EMERGENCY SERVICES	0	0	0	0	0
ANIMAL CONTROL	0	0	2,852	0	0
AGRI-EXTENSION	0	0	0	0	0
PARKS	9,361	48,166	12,529	20,000	10,000
TOTAL CAPITAL OUTLAY - GENERAL FUND	\$129,559	\$231,989	\$132,507	\$193,583	\$314,270
SPECIAL REVENUE FUNDS					
FRIEND OF THE COURT	\$0	\$0	\$0	\$0	\$0
CENTRAL DISPATCH	723,330	174,400	15,676	16,570	0
ANIMAL CONTROL	0	0	0	0	90,000
ROD AUTOMATION	12,000	49,040	7,979	21,600	15,000
SHERIFF POSSE	0	0	0	7,100	30,200
SHERIFF 1033 PROGRAM	75,820	0	0	0	0
OPIOID SETTLEMENT	0	0	63,387	65,000	0
ARPA FUNDS	7,070,662	509,728	0	0	0
INDIGENT DEFENSE	0	0	0	0	0
VETERANS RELIEF	49,675	20,080	84,996	200,000	200,000
AIRPORT	80,049	9,200	17,000	34,411	20,500
VETERANS SERVICES	879,067	0	0	0	0
SHERIFF - JAIL COMMISSARY	0	0	0	0	0
DRAINS AT LARGE	0	45,843	0	40,000	0
TOTAL CAPITAL OUTLAY - SPECIAL REVENUE FUNDS	\$8,890,603	\$808,291	\$189,038	\$384,681	\$355,700
TOTAL CAPITAL OUTLAY	\$9,020,162	\$1,040,280	\$321,545	\$578,264	\$669,970

Staffing Levels

SHIAWASSEE COUNTY
2026 ADOPTED BUDGET
STAFFING LEVELS

FUND - DEPT	DEPARTMENT	FTE	SALARY	TAXES AND BENEFITS	TOTAL
101-101	COMMISSIONERS	7	\$161,211	\$68,787	\$229,998
101-172	COUNTY ADMINISTRATION	5	512,805	170,829	683,634
101-215/263-215	COUNTY CLERK/CPL	9	423,888	267,723	691,611
101-245	SURVEY & REMONUMENTATION	0.5	110,130	61,267	171,397
101-253/243/501	TREASURER	3.5	210,275	128,365	338,640
101-262	ELECTIONS	1	60,503	17,745	78,248
101-265/101-756	BUILDING & GROUNDS/PARKS	6	316,127	194,527	510,654
101-283	CIRCUIT COURT	8	438,360	189,967	628,327
101-286	DISTRICT COURT	13	857,491	1,210,523	2,068,014
101-289	FRIEND OF THE COURT	11	776,243	590,860	1,367,103
101-294	PROBATE COURT - ESTATES	4.5	379,482	152,688	532,170
101-296	PROSECUTING ATTORNEY	11	910,850	381,251	1,292,101
101-299/292	FAMILY COURT - JUVENILE DIVISION	14	890,856	572,029	1,462,885
101-301/254-307	SHERIFF	24	1,944,845	2,623,635	4,568,480
101-303	SHERIFF - SECURITY	6.5	312,000	25,398	337,398
101-315	SHERIFF - SECONDARY ROAD PATROL	1	99,112	17,039	116,151
101-351	SHERIFF - JAIL	20	1,650,490	795,215	2,445,705
101-426	EMERGENCY SERVICES	1	47,799	3,657	51,456
101-430	ANIMAL CONTROL	1	0	0	0
101-442	DRAIN OFFICE	5	281,830	197,673	479,503
101-711/101-714	REGISTER OF DEEDS	4	224,686	238,963	463,649
213/225/233	DRUG COURT	1.5	32,503	5,987	38,490
216	CENTRAL DISPATCH	12	1,015,459	617,013	1,632,472
221	HEALTH DEPARTMENT	32	2,029,466	987,133	3,016,599
222	MENTAL HEALTH COURT	0.5	46,098	7,858	53,956
223	SWIFT & SURE COURT	0.25	32,503	5,973	38,476
276	OPIOID SETTLEMENT FUND	1.5	135,055	30,401	165,456
287	INDIGENT DEFENSE	9	769,205	385,557	1,154,762
295	AIRPORT	1.5	57,117	15,063	72,180
298-684	VETERANS	3.5	247,570	92,918	340,488
TOTAL		218	\$14,973,959	\$10,056,044	\$25,030,003

Special Revenue Funds

SHIAWASSEE COUNTY
2026 ADOPTED BUDGET
SPECIAL REVENUE FUNDS

FUND	NAME	AUDITED			AUDITED			2025 AMENDED BUDGET		2026 ADOPTED BUDGET	
		REVENUES	EXPENDITURES	FUND BALANCE 12/31/2023	REVENUES	EXPENDITURES	FUND BALANCE 12/31/2024	REVENUES	EXPENDITURES	REVENUES	EXPENDITURES
211	MSU EXTENSION	\$158,129	\$162,131	\$63,991	\$175,403	\$202,372	\$37,021	\$188,000	\$220,209	\$188,000	\$224,459
213	DRUG COURT GRANT-MDCGP	51,872	51,871	1	79,139	77,877	1,262	54,000	54,000	40,381	40,381
214	FAMILY COUNSELING	5,985	7,674	53,494	6,345	10,435	49,404	6,500	6,500	6,500	6,500
215	FRIEND OF THE COURT	48,392	13,376	204,825	36,085	6,050	234,860	40,000	26,500	44,880	44,880
216	CENTRAL DISPATCH	2,199,570	2,698,409	1,202,107	2,128,632	2,312,303	1,018,438	2,253,150	2,253,150	2,405,804	2,405,804
217	DRUNK DRIVING	11,985	1,304	195,687	7,832	12,687	190,832	29,000	29,000	9,000	9,000
218	PROSECUTORS FEES	17,129	36,822	12,637	500	12,620	518	7,384	7,384	500	500
221	HEALTH DEPARTMENT	3,975,693	4,138,947	797,580	4,595,384	4,896,945	496,019	5,156,869	5,316,197	3,585,237	3,744,541
222	MENTAL HEALTH COURT	75,572	75,572	0	90,082	90,082	0	84,705	84,705	86,689	86,689
223	SWIFT & SURE	42,255	41,988	267	51,051	51,316	1	55,000	55,000	20,089	20,089
225	OHSP GRANT/BYRNE JAG DRUG COURT	(8,945)	821	0	14,592	14,394	198	83,000	83,000	105,000	105,000
230	WASTE MANAGEMENT	77,143	45,657	310,648	85,330	177,325	218,653	91,000	266,430	150,000	150,000
233	BJA - DRUG COURT GRANT	48,276	37,884	13,589	53,742	55,226	12,106	0	0	0	0
241	FARMLAND PRESERVATION	0	0	1,448	0	0	1,448	0	0	0	0
242	ANIMAL CONTROL	0	9,540	0	0	0	0	0	0	401,250	401,250
243	BROWNFIELD REDEVELOPMENT AUTH.	18,622	18,622	0	13,618	13,618	0	27,420	27,420	21,920	21,920
249	BUILDING INSPECTIONS	230,612	249,045	269,617	352,199	283,763	338,054	258,000	257,848	272,046	272,046
251	HOUSING REHAB	128,953	46,838	299,090	74,320	1,650	371,760	25,000	25,000	25,000	25,000
253	DRUG FORFEITURE	38	0	18,684	18,777	0	37,460	22,930	19,730	22,930	19,730
254	SHERIFF COLLECTIONS	14,411	38,657	74,692	7,565	75,653	5,603	41,482	41,482	34,962	34,962
256	ROD AUTOMATION	51,841	36,775	217,053	53,383	87,323	183,113	70,000	70,000	70,000	65,200
259	EMERGENCY MANAGEMENT	6,801	12,833	5,012	72,096	61,464	15,645	24,841	24,841	24,002	24,002
260	SHERIFF - POSSE	18,860	13,457	30,295	21,250	23,607	27,937	22,500	22,500	22,500	37,600
263	CONCEALED PISTOL LICENSING	55,145	45,022	26,828	57,099	56,732	27,195	69,184	69,184	71,869	71,869
264	LOCAL CORRECTIONS TRAINING	10,958	25,095	15,070	11,575	6,144	20,501	10,000	10,000	10,000	10,000
268	GUN RANGE	1,000	0	2,750	1,000	0	3,750	1,000	1,000	1,000	1,000
269	LAW LIBRARY	15,858	15,858	0	15,990	15,990	0	15,500	15,500	15,500	15,500
272	MAGNET	56,954	64,303	340,313	58,022	62,171	336,164	83,000	83,000	83,000	83,000
273	PROSECUTOR'S ASSETS	333	0	57,070	7,006	2,239	61,837	9,500	9,500	15,500	15,500
274	LOCAL LAW ENFORCEMENT	9,505	9,505	0	28,570	25,480	3,090	39,589	39,589	39,497	39,497
275	1033 PROGRAM	101,201	85,602	53,626	0	6,888	46,738	53,000	53,000	53,000	53,000
276	OPIOID FUND/PRETRIAL SERVICES	31,124	31,124	0	104,493	104,493	0	556,182	556,182	530,999	530,999
282	SOCIAL WELFARE DHS	5,000	5,414	9,910	5,000	3,791	11,119	5,000	5,000	5,000	5,000
283	COMMUNITY DEV BLOCK GRANT	489,168	489,168	0	0	0	0	0	0	0	0
284	REACH	0	0	6,412	0	0	6,412	0	0	0	0
285	FEDERAL ARPA	7,850,443	7,746,832	445,677	460,929	906,605	0	0	0	0	0
286	PEACE-TIME VETERANS SERV.	0	34,142	22,064	19,263	41,328	0	52,000	52,000	50,000	50,000
287	INDIGENT DEFENSE	898,536	1,025,517	148,807	1,084,413	1,017,280	215,940	1,646,603	1,646,603	1,614,000	1,614,000
291	MSHN	15,908	13,820	15,372	12,179	15,783	11,769	16,620	16,620	24,000	24,000
292	CHILD CARE	1,199,171	1,195,271	82,460	1,385,827	1,468,286	(1)	2,084,485	2,084,485	2,005,258	2,005,258
293	VETERANS RELIEF	214,107	105,334	984,071	230,342	161,968	1,052,444	475,000	475,000	575,000	575,000
296	SENIOR CITIZENS (SCOA)	1,067,391	1,329,663	472,737	1,152,295	1,615,277	9,755	1,851,848	1,851,848	1,851,848	1,851,848
297	CIGARETTE TAX	0	0	157	0	157	0	0	0	0	0
298	VETERANS SERVICES	781,776	1,379,949	0	473,226	468,558	4,668	599,734	599,734	688,499	688,499
501	SHIAWASSEE COUNTY LAND BANK	65,007	65,006	1	525,784	482,683	43,101	128,475	128,475	153,475	153,475
516	DELINQUENT TAX REVOLVING	1,230,810	255,588	11,572,680	1,520,685	1,545,992	11,547,372	1,024,100	995,000	972,063	1,102,000
595	JAIL COMMISSARY	272,750	290,588	183,456	306,474	319,340	170,590	316,000	316,000	301,000	301,000

General Fund Detail

SHIAWASSEE COUNTY GENERAL FUND
2026 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ESTIMATED ACTIVITY	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
REVENUES						
101-000-672.000	REVENUE	\$675	\$675	\$550	\$0	\$0
101-000-699.000	INTERFUND TRANSFERS IN	16,153	140	0	0	25,000
101-000-699.102	TRANSFER FROM 102	0	0	0	5	5
101-000-699.215	TRANSFER FROM 215	0	0	0	0	34,000
101-000-699.285	TRANSFER FROM 285	0	396,877	0	0	0
101-000-699.292	TRANSFER FROM 292	0	0	0	0	0
101-000-699.516	TRANSFER FROM 516	18,444	1,212,000	0	720,000	880,000
101-000-699.639	TRANSFER FROM 639	1,400	0	0	3,000	66,000
101-172-672.000	REVENUE	5,299	9,588	10,006	8,000	10,000
101-200-402.000	CURRENT TAX COLLECTION	12,768,799	12,023,068	14,322,717	13,334,088	13,893,410
101-200-404.000	TAX ADJUSTMENTS	25,711	16,948	326,261	73,800	0
101-200-412.000	DELINQUENT PERSONAL PROPERTY	17,983	1,935	1,773	7,000	2,000
101-200-432.000	PAYMENT IN LIEU OF TAXES (PILT/PILOT)	0	0	0	0	16,000
101-200-434.000	TRAILER TAX	9,896	9,924	9,294	10,000	10,000
101-200-439.000	MARIJUANA TAX	363,124	535,032	421,804	418,896	413,602
101-200-445.000	PENALTIES AND INTEREST ON TAXES	54,707	11,233	11,114	0	0
101-200-569.000	STATE GRANTS OTHER	0	0	281,906	25,000	0
101-200-569.019	STATE GRANTS OTHER - COVID 19	0	0	0	0	0
101-200-573.000	LOCAL COMMUNITY STABILIZATION SHARE	132,117	152,322	169,812	106,192	100,010
101-200-574.000	STATE GRANTS STATE REVENUE SHARING	1,643,995	1,757,196	1,676,023	1,965,397	2,034,477
101-200-577.010	LIQUOR LICENSES	13,650	13,844	14,187	14,000	15,000
101-200-625.040	PROGRAM COSTS	5,520	1,480	0	2,000	0
101-200-665.000	INTEREST	243,037	361,114	192,746	250,000	250,000
101-200-667.000	RENT	31,623	29,205	200	0	0
101-200-672.000	REVENUE	15,119	13,822	23,195	10,000	1,000
101-200-672.050	REVENUE FEDERAL	1,988	1,030	0	2,280	2,280
101-200-673.000	GAIN/LOSS ON SALE OF ASSETS	0	11,700	5,350	6,350	6,350
101-200-676.030	REIMBURSEMENTS HOTEL AND LIQUOR	148,902	171,750	168,804	174,066	174,066
101-200-676.050	REIMBURSEMENTS INSURANCE	16,133	34,976	21,217	25,000	2,000
101-200-677.000	COST ALLOCATION PLAN REVENUE	0	165,988	11,000	650,225	783,700
101-200-687.000	REFUNDS AND REBATES	188,753	168,999	61,876	61,730	62,000
101-200-689.000	CASH OVER OR SHORT	0	(5,087)	40	0	0
101-215-607.000	FEES	130,611	123,716	116,397	130,000	130,000
101-215-607.001	FOIA FEES	224	447	958	500	1,000
101-215-607.050	CREMATION FEES	15,870	16,410	20,220	25,000	22,000
101-215-607.055	NOTARY FEES	1,560	1,250	1,240	1,300	1,300
101-215-628.010	DOCUMENT KITS	4,720	0	0	0	0
101-215-628.020	COPIES	12,163	17,314	17,292	13,500	20,000
101-215-636.000	CIRCUIT COURT SEARCH FEES	920	44	0	100	0
101-245-575.000	STATE GRANTS REMONUMENTATION	53,284	54,228	50,677	52,343	52,343
101-245-580.000	CONTRIBUTIONS FROM LOCAL UNITS	13,221	12,130	5,500	15,649	15,649
101-253-447.000	PROPERTY TAX ADMIN FEE	12,943	12,172	11,841	12,000	12,000
101-253-607.000	FEES	15,711	15,680	13,527	17,000	17,000
101-257-628.257	EQUALIZATION PROCESSING SVCS	90,817	73,927	53,724	38,000	60,000
101-257-676.000	REIMBURSEMENTS/OTHER INCOME	0	508	31,598	37,000	38,500
101-262-567.010	SCHOOL ELECTION REIMBURSEMENT	57,667	5,660	23,918	44,000	5,000
101-262-607.010	ELECTIONS CANDIDATE FILING FEE	44,249	1,600	200	5,000	5,000
101-262-607.015	RESTRICTED CANDIDATE FILING FEES	0	2,100	0	0	0
101-262-607.020	LOCALS / STATE REIMBURSEMENT	250	86,416	89,223	11,710	20,000
101-262-607.021	LOCAL/STATE REIMBURSEMENT-EARLY VOTING	0	53,325	6,375	6,825	25,000
101-280-609.000	JURY DEMAND FEES	8,313	25,650	26,685	12,000	20,000
101-281-547.000	STATE GRANTS COURT EQUITY	294,232	264,182	500	240,000	240,000
101-283-540.000	JUDGE SALARY	57,155	45,724	53,724	45,724	45,724
101-283-569.000	STATE GRANTS OTHER	6,252	16,867	2,000	35,000	35,000
101-283-611.000	ATTORNEY FEE REIMBURSEMENT	5,188	14,154	35,799	5,000	5,000

SHIAWASSEE COUNTY GENERAL FUND
2026 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ESTIMATED ACTIVITY	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
101-283-625.010	ASSESSED COURT COSTS	69,774	77,879	63,338	106,000	78,000
101-283-625.015	COURT COSTS	21,412	17,547	11,818	22,000	22,000
101-283-625.020	COURT SERVICES	22,551	22,235	23,650	25,000	25,000
101-283-625.025	DNA ASSESSMENT	476	387	543	200	300
101-283-663.000	BOND FORFEITURES AND BOND COSTS	0	10,000	8,000	0	0
101-283-695.000	USE OF FUND BALANCE-BUDGET ONLY	0	0	0	2,500	2,500
101-286-540.000	JUDGE SALARY	57,155	45,724	47,024	45,724	45,724
101-286-602.000	CIVIL FEES	120,136	125,294	133,572	110,000	120,000
101-286-608.000	COURT FILING FEES	12,638	14,008	15,053	12,000	14,000
101-286-608.025	OVERSITE FEES	50,653	46,050	39,772	50,000	50,000
101-286-625.035	ALCOHOL ASSESSMENT PROGRAM	11,500	10,350	6,450	12,000	12,000
101-286-625.040	PROGRAM COSTS	2,100	1,940	1,387	2,800	2,800
101-286-656.000	COURT COSTS	309,757	279,755	474,562	275,000	275,000
101-286-657.000	ORDINANCE FINES AND COSTS	77,941	79,030	87,176	80,000	80,000
101-286-663.000	BOND FORFEITURES AND BOND COSTS	10,550	35,150	28,325	12,000	12,000
101-289-561.000	STATE GRANTS WELFARE FOC	668,352	521,131	674,121	775,000	775,000
101-289-561.001	STATE GRANTS WELFARE FOC INCENTIVE	161,798	118,298	83,004	120,000	120,000
101-289-561.002	STATE GRANTS WELFARE FOC GFPG	89,961	59,245	85,883	60,000	60,000
101-289-623.000	FOC STATUTORY HANDLING FEE	60,707	64,815	76,030	62,000	62,000
101-289-672.000	REVENUE	17	16	32,000	0	0
101-289-672.010	BENCH WARRANT REVENUE	9,984	13,984	12,664	10,000	12,000
101-289-672.020	CREDIT CARD REVENUE	2,128	1,768	2,127	1,500	0
101-294-540.000	JUDGE SALARY	173,059	218,425	189,785	186,000	199,164
101-294-612.000	GUARDIAN AD LITEM REIMBURSEMENT	6,995	7,587	5,403	6,300	15,000
101-294-622.000	ESTATE INVENTORY FEE	32,521	37,992	30,628	35,000	35,000
101-296-569.030	CRIME VICTIMS RIGHTS GRANT	70,729	78,606	67,349	101,015	101,015
101-296-628.020	COPIES	2,945	1,043	28,408	1,000	1,500
101-296-676.000	REIMBURSEMENTS/OTHER INCOME	0	0	0	0	0
101-296-699.218	TRANSFER FROM 218	35,000	10,000	0	5,000	0
101-296-699.273	TRANSFER FROM 273	0	2,170	4,000	4,000	10,000
101-299-569.000	STATE GRANTS OTHER	139,760	152,745	65,163	162,000	148,000
101-299-611.000	ATTORNEY FEE REIMBURSEMENT	12,854	5,344	6,089	13,000	11,000
101-299-625.045	PROCESSING AND COSTS	6,475	2,239	1,445	0	0
101-299-625.050	ADMINISTRATION FEES	8,079	3,688	65	0	0
101-299-674.000	CONTRIBUTIONS	0	0	15,000	0	0
101-301-439.000	MARIJUANA TAX	4,215	542	2,367	2,367	2,367
101-301-505.000	FEDERAL GRANTS PUBLIC SAFETY	27,065	24,698	26,957	31,773	31,773
101-301-543.000	STATE GRANTS PUBLIC SAFETY	16,820	0	8,000	0	0
101-301-574.000	STATE GRANTS STATE REVENUE SHARING	10,760	21,516	0	32,280	168,605
101-301-607.100	SEX OFFENDER REGISTRATION FEE	2,540	1,240	1,060	2,800	1,300
101-301-610.010	RESTITUTION	4,640	377	0	150	150
101-301-628.050	CIVIL PROCESSING SHERIFF	675	619	1,171	1,000	1,000
101-301-628.075	SHERIFF OFFICE DEPOSIT REVENUE	126,528	172,610	181,529	160,000	174,000
101-301-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	14,102	0	7,954	0	5,500
101-301-699.216	TRANSFER FROM 216	39,750	0	9,000	0	0
101-301-699.253	TRANSFER FROM 253	0	0	6,930	17,930	17,930
101-315-543.130	SECONDARY RP AND TAP PROGRAM	127,954	126,310	232,025	182,025	182,025
101-315-672.000	REVENUE	2,400	0	0	0	0
101-351-543.000	STATE GRANTS PUBLIC SAFETY	24,000	0	0	0	0
101-351-628.060	LIVE SCAN REVENUE	11,489	11,420	10,152	12,000	12,000
101-351-628.250	JAIL REVENUE	89,767	100,706	55,016	60,000	110,000
101-351-676.100	DIVERTED FELONS REIMBURSEMENT	6,920	4,975	0	0	0
101-351-699.254	TRANSFER FROM 254	0	50,000	0	0	0
101-351-699.264	TRANSFER FROM 264	0	0	1,500	1,500	0
101-426-505.000	FEDERAL GRANTS PUBLIC SAFETY	12,511	0	5,587	5,157	5,157
101-426-628.120	EMERGENCY SERVICES REVENUE	3,858	0	0	0	0
101-426-672.000	REVENUE	3,740	0	35,000	0	0
101-426-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	0	0	0	0	0

SHIAWASSEE COUNTY GENERAL FUND
2026 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ESTIMATED ACTIVITY	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
101-430-490.050	DOG AND KENNEL LICENSES	75,654	51,008	42,875	50,000	0
101-430-627.050	KENNEL INSPECTIONS	1,170	1,180	36,950	1,000	0
101-430-674.000	CONTRIBUTIONS	0	0	14,086	14,150	0
101-442-476.000	LICENSES AND PERMITS	0	3,000	0	0	0
101-442-607.000	FEES	0	800	13,200	7,200	7,000
101-445-676.000	REIMBURSEMENTS/OTHER INCOME	0	60,000	0	60,000	60,000
101-603-610.010	RESTITUTION	0	155	376	150	450
101-711-605.000	PASSPORT APPLICATION FEE	0	3,445	5,558	5,100	5,500
101-711-607.040	TRANSFER TAX	258,135	291,134	245,470	250,000	255,000
101-711-607.045	TRACT REVENUE	70	105	175	100	110
101-711-628.030	PICTURES	0	1,335	2,280	2,400	3,000
101-711-628.125	REGISTER OF DEEDS SERVICES	301,294	328,234	295,567	300,000	305,000
101-728-607.120	PLANNING	5,275	3,950	921,720	5,000	6,000
101-728-607.125	ZONING	14,730	14,213	0	15,000	15,000
101-728-607.130	SPLIT FEES FOR MAPPING	2,035	1,550	0	1,500	1,600
101-728-657.000	ORDINANCE FINES AND COSTS	750	0	850	1,000	500
101-728-676.000	REIMBURSEMENTS/OTHER INCOME	775	5,995	1,350	1,000	1,000
101-756-566.000	STATE GRANTS-RECREATIONAL/CULTURAL	50,817	0	0	0	0
101-756-672.000	REVENUE	1,880	2,360	2,655	2,300	2,300
101-756-674.000	CONTRIBUTIONS	0	6,500	0	6,500	0
101-756-699.230	TRANSFER FROM 230	0	137,050	0	108,215	100,000
TOTAL ESTIMATED REVENUES		\$20,038,704	\$21,430,735	\$23,585,610	\$22,251,316	\$23,314,686

SHIAWASSEE COUNTY GENERAL FUND
2026 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ESTIMATED ACTIVITY	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
APPROPRIATIONS						
101-000-718.000	HEALTH INSUR	(\$1,065)	(\$1,304)	\$21,113	\$0	\$0
101-101-703.000	SALARIES	125,635	125,445	104,182	130,390	161,211
101-101-709.000	FICA	8,726	8,615	7,316	9,500	12,333
101-101-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	2,989	2,912	2,703	4,500	5,174
101-101-717.000	DEFINED BENEFIT PENSION CONTRIB	0	5,663	4,078	5,297	3,670
101-101-717.010	DEFINED BENEFIT PENSION BOND	2,191	2,190	2,465	2,191	2,190
101-101-718.000	HEALTH INSUR	49,084	51,332	34,221	64,700	40,884
101-101-718.001	DENTAL/VISION	2,829	2,770	3,065	5,645	3,624
101-101-724.001	LIFE INSURANCE	565	559	531	630	630
101-101-724.002	DISABILITY INSURANCE	103	214	231	208	282
101-101-752.000	SUPPLIES	0	0	0	0	0
101-101-755.000	OPERATING SUPPLIES	1,380	3,337	4,550	5,520	5,080
101-101-801.000	CONTRACTUAL SERVICES	9,228	3,690	0	0	0
101-101-820.000	LEGAL FEES	1,105	1,950	0	500	500
101-101-861.000	MILEAGE	6,460	6,196	5,832	6,000	6,000
101-101-909.000	TRAINING	2,924	10,402	8,450	11,000	11,500
101-101-915.000	MEMBERSHIPS	10,196	11,674	12,854	12,175	12,500
101-172-703.000	SALARIES	401,948	440,690	469,439	459,746	512,505
101-172-709.000	FICA	29,354	31,986	34,158	35,171	39,207
101-172-713.000	OVERTIME	200	226	554	300	300
101-172-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	3,863	5,956	6,002	6,546	7,303
101-172-717.000	DEFINED BENEFIT PENSION CONTRIB	0	8,120	9,395	8,448	9,518
101-172-718.000	HEALTH INSUR	72,043	86,062	89,552	96,691	108,838
101-172-718.001	DENTAL/VISION	3,288	3,550	3,584	4,099	4,283
101-172-724.001	LIFE INSURANCE	426	422	377	450	450
101-172-724.002	DISABILITY INSURANCE	933	1,063	1,191	1,104	1,230
101-172-724.050	FLEX PLAN FEES	0	98	92	150	150
101-172-752.000	SUPPLIES	0	0	0	0	0
101-172-755.000	OPERATING SUPPLIES	8,322	11,437	9,209	11,000	11,000
101-172-801.000	CONTRACTUAL SERVICES	87,449	16,512	22,686	21,660	9,720
101-172-820.000	LEGAL FEES	15,956	0	0	0	0
101-172-861.000	MILEAGE	757	603	690	700	700
101-172-881.000	ADVERTISING	39	0	0	100	100
101-172-909.000	TRAINING	9,283	10,126	6,444	10,000	10,500
101-172-915.000	MEMBERSHIPS	1,455	1,635	2,198	1,670	2,595
101-172-955.000	MISCELLANEOUS	0	7,240	0	0	0
101-172-970.000	CAPITAL OUTLAY	0	0	0	0	0
101-174-801.174	ECONOMIC DEV PAYMENT	0	0	0	0	50,000
101-191-851.000	POSTAGE	14,572	0	0	0	0
101-200-717.025	PRIOR YEAR UNALLOCATED MERS	0	0	0	0	0
101-202-801.100	AUDITOR CONTRACT	44,765	40,000	45,000	44,000	44,000
101-202-801.175	INDIRECT COSTS STUDIES	8,200	8,200	9,225	8,500	8,500
101-215-703.000	SALARIES	291,001	359,926	321,030	352,116	380,141
101-215-709.000	FICA	20,195	25,477	22,844	27,166	29,311
101-215-713.000	OVERTIME	3,921	884	0	3,000	3,000
101-215-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	2,879	4,186	3,195	7,440	8,262
101-215-717.000	DEFINED BENEFIT PENSION CONTRIB	7,582	10,246	8,544	8,782	9,488
101-215-717.010	DEFINED BENEFIT PENSION BOND	66,530	66,512	74,846	66,530	66,513
101-215-718.000	HEALTH INSUR	115,596	105,731	84,353	115,021	131,785
101-215-718.001	DENTAL/VISION	5,835	4,511	3,071	5,143	5,373
101-215-724.001	LIFE INSURANCE	468	635	486	710	710
101-215-724.002	DISABILITY INSURANCE	707	824	908	1,048	889
101-215-724.050	FLEX PLAN FEES	30	0	33	50	50
101-215-752.000	SUPPLIES	19,596	22,800	25,891	24,650	25,800
101-215-755.019	OPERATING SUPPLIES-COVID 19	0	0	0	0	0
101-215-801.000	CONTRACTUAL SERVICES	15,797	18,810	19,871	24,000	14,088
101-215-820.000	LEGAL FEES	51	10,625	2,356	2,100	1,000

SHIAWASSEE COUNTY GENERAL FUND
2026 ADOPTED BUDGET
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GL NUMBER	DESCRIPTION	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ESTIMATED ACTIVITY	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
101-215-842.000	UNEMPLOYMENT	0	0	3,124	0	0
101-215-861.000	MILEAGE	293	413	504	500	700
101-215-909.000	TRAINING	0	761	450	1,500	800
101-215-915.000	MEMBERSHIPS	1,095	1,115	1,254	1,200	700
101-215-970.000	CAPITAL OUTLAY	0	0	9,010	8,010	0
101-228-755.000	OPERATING SUPPLIES	3,856	7,730	32	5,000	5,000
101-228-948.010	MAINTENANCE AND SUPPORT	36,058	28,468	23,135	30,000	30,000
101-228-948.030	SECURITY SUPPORT	0	0	0	0	0
101-228-970.000	CAPITAL OUTLAY	24,230	24,097	9,790	45,000	90,000
101-234-801.000	CONTRACTUAL SERVICES	24,588	27,580	25,198	28,000	28,000
101-245-703.000	SALARIES	7,989	7,989	0	0	0
101-245-703.010	SUPERVISOR SALARIES	0	0	0	0	0
101-245-709.000	FICA	611	611	0	0	0
101-245-717.000	DEFINED BENEFIT PENSION CONTRIB	0	0	0	0	0
101-245-725.000	PER DIEM	1,200	1,200	900	1,600	1,600
101-245-752.000	SUPPLIES	3,799	2,383	231	4,792	4,792
101-245-801.000	CONTRACTUAL SERVICES	56,957	49,377	40,237	61,600	61,600
101-253-703.000	SALARIES	176,166	195,267	186,198	204,133	210,275
101-253-709.000	FICA	12,736	14,232	13,201	15,616	16,086
101-253-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	720	3,057	2,891	3,416	3,609
101-253-717.000	DEFINED BENEFIT PENSION CONTRIB	12,568	8,365	10,401	8,640	15,666
101-253-717.010	DEFINED BENEFIT PENSION BOND	55,781	55,766	62,754	55,781	55,767
101-253-718.000	HEALTH INSUR	36,637	36,926	54,524	15,502	32,689
101-253-718.001	DENTAL/VISION	2,082	2,383	2,349	2,737	2,843
101-253-724.001	LIFE INSURANCE	324	325	299	360	360
101-253-724.002	DISABILITY INSURANCE	466	499	545	490	505
101-253-754.000	OFFICE SUPPLIES	0	0	0	0	0
101-253-755.000	OPERATING SUPPLIES	8,160	4,799	1,735	1,500	1,500
101-253-801.000	CONTRACTUAL SERVICES	2,523	2,579	2,988	2,600	2,800
101-253-820.000	LEGAL FEES	500	0	844	500	100
101-253-861.000	MILEAGE	151	420	441	450	450
101-253-909.000	TRAINING	1,502	1,914	2,774	2,500	2,500
101-253-915.000	MEMBERSHIPS	671	198	309	500	775
101-253-958.000	BANK CHARGES	4,008	4,915	4,892	4,500	4,500
101-257-752.000	SUPPLIES	47,422	50,599	50,245	48,000	48,000
101-257-801.000	CONTRACTUAL SERVICES	195,237	195,237	188,709	196,670	198,790
101-257-851.000	POSTAGE	0	692	1,022	1,000	1,000
101-257-881.000	ADVERTISING	261	271	101	500	500
101-257-915.000	MEMBERSHIPS	100	400	0	1,000	500
101-261-995.000	INTERFUND TRANSFERS OUT	106,912	213,824	0	106,912	106,601
101-262-703.000	SALARIES	34,021	65,896	38,169	55,457	58,003
101-262-709.000	FICA	2,530	5,239	2,808	4,242	4,242
101-262-713.000	OVERTIME	758	3,975	0	2,500	2,500
101-262-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	1,043	1,248	1,163	2,499	2,581
101-262-717.000	DEFINED BENEFIT PENSION CONTRIB	3	4	0	0	0
101-262-718.000	HEALTH INSUR	7,365	8,552	8,660	9,196	10,313
101-262-718.001	DENTAL/VISION	323	351	322	366	383
101-262-724.001	LIFE INSURANCE	80	78	75	100	100
101-262-724.002	DISABILITY INSURANCE	83	95	111	116	126
101-262-725.005	PER DIEM CANVASSERS	675	3,840	759	956	4,000
101-262-752.000	SUPPLIES	93,908	153,007	56,733	59,000	130,000
101-262-752.021	SUPPLIES-EARLY VOTING EXPENSES	0	45,265	0	0	5,000
101-262-801.000	CONTRACTUAL SERVICES	3,615	12,115	6,879	6,200	7,915
101-262-861.000	MILEAGE	765	1,260	1,176	1,044	2,800
101-262-909.000	TRAINING	407	427	55	500	500
101-262-963.010	ELECTION REIMBURSEMENTS TO LOCALS	0	0	0	0	5,000
101-265-703.000	SALARIES	254,457	276,863	258,129	262,329	264,608
101-265-709.000	FICA	19,357	20,583	19,190	20,680	20,855

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GL NUMBER	DESCRIPTION	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ESTIMATED ACTIVITY	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
101-265-713.000	OVERTIME	10,427	4,453	6,622	8,000	8,000
101-265-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	2,111	2,395	3,661	5,616	7,646
101-265-717.000	DEFINED BENEFIT PENSION CONTRIB	12,568	8,108	4,598	8,640	4,452
101-265-717.010	DEFINED BENEFIT PENSION BOND	55,781	55,766	62,754	55,781	55,767
101-265-718.000	HEALTH INSUR	45,244	45,800	52,893	52,810	95,948
101-265-718.001	DENTAL/VISION	2,104	1,861	1,923	1,831	3,805
101-265-724.001	LIFE INSURANCE	493	506	470	630	630
101-265-724.002	DISABILITY INSURANCE	446	527	594	650	655
101-265-724.050	FLEX PLAN FEES	0	49	46	55	55
101-265-755.000	OPERATING SUPPLIES	40,306	32,348	39,821	40,000	40,000
101-265-755.019	OPERATING SUPPLIES-COVID 19	0	0	0	0	0
101-265-755.025	HOUSEKEEPING SUPPLIES	0	0	0	0	0
101-265-759.000	FUEL	8,518	8,131	7,577	9,000	9,000
101-265-801.000	CONTRACTUAL SERVICES	90,639	161,889	108,987	130,000	120,000
101-265-888.000	TAXES	818	1,714	2,004	1,400	2,000
101-265-909.000	TRAINING	0	0	0	0	0
101-265-919.000	WASTE AND RUBBISH DISPOSAL	10,456	14,172	15,321	10,000	12,000
101-265-924.000	UTILITIES	303,607	316,152	325,519	367,000	300,000
101-265-934.000	OTHER REPAIRS AND MAINTENANCE	120,711	139,813	188,551	175,000	150,000
101-265-934.025	OTHER REPAIRS AND MAINT DISTRICT COURT	0	0	0	0	0
101-265-970.000	CAPITAL OUTLAY	26,527	19,200	3,347	8,610	100,000
101-266-801.000	CONTRACTUAL SERVICES	119,163	121,150	102,966	121,300	121,300
101-266-948.010	MAINTENANCE AND SUPPORT	100,808	102,896	119,177	120,000	120,000
101-283-703.000	SALARIES	345,500	383,898	344,653	441,246	438,360
101-283-703.070	VISITING JUDGE	0	0	0	1,000	0
101-283-709.000	FICA	21,186	23,201	20,881	33,756	33,535
101-283-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	1,890	1,158	1,735	4,500	4,884
101-283-717.000	DEFINED BENEFIT PENSION CONTRIB	5,604	11,323	8,929	10,968	10,621
101-283-717.010	DEFINED BENEFIT PENSION BOND	1,656	1,655	1,863	1,656	1,656
101-283-718.000	HEALTH INSUR	104,214	99,042	0	136,556	132,692
101-283-718.001	DENTAL/VISION	5,294	4,082	3,976	5,737	4,806
101-283-724.001	LIFE INSURANCE	464	513	0	675	720
101-283-724.002	DISABILITY INSURANCE	785	975	1,010	1,060	1,053
101-283-724.050	FLEX PLAN FEES	198	139	138	150	150
101-283-755.000	OPERATING SUPPLIES	8,493	9,566	6,521	8,000	8,000
101-283-801.000	CONTRACTUAL SERVICES	27,211	8,009	7,311	13,000	13,000
101-283-801.019	CONTRACT SERVICES - COVID RELATED	2,666	0	0	0	0
101-283-801.110	COLLECTIONS EXPENSE	996	990	1,094	1,000	1,000
101-283-801.120	TETHERS & MONITORS EXPENSE	0	900	133	2,000	1,000
101-283-810.020	EXPENDITURES FROM RESTRICTED FUND	2,164	6,750	0	2,500	2,500
101-283-810.050	COURT PART FEE EXPENDITURE	0	105	0	0	0
101-283-811.000	JURY FEES	16,313	34,004	36,059	35,000	35,000
101-283-811.001	JURY MILEAGE	3,048	6,289	6,085	6,000	6,000
101-283-811.100	JURY MEALS	891	1,335	1,545	1,750	1,750
101-283-811.200	JURY COMMISSION	587	457	151	1,000	500
101-283-813.000	TRANSCRIPT FEES	10,166	11,867	24,903	24,300	25,000
101-283-815.000	WITNESS FEES	525	12	54	500	500
101-283-820.000	LEGAL FEES	61,849	7,349	15,396	14,000	14,000
101-283-820.001	LEGAL FEES-APPELLATE	14,126	73,217	57,465	53,000	70,000
101-283-861.000	MILEAGE	543	1,424	295	1,000	1,500
101-283-861.005	MILEAGE WITNESS	74	1	0	100	100
101-283-881.000	ADVERTISING	0	39	0	50	50
101-283-909.000	TRAINING	2,349	1,710	668	1,500	3,000
101-283-915.000	MEMBERSHIPS	2,156	1,683	1,524	2,000	2,000
101-283-931.000	EQUIPMENT & REPAIRS	346	969	0	0	1,300
101-286-703.000	SALARIES	742,296	755,967	758,447	829,697	857,491
101-286-703.070	VISITING JUDGE	0	0	0	100	100
101-286-709.000	FICA	50,747	51,967	52,761	63,472	65,598

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GL NUMBER	DESCRIPTION	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ESTIMATED ACTIVITY	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
101-286-713.000	OVERTIME	0	0	4,412	0	0
101-286-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	7,079	8,658	16,697	23,090	31,256
101-286-717.000	DEFINED BENEFIT PENSION CONTRIB	107,256	74,302	77,726	82,163	81,265
101-286-717.010	DEFINED BENEFIT PENSION BOND	810,794	810,573	912,140	810,792	810,575
101-286-718.000	HEALTH INSUR	137,308	134,782	136,242	183,128	206,789
101-286-718.001	DENTAL/VISION	12,547	10,962	9,833	14,198	11,722
101-286-724.001	LIFE INSURANCE	1,118	1,080	981	1,260	1,260
101-286-724.002	DISABILITY INSURANCE	1,610	1,775	1,995	1,991	2,058
101-286-724.050	FLEX PLAN FEES	221	98	92	110	110
101-286-754.000	OFFICE SUPPLIES	0	0	0	0	0
101-286-755.000	OPERATING SUPPLIES	28,172	38,619	28,470	28,000	28,000
101-286-755.019	OPERATING SUPPLIES-COVID 19	78	0	0	0	0
101-286-801.000	CONTRACTUAL SERVICES	30,295	25,320	25,389	25,000	25,000
101-286-811.000	JURY FEES	543	1,412	6,552	6,200	6,200
101-286-811.001	JURY MILEAGE	97	394	1,479	1,800	1,800
101-286-811.100	JURY MEALS	0	93	234	500	500
101-286-813.000	TRANSCRIPT FEES	2,511	3,708	6,284	7,500	7,500
101-286-815.000	WITNESS FEES	6	36	27	500	500
101-286-835.025	DRUG TEST CONFIRMS	0	0	0	100	100
101-286-842.000	UNEMPLOYMENT	0	0	8,944	0	0
101-286-851.000	POSTAGE	7,000	12,204	14,668	13,500	10,000
101-286-861.000	MILEAGE	1,514	1,278	1,544	2,000	2,000
101-286-861.005	MILEAGE WITNESS	1	15	43	100	100
101-286-881.000	ADVERTISING	0	64	20	100	100
101-286-909.000	TRAINING	3,350	4,253	2,692	4,000	4,000
101-286-915.000	MEMBERSHIPS	10,017	8,978	1,359	3,000	6,500
101-286-931.000	EQUIPMENT & REPAIRS	108	1,146	0	1,000	1,000
101-289-703.000	SALARIES	570,578	614,916	650,588	663,473	776,243
101-289-709.000	FICA	40,150	43,562	45,695	50,922	59,383
101-289-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	3,606	5,124	7,399	13,529	19,713
101-289-717.000	DEFINED BENEFIT PENSION CONTRIB	13,127	17,918	16,189	13,812	16,216
101-289-717.010	DEFINED BENEFIT PENSION BOND	224,047	223,986	252,053	224,047	223,987
101-289-718.000	HEALTH INSUR	164,279	163,795	195,092	227,206	255,525
101-289-718.001	DENTAL/VISION	10,717	9,903	9,893	12,906	13,003
101-289-724.001	LIFE INSURANCE	859	874	822	1,035	1,170
101-289-724.002	DISABILITY INSURANCE	1,320	1,529	1,713	1,598	1,863
101-289-724.050	FLEX PLAN FEES	251	119	138	150	150
101-289-752.000	SUPPLIES	8,639	2,435	0	0	0
101-289-755.000	OPERATING SUPPLIES	459	4,606	5,921	9,000	6,000
101-289-801.000	CONTRACTUAL SERVICES	71,052	77,528	58,824	60,000	60,000
101-289-801.077	LAW ENFORCEMENT EXPENSE	55,909	89,416	92,576	97,000	97,000
101-289-842.000	UNEMPLOYMENT	0	0	2,444	2,172	0
101-289-851.000	POSTAGE	4,354	11,082	11,250	11,500	11,500
101-289-861.000	MILEAGE	1,571	618	(638)	3,500	3,000
101-289-900.000	PRINTING AND PUBLISHING	839	36	0	1,500	1,000
101-289-909.000	TRAINING	8,912	7,573	7,004	10,700	10,700
101-289-915.000	MEMBERSHIPS	1,845	835	1,344	1,400	1,400
101-294-703.000	SALARIES	308,375	316,413	328,757	320,049	379,482
101-294-709.000	FICA	21,577	22,346	23,222	24,484	29,031
101-294-717.000	DEFINED BENEFIT PENSION CONTRIB	1,878	5,507	5,444	5,561	5,345
101-294-717.010	DEFINED BENEFIT PENSION BOND	2,636	2,636	2,966	2,637	2,636
101-294-718.000	HEALTH INSUR	80,830	87,704	91,902	97,726	110,129
101-294-718.001	DENTAL/VISION	3,784	3,578	3,504	4,007	4,187
101-294-724.001	LIFE INSURANCE	319	319	322	360	450
101-294-724.002	DISABILITY INSURANCE	649	708	747	769	910
101-294-755.000	OPERATING SUPPLIES	2,028	3,282	6,047	5,500	5,500
101-294-801.000	CONTRACTUAL SERVICES	9,635	2,900	3,263	3,500	3,500
101-294-811.000	JURY FEES	0	0	0	500	500

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GL NUMBER	DESCRIPTION	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ESTIMATED ACTIVITY	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
101-294-815.000	WITNESS FEES	0	0	0	100	100
101-294-820.000	LEGAL FEES	29,543	35,979	29,366	30,000	24,000
101-294-861.000	MILEAGE	85	247	104	100	3,000
101-294-861.005	MILEAGE WITNESS	0	0	0	100	100
101-294-909.000	TRAINING	300	401	0	1,000	500
101-294-915.000	MEMBERSHIPS	802	360	405	1,000	500
101-294-931.000	EQUIPMENT & REPAIRS	0	8,675	0	200	200
101-295-752.000	SUPPLIES	2,978	3,128	1,944	3,500	3,500
101-296-703.000	SALARIES	742,206	684,449	0	806,821	910,850
101-296-709.000	FICA	55,420	49,985	49,883	61,722	69,680
101-296-713.000	OVERTIME	6,509	4,487	0	0	0
101-296-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	16,458	15,736	20,059	28,430	39,148
101-296-717.000	DEFINED BENEFIT PENSION CONTRIB	0	4,760	0	3,712	4,434
101-296-718.000	HEALTH INSUR	74,830	127,042	144,608	150,000	253,038
101-296-718.001	DENTAL/VISION	5,131	5,601	6,531	8,319	11,595
101-296-724.001	LIFE INSURANCE	857	725	606	930	1,170
101-296-724.002	DISABILITY INSURANCE	1,347	1,471	0	1,987	2,186
101-296-724.050	FLEX PLAN FEES	369	98	92	110	110
101-296-755.000	OPERATING SUPPLIES	14,060	9,965	7,752	8,800	8,800
101-296-755.019	OPERATING SUPPLIES-COVID 19	1,692	0	0	0	0
101-296-755.030	OPERATING SUPPLIES - CVR	0	302	7,004	20,600	18,000
101-296-801.000	CONTRACTUAL SERVICES	1,358	1,094	0	1,500	1,500
101-296-801.060	SERVING EXPENSE	0	0	0	100	100
101-296-802.000	EXPENSES	0	58	0	0	0
101-296-816.000	EXPERT WITNESS FEES	0	0	2,204	3,700	4,000
101-296-820.000	LEGAL FEES	4,494	22,021	1,910	1,950	1,600
101-296-835.055	BLOOD TESTING	0	0	0	250	250
101-296-842.000	UNEMPLOYMENT	0	0	(375)	0	0
101-296-850.030	COMMUNICATIONS - CVR	0	156	587	1,675	1,800
101-296-851.000	POSTAGE	2,446	2,227	392	2,050	2,500
101-296-861.000	MILEAGE	1,496	410	104	1,000	600
101-296-861.030	MILEAGE - CVR	0	90	0	0	0
101-296-881.000	ADVERTISING	38	0	44	50	50
101-296-904.030	CLIENT ASSISTANCE - CVR	0	212	1,670	2,771	2,771
101-296-909.000	TRAINING	2,746	907	360	3,000	3,000
101-296-909.030	TRAINING - CVR	0	24	1,315	13,000	17,008
101-296-915.000	MEMBERSHIPS	10,133	10,966	10,902	10,000	12,500
101-296-933.000	SOFTWARE MAINT AGREEMENTS	13,681	13,681	14,772	14,000	14,000
101-296-948.000	COMPUTER SERVICES	0	1,034	0	1,000	0
101-296-960.000	TECHNOLOGY	7,138	10,169	11,528	10,440	12,000
101-299-703.000	SALARIES	342,772	314,429	121,269	118,102	114,464
101-299-709.000	FICA	24,147	22,056	8,475	9,035	8,757
101-299-713.000	OVERTIME	199	240	235	0	0
101-299-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	1,308	1,551	30	0	0
101-299-717.000	DEFINED BENEFIT PENSION CONTRIB	31,360	18,800	16,890	17,819	22,272
101-299-717.010	DEFINED BENEFIT PENSION BOND	93,141	93,115	202,151	179,691	179,643
101-299-718.000	HEALTH INSUR	97,605	91,682	34,004	34,015	38,214
101-299-718.001	DENTAL/VISION	5,724	4,209	1,511	1,589	1,661
101-299-724.001	LIFE INSURANCE	478	404	142	158	158
101-299-724.002	DISABILITY INSURANCE	835	798	339	272	290
101-299-724.050	FLEX PLAN FEES	84	94	24	100	100
101-299-755.000	OPERATING SUPPLIES	5,280	3,995	7,584	4,910	4,664
101-299-801.000	CONTRACTUAL SERVICES	16,778	11,653	16,058	16,000	15,200
101-299-801.077	LAW ENFORCEMENT EXPENSE	41,429	54,891	50,592	50,000	50,000
101-299-801.180	CONTRACTUAL SVCS CORRECTIONS	35,250	0	66,150	58,800	0
101-299-811.000	JURY FEES	0	300	0	1,000	950
101-299-811.001	JURY MILEAGE	0	94	0	400	380
101-299-811.100	JURY MEALS	0	0	0	200	190

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GL NUMBER	DESCRIPTION	2023 ACTUAL ACTIVITY	2024 ACTUAL ACTIVITY	2025 ESTIMATED ACTIVITY	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
101-299-813.000	TRANSCRIPT FEES	734	278	1,357	3,500	3,325
101-299-820.050	JUVENILE LEGAL FEES	81,413	70,018	102,917	100,000	95,000
101-299-861.000	MILEAGE	(1,381)	(2,778)	(4,322)	1	1
101-299-900.000	PRINTING AND PUBLISHING	216	209	489	500	475
101-299-909.000	TRAINING	2,687	991	1,126	2,000	1,900
101-299-915.000	MEMBERSHIPS	2,549	1,866	579	1,824	1,733
101-299-931.000	EQUIPMENT & REPAIRS	1,193	2,523	1,245	2,500	2,375
101-301-703.000	SALARIES	1,787,831	1,810,590	1,742,544	1,871,430	1,875,845
101-301-709.000	FICA	135,494	137,393	133,764	146,072	145,415
101-301-713.000	OVERTIME	42,188	55,647	64,652	46,177	55,000
101-301-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	57,950	66,875	75,417	84,937	97,485
101-301-717.000	DEFINED BENEFIT PENSION CONTRIB	298,118	225,271	349,355	423,200	500,080
101-301-717.010	DEFINED BENEFIT PENSION BOND	1,546,876	1,546,453	1,740,228	1,546,870	1,546,456
101-301-718.000	HEALTH INSUR	241,180	290,773	274,068	311,667	300,365
101-301-718.001	DENTAL/VISION	21,219	19,820	18,137	21,646	20,480
101-301-723.000	RETIREE HEALTH INSUR	69,465	60,726	32,370	81,350	81,350
101-301-724.001	LIFE INSURANCE	4,034	4,022	3,587	5,000	4,469
101-301-724.002	DISABILITY INSURANCE	3,620	4,044	4,512	3,691	4,503
101-301-724.050	FLEX PLAN FEES	167	0	0	110	110
101-301-754.000	OFFICE SUPPLIES	8,549	4,973	6,827	7,600	7,100
101-301-755.000	OPERATING SUPPLIES	7,348	11,642	3,057	11,000	6,000
101-301-755.019	OPERATING SUPPLIES-COVID 19	0	0	0	0	0
101-301-755.345	POLICE DOG SUPPLIES	783	697	1,221	2,280	2,100
101-301-759.000	FUEL	63,524	60,694	47,163	60,000	55,000
101-301-760.000	AMMO & WEAPONS REPAIR	8,899	4,485	4,809	4,275	4,000
101-301-767.010	UNIFORMS & CLEANING	20,817	21,448	11,066	15,305	15,000
101-301-801.000	CONTRACTUAL SERVICES	51,564	34,556	35,403	36,100	34,200
101-301-801.055	INVESTIGATIVE EXPENDITURES	6,029	4,850	5,561	7,600	6,000
101-301-801.345	POLICE DOG CONTRACTUAL EXPENSES	2,355	410	919	2,768	2,600
101-301-820.000	LEGAL FEES	0	463	0	380	380
101-301-835.000	HEALTH SERVICES	910	640	885	1,900	1,800
101-301-861.000	MILEAGE	182	0	149	500	400
101-301-870.000	FED EXPENSE	27,065	24,698	30,327	7,632	31,773
101-301-885.000	GUN RANGE	1,000	709	403	950	800
101-301-909.000	TRAINING	18,906	7,971	15,383	14,250	14,250
101-301-909.345	POLICE DOG TRAINING	2,100	300	0	500	450
101-301-915.000	MEMBERSHIPS	5,055	7,285	5,625	6,175	6,175
101-301-931.000	EQUIPMENT & REPAIRS	54,184	67,668	85,053	80,408	60,000
101-301-948.000	COMPUTER SERVICES	20,038	19,375	16,347	19,950	19,950
101-301-955.000	MISCELLANEOUS	0	0	0	0	0
101-301-970.000	CAPITAL OUTLAY	69,441	140,526	109,620	98,717	114,270
101-301-983.000	LEASED ASSETS	14,187	13,749	11,576	11,400	11,400
101-303-703.000	SALARIES	274,834	300,982	283,795	300,000	312,000
101-303-709.000	FICA	21,025	23,025	21,710	22,950	23,868
101-303-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	0	0	0	0
101-303-717.000	DEFINED BENEFIT PENSION CONTRIB	0	0	0	0	0
101-303-718.000	HEALTH INSUR	0	0	0	0	0
101-303-718.001	DENTAL/VISION	0	0	0	0	0
101-303-724.001	LIFE INSURANCE	1,124	1,033	1,091	1,370	1,530
101-303-724.002	DISABILITY INSURANCE	0	0	80	0	0
101-303-755.000	OPERATING SUPPLIES	337	175	206	420	300
101-303-767.010	UNIFORMS & CLEANING	791	1,313	6,217	6,000	5,000
101-303-835.000	HEALTH SERVICES	0	0	233	500	500
101-303-909.000	TRAINING	0	660	0	0	0
101-303-931.000	EQUIPMENT & REPAIRS	0	0	0	0	0
101-315-703.000	SALARIES	80,031	84,339	78,572	84,869	89,112
101-315-709.000	FICA	6,208	6,452	6,033	6,851	6,851
101-315-713.000	OVERTIME	864	0	141	4,704	10,000

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101-315-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	8,115	8,434	7,433	8,958	8,958
101-315-717.000	DEFINED BENEFIT PENSION CONTRIB	0	0	0	0	0
101-315-718.000	HEALTH INSUR	0	0	514	0	0
101-315-718.001	DENTAL/VISION	685	644	1,168	750	750
101-315-724.001	LIFE INSURANCE	156	158	145	240	240
101-315-724.002	DISABILITY INSURANCE	132	183	197	240	240
101-315-727.000	WORKMANS COMPENSATION	0	0	0	650	650
101-315-755.000	OPERATING SUPPLIES	856	13,305	0	0	0
101-315-767.010	UNIFORMS & CLEANING	(396)	840	990	840	840
101-315-861.000	MILEAGE	20,951	15,529	20,744	20,100	20,100
101-315-903.000	ALLOCATIONS	4,148	0	0	0	0
101-315-929.000	EQUIPMENT EXPENSES	1,486	0	61,269	52,000	0
101-351-703.000	SALARIES	1,143,142	1,287,534	1,228,062	1,337,300	1,580,490
101-351-709.000	FICA	87,831	98,279	92,997	112,631	113,449
101-351-713.000	OVERTIME	70,281	69,299	60,561	70,000	70,000
101-351-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	24,605	29,790	43,907	69,800	74,887
101-351-717.000	DEFINED BENEFIT PENSION CONTRIB	172,417	143,055	167,410	155,808	203,441
101-351-717.010	DEFINED BENEFIT PENSION BOND	23,620	23,613	26,573	23,620	23,614
101-351-718.000	HEALTH INSUR	256,980	266,101	293,633	344,667	357,088
101-351-718.001	DENTAL/VISION	14,617	13,191	13,046	17,301	15,984
101-351-724.001	LIFE INSURANCE	2,971	3,128	2,962	3,540	3,192
101-351-724.002	DISABILITY INSURANCE	2,461	2,910	3,292	3,533	3,560
101-351-724.050	FLEX PLAN FEES	167	49	0	100	100
101-351-752.005	KITCHEN SUPPLIES	1,000	1,814	1,367	1,500	1,000
101-351-754.000	OFFICE SUPPLIES	10,059	8,454	6,245	7,500	6,000
101-351-755.000	OPERATING SUPPLIES	25,170	27,472	34,633	39,750	30,000
101-351-755.019	OPERATING SUPPLIES-COVID 19	0	0	0	0	0
101-351-767.010	UNIFORMS & CLEANING	15,688	17,326	15,379	15,500	15,500
101-351-801.000	CONTRACTUAL SERVICES	268,770	265,623	272,310	285,000	305,000
101-351-835.000	HEALTH SERVICES	317,087	343,692	125,543	140,818	140,000
101-351-861.000	MILEAGE	2,162	1,461	4,026	4,300	1,800
101-351-881.020	ADVERTISING PERSONNEL	0	0	0	200	200
101-351-909.000	TRAINING	6,316	9,810	8,169	10,000	9,000
101-351-915.000	MEMBERSHIPS	149	91	0	400	0
101-351-931.000	EQUIPMENT & REPAIRS	9,940	6,954	38,563	39,161	9,500
101-351-948.000	COMPUTER SERVICES	0	0	12,195	14,000	0
101-351-955.000	MISCELLANEOUS	0	0	0	0	0
101-351-970.000	CAPITAL OUTLAY	0	0	0	13,246	0
101-426-703.000	SALARIES	42,184	42,111	40,884	46,863	47,799
101-426-709.000	FICA	3,227	3,221	3,128	3,585	3,657
101-426-755.000	OPERATING SUPPLIES	2,628	540	271	1,000	1,000
101-426-759.000	FUEL	2,364	1,386	861	3,000	2,000
101-426-767.010	UNIFORMS & CLEANING	719	0	0	500	500
101-426-801.000	CONTRACTUAL SERVICES	6,920	2,837	911	1,500	1,500
101-426-909.000	TRAINING	996	142	0	0	0
101-426-915.000	MEMBERSHIPS	78	0	0	50	50
101-426-931.000	EQUIPMENT & REPAIRS	15,865	1,729	3,725	2,000	2,000
101-426-970.000	CAPITAL OUTLAY	0	0	0	0	0
101-430-703.000	SALARIES	63,016	63,013	62,772	58,455	0
101-430-709.000	FICA	4,791	5,024	4,687	4,472	0
101-430-713.000	OVERTIME	1,602	4,667	1,563	1,500	0
101-430-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	1,150	5,343	5,660	0
101-430-717.000	DEFINED BENEFIT PENSION CONTRIB	7,944	3,452	0	0	0
101-430-718.000	HEALTH INSUR	7,530	8,046	13,403	13,272	0
101-430-718.001	DENTAL/VISION	343	320	554	1,272	0
101-430-724.001	LIFE INSURANCE	172	156	163	176	0
101-430-724.002	DISABILITY INSURANCE	118	139	172	141	0
101-430-755.000	OPERATING SUPPLIES	14,450	1,853	5,338	6,700	0

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101-430-759.000	FUEL	3,833	4,747	4,780	5,700	0
101-430-767.010	UNIFORMS & CLEANING	810	136	1,887	760	0
101-430-801.000	CONTRACTUAL SERVICES	22,723	21,670	27,394	35,540	0
101-430-810.674	EXPENDITURES FROM CONTRIBUTIONS	0	0	32,084	14,150	0
101-430-835.000	HEALTH SERVICES	400	0	0	0	0
101-430-861.000	MILEAGE	0	0	361	500	0
101-430-909.000	TRAINING	0	265	1,090	975	0
101-430-931.000	EQUIPMENT & REPAIRS	1,255	712	1,427	1,425	0
101-430-970.000	CAPITAL OUTLAY	0	0	3,209	0	0
101-442-703.000	SALARIES	247,903	265,106	251,101	273,759	281,830
101-442-709.000	FICA	17,746	19,064	18,037	20,943	21,560
101-442-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	1,272	1,714	4,852	5,651	10,448
101-442-717.000	DEFINED BENEFIT PENSION CONTRIB	12,568	8,333	7,967	7,787	12,504
101-442-717.010	DEFINED BENEFIT PENSION BOND	55,781	55,766	62,754	55,781	55,767
101-442-718.000	HEALTH INSUR	55,643	55,313	56,071	45,604	92,080
101-442-718.001	DENTAL/VISION	4,157	3,398	3,000	3,103	4,187
101-442-721.000	CLOTHING ALLOWANCE	697	787	590	760	722
101-442-724.001	LIFE INSURANCE	403	400	344	450	450
101-442-724.002	DISABILITY INSURANCE	589	616	632	657	677
101-442-724.050	FLEX PLAN FEES	84	49	0	55	55
101-442-754.000	OFFICE SUPPLIES	0	0	0	0	0
101-442-755.000	OPERATING SUPPLIES	2,827	2,327	2,462	6,725	4,100
101-442-801.000	CONTRACTUAL SERVICES	72,630	2,516	8,226	7,500	8,200
101-442-861.000	MILEAGE	3,135	3,454	2,378	3,230	3,135
101-442-900.000	PRINTING AND PUBLISHING	1,958	96	992	1,330	1,242
101-442-909.000	TRAINING	3,379	3,320	3,296	3,400	3,230
101-442-915.000	MEMBERSHIPS	350	450	394	450	450
101-445-955.000	MISCELLANEOUS	108,615	113,665	0	125,000	125,000
101-595-801.000	CONTRACTUAL SERVICES	0	9,493	11,242	9,993	10,519
101-595-995.000	INTERFUND TRANSFERS OUT	9,019	0	0	0	0
101-601-995.000	INTERFUND TRANSFERS OUT	217,000	217,000	183,094	217,000	217,000
101-648-801.250	MEDICAL EXAMINER CONTRACT	196,257	204,108	195,743	210,000	210,000
101-649-955.000	MISCELLANEOUS	200,000	200,000	225,000	200,000	200,000
101-663-995.000	INTERFUND TRANSFERS OUT	172,500	167,500	188,438	167,500	167,500
101-711-703.000	SALARIES	194,005	211,594	205,739	216,396	224,686
101-711-709.000	FICA	13,916	14,996	14,256	16,555	17,189
101-711-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	3,472	4,422	4,857	5,109	5,305
101-711-717.000	DEFINED BENEFIT PENSION CONTRIB	1,980	3,628	4,616	3,724	4,528
101-711-717.010	DEFINED BENEFIT PENSION BOND	120,656	120,623	135,737	120,656	120,623
101-711-718.000	HEALTH INSUR	40,534	54,108	69,884	67,410	87,184
101-711-718.001	DENTAL/VISION	2,046	2,473	2,712	3,103	3,209
101-711-724.001	LIFE INSURANCE	313	313	299	360	360
101-711-724.002	DISABILITY INSURANCE	495	531	602	520	540
101-711-752.000	SUPPLIES	6,161	8,999	8,406	8,000	6,000
101-711-801.000	CONTRACTUAL SERVICES	4,677	5,545	6,612	6,500	6,630
101-711-820.000	LEGAL FEES	0	0	0	100	100
101-711-861.000	MILEAGE	560	600	502	550	100
101-711-909.000	TRAINING	800	800	675	600	400
101-711-915.000	MEMBERSHIPS	200	200	225	200	60
101-711-931.000	EQUIPMENT & REPAIRS	0	500	0	0	0
101-714-709.000	FICA	0	0	0	25	25
101-714-725.000	PER DIEM	0	0	0	270	270
101-728-725.000	PER DIEM	6,825	2,925	169	6,350	4,200
101-728-752.000	SUPPLIES	0	0	0	0	0
101-728-755.000	OPERATING SUPPLIES	996	643	748	1,200	1,000
101-728-801.000	CONTRACTUAL SERVICES	102,758	99,922	96,980	111,000	111,830
101-728-820.000	LEGAL FEES	626	5,260	20,543	7,000	7,000
101-728-851.000	POSTAGE	0	383	640	1,000	1,000

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101-728-861.000	MILEAGE	2,654	1,191	116	2,500	2,500
101-728-881.000	ADVERTISING	2,041	900	513	3,000	3,000
101-728-909.000	TRAINING	0	176	0	300	300
101-728-948.040	GIS MAINTENANCE AND SUPPORT	6,520	4,500	7,431	6,650	6,650
101-728-964.000	REFUNDS AND REBATES	250	830	1,266	1,000	1,000
101-756-703.000	SALARIES	14,889	37,621	36,440	43,456	43,019
101-756-709.000	FICA	1,155	2,849	2,780	3,363	3,330
101-756-713.000	OVERTIME	348	72	0	500	500
101-756-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	66	203	54	290	274
101-756-717.000	DEFINED BENEFIT PENSION CONTRIB	0	469	0	0	0
101-756-718.000	HEALTH INSUR	526	1,470	388	1,421	1,000
101-756-718.001	DENTAL/VISION	49	90	10	110	115
101-756-724.001	LIFE INSURANCE	6	28	4	35	20
101-756-724.002	DISABILITY INSURANCE	11	35	4	40	30
101-756-725.000	PER DIEM	4,729	3,690	3,178	2,800	2,800
101-756-755.000	OPERATING SUPPLIES	7,358	6,737	304	7,500	7,500
101-756-801.000	CONTRACTUAL SERVICES	39,327	53,077	34,799	36,000	36,000
101-756-861.000	MILEAGE	1,469	1,407	841	1,500	1,500
101-756-970.000	CAPITAL OUTLAY	9,361	48,166	12,529	20,000	10,000
101-954-727.000	WORKMANS COMPENSATION	506,232	125,985	124,371	160,000	160,000
101-954-935.000	PROPERTY LIABILITY INSURANCE	416,384	431,304	439,256	440,000	440,000
101-966-995.000	INTERFUND TRANSFERS OUT	0	0	0	43,052	43,052
101-966-995.213	TRANSFER TO 213	256	(256)	0	0	0
101-966-995.222	TRANSFER TO 222	267	4,728	0	0	0
101-966-995.223	TRANSFER TO 223	0	805	0	0	0
101-966-995.225	TRANSFER TO 225	0	4,501	0	0	0
101-966-995.233	TRANSFER TO 233	0	0	0	0	0
101-966-995.243	TRANSFER TO 243	18,622	13,618	0	27,420	21,920
101-966-995.269	TRANSFER TO 269	8,292	9,490	0	8,500	9,000
101-966-995.282	TRANSFER TO 282	0	5,000	5,000	5,000	5,000
101-966-995.292	TRANSFER TO 292	381,000	405,546	381,000	381,000	381,000
101-966-995.353	TRANSFER TO 353	46,970	48,173	45,253	50,000	46,825
101-966-995.375	TRANSFER TO 375	0	0	0	500	500
101-966-995.501	TRANSFER TO 501	15,604	0	0	23,475	23,475
101-975-801.000	CONTRACTUAL SERVICES	89,768	94,128	78,231	93,900	98,880
TOTAL APPROPRIATIONS		20,792,729	21,262,590	21,262,590	22,251,316	23,314,686