

EATON COUNTY BOARD OF COMMISSIONERS

MEMBERS

Tim Barnes
Blake Mulder
Terrance Augustine
Brandon Haskell
Jeanne Pearl-Wright
Trevor TJ Youngquist
Mark Mudry
Joseph Brehler



MEMBERS

Brian Droscha
Jacob Toomey
Scott Hansen
Brian Lautzenheiser
Jim Mott
Frank Holmes
Barbara Rogers

1045 Independence Blvd, Charlotte, MI 48813

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, MAY 12, 2023, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Approval of Agenda.
4. Approval of the April 14, 2023 Meeting Minutes.
5. Limited Public Comment.
6. 2023 Taxable Valuation Report.
7. Appraiser Contractual Services Agreement.
8. Resolution for a Partial Termination of a PA116 Agreement with a Pre-Existing Structure.
9. Treasurer's Annual Report.
10. Sunfield Township Michigan Tax Tribunal.
11. Human Resources Director Update.
 - Positions Update
 - Employee Wellness Fair
 - Employee Assistance Plan Update
 - Position Requests.
 - Communications Specialist
 - Emergency Management Specialist
12. Financial Director Update
 - Quarterly Financial Report
 - Health Insurance Report
 - Child Care Fund Update
13. Public Improvement Update.
 - EV Charging Stations
 - Solar Update
14. 2022/2023 Budget Amendments.
15. Miscellaneous.
16. Bills.
17. 2023/2024 Budget.
18. Limited Public Comment.

A quorum of the Board of Commissioners may be present at this meeting.

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, APRIL 14, 2023

9:00 A.M.

MINUTES

MEMBERS PRESENT: Commissioners Blake Mulder, Terrance Augustine, Joe Brehler, Brian Droscha, Brian Lautzenheiser, Barbara Rogers and Jeanne Pearl-Wright.

ALSO PRESENT: Commissioners Jim Mott, Scott Hansen, and Frank Holmes; Controller/Administrator Connie Sobie, Finance Director Melissa Ballard, Human Resources Director Ben Dawson, Equalization Director Tim Vandermark (virtual), Treasurer Bob Robinson, Central Dispatch 911 Director Kelley Cunningham, Public Defender Administrator Tim Havis, Physical Plant Director Chad Powers, Rehmann Representative Nathan Baldermann, Eaton County Health and Rehabilitation Services CEO Martha Richard, and Granger Construction Representative Mark Butler.

The April 14, 2023 regular meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Chairperson Mulder.

The Pledge of Allegiance was given by all.

Commissioner Lautzenheiser moved to approve the agenda as presented. Commissioner Rogers seconded. Motion carried unanimously.

Commissioner Lautzenheiser moved to approve the March 10, 2023 minutes. Commissioner Droscha seconded. Motion carried unanimously.

No limited public comment.

Nathan Baldermann, with the audit firm Rehmann, was present to discuss the results of the audit of the County Financial Statements for the year ended September 30, 2022. Mr. Baldermann explained that the County received an unqualified audit opinion on the financial statements' presentation in accordance with Generally Accepted Accounting Practices and provided a review of the financial statements and upcoming Government Accounting Standards Board requirements. Mr. Baldermann and Ms. Sobie answered questions from Committee members.

Mr. Baldermann also spoke regarding the findings included in the audit report. Discussion held.

Equalization Director, Tim Vandermark, presented the recommended 2023 Equalization report to the Committee for their review and presented a summary of the reports. The total increase in equalized value from 2022 to 2023 was 8.74%. Discussion held. Commissioner Lautzenheiser moved to recommend approval of the 2023 Equalization Report to the Board of Commissioners, as presented. Commissioner Droscha seconded. Motion carried unanimously.

Mr. Vandermark also presented a resolution for the partial termination of a farmland development rights agreement. Discussion held. Commissioner Lautzenheiser moved to recommend the approval of the resolution to the Board of Commissioners, as presented. Commissioner Droscha seconded. Motion carried unanimously.

Human Resources Director, Ben Dawson, presented a Human Resources update. Discussion was held regarding the implementation of changes for human resources software as well as other important changes being implemented at the County.

The positions update was presented. Commissioner Brehler moved to refill the position vacancies as presented. Commissioner Augustine seconded. Motion carried unanimously.

Finance Director Melissa Ballard presented the 2021/22 Final Year End Financial Report. Discussion held.

Ms. Ballard also presented the Health Insurance Report for February. The report indicates a small favorable variance of \$7,550 as compared to the budget projection. Additionally, the report indicates an unfavorable variance of (\$166,066) compared to revenues received.

An update of the Child Care Fund was presented and discussed. Based on the updated projection of revenues and expenditures, the estimated fund balance at September 30, 2023 is \$803,476.

The Pension and Other Post-Employment Benefits (PA 202) Report for fiscal year 2022 was presented. Discussion held.

Chairperson Mulder recessed the meeting for a brief break at 10:17 a.m.

The meeting was reconvened at 10:31 a.m.

Treasurer Bob Robinson presented a cash flow analysis for Eaton County Health and Rehabilitation Services. Martha Richard, Eaton County Health and Rehabilitation Services Director, presented reports and information regarding continued funding issues facing the facility. Ms. Richard requested consideration of a millage or other long-term funding strategies for the facility. Discussion held.

Commissioner Brehler moved to authorize the Treasurer to authorize cash transfers of up to \$1.5 million to Eaton County Health and Rehabilitation Services through September 30, 2023 in aggregate. Seconded by Commissioner Lautzenheiser. Discussion held. Commissioner Augustine moved to amend the recommendation to authorize the Treasurer to authorize cash transfers of up to \$1.5 million through May 17, 2023. Seconded by Commissioner Lautzenheiser. Discussion held. Commissioner Brehler opposed. Motion amendment carried. Motion carried unanimously.

Ms. Sobie presented a resolution to approve the application for the Michigan Indigent Defense Commission (MIDC) grant and compliance plan. Discussion was held regarding compliance with Standard 8 of MIDC which dictates minimum salary requirements for certain MIDC funded positions. Ms. Sobie indicated that compliance with Standard 8 is mandatory for continued state funding, however this will impact other attorneys employed by the Courts and the Prosecutor's Office as this disproportionately inflates salaries of specific positions without a corresponding increase to these other areas. She recommends a review of all attorney positions through the reclassification process. Commissioner Augustine moved to recommend approval of the application for the MIDC grant and compliance plan as well as to recommend the review of attorney positions through the reclassification process. Commissioner Lautzenheiser supported. Motion carried unanimously.

Mr. Powers provided updates regarding the Jail and Youth Facility security upgrade, Jail fire alarms, Health Department renovations, the solar project, EV charging stations, and the Placemaking plan. Discussion held.

Mark Butler, a representative from Granger Construction, presented an update regarding the Youth Facility Expansion Project. Discussion held.

Budget amendments were presented and discussed. Central Dispatch 911 Director Kelly Cunningham provided information on the purchase of radio equipment for Potterville Public Schools as well as the purchase of software for emergency services for the County Complex. Commissioner Brehler moved to recommend approval of the budget amendments to the Board of Commissioners as presented. Seconded by Commissioner Lautzenheiser. Motion carried unanimously.

Resolution to declare National Workers' Memorial Day was presented. Commissioner Rogers moved to recommend the resolution to the Board of Commissioners as presented. Seconded by Commissioner Lautzenheiser. Motion carried unanimously.

Resolution to approve the application for Title IV-D Cooperative Reimbursement Program for the 2024 to 2028 fiscal years was presented and discussed (attached). Commissioner Droscha moved to recommend approval of the resolution to the Board of Commissioners, as presented. Commissioner Rogers seconded. Motion carried unanimously.

Commissioner Rogers moved to recommend the approval of the payment of the claims against the County totaling \$12,278,238.42 to the Board of Commissioners, as presented. Commissioner Lautzenheiser seconded. Motion carried unanimously.

Commissioner Droscha moved to authorize the review of position reclassification requests and new positions through the reclassification process. Seconded by Commissioner Brehler. Motion carried unanimously.

Commissioner Droscha discussed concerns by townships related to drain assessments that were paid early with the expectation of saving interest costs. These townships are receiving bills related to those assessments referencing interest expenses. Treasurer Robinson provided an explanation of the assessment and bond process, noting assessments are based on the term and period of the total assessment where paying the assessment early does not result in a savings in the total cost of the project. Discussion held.

No limited public comment.

Chairperson Mulder adjourned the meeting at 12:50 p.m.

The next regularly scheduled meeting of the Ways and Means Committee will be held on May 12, 2023 at 9:00 a.m. in the Board of Commissioner Room of the Courthouse located at 1045 Independence Blvd, Charlotte, MI 48813.

Blake Mulder, Chairperson

Year	Taxable Value	Total Inc	Percentage
1980	743,799,721	101,615,148	15.82%
1981	825,841,388	82,041,667	11.03%
1982	919,580,860	93,739,472	11.35%
1983	963,707,658	44,126,798	4.80%
1984	969,722,042	6,014,384	0.62%
1985	993,284,613	23,562,571	2.43%
1986	1,041,017,543	47,732,930	4.81%
1987	1,083,558,831	42,541,288	4.09%
1988	1,159,969,473	76,410,642	7.05%
1989	1,225,171,173	65,201,700	5.62%
1990	1,308,017,284	82,846,111	6.76%
1991	1,395,702,885	87,685,601	6.70%
1992	1,430,346,076	34,643,191	2.48%
1993	1,531,994,782	101,648,706	7.11%
1994	1,617,670,055	85,675,273	5.59%
1995	1,684,981,176	67,311,121	4.16%
1996	1,759,716,269	74,735,093	4.44%
1997	1,867,816,263	108,099,994	6.14%
1998	1,984,609,654	116,793,391	6.25%
1999	2,104,926,375	120,316,721	6.06%
2000	2,214,220,187	109,293,812	5.19%
2001	2,416,754,096	202,533,909	9.15%
2002	2,578,352,783	161,598,687	6.69%
2003	2,724,098,997	145,746,214	5.65%
2004	2,868,821,143	144,722,146	5.31%
2005	3,028,456,717	159,635,574	5.56%
2006	3,229,545,910	201,089,193	6.64%
2007	3,410,687,085	181,141,175	5.31%
2008	3,495,892,357	85,205,272	2.50%
2009	3,509,609,434	13,717,077	0.39%
2010	3,374,454,592	-135,154,842	-3.85%
2011	3,296,889,014	-77,565,578	-2.30%
2012	3,255,104,932	-41,784,082	-1.27%
2013	3,254,216,961	-887,971	-0.03%
2014	3,278,204,542	23,987,581	0.74%
2015	3,353,542,662	75,338,120	2.30%
2016	3,357,399,826	3,857,164	0.12%
2017	3,448,054,657	90,654,831	2.70%
2018	3,612,437,369	164,382,712	4.77%
2019	3,729,654,169	117,216,800	3.24%
2020	3,875,873,723	146,219,554	3.92%
2021	3,989,658,346	113,784,623	2.94%
2022	4,208,049,009	218,390,663	5.47%
2023	4,482,141,299	274,092,290	6.51%

Taxable Value Increases

SEV was used prior to 1995
to calculate taxes

Average Increase since taxable
value was implemented.
3.51%

28.71% spread between
Taxable and SEV

Taxable Valuations, Eaton County

Page 1 of 3

L-4046

Issued under the General Property Tax Act, Section 211.27d. Filing is mandatory.

Statement of taxable valuation in the year 2023. File this form with the State Tax Commission on or before the fourth Monday in June.

REAL PROPERTY Taxable Valuations as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bellevue	12,764,947	4,093,778	0	74,579,784	0	0	91,438,509
Benton	17,099,747	4,089,050	0	93,100,877	0	0	114,289,674
Brookfield	15,785,705	118,153	153,703	39,992,544	0	0	56,050,105
Carmel	13,394,920	826,847	0	92,827,715	0	0	107,049,482
Chester	22,045,859	203,919	0	44,154,134	0	0	66,403,912
Delta	2,145,066	526,294,577	123,722,496	973,299,403	0	5,473,965	1,630,935,507
Eaton	12,363,109	5,288,749	1,006,003	134,226,984	0	0	152,884,845
Eaton Rapids	15,946,314	2,721,540	0	143,123,805	0	0	161,791,659
Hamlin	12,446,835	1,486,081	1,176,621	110,921,864	0	0	126,031,401
Kalamo	19,666,314	257,954	0	41,851,241	0	0	61,775,509
Oneida	19,445,166	10,881,043	3,397,750	145,530,610	0	0	179,254,569
Roxand	22,479,102	2,485,937	0	44,085,491	0	0	69,050,530
Sunfield	17,505,936	4,039,607	3,357,256	50,789,169	0	0	75,691,968
Vermontville	15,929,548	2,745,555	199,920	46,368,545	0	0	65,243,568
Walton	12,280,513	995,420	673,351	61,833,708	0	0	75,782,992
Windsor	11,085,174	29,751,270	12,795,612	246,263,832	0	0	299,895,888
Charlotte	0	56,390,981	27,765,364	163,124,155	0	0	247,280,500
Eaton Rapids	0	22,710,524	11,468,216	94,600,667	0	0	128,779,407
Grand Ledge	0	72,781,724	3,502,137	201,590,245	0	0	277,874,106
Lansing	0	17,254,499	48,157,552	35,767,299	0	0	101,179,350
Olivet	0	3,349,627	285,462	14,252,233	0	0	17,887,322
Pottersville	0	8,509,129	11,028,721	39,121,264	0	0	58,659,114
Total for County	242,384,255	777,275,964	248,690,164	2,891,405,569	0	5,473,965	4,165,229,917

REAL PROPERTY Taxable Valuations as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
INSTRUCTIONS: This form is used to report total Taxable Valuations, by classification, for each township and city within the county. The Taxable Valuations reported here are the final Taxable Valuations as of the fourth Monday in May, NOT the Tentative Taxable Valuations. Final Taxable Valuations may be different from Tentative Taxable Valuations when a township or city receives a county and/or state equalization factor more or less than was used to calculate Tentative Taxable Valuations NOTE: Where there is a partial Homeowner's Principal Residence Exemption or partial qualified agricultural property exemption, split the taxable value between Homeowner's Principal Residence (column 15) and Non-Homestead (column 18)				Report the Taxable Valuations for the six classifications of real property in columns 1 through 6 on page 1. Then report the Total Taxable Valuations for real property in column 7 on page 1. Report the Taxable Valuations for the five classifications of Personal Property in columns 8 through 12 on page 2. Then enter the total Taxable Valuations for personal property in column 13 on page 2. Add the total Taxable Valuations for real property (column 7, page 1) and personal property (column 13, page 2) and enter in column 14 on page 3. Report the Total Taxable Valuations of entire township or city for Homeowner's Principal Residence, Qualified Agricultural property and Qualified Forest Property in column 15, and Non-Homestead and Non-Qualified Agricultural Personal Property, and Non-Qualified Forest property except Commercial and Industrial Personal Property, in column 18. Report the Total Taxable Value of Commercial Personal Property in column 16. Report the Total Taxable Value of Industrial Personal property in column 17.			

Taxable Valuations, Eaton County

Page 2 of 3

L-4046

Issued under the General Property Tax Act, Section 211.27d. Filing is mandatory.

Statement of taxable valuation in the year 2023. File this form with the State Tax Commission on or before the fourth Monday in June.

PERSONAL PROPERTY Taxable Valuations as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)						
Township or City	(Col. 8) Agricultural	(Col. 9) Commercial	(Col. 10) Industrial	(Col. 11) Residential	(Col. 12) Utility	(Col. 13) Total Personal Property
Bellevue	0	204,874	0	0	10,056,731	10,261,605
Benton	0	139,800	0	0	5,573,200	5,713,000
Brookfield	0	151,640	0	0	2,046,223	2,197,863
Carmel	0	151,920	0	0	5,165,560	5,317,480
Chester	0	0	0	0	5,435,900	5,435,900
Delta	0	70,326,200	95,331,516	0	16,117,500	181,775,216
Eaton	0	853,050	0	0	9,526,250	10,379,300
Eaton Rapids	0	782,500	0	0	5,243,600	6,026,100
Hamlin	0	290,800	92,500	0	3,609,900	3,993,200
Kalamo	0	263,300	0	0	1,393,800	1,657,100
Oneida	0	2,324,100	1,035,600	0	7,337,300	10,697,000
Roxand	0	179,900	0	0	2,006,800	2,186,700
Sunfield	0	609,450	294,150	0	2,516,700	3,420,300
Vermontville	0	838,800	116,400	0	3,062,800	4,018,000
Walton	0	211,702	14,476	0	4,547,517	4,773,695
Windsor	0	5,142,700	86,300	0	12,231,200	17,460,200
Charlotte	0	4,964,700	0	0	8,396,000	13,360,700
Eaton Rapids	0	1,303,700	569,100	0	1,885,100	3,757,900
Grand Ledge	0	6,080,200	285,000	0	6,542,600	12,907,800
Lansing	0	7,655,200	0	0	866,500	8,521,700
Olivet	0	50,890	0	0	652,533	703,423
Pottersville	0	244,000	0	0	2,103,200	2,347,200
Total for County	0	102,769,426	97,825,042	0	116,316,914	316,911,382

Taxable Valuations, Eaton County

Page 3 of 3

L-4046

Statement of taxable valuation in the year 2023. File this form with the State Tax Commission on or before the fourth Monday in June.

(Do not Report Assessed Valuations or Equalized Valuations on This Form.)					
Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non-Qualified Agricultural and Non-Qualified Forest Personal Property Tax- able Valuations except Commercial and Industrial
Bellevue	101,700,114	77,787,539	204,874	0	23,707,701
Benton	120,002,674	103,900,864	139,800	0	15,962,010
Brookfield	58,247,968	50,919,008	151,640	0	7,177,320
Carmel	112,366,962	99,660,104	151,920	0	12,554,938
Chester	71,839,812	62,192,174	0	0	9,647,638
Delta	1,812,710,723	916,521,543	70,326,200	95,331,516	730,531,464
Eaton	163,264,145	137,002,094	853,050	0	25,409,001
Eaton Rapids	167,817,759	151,247,326	782,500	0	15,787,933
Hamlin	130,024,601	114,868,899	290,800	92,500	14,772,402
Kalamo	63,432,609	58,133,755	263,300	0	5,035,554
Oneida	189,951,569	159,009,794	2,324,100	1,035,600	27,582,075
Roxand	71,237,230	62,038,947	179,900	0	9,018,383
Sunfield	79,112,268	60,375,898	609,450	294,150	17,832,770
Vermontville	69,261,568	53,930,775	838,800	116,400	14,375,593
Walton	80,556,687	68,523,814	211,702	14,476	11,806,695
Windsor	317,356,088	240,208,422	5,142,700	86,300	71,918,666
Charlotte	260,641,200	142,853,077	4,964,700	0	112,823,423
Eaton Rapids	132,537,307	80,777,050	1,303,700	569,100	49,887,457
Grand Ledge	290,781,906	179,258,771	6,080,200	285,000	105,157,935
Lansing	109,701,050	29,019,671	7,655,200	0	73,026,179
Olivet	18,590,745	12,228,786	50,890	0	6,311,069
Pottersville	61,006,314	35,227,187	244,000	0	25,535,127
Totals for County	4,482,141,299	2,895,685,498	102,769,426	97,825,042	1,385,861,333

Print or Type Name of County Equalization Director	Signature	Date
		Date

(Do not Report Assessed Valuations or Equalized Valuations on This Form.)

Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non-Qualified Agricultural and Non-Qualified Forest Personal Property Tax- able Valuations except Commercial and Industrial
------------------	---	--	---	---	---

EATON COUNTY EQUALIZATION AND PROPERTY DESCRIPTION DEPARTMENT

Timothy O. Vandermark
Director

Charlotte (517) 543-4101



1045 INDEPENDENCE BOULEVARD CHARLOTTE, MICHIGAN 48813
Hours Mon-Fri 8:00 AM to 5:00 PM

To: Ways and Means Committee
From: Timothy O. Vandermark, Equalization Director
Date: 05/05/2023
Subject: Possible Conflict of Interest

After discussing the matter with our HR department, it is possible there may be a conflict of interest with the way the Independent Contractor we approved that does appraisal services for the Equalization Department that should be considered. So I wanted to give a brief background on how I recommended the individual. The contractor recommended was married to one of my appraisers who was hired about a year ago and I apologize for not mentioning that previously. I worked with the contractor previously 3 years ago at Barry County so I new she did quality work.

On Jan 9th, 2023 I started working on how to market the Independent Contractor appraiser position to get as many bids as possible. The following week I advertised with the Michigan Association of Equalization Directors which goes to all 83 counties in the state via mass email. My secretary also sent out a mass email to all 22 local jurisdictions to spread the word.

The lowest bids received were Kara Daugherty & Osborn Assessing but Osborn assessing already is employed in 2 jurisdictions (Chester Twp & City of Olivet) as the assessor which is considered a conflict of interest by the State Tax Commission. They would be in charge of setting values for their own jurisdiction which is not allowed.

The next closest bid was \$75 a parcel which is 21 percent higher then the one recommended. This bid definitely would have required a budget increase plus the contractor already works full time so it was a side job. The last 2 were at \$85 a parcel and \$125 a parcel and I have not worked with either one. I will be available to answer any further question or concerns.

Sincerely,

Timothy O. Vandermark

Timothy O. Vandermark

EATON COUNTY EQUALIZATION AND PROPERTY DESCRIPTION DEPARTMENT

Timothy O. Vandermark
Director



1045 INDEPENDENCE BOULEVARD CHARLOTTE, MICHIGAN 48813
Hours Mon-Fri 8:00 AM to 5:00 PM

Charlotte (517) 543-7500
Extensions:
Equalization: 4101
Descriptions: 4104

TO: Ways & Means Committee

FROM: Timothy O. Vandermark, Equalization Director

DATE: March 10, 2023

SUBJECT: Appraiser contract bid proposals

We have been using a contract appraiser for about 9 years now in the Equalization Department. It has worked out fairly well and kept our labor costs low after we had a full time employee that retired. Due to rising costs we sent out RFP requests thru the Michigan Association of Equalization Directors organization & local assessors as well. The current contractor did not submit a bid but we receive 5 proposals from experienced contractors in the area. So I was glad that we had so many good candidates that were interested due to state licensing requirements.

The range of bids was \$62 a parcel to \$125 a parcel so it was quite a difference in bids. The 2 lowest bids were very similar to what we paid last year and it would not be necessary to adjust my budget so I thought those would be the best choice. Rising gas prices and new state of Michigan requirements have caused costs to go up for many counties throughout the state.

I am recommending Kara Dougherty as I have worked with her previously and know her work is very detailed and she has experience with working in Equalization and as well as local assessing so plenty of experience. She never has worked in Eaton County so there would be no conflict of interest issues as well. Which could be an issue with a local Twp assessor.

Feb-23 Contract appraisal bids for Equalization Studies

Selover-Rider	\$85 per parcel	X 380=	\$32,300	Experience with Ingham County Equalization
Bengal Assessing	\$75 per parcel	X 380=	\$28,500	Experience with BS & A software and local assessor in Clinton County
Northrup Assessing	\$125 per parcel	X 380=	\$47,500	Experience with doing contracts for other counties
Osborn Assessing	\$62 per parcel	X 380=	\$23,560	Experience with local assessing
Kara Dougherty	\$62 per parcel	X 380=	\$23,560	Experience with Barry County Equalization & local assessing in Ionia County

EATON COUNTY BOARD OF COMMISSIONERS

May 17, 2023

**RESOLUTION FOR A PARTIAL TERMINATION OF A FARMLAND DEVELOPMENT
RIGHTS AGREEMENT
-WITH PRE-EXISTING STRUCTURE-**

At a regular meeting of the Eaton County Board of Commissioners, Eaton County, Michigan, held at the County Courthouse of said County on the 17th day of May, 2023 at 7 o'clock P.M. Eastern Standard Time.

PRESENT: _____

ABSENT: _____

The following resolution was offered by Commissioner _____ and seconded by Commissioner _____.

WHEREAS, on April 20, 2023, Eaton County Clerk received a request from Jerry McManus for approval to have a certain parcel released from **Farmland Development Rights Agreement number 23-52890-123136** which was executed in accordance with the provisions of PA 116 of 1974, commonly known as the Farmland and Open Space Preservation Act ("The Act"); and

WHEREAS, Eaton County Board of Commissioners has reviewed this request and determined that at least one structure located on the parcel was present prior to the original execution of said agreement; and

WHEREAS, the parcel proposed for release from the agreement does not exceed the maximum two acres in size; and

WHEREAS, Eaton County, as zoning authority for Eaton Township, finds that the request for release of the particular parcel is acceptable;

NOW THEREFORE BE IT RESOLVED, by the Eaton County Board of Commissioners as follows:

- (1) That the Eaton County Board of Commissioners hereby approves the request to release the following described piece of property from said Farmland Development Rights Agreement,

A parcel of land in the SW ¼ of Section 1, T1N, R4W, Brookfield Township, Eaton County, Michigan, described as: commencing at the SW corner of said Sec. 1; thence S88°42'00"E along the South Section line 984.30 feet to the point of beginning; thence N01°55'00"E 206.03 feet; thence S88°42'00"E parallel with said South line 330.15 feet

to the East line of the West ½ of said SW ¼; thence S00°10'02"E along said East line 206.09 feet to said South line; thence N88°42'00"W along said South line 337.65 feet to the point of beginning; said parcel containing 1.579 acre M/L; said parcel subject to a right of way for road purposes along Spicerville Hwy; said parcel subject to all easements and restrictions if any.

and

(2) That the Eaton County Board of Commissioners hereby certifies that at least one structure located on the certain piece of property was present prior to the original execution of said Farmland Development Rights Agreement.

(3) That the Eaton County Clerk is hereby directed to transmit certified and sealed copies of this resolution to the person making the request and to the Farmland Unit of the MI Dept. of Agriculture.

ADOPTED:

YEAS: _____

NAYS: _____

State of Michigan)
)ss.
County of Eaton)

I, the undersigned, the duly qualified and acting County Clerk for Eaton County, Michigan, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Eaton County Board of Commissioners of said County at a regular meeting held on the 17th day of May, 2023.

Signed: _____
Diana Bosworth, County Clerk

2022 Annual Report

Eaton County Treasurer



April 2023

Robert A. Robinson, ACPFIM

TREASURER

1045 Independence Blvd

Charlotte, MI 48813

(517) 543-4262

treasurer@eatoncounty.org

www.eatoncountytreasurer.or



Bob Robinson, ACPFIM
Eaton County Treasurer

Thank you for allowing me to serve as Eaton County Treasurer.

The treasurer's office remains committed to doing everything possible to prevent tax foreclosure and keep county home- and business owners in their properties during these challenging times. As Legal Committee Co-Chair for the Michigan Association of County Treasurers (MACT), I have also worked with the Michigan Legislature, and the legal community to implement fair and equitable property rights, including the passage of new laws that assure property owners do not lose the equity in their homes and businesses when they are tax foreclosed.

Thanks to a comprehensive, county-wide tax foreclosure prevention effort with our local nonprofit community, Eaton County had a historically low number of tax foreclosures in 2022. Working with the Eaton County Board of Commissioners and our foreclosure prevention partners – Capital Area Community Services in Lansing and Charlotte and Housing Services Mid Michigan in Charlotte, we hope to continue this downward trend in tax foreclosures. Working also with the Michigan State Housing and Development Authority's (MSHDA's) MIHAP program we have attracted hundreds of thousands of dollars into the county to help those facing tax foreclosure save their properties. Special thanks to the Eaton County Board of Commissioners for their support of our county-wide foreclosure prevention efforts.

When the unavoidable tragedy of tax foreclosure does happen, we are hard at work returning foreclosed properties to a productive status. A \$38 million development in Potterville, demolished derelict residential houses in Lansing, new rentals in Delta Township, and property development in Charlotte are a few ways we've been able to return foreclosed properties to active use in the last year.

While our current inflationary cycle presents unique challenges to the effective investment of county resources, it can also present opportunities. We have taken advantage of increasing interest rates and short-term maturity dates to increase returns on respective county investments by more than \$750,000 in 2022/2023. See page the bottom of page 14 of this report for an infographic on how these investment returns get distributed.

Sincerely yours in Service,

A handwritten signature in blue ink, appearing to read 'Bob', written over a light blue circular stamp.

County of Eaton

Office of the Treasurer

2022 Annual Report

Overview

The treasurer's office works to improve access to information, reduce debt and costs, streamline business processes, and increase revenue for Eaton County. The treasurer is custodian of all county funds and investments, records revenue, collects delinquent property taxes, and is keeper of all property tax rolls and certifications. The treasurer's office is also the foreclosing governmental unit for tax delinquent properties, and manages the sale of dog licenses in Eaton County. This report presents the results of the daily work conducted in the treasurer's office to achieve those objectives.

Mission

To administer all responsibilities and duties professionally, efficiently, cost effectively and without waste through sound management and best practices that serve the interests of the citizens of Eaton County.

Core Values: C.A.I.R.

Cooperation

The Eaton County treasurer's office will encourage cooperation between all Eaton County governmental departments, local units of government, and the taxpaying public.

Accountability

The Eaton County treasurer's office will work to assure full accountability, transparency, and dependability in running efficient and cost-effective operations at all times.

Integrity

The Eaton County treasurer's office will adhere to the highest standards of ethics and trustworthiness in handling all its affairs.

Respect

The Eaton County Treasurer's office will treat all others with the utmost respect, kindness, and dignity.

Duties Completed by the Treasurer

Delinquent tax collection

- Conduct annual settlement with local units of government and disburse delinquent tax payments
- Oversee required borrowing to assure full payment of delinquent taxes to local units
- Assure proper legal procedure and notice of all delinquent taxes county-wide
- Maintain and manage the 100% Tax Payment Fund for the county

Real property foreclosure

- Hold Show Cause Hearing for properties in foreclosure
- Post and inspect all properties held in property tax forfeiture
- Notify all parties of interest on tax forfeited properties
- Hold two foreclosed real property tax auctions on foreclosed properties
- Support foreclosure prevention and financial literacy

Maintain tax roll for Eaton County

- Make refunds of all Board of Review adjustments
- Make refunds on all Tax Tribunal adjustments

Tax certification of deeds

Depository for all county departments

Record revenue for county government

Financial disbursements to all county departments and facilities

Manage and reconcile bank accounts for the County's General Fund and County Facilities

Manage all county investments

- Produce quarterly investment reports for Board of Commissioners and public

Disburse State Educational Taxes to school districts

Manage Eaton County library disbursements from state penal fines

Sell Eaton County dog licenses and maintain database of all dog owners

Manage Drain Commission accounts

Manage bond issues for Eaton County

Serve as Chairperson for the Eaton County Building Authority

Serve as Chairperson for the Eaton County PACE District

Supervise and manage treasurer's office staff

Serve as CEO for the Eaton County Land Bank Authority

Major Accomplishments in 2022

Communications and outreach to constituents

The treasurer's office focused on communications with the public and local units of government in 2022. These initiatives included:

- **Foreclosure Prevention Initiative**
 - Prevented 93% of forfeited Eaton County properties from going to tax foreclosure
 - Worked with Michigan MiHAP program from Michigan State Housing and Development Authority to direct taxpayers to possible financial assistance
 - Collaborated with the nonprofit community to provide counseling and assistance to those facing tax foreclosure
 - Included printed mail inserts in tax bills to put those having tax problems in touch with help getting taxes paid
 - Sent press releases to media county wide informing citizens of the opportunity to attend the Pre-Hearing day to seek advice and assistance with delinquent taxes
 - Reprinted the "Guide to Tax Foreclosure" to keep Eaton County citizens and leaders aware of the tax foreclosure process and legislation affecting how the process operates
 - Worked with local units to help inform citizens about property tax exemptions including poverty exemptions, veterans' exemptions, and senior deferments

Technology upgrades and management

- Reviewed treasurer's office technology with IT department to assure that all computers and related technology is updated and operating at peak efficiency
 - Assured the portability of staff access to office systems to assure continued operation during situations such as epidemics, storm damage and other emergencies
- Developed plans to create an online dashboard to better inform the public about the operations and productivity of the treasurer's office
- Completed the transition to an online dog licensing and renewal system to improve service and increase efficiency in delivering dog one- and three-year dog licenses
 - Sent regular mail and email reminder notices to pet owners reminding them of their renewal dates for dog licenses.

Evaluated all county investments

- Interest rates increased significantly in 2022. An investment evaluation was completed to safely maximize the return on county investments and reduce banking costs. Investments were reallocated to maximize rates of return and reduce banking costs.

Safety, liquidity, and rate of return continue to be the top priorities for Eaton County investments.

Staff Training

The treasurer's office works to continually train staff to maintain a high level of efficiency in all operations. Staff training in 2022 included:

- Education for the foreclosure specialist on Land Banks through the Michigan Association of Land Banks.
- Education and coaching for all staff on the new foreclosure legislation to enable foreclosed property owners to make claim for gainful revenue made at the Eaton County tax auction sale.
- Online learning modules were completed by all staff in 2022 in order maintain and improve efficiency in office operations and communications.
- Cross training for staff on settlement and drain accounts and other treasurer operations continued

Participation in the Michigan Association of County Treasurers (MACT)

- The treasurer and chief deputy treasurer participate in professional development conferences with the Michigan Association of County Treasurers. MACT is an organization of county treasurers that promotes the education of county treasurers, assists with the enactment of legislation, shares solutions to problems through networking, and works to protect the interest of taxpayers throughout the state. Treasurer Bob Robinson served as president to the MACT Board of Directors for the statewide association in 2022.

Participation with the MACT Board of Directors and its Legislative, Legal, and Communications Committees has given the Eaton County Treasurer direct participation on important legislative and legal matters affecting taxpayer concerns throughout the State. MACT continues to be engaged in seeking ways to improve tax law to better serve all taxpayers.

Foreclosing Governmental Unit (FGU) – Foreclosure

- The Treasurer's office accepted over 300 properties into forfeiture in 2022, reducing the number of foreclosures to 23 by April 1, 2022.
- Foreclosures in Eaton County have reached a 15-year low. This is largely due to a county-wide foreclosure prevention collaboration between the treasurer's office and two foreclosure prevention nonprofit agencies, Housing Services Mid Michigan in Charlotte, and Capital Area Communication Services in Lansing and Charlotte.
- Control over the disposition of foreclosed properties has enabled the treasurer's office to better manage property resources throughout the county, including a new, \$38 million residential property development in Potterville, the demolition of derelict properties throughout the county including Delta Township, Eaton Rapids, and Charlotte, and the planned rehabilitation of large and vacant industrial facilities.
- Facilitated the public sale of 23 tax reverted properties.

Progress Toward Reduced Borrowing

The county treasurer purchases delinquent taxes from local units of government in March of each year. This allows local taxing units including schools, cities, villages, libraries, ISDs, Road Commission, and EATRAN to operate unimpeded by delinquent tax debt. The ongoing collection of delinquent taxes then becomes the responsibility of the county treasurer. More than \$5,500,000 of delinquent taxes were returned to the treasurer's office in 2022. In 2011 the treasurer's office borrowed \$4,400,000 to complete settlement, paying the loan back from collected delinquent taxes. Since 2012, the treasurer has worked to reduce the amounts borrowed each year. In 2022, the treasurer's office borrowed \$2,800,000. The long-term objective of the treasurer is to reduce annual borrowing to \$0 by the end of 2024 so, the county can facilitate settlement with local units debt free with no interest costs.

The Eaton County Land Bank Authority

As an economic development tool, the Land Bank works to return vacant, abandoned, and tax-foreclosed properties that do not sell at the property tax auctions to an active use so they can go back on the county's tax roll.

- Sold two parcels of property for new residential building developments – one in South Lansing and another in Charlotte
- Held one buildable residential parcel of property in Potterville in inventory and made it available for purchase

Re-affirmed credit rating by Standard & Poor's Financial Services

- Standard & Poor's Financial Services LLC is an American financial services company that publishes financial research and analysis, and credit ratings on the financial position of municipalities. The company re-affirmed Eaton County's credit rating of AA- in 2022. This indicates that the county's financial position remains under strong fiscal management

Miscellaneous

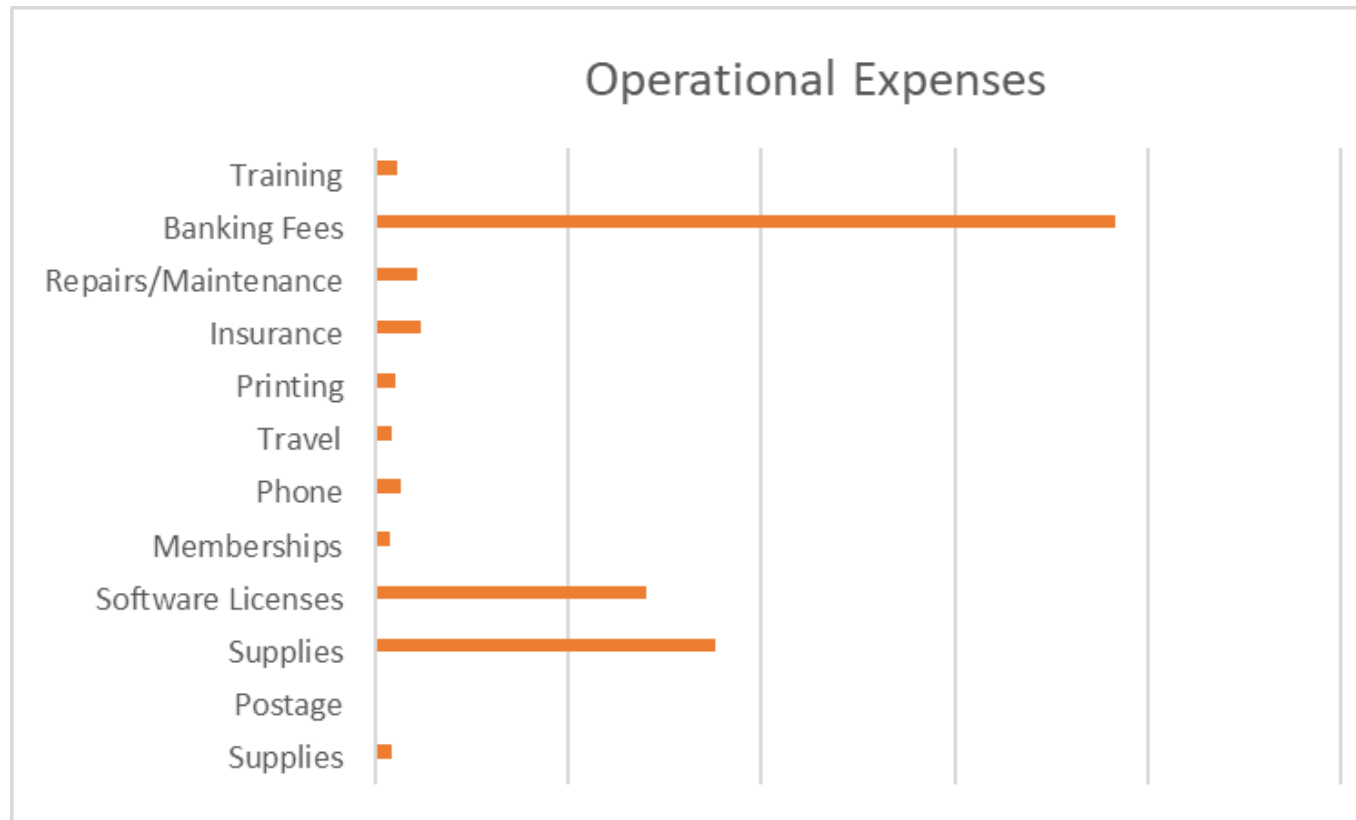
- Increased dog licensing online to 60 percent of all dog license sales by the end of 2022
- Continued networking with city, village, and townships for the exchange of best practices and the consolidation of resources and services whenever feasible
- Continued work on legislative improvements to the General Property Tax Act through work with the MACT Legislative and Legal Committees

Annual Budget

2021/2022 Fiscal Year Budget

The treasurer's office operated on a budget of \$527,663.90 in 2022. Personnel and benefits comprised the largest amount of the treasurer's budget totaling \$458,449.60. The office operates on a staff of five (5), six (6) including the treasurer.

The following pages are a detailed report of the treasurer's budget for the 2021/2022 fiscal year.



Eaton County

Budget Performance Report

Fiscal Year to Date 09/30/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 101 - General Fund										
Department 253 - Treasurer										
Sub-Department 00 - -										
EXPENSE										
701	Salaries									
701.000	Salaries Supervisory	83,830.00	.00	83,830.00	6,959.34	.00	83,101.08	728.92	99	81,665.58
	701 - Salaries Totals	\$83,830.00	\$0.00	\$83,830.00	\$6,959.34	\$0.00	\$83,101.08	\$728.92	99%	\$81,665.58
702	Salaries - Regular									
702.000	Salaries - Regular -	185,870.00	(2,615.00)	183,255.00	24,188.43	.00	178,654.28	4,600.72	97	177,669.99
702.001	Salaries - Regular Longevity	1,800.00	.00	1,800.00	.00	.00	1,772.88	27.12	98	2,100.00
	702 - Salaries - Regular Totals	\$187,670.00	(\$2,615.00)	\$185,055.00	\$24,188.43	\$0.00	\$180,427.16	\$4,627.84	97%	\$179,769.99
704	Salaries - Overtime									
704.000	Salaries - Overtime -	.00	2,550.00	2,550.00	.00	.00	2,540.03	9.97	100	80.26
	704 - Salaries - Overtime Totals	\$0.00	\$2,550.00	\$2,550.00	\$0.00	\$0.00	\$2,540.03	\$9.97	100%	\$80.26
706	Sick Pay									
706.000	Sick Pay -	2,530.00	65.00	2,595.00	.00	.00	2,594.83	.17	100	2,387.37
	706 - Sick Pay Totals	\$2,530.00	\$65.00	\$2,595.00	\$0.00	\$0.00	\$2,594.83	\$0.17	100%	\$2,387.37
710	Social Security									
710.000	Social Security -	21,055.00	.00	21,055.00	2,307.99	.00	19,934.82	1,120.18	95	19,378.42
	710 - Social Security Totals	\$21,055.00	\$0.00	\$21,055.00	\$2,307.99	\$0.00	\$19,934.82	\$1,120.18	95%	\$19,378.42
711	Workers Compensation Ins									
711.000	Workers Compensation Ins -	689.00	.00	689.00	77.87	.00	673.74	15.26	98	331.25
	711 - Workers Compensation Ins Totals	\$689.00	\$0.00	\$689.00	\$77.87	\$0.00	\$673.74	\$15.26	98%	\$331.25
712	Unemployment Insurance									
712.000	Unemployment Insurance -	20.00	.00	20.00	2.44	.00	18.61	1.39	93	18.38
	712 - Unemployment Insurance Totals	\$20.00	\$0.00	\$20.00	\$2.44	\$0.00	\$18.61	\$1.39	93%	\$18.38
713	Retirement									
713.000	Retirement -	76,248.00	780.00	77,028.00	8,419.97	.00	74,961.48	2,066.52	97	63,396.77
	713 - Retirement Totals	\$76,248.00	\$780.00	\$77,028.00	\$8,419.97	\$0.00	\$74,961.48	\$2,066.52	97%	\$63,396.77
714	Life & Disability Insurance									
714.000	Life & Disability Insurance -	2,753.00	200.00	2,953.00	311.50	.00	2,694.99	258.01	91	2,271.69
	714 - Life & Disability Insurance Totals	\$2,753.00	\$200.00	\$2,953.00	\$311.50	\$0.00	\$2,694.99	\$258.01	91%	\$2,271.69
715	Health Insurance									
715.000	Health Insurance -	71,560.00	(1,809.00)	69,751.00	6,517.32	.00	60,063.42	9,687.58	86	67,473.16
715.001	Health Insurance Health Waiver	1,200.00	.00	1,200.00	.00	.00	930.00	270.00	78	1,200.00
	715 - Health Insurance Totals	\$72,760.00	(\$1,809.00)	\$70,951.00	\$6,517.32	\$0.00	\$60,993.42	\$9,957.58	86%	\$68,673.16
716	Retirees Health Insurance									
716.000	Retirees Health Insurance -	20,510.00	779.00	21,289.00	2,671.27	.00	21,288.44	.56	100	18,279.80
716.001	Retirees Health Insurance HCSP	5,200.00	50.00	5,250.00	625.00	.00	5,175.00	75.00	99	5,383.59
	716 - Retirees Health Insurance Totals	\$25,710.00	\$829.00	\$26,539.00	\$3,296.27	\$0.00	\$26,463.44	\$75.56	100%	\$23,663.39

Eaton County

Budget Performance Report

Fiscal Year to Date 09/30/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 101 - General Fund										
Department 253 - Treasurer										
Sub-Department 00 - -										
	EXPENSE									
717	Dental Insurance									
717.000	Dental Insurance -	4,200.00	.00	4,200.00	350.00	.00	4,046.00	154.00	96	4,048.00
	717 - Dental Insurance Totals	\$4,200.00	\$0.00	\$4,200.00	\$350.00	\$0.00	\$4,046.00	\$154.00	96%	\$4,048.00
	EXPENSE TOTALS	\$477,465.00	\$0.00	\$477,465.00	\$52,431.13	\$0.00	\$458,449.60	\$19,015.40	96%	\$445,684.26
	Sub-Department 00 - - Totals	(\$477,465.00)	\$0.00	(\$477,465.00)	(\$52,431.13)	\$0.00	(\$458,449.60)	(\$19,015.40)	96%	(\$445,684.26)
	Department 253 - Treasurer Totals	(\$477,465.00)	\$0.00	(\$477,465.00)	(\$52,431.13)	\$0.00	(\$458,449.60)	(\$19,015.40)	96%	(\$445,684.26)
Fund 101 - General Fund Totals										
	REVENUE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++	.00
	EXPENSE TOTALS	477,465.00	.00	477,465.00	52,431.13	.00	458,449.60	19,015.40	96%	445,684.26
Fund 101 - General Fund Totals		(\$477,465.00)	\$0.00	(\$477,465.00)	(\$52,431.13)	\$0.00	(\$458,449.60)	(\$19,015.40)		(\$445,684.26)
	Grand Totals									
	REVENUE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++	.00
	EXPENSE TOTALS	477,465.00	.00	477,465.00	52,431.13	.00	458,449.60	19,015.40	96%	445,684.26
	Grand Totals	(\$477,465.00)	\$0.00	(\$477,465.00)	(\$52,431.13)	\$0.00	(\$458,449.60)	(\$19,015.40)		(\$445,684.26)

Eaton County

Budget Performance Report

Fiscal Year to Date 09/30/22

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 101 - General Fund										
Department 253 - Treasurer										
Sub-Department 00 - -										
REVENUE										
480	Dog Licenses									
480.000	Dog Licenses -	45,000.00	.00	45,000.00	9,045.71	.00	117,918.84	(72,918.84)	262	132,577.20
	480 - Dog Licenses Totals	\$45,000.00	\$0.00	\$45,000.00	\$9,045.71	\$0.00	\$117,918.84	(\$72,918.84)	262%	\$132,577.20
640	Department Services									
640.011	Department Services Department Fees	11,000.00	.00	11,000.00	1,145.86	.00	19,427.38	(8,427.38)	177	20,866.25
	640 - Department Services Totals	\$11,000.00	\$0.00	\$11,000.00	\$1,145.86	\$0.00	\$19,427.38	(\$8,427.38)	177%	\$20,866.25
665	Interest & Dividends									
665.000	Interest & Dividends -	1,000.00	.00	1,000.00	924.26	.00	924.26	75.74	92	1,034.75
	665 - Interest & Dividends Totals	\$1,000.00	\$0.00	\$1,000.00	\$924.26	\$0.00	\$924.26	\$75.74	92%	\$1,034.75
689	Cash Over/Short									
689.000	Cash Over/Short -	.00	.00	.00	.00	.00	2.98	(2.98)	+++	72.81
689.001	Cash Over/Short NSF Checks	.00	.00	.00	.00	.00	225.00	(225.00)	+++	723.88
	689 - Cash Over/Short Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$227.98	(\$227.98)	+++	\$796.69
	REVENUE TOTALS	\$57,000.00	\$0.00	\$57,000.00	\$11,115.83	\$0.00	\$138,498.46	(\$81,498.46)	243%	\$155,274.89
EXPENSE										
727	Supplies									
727.000	Supplies Office	2,500.00	(796.00)	1,704.00	314.50	.00	774.77	929.23	45	1,653.19
	727 - Supplies Totals	\$2,500.00	(\$796.00)	\$1,704.00	\$314.50	\$0.00	\$774.77	\$929.23	45%	\$1,653.19
728	Postage									
728.000	Postage -	2,000.00	2,382.00	4,382.00	379.90	.00	4,225.97	156.03	96	4,740.49
	728 - Postage Totals	\$2,000.00	\$2,382.00	\$4,382.00	\$379.90	\$0.00	\$4,225.97	\$156.03	96%	\$4,740.49
737	Supplies									
737.000	Supplies Dog Licenses & Tags	22,500.00	(2,734.00)	19,766.00	119.64	.00	2,160.71	17,605.29	11	4,059.43
	737 - Supplies Totals	\$22,500.00	(\$2,734.00)	\$19,766.00	\$119.64	\$0.00	\$2,160.71	\$17,605.29	11%	\$4,059.43
740	Fuel									
740.000	Fuel -	75.00	(75.00)	.00	.00	.00	.00	.00	+++	.00
	740 - Fuel Totals	\$75.00	(\$75.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
801	Professional Services									
801.000	Professional Services -	17,000.00	(1,109.00)	15,891.00	.00	.00	14,022.00	1,869.00	88	13,935.91
	801 - Professional Services Totals	\$17,000.00	(\$1,109.00)	\$15,891.00	\$0.00	\$0.00	\$14,022.00	\$1,869.00	88%	\$13,935.91
808	Memberships & Subscriptions									
808.000	Memberships & Subscriptions -	350.00	500.00	850.00	23.98	.00	810.88	39.12	95	604.97
	808 - Memberships & Subscriptions Totals	\$350.00	\$500.00	\$850.00	\$23.98	\$0.00	\$810.88	\$39.12	95%	\$604.97
850	Telephone									
850.000	Telephone -	1,400.00	.00	1,400.00	113.80	.00	1,361.47	38.53	97	1,322.35
	850 - Telephone Totals	\$1,400.00	\$0.00	\$1,400.00	\$113.80	\$0.00	\$1,361.47	\$38.53	97%	\$1,322.35

Eaton County

Budget Performance Report

Fiscal Year to Date 09/30/22

Include Rollup Account and Rollup to Account

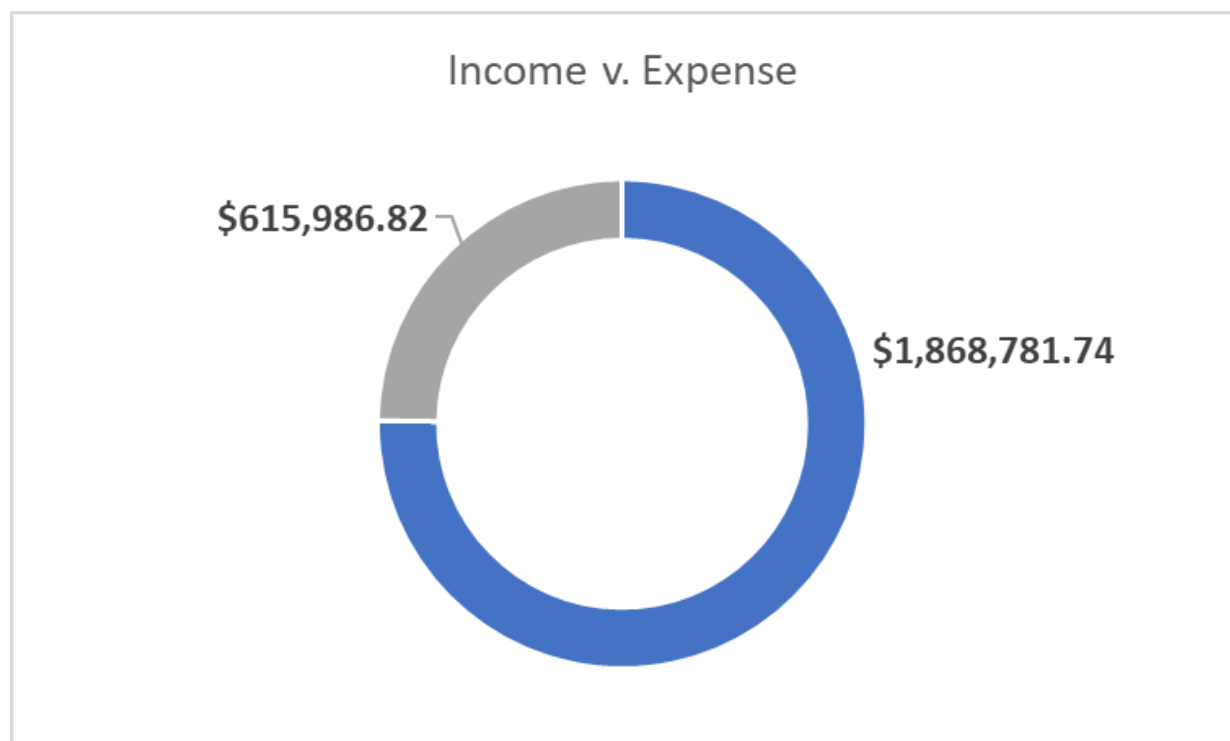
Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 101 - General Fund										
Department 253 - Treasurer										
Sub-Department 00 - -										
EXPENSE										
860	Travel									
860.001	Travel Mileage	750.00	106.00	856.00	426.06	.00	855.70	.30	100	236.88
860.005	Travel Other	.00	7.00	7.00	6.98	.00	6.98	.02	100	.00
	860 - Travel Totals	\$750.00	\$113.00	\$863.00	\$433.04	\$0.00	\$862.68	\$0.32	100%	\$236.88
901	Printing									
901.000	Printing -	800.00	234.00	1,034.00	.00	.00	1,033.87	.13	100	638.63
	901 - Printing Totals	\$800.00	\$234.00	\$1,034.00	\$0.00	\$0.00	\$1,033.87	\$0.13	100%	\$638.63
910	Property & Liability Insurance									
910.001	Property & Liability Insurance Property Insurance	1,041.00	.00	1,041.00	84.00	.00	1,041.00	.00	100	1,186.00
910.002	Property & Liability Insurance Liability Insurance	1,333.00	.00	1,333.00	112.00	.00	1,333.00	.00	100	1,596.00
	910 - Property & Liability Insurance Totals	\$2,374.00	\$0.00	\$2,374.00	\$196.00	\$0.00	\$2,374.00	\$0.00	100%	\$2,782.00
930	Repairs & Maintenance									
930.003	Repairs & Maintenance Office Equipment	2,000.00	155.00	2,155.00	450.38	.00	2,154.69	.31	100	950.85
	930 - Repairs & Maintenance Totals	\$2,000.00	\$155.00	\$2,155.00	\$450.38	\$0.00	\$2,154.69	\$0.31	100%	\$950.85
955	Bank Service Charges									
955.000	Bank Service Charges -	45,000.00	.00	45,000.00	.00	.00	38,357.04	6,642.96	85	60,776.46
	955 - Bank Service Charges Totals	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$38,357.04	\$6,642.96	85%	\$60,776.46
969	Training									
969.000	Training -	.00	1,146.00	1,146.00	350.00	.00	1,146.00	.00	100	385.00
	969 - Training Totals	\$0.00	\$1,146.00	\$1,146.00	\$350.00	\$0.00	\$1,146.00	\$0.00	100%	\$385.00
	EXPENSE TOTALS	\$96,749.00	(\$184.00)	\$96,565.00	\$2,381.24	\$0.00	\$69,284.08	\$27,280.92	72%	\$92,086.16
	Sub-Department 00 - - Totals	(\$39,749.00)	\$184.00	(\$39,565.00)	\$8,734.59	\$0.00	\$69,214.38	(\$108,779.38)	-175%	\$63,188.73
	Department 253 - Treasurer Totals	(\$39,749.00)	\$184.00	(\$39,565.00)	\$8,734.59	\$0.00	\$69,214.38	(\$108,779.38)	-175%	\$63,188.73
Fund 101 - General Fund Totals										
	REVENUE TOTALS	57,000.00	.00	57,000.00	11,115.83	.00	138,498.46	(81,498.46)	243%	155,274.89
	EXPENSE TOTALS	96,749.00	(184.00)	96,565.00	2,381.24	.00	69,284.08	27,280.92	72%	92,086.16
	Fund 101 - General Fund Totals	(\$39,749.00)	\$184.00	(\$39,565.00)	\$8,734.59	\$0.00	\$69,214.38	(\$108,779.38)		\$63,188.73
Grand Totals										
	REVENUE TOTALS	57,000.00	.00	57,000.00	11,115.83	.00	138,498.46	(81,498.46)	243%	155,274.89
	EXPENSE TOTALS	96,749.00	(184.00)	96,565.00	2,381.24	.00	69,284.08	27,280.92	72%	92,086.16
	Grand Totals	(\$39,749.00)	\$184.00	(\$39,565.00)	\$8,734.59	\$0.00	\$69,214.38	(\$108,779.38)		\$63,188.73

Treasurer's Office - Revenue v. Expenditures

2022 Revenue		2022 Expenses	
Deed / Treasurer Services	\$8,427.38	Personnel Costs	458,449.60
DTRF Fees and Interest	\$451,151.04	Operational Costs	\$69,214.38
DTRF Admin Fees	\$205,165.17	Legal	\$7,211.49
Foreclosure fees and interest	\$110,190.98	Title search	\$24,550.00
Dog license sales*	\$120,670.00	Recording	\$22,860.00
NSF Fees	\$275.00	Travel	\$252.00
Interest earnings**	\$669,769.17	Property insurance	\$0.00
Tax auction	<u>\$303,133.00</u>	Communications/Notice costs	\$10,250.00
		Post foreclosure costs	<u>\$23,199.35</u>
Total Revenue	\$1,868,781.74		
		Total Expenses	\$615,986.82
Revenue after expense	\$1,252,794.92		

*Collected in the treasurer's office for Animal Control.

**Disbursed throughout county departments such as Road Commission, Drain Commissioner, parks...



Custodian of County Funds

The treasurer is custodian for all county funds in accordance with Act No. 40, Public Acts of Michigan 1932. Cash management activities include receipt for revenues, coordinate cash drawers and impressed cash for all departments, maintain bank accounts, manage investments, reconcile receivables, and coordinate disbursement of funds held in trust.

Cash Holdings – 2022

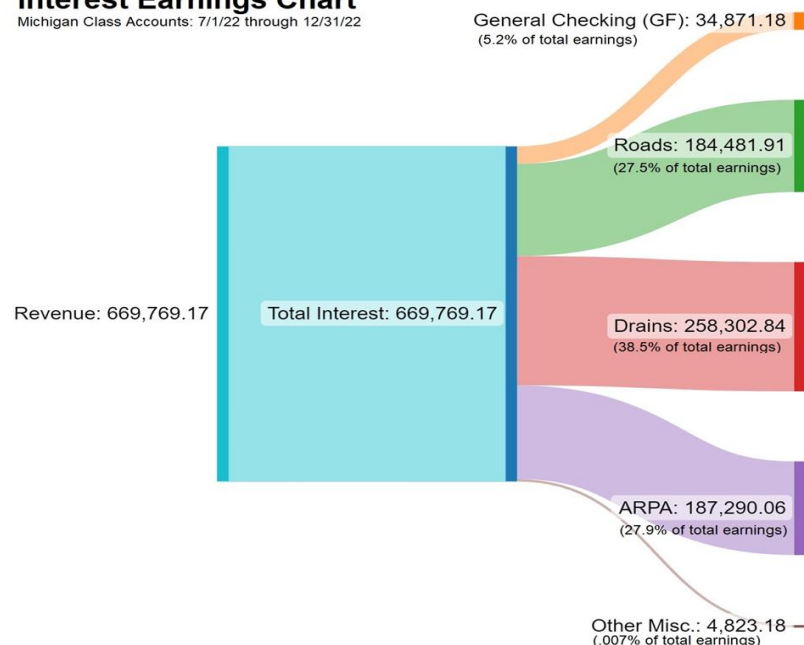
Cash holdings were within expected amounts for the 2020/2021 fiscal year.



Interest Earnings: \$669,769.17 for 2022

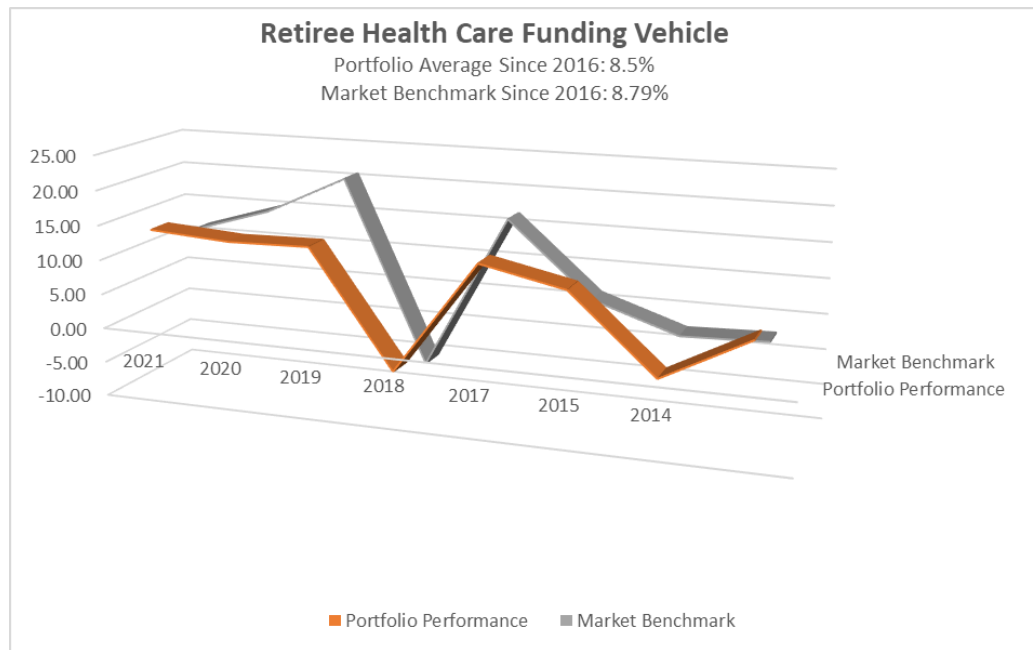
By law, interest earnings must be disbursed into the accounts associated with the interest earned. Below is a chart illustrating the disbursement of interest into respective county accounts for 2022.

Interest Earnings Chart
Michigan Class Accounts: 7/1/22 through 12/31/22



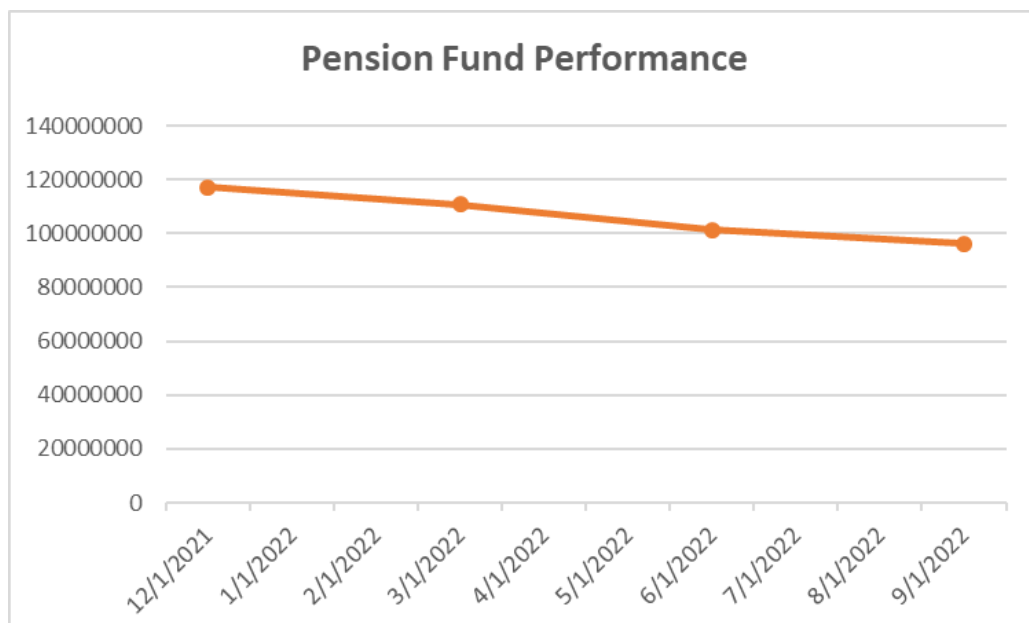
Retiree Health Care Funding: \$17,592,111.32 as of December 31, 2022

Investment earnings on the county's Retiree Health Care Funding was within benchmarks for the fund as indicated by the chart below.



Eaton County Pension Fund

The funded percentage of the county pension plan is currently 63%, up from 59% in 2020. The funded percentage shows how much of the county's pension liability is covered by current fund balances, and is affected by market returns and losses. State averages for local and state government pension plans are at 47% Eaton County's funding ratio is 16% higher than the state average.



Agency Accounts: As of December 31, 2022

A county "Agency" is any department or other quasi-government authority that by its nature performs governmental functions for Eaton County. Below are the amounts held within county funds on behalf of county agencies.

Agency	Amount
Law Library	\$ 57,173.41
Road Commission	\$11,508,776.26
ROD Technology	\$ 97,309.53
Juvenile Special	\$ 15,548.89
Lincoln Brick Donation	\$ 145,279.05
Lincoln Brick Perpetual	\$ 71,590.49
Reinhart Cook	\$ 33,435.02
Drain Construction Accounts	\$10,083,117.31
Drain Debt Account	\$10,321,585.19
Workers Compensation Fund	<u>\$ 329,630.86</u>
Total	\$32,591,855.52

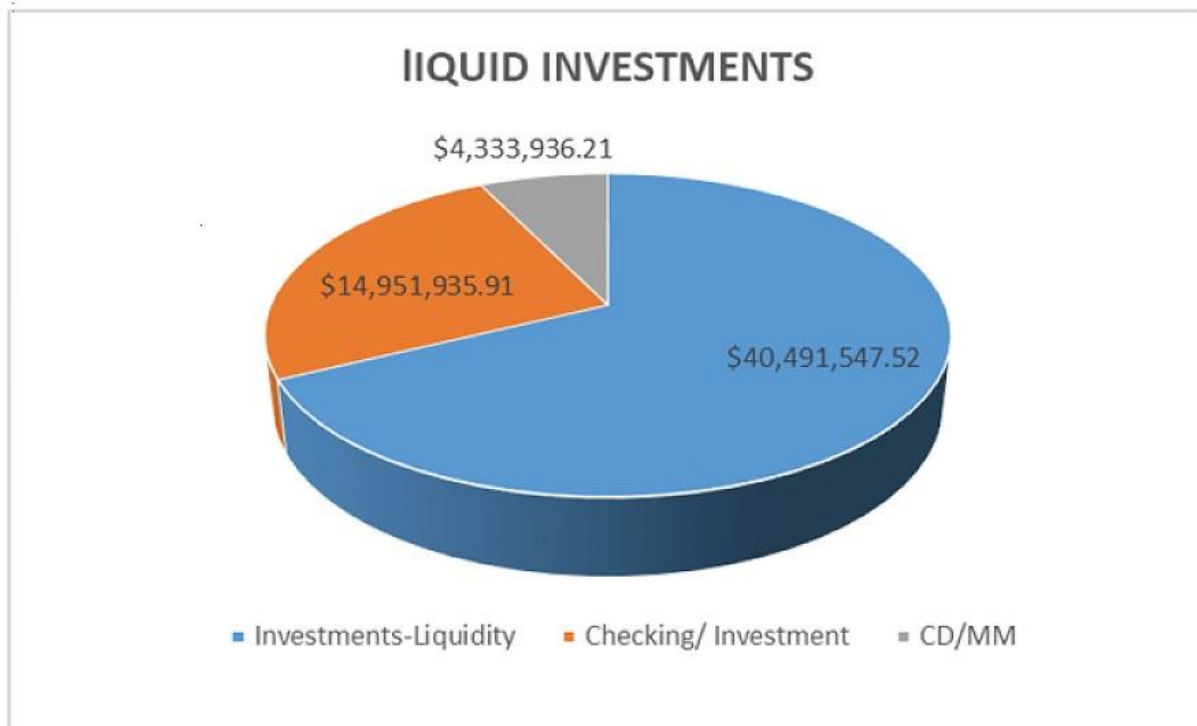
Performance priorities established for cash management are:

1. Safety of funds
2. Liquidity
3. Return on capital
4. Efficiency of funds management
5. Reduce management costs

Cash holdings for the budget year ending September 30, 2020 were sufficient to meet operating costs, and within expected variation from month to month. If all testing requirements are met, local banking institutions get first consideration for deposit of county funds.

Continued Diversification of Cash Holdings

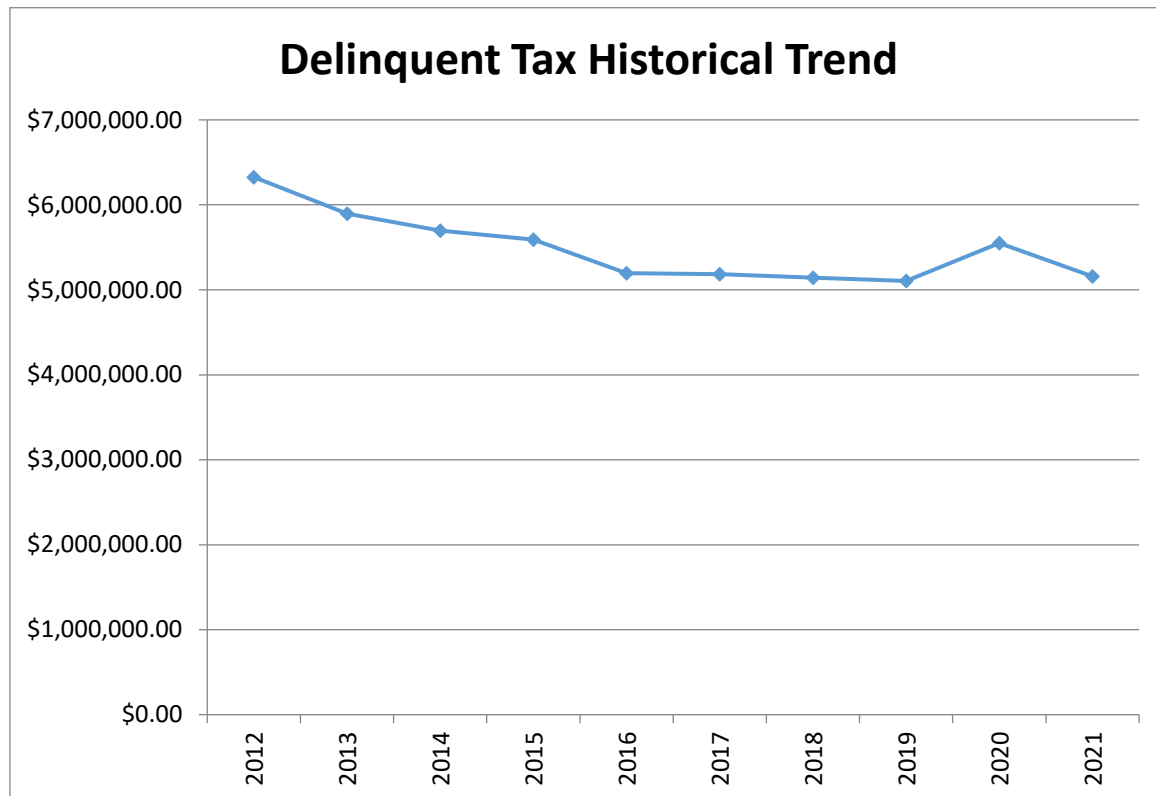
Recessionary and inflationary times can present investment opportunity. Minimal borrowing and increased savings are key. Current interest earnings on county investments is averaging 4.1% with investments staggered and revolving around 90-day maturities. Short term maturities will allow for high liquidity and taking advantage of the increasing earnings rates in the months ahead. Across all county agencies (including Roads, Drains, Law Library...), interest earnings of \$750.000 are expected for 2023.



Delinquent Property Tax Administration

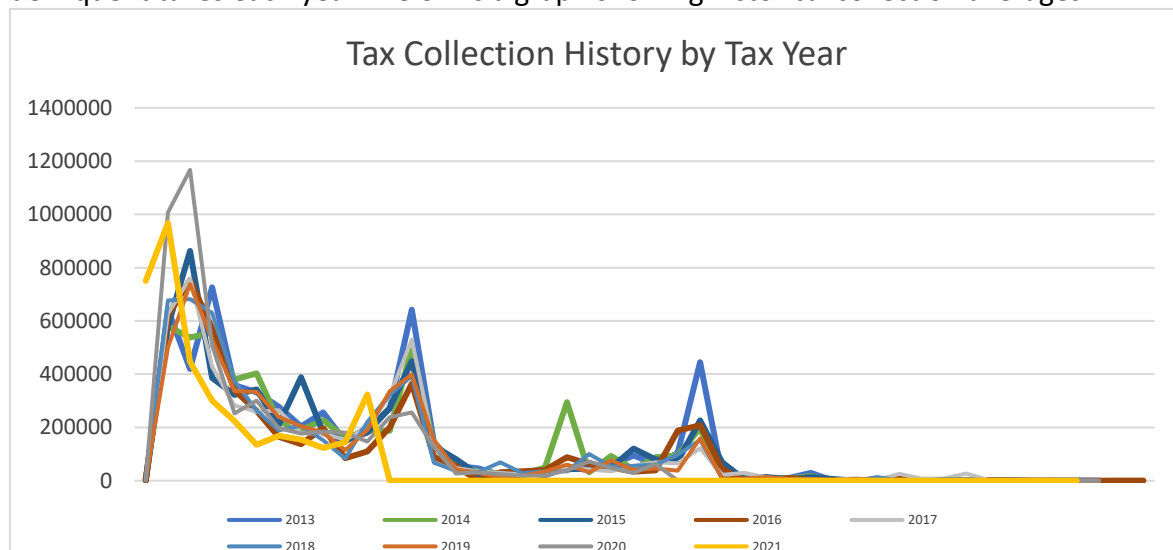
The treasurer collects delinquent real property taxes for the entire county. There has been a downward trend in delinquent taxes, from \$6,326,614 in 2012 to \$5,159,962 in 2022 (2021 taxes are collected in 2022).

By state law, delinquent taxes are returned to the treasurer's office in March the following year. Unpaid 2021 taxes become collectible at the county treasurer's office in March of 2022.



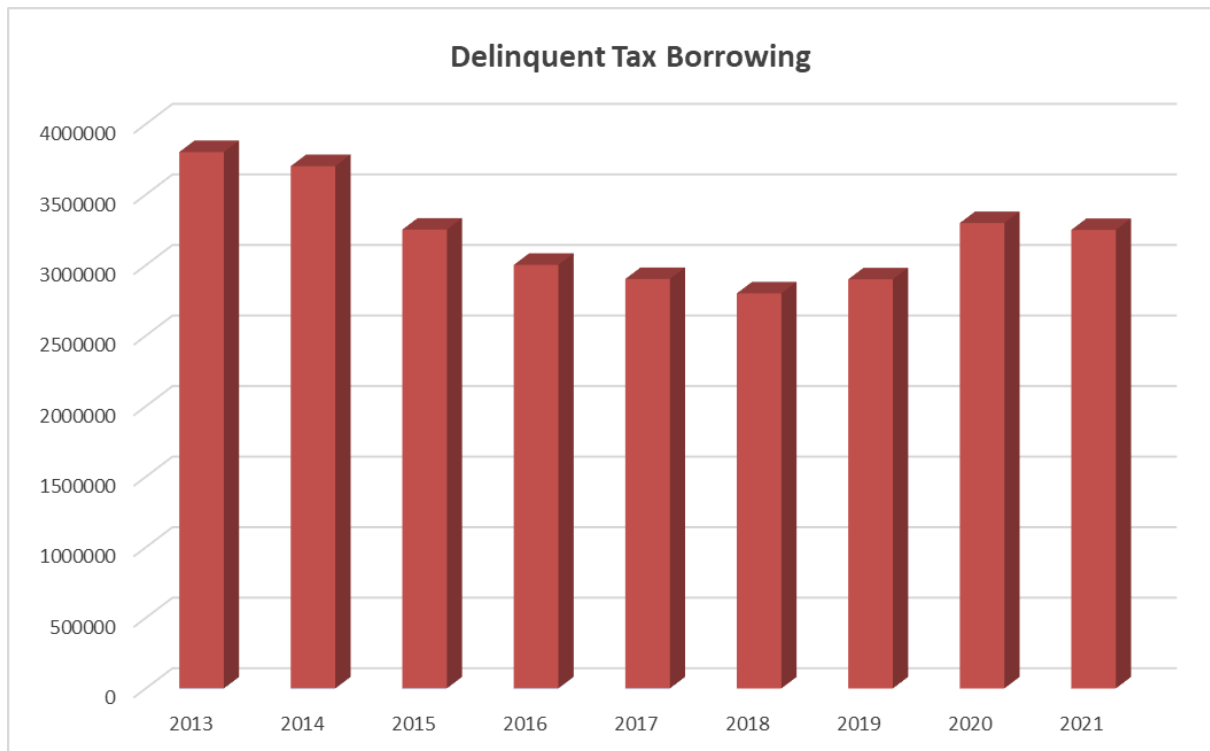
Tax Collections

The treasurer's office has a high success rate in tax collection, collecting more than 96% of delinquent taxes each year. Below is a graph showing historical collection averages.



Borrowing for Tax Settlement with Local Units of Government

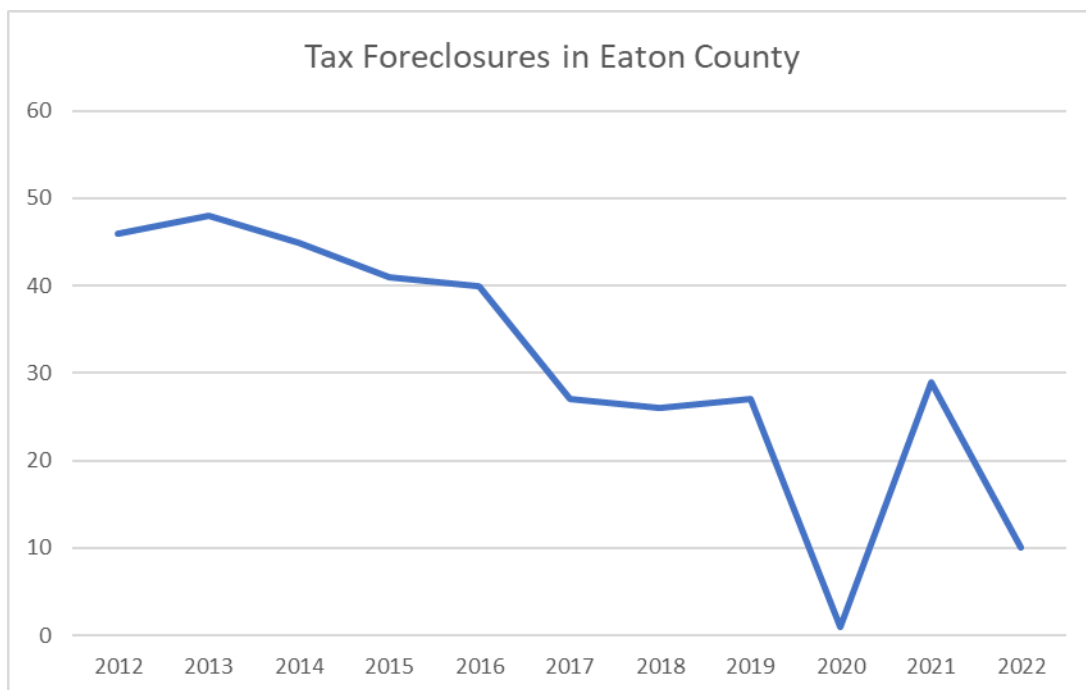
The County operates a 100% Tax Payment Fund from which local taxing authorities – cities, towns, villages, school districts, road millage, EATRAN... are paid their portion of delinquent taxes through a process called settlement. The Fund reduces cost in managing tax forfeitures and foreclosures. The treasurer has reduced annual borrowing for tax settlement with local units from \$4,400,000 in 2011 to \$2,750,000 in 2019. Due to the COVID-19 emergency in 2020, and to hedge against the possibility of cash flow problems in 2020, borrowing was increased to \$3,298,500 in 2020. Borrowing was held at \$3,250,000 in 2022 because of the extremely low cost of borrowing and the low interest rates at the time. It is still the treasurer's long-term goal to reduce borrowing to \$0 by 2024/2025 so the county can self-fund settlement with local units.



Tax Foreclosures

Extensive foreclosure prevention efforts of the treasurer's office have made a significant impact on the number of annual foreclosures in Eaton County since historical highs in 2013. One of the prevention methods provided by the treasurer is a Hardship Extension, which gives taxpayers that have unusual circumstances extra time to pay taxes and keep their property. The Treasurer took drastic action in 2020 to curb foreclosure due to COVID-19 and commuted foreclosure on all owner-occupied residential properties, owner operated business properties, and rental properties.

The treasurer's office performed inspections on more than 300 parcels in September 2021. This site visit to each parcel of property in tax forfeiture is required to provide parcel description information to the Court on properties subject to tax foreclosure. Vacant, abandoned, or unoccupied parcels are posted in a visible area. If an occupant was present, the treasurer advised the occupants of the foreclosure process and provided contact information to agencies that offer foreclosure assistance.



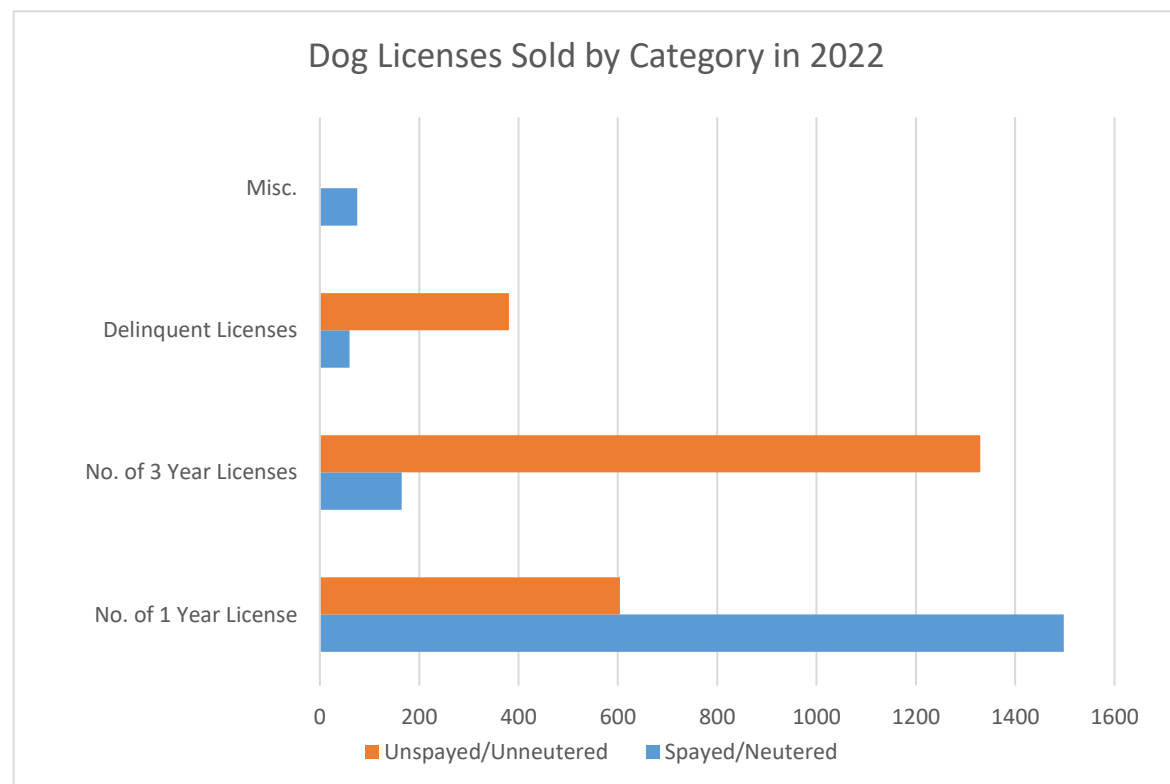
The treasurer's office would like to give special thanks to the Eaton County Board of Commissioners for their partnership in promoting and funding foreclosure prevention initiatives in Eaton County.

Tax Certification of Deeds

Michigan Compiled Law 211.135 requires the county treasurer to certify deeds that convey ownership of property. A tax certificate confirms that taxes on a property have been paid in full for the past five (5) years. Michigan law requires the treasurer to charge \$5 to certify a deed with up to twenty-five (25) legal descriptions. Additional legal descriptions beyond twenty-five (25) are charged .20 cents per description. The treasurer's office certified 2,524 deeds in 2022 generating a total fee revenue of \$14,125.01.

Eaton County Dog Licenses

Eaton County pet owners can purchase their licenses online from the convenience of their homes. This provides the treasurer's office with a centralized database of pet owners so that we can send renewal reminders when licenses are due. This also helps facilitate more effective dog owner location when animals are lost and picked up by Animal Control.



Our new system with three-year dog license availability has been highly successful. Countywide, dog licensing has continued a downward trend in total numbers since 2009. This will continue until such time as a new dog census is conducted.

Library Penal Fines Distribution to Local Libraries

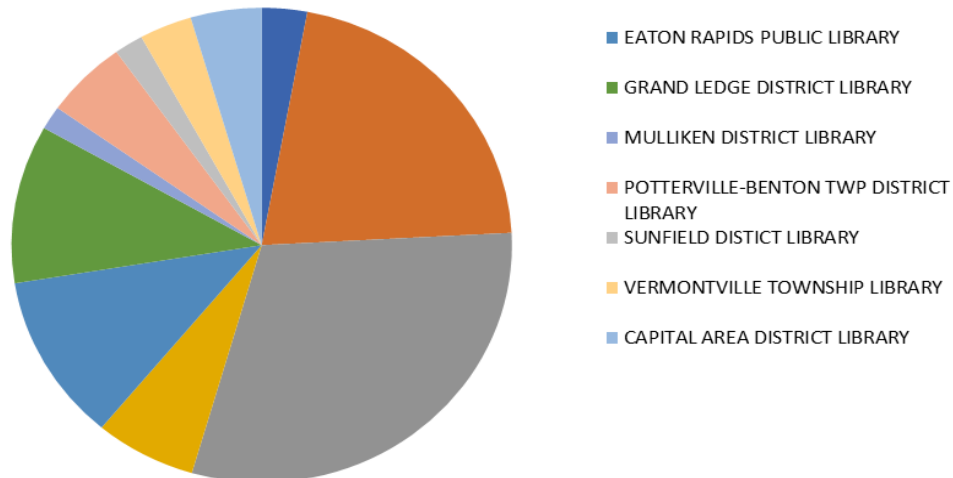
The Michigan Constitution of 1963 requires penalties collected for violations of state penal law be divided by court costs, statutory fees, and penal fines. Fines are deposited into a library fund to support public libraries and a county law library as required by Public Act 59 of 1964, Public Act 236 of 1961, and Michigan Compiled Law 600.4851. The Michigan Department of History, Arts and Libraries sends a listing of eligible libraries and their associated service population to the treasurer's office in July each year. The county treasurer is then required to pay local libraries their share of total collected fines and interest by August 1.

Library Penal Fines Distributed by District: July 1, 2021 to June 30, 2022

DISTRICT LIBRARY	POPULATION	PERCENTAGE	AMOUNT	% of increa
BELLEVUE TOWNSHIP LIBRARY	3,200	2.9311%	\$ 5,562.12	1.029229
CHARLOTTE COMMUNITY LIBRARY	23,191	21.2420%	\$ 40,309.71	1.014636
DELTA TOWNSHIP DISTRICT LIBRARY	33,119	30.3357%	\$ 57,566.18	1.035376
DOROTHY HULL LIBRARY	7,140	6.5400%	\$ 12,410.48	1.057894
EATON RAPIDS PUBLIC LIBRARY	12,421	11.3771%	\$ 21,589.71	0.993237
GRAND LEDGE DISTRICT LIBRARY	11,770	10.7809%	\$ 20,458.16	1.023672
MULLIKEN DISTRICT LIBRARY	1,748	1.6011%	\$ 3,038.31	0.958321
POTTERVILLE-BENTON TWP DISTRICT LIBRARY	5,821	5.3318%	\$ 10,117.84	1.089513
SUNFIELD DISTICT LIBRARY	2,050	1.8777%	\$ 3,563.23	1.040037
VERMONTVILLE TOWNSHIP LIBRARY	3,712	3.4000%	\$ 6,452.06	0.965548
CAPITAL AREA DISTRICT LIBRARY	5,003	4.5826%	\$ 8,696.02	1.070718
	109,175	100.0000%	\$ 189,763.82	1.026461

2022 Eaton County

Library Penal Fines Distribution Total Distribution = \$189,763.82



The Treasurer greatly appreciates the Board of Commissioners and Eaton County Administration for their support of the staff and mission of the treasurer's office.

Bob Robinson, ACPFIM

Treasurer, County of Eaton

Chairperson, Eaton County Land Bank Authority

Respectfully submitted to:

The citizens of Eaton County, Michigan

Commissioner Tim Barnes, District 1

Commissioner Blake Mulder, District 2

Commissioner Terrance Augustine, Chair, District 3

Commissioner Brandon Haskell, District 4

Commissioner Jeanne Pearl-Wright, District 5

Commissioner TJ Youngquist, District 6

Commissioner Mark Mudry, District 7

Commissioner Joseph C. Brehler, District 8

Commissioner Brian Droscha, District 9

Commissioner Jacob Toomey, District 10

Commissioner Scott Hansen, District 11

Commissioner Brian Lautzenheiser, District 12

Commissioner Jim Mott, District 13

Commissioner Frank Holmes, District 14

Commissioner Barbara A. Rogers, District 15

Administrator/County Controller, Connie Sobie

April 1, 2022

WAYS & MEANS COMMITTEE
Positions Update
5/12/2023

<u>DEPARTMENT</u>	<u>POSITION OPENING</u>	<u>STATUS</u>	<u>DATE VACANT</u>	<u>REASON</u>	<u>FILLED</u>	<u>WAGE SCALE</u>
Central Dispatch	Public Safety Telecommunicator	Filled	2/15/2023	New Position	6/12/2023	Union
Construction Code	Part-Time Plumbing Inspector	On Hold	1/31/2022	Retirement		Grade 8
	Building Inspector	On Hold	2/28/2022	Promotion		Grade 8
	Mechanical and Plumbing Inspector	On Hold	3/16/2022	New Position		Grade 8
Drain Commissioner	Soil Erosion Enforcement Officer	Reviewing	3/31/2023	Deceased		Grade 6
Public Defender's Office	Senior Assistant Public Defender	Filled	12/2/2022	Resigned Other	5/15/2023	Grade 13
Resource Recovery	Coordinator	On Hold	1/25/2023	Resigned Other Agency		Grade 8
Sheriff's Office	Deputy	Filled - Academy Graduate	3/22/2022	Resigned Personal	5/5/2023	Union
	Deputy	Academy (Exp Grad. 9/2023)	7/28/2022	Resigned Other Agency		Union
	Deputy	Academy (Exp Grad. 9/2023)	8/12/2022	Retirement		Union
	Deputy - Detective Assignment	Posted	8/12/2022	Retirement		Union
	Deputy	Posted	9/24/2022	Resigned Personal		Union
	Deputy	Posted	9/30/2022	Other		Union
	Deputy	Posted	11/9/2022	Resigned Other Employment		Union
	Deputy	Posted	8/29/2022	Resigned Other		Union
	Deputy	Posted	11/16/2022	Waverly School Contract		Union
	Deputy	Posted	12/29/2022	Resigned Other Agency		Union
	Deputy	Posted	1/31/2023	Retirement		Union
	Deputy	Posted	12/19/2022	Resigned Other Agency		Union
	Deputy	Posted	1/31/2023	Retirement		Union
	Records Clerk	Interviewing	3/15/2023	Resigned Other		Union
	Visitation Receptionist	Interviewing	3/31/2023	Resigned Other Employment		Union
	EMT/Jail Medical Assistant	Interviewing	3/1/2023	Resigned Personal		Grade 5
	Corrections Deputy	Filled	3/23/2023	Resigned Other	5/30/2023	Union
Treasurer's Office	Deputy Treasurer II	Filled	3/23/2023	Resigned Other	5/8/2023	Grade 3
Trial Court	Youth Specialist - Part Time	Internal Posting	8/26/2022	Resigned Relocated		Union
	Community Based Treatment Specialist	Program Temporarily Closed	8/27/2022	Internal Transfer/Promotion		Grade 3
	Community Based Treatment Specialist	Program Temporarily Closed	8/27/2022	Internal Transfer-Youth Specialist		Grade 3
	Community Based Treatment Specialist	Program Temporarily Closed	8/31/2022	Internal Transfer-Youth Specialist		Grade 3
	Day Treatment Specialist	Internal Posting	5/13/2022	Transferred to Youth Specialist		Grade 3
	Part-Time District Court Probation Officer	Filled	3/9/2023	Resigned Relocated Out of State	5/4/2023	Grade 7

CURRENT POSITION OPENINGS:

Central Dispatch	Executive Assistant	Recommended	5/31/2023	Retirement		Grade 4
	Clerk/Receptionist	Recommended	6/30/2023	Retirement		Grade 2
Public Defender's Office	Investigator	Recommended	5/31/2023	Resignation		Grade 8
Sheriff's Office	Chief Deputy	Recommended (promotional process results in deputy vacancy)	6/16/2023	Retirement		Union



2023 Eaton County Employee Health Fair

PRESENTED BY: ANDREA CHERWINSKI, BENEFITS SPECIALIST

Vendors

- ▶ Brown and Brown/BCBS
- ▶ Delta Dental
- ▶ EyeMed
- ▶ Alive/Sparrow Hospital
- ▶ Encompass
- ▶ Erics Cycling and Fitness
- ▶ MERS of Michigan
- ▶ Wells Fargo
- ▶ Delta Chiropractic Center





“I went and it was nicely put together, thank you for your hard work”.





"Thank you for putting this on.
I learned so much"!



“Amazing!!!! Thank you for all your hard work on this!! Can we do this every year”???



“Thank you for putting on this event. As a new county employee, I found it very informative with a lot of great information on the various services that are available to us”.



UTILIZATION REPORT



Eaton County, MI
10/01/2022 - 03/31/2023

UTILIZATION REPORT

Eaton County, MI

October 01, 2022 - March 31, 2023 on New Files

UTILIZATION RATE SUMMARY

Type	Count	%	Serviced	%	Activities	%
EAP Files	5	41.7%	5	16.7%	14	50.0%
Information Call Files	0	00.0%	0	00.0%	0	00.0%
Work/Life Files	2	16.7%	2	06.7%	3	10.7%
Organizational Service/CISD Files	1	08.3%	19	63.3%	2	07.1%
Member Portal Web Traffic	0	00.0%	0	00.0%	0	00.0%
Supervisor Referral Files	0	00.0%	0	00.0%	0	00.0%
Organization Consultation Files	4	33.3%	4	13.3%	9	32.1%
Total	12	100%	30	100%	28	100%

Count	Serviced	Activities
The total number of files: EAP, Organizational Services, Information Calls, etc. that fall within the reporting period.	The total number of service users within files along with Member Portal unique user visits that fall within the reporting period.	The total number of activities from files along with the total Member Portal visits that fall within the reporting period.

Population / Utilization Rate	366
Annualized Rate for Count of all Files.	6.58%
Annualized Impact Rate of Total Serviced including Member Portal visits.	16.44%

New/Ongoing Files Summary	
Total New Files	11

UTILIZATION REPORT

Eaton County, MI

October 01, 2022 - March 31, 2023

Client Type



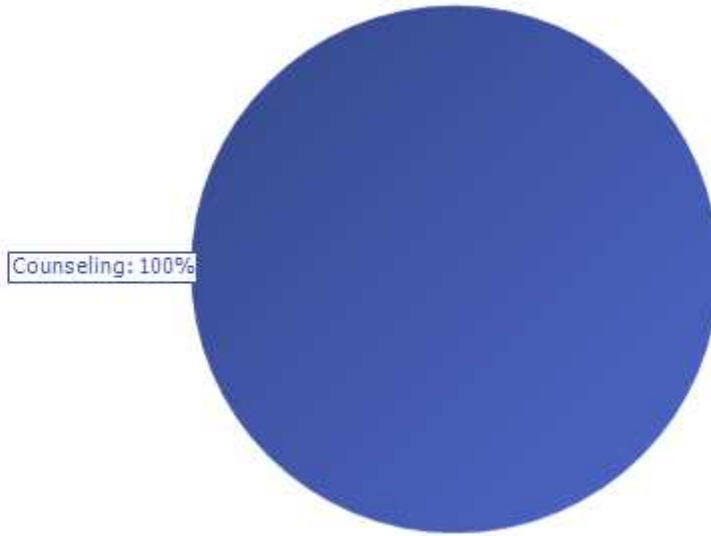
Client Type	10/1 - 12/31		1/1 - 3/31		10/2022 - 3/2023	
	#	%	#	%	#	%
Employee	3	100.00%	6	75.00%	9	81.82%
Family Member	0	0.00%	2	25.00%	2	18.18%
Total	3	100%	8	100%	11	100%

UTILIZATION REPORT

Eaton County, MI

October 01, 2022 - March 31, 2023

Service Type



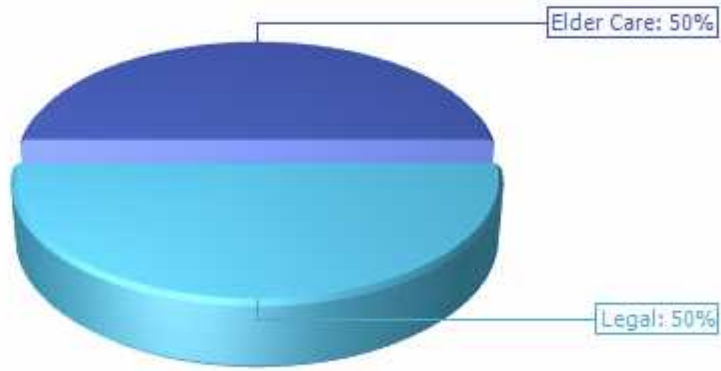
Service Type	10/1 - 12/31		1/1 - 3/31		10/2022 - 3/2023	
	#	%	#	%	#	%
Counseling	2	100.00%	3	100.00%	5	100.00%

UTILIZATION REPORT

Eaton County, MI

October 01, 2022 - March 31, 2023

Work/Life Service



Work/Life Service	10/1 - 12/31		1/1 - 3/31		10/2022 - 3/2023	
	#	%	#	%	#	%
Elder Care	1	100.00%	0	0.00%	1	50.00%
Legal	0	0.00%	1	100.00%	1	50.00%
Total	1	100%	1	100%	2	100%

UTILIZATION REPORT

Eaton County, MI

October 01, 2022 - March 31, 2023

Primary Presenting Problem



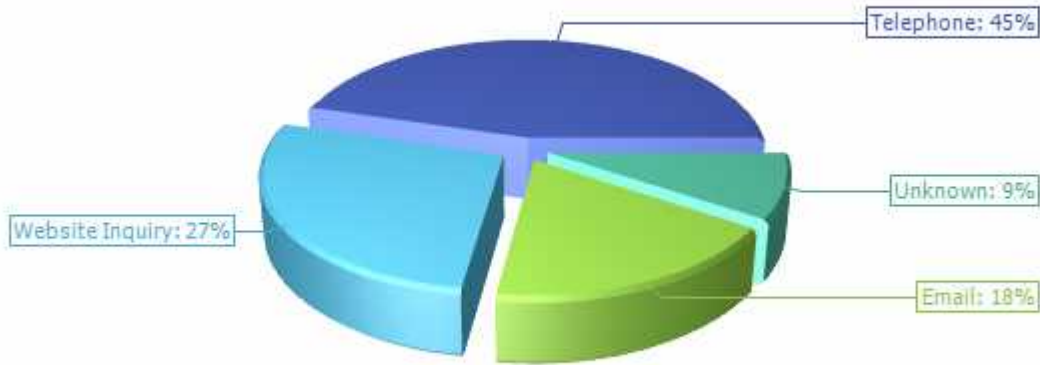
Primary Presenting Problem	10/1 - 12/31		1/1 - 3/31		10/2022 - 3/2023	
	#	%	#	%	#	%
Depressive Symptoms	0	0.00%	1	12.50%	1	9.09%
Elder Care	1	33.33%	0	0.00%	1	9.09%
Family Issue	1	33.33%	0	0.00%	1	9.09%
Grief	0	0.00%	3	37.50%	3	27.27%
Legal	0	0.00%	1	12.50%	1	9.09%
OC - Benefits Question	0	0.00%	1	12.50%	1	9.09%
OC - Crisis Management Planning	0	0.00%	1	12.50%	1	9.09%
Parenting Issue	1	33.33%	0	0.00%	1	9.09%
Workplace Related Traumatic Event	0	0.00%	1	12.50%	1	9.09%
Total	3	100%	8	100%	11	100%

UTILIZATION REPORT

Eaton County, MI

October 01, 2022 - March 31, 2023

How Did You Access Our Service



How Did You Access Our Service	10/1 - 12/31		1/1 - 3/31		10/2022 - 3/2023	
	#	%	#	%	#	%
Email	0	0.00%	2	25.00%	2	18.18%
Telephone	0	0.00%	5	62.50%	5	45.45%
Unknown	0	0.00%	1	12.50%	1	9.09%
Website Inquiry	3	100.00%	0	0.00%	3	27.27%
Total	3	100%	8	100%	11	100%

UTILIZATION REPORT

Eaton County, MI

October 01, 2022 - March 31, 2023

How Did You Learn Of Our Service



How Did You Learn Of Our Service	10/1 - 12/31		1/1 - 3/31		10/2022 - 3/2023	
	#	%	#	%	#	%
Family	0	0.00%	1	12.50%	1	9.09%
Human Resources	1	33.33%	3	37.50%	4	36.36%
Other	1	33.33%	1	12.50%	2	18.18%
Promotional Material	1	33.33%	1	12.50%	2	18.18%
Supervisor	0	0.00%	1	12.50%	1	9.09%
Unknown	0	0.00%	1	12.50%	1	9.09%
Total	3	100%	8	100%	11	100%



Quarterly Summary of Program Promotion

Newsletters

January 2023 Insights Newsletter

- Feature: A New Perspective for the New Year Ahead
- Video: New Year, New Goals
- Student: For the New Year and New Semester, Focus on Your Whole Health
- Wellness: How To Build Your Overall Wellness
- Leader Resource: Building Engagement & Awareness Year-Round

February 2023 Insights Newsletter

- Feature: Using Psychological Safety to Drive Inclusion
- Video: Maintaining a Respectful Workplace
- Student: Celebrating Healthy Relationships on Valentine's Day
- Wellness: Build an Inclusive Workplace Experience: Consider the Human Factor
- Leader Resource: How to Tackle DEI Honestly?

March 2023 Insights Newsletter

- Feature: Empowering Our Caregivers
- Video: Coping with Compassion Fatigue
- Student: Brining Attention to Young Adult Caregivers
- Wellness Article: Tips to Promote Caregiver Wellness
- Leader Resource: Caregiving – A Public Health Issue

Webinars

January 2023

- Managing Your Money in Tough Times
- Exploring the Intersection between Mental Health and Physical Health

February 2023

- Minimizing Worry to Maximize your Life
- Creating a Respectful Workplace

March 2023

- Workplace Differences: A Matter of Style
- Boundaries and Blindspots

Additional Resources

California Mass Shootings: Resources & Support

Honoring Black History Month

Michigan State University Shooting: Resources & Support

Turkey and Syria Earthquakes: Resources & Support

Mental Health Crisis Taking a Toll on Our Nation's Youth: Resources and Support

East Palestine Ohio Train Derailment: Resources & Support

Recognizing International Women's Day

Support and Resources for Those Impacted by Mississippi Tornadoes

Nashville School Shooting: Resources & Support

As part of ongoing program promotion and engagement efforts, the following marketing materials and communications were provided throughout Q1 2023

UTILIZATION REPORT

Eaton County, MI

October 01, 2022 - March 31, 2023

CISD Summary

Date	Type	Time	Attendees
2/27/2023	Death	1.00	19
Organization: Eaton County, MI			
Org Service #: 34496			
Details: CISM support for deputies on perimeter/clearing duties Conducted by Dennis Potter			
TOTAL		1.00	19



Position Request Form

SECTION I - POSITION INFORMATION

Position Title: Communications Director

Department: Controller's Office

Elected Official/Department Head: Connie Sobie, Controller / Administrator

☒ New position (provide JAQ and Job Description) ☐ Additional Staff in Existing Classification

☐ Increase Hours – From _____ to _____

☒ Regular Full-Time ☐ Regular Part-Time ☐ Temporary/Seasonal

Number of hours per week: _____

If temporary/seasonal/grant-funded, length of appointment/season _____

(Temporary/seasonal appointments are usually 6 months or less)

SECTION II - BUDGET / POSITION JUSTIFICATION

What is driving the request? (check all that apply)

☒ Improve/Enhance Services	☒ Program Expansion
☒ New Services/Program	☒ Regulatory Compliance
☐ Restore prior year budget reduction	☐ Loss in Revenue if not filled

What is the primary function of the position?

Under the direction of the County Controller/Administrator. The Communications Director is a member of the Executive Leadership team and is responsible for the leadership, management, and planning of the strategies and actions which promote the mission, vision, and goals of the County through internal and external communications, marketing and branding, strategic partnerships, and image development.

To whom (title) will this employee report? Connie Sobie, Controller / Administrator

Why is this position needed?

A Communications Director can play a pivotal role in supporting the County by developing a communications structure and implementing a communications strategy that can empower the County for years to come.

This position would work closely providing communications related support to the Board of Commissioners, the Controller's Office, and the various departments within the County. They would be able to develop a strategy on how to best to educate citizens about the work that the County is doing. The Director can do this through developing informational materials, generating social media engagement, and creating a steady flow of press releases that will provide voters greater insight into how the County supports their way of life.

The skills a professional communications staffer can bring to the executive team will serve to refine the messages coming out of individual departments, building a network of points of contacts within departments, and assisting them in shaping their releases to align with an overall communications strategy. Here are just a few of the additional ways this position will support the County:

- Support Technology Services and other departments as the County redevelops the website by providing a communications perspective, promote positive branding and image.
- Coordinate County communications around events such as emergency management, weather events, or crisis communication.
- Provide a conduit to communication with local communities.
- Develop and cultivate relationships with members of the local media and be able to act as a resource for media relations.

The Controller's Office supports the addition of a Communication Director to the Eaton County Executive Team. This Director's contributions will be invaluable as it has never been more important for local governments to have the ability to get cohesive, accurate, and direct information to its citizens.

If failure to fill this position may result in loss of funding or revenue, please describe and quantify (to the extent possible) the potential losses.

List Computer Equipment/Office Equipment/Equipment/Other Needs for the position:

- | | |
|---|---|
| ☒ Desk Phone | ☐ iPad |
| ☒ Cell Phone (Data/No Data) | ☒ Desk |
| ☒ Desktop Computer | ☒ Chair |
| ☒ Laptop Computer | ☐ Radio (communication device) |
| ☐ Other – Specify _____ | |

SECTION III - FUNDING SOURCES

Funding Source:		<u>Funding Percent/Amount</u>

	☒ General Fund	100%
	☐ Revenue Supported	_____
	☐ Grant-Fund	_____
	☐ Other _____	_____
	☐ Other _____	_____
	☐ Other _____	_____

Briefly explain the above funding structure. If available, provide backup documentation to support the other funding sources.

SECTION IV - DEPARTMENT HEAD AUTHORIZATION

Connie Sobie, Controller / Administrator
Elected Official/Department Head

Connie Sobie Signed Electronically 5/9/23
Signature

Date

Please save this form in your budget folder on the H:\Drive

SECTION V - HUMAN RESOURCES EVALUATIONJob Classification Determination Non-Union AdministrationJob Description Reviewed and Complete? ☒ Yes ☐ No

Ben Dawson

Ben Dawson Signed Electronically

5/9/23

Human Resources Director

Signature

Date

SECTION VI - ADMINISTRATION EVALUATIONProposed Salary Range: Grade 15 - \$73,008 - \$94,910

Budget Analysis:

Item	Total Cost	Revenue	Other Funding Source	Total General Fund Cost
Annual Salary including Fringe Benefits:	\$166,580	0.00	0.00	\$166,580
Position Related Expenses:	\$ 13,500	0.00	0.00	\$ 13,500
Total	\$170,080	0.00	0.00	\$170,080

Notes: 6/15/2023 - 9/30/2023 Total General Fund Expense
 \$48,585 Wage and Fringe
 7,500 Ancillary Equipment/Monthly Costs/Training
 5,000 Marketing/Advertising Materials/Services
 \$56,085 Total Cost - **Budget Amendment Request 2022/2023**

023/2024
 \$166,580 Wage and Fringe
 10,000 Marketing/Advertising Materials/Services
 1,500 Subscriptions/Licensing/General Office Costs
 2,000 Training
 \$170,080 Total Cost

Melissa Ballard

Melissa Ballard Signed Electronically 5/9/2023

Finance Director

Signature

Date

County of Eaton - Action Request



Date of Request: 05/04/2023

Committee: Public Safety Committee

Requesting Department: Emergency Management

Submitted By: Ryan Wilkinson

Agenda Item: Position Request

Proposed Date Going to
Board of Commissioners: 05/17/2023

Action Requested:

Recommend to the Ways and Means Committee the position request and associated budget adjustment.

Summary of Request:

Eaton County Emergency Management is requesting to fund the current Regional Planner position using general fund dollars. It is currently funded utilizing regional Homeland Security Grant Program (HSGP) funding. All projects, to include personnel, must have a "nexus to terrorism preparedness". This siloes the position to very specific activities related to terrorism preparedness that have a low risk profile to Eaton County. This will allow our office the greatest amount of flexibility and capability to better prevent, protect against, mitigate, respond to, and recover from the threats and hazards that pose the greatest risk to our communities.

If Resolution requested, is a draft included? ☐ Yes ☐ No

Fiscal Impact

Costs

2023 Estimated Fill 7/1/23 \$ 38,376

Total Cost: 2024 10/1/23 to 9/30/24 \$106,766

Included in current budget: ☐ Yes ☒ No ☐ N/A

If not included in current budget, provide funding source

General Fund: 100% (Costs include ancillary expenses for new hire/ongoing expenses)

Special Revenue Fund:

New Activity:

Grant:

Other Funding Source:

Supporting Documentation Attached: ☒ Yes ☐ No

Administrative Review

☒ Recommended

☐ Not Recommended

☐ Without Recommendation

Committee Action

Approved and referred to: Ways and Means

Denied ☐

No Action ☐

Other:

The "Why"

- Most disasters happen in small-town America:
 - **Examples:** Rolling Fork, MS Tornado (2023), East Palestine, OH train derailment (2023), EF3 Tornado, Gaylord, MI (2022), Oxford School Shooting, Oxford, MI (2021) Midland, MI Dam Failure (2020), COVID-19 nationwide/globally, Flint, MI Water Crisis (2014), Kalamazoo River Oil Spill, Marshall, MI (2010), State of Michigan, Hurricane Katrina Evacuation (2005), Pottersville Train Derailment, Pottersville, MI (2003)
- Emergency management has an extremely diverse mission that requires constant care and feeding.
- More and more, emergency managers and crisis leaders are being asked to solve non-traditional problems. These problems range from complicated and complex to wicked, and our ability to solve them is dependent on resources and innovative ideas.

The Problem

- Since 2003, the Homeland Security Grant Program (HSGP) was designated to incorporate all projects that provide funding to local, state, and federal government agencies by the Department of Homeland Security.
- All projects, to include personnel, must have a "nexus to terrorism preparedness". This requirement has not changed since the introduction of this grant 20 years ago.
- Rod Sadler, current Eaton County Emergency Management Regional Planner, is 100% funded through the HSGP.
- This cripples our office and his position, siloing the job to very specific activities related to terrorism preparedness that have an extremely low risk profile to Eaton County.
- Grant funds continue to be reduced locally. In 2018, Region One (9 counties and the City of Lansing) was allocated \$1,419,671.39 through the HSGP. In 2022, our allocation was \$979,749.02, a difference of \$440,192.37. Projections indicate continued reduction in allocated HSGP funding.

Proposed Solution

- Once Rod Sadler retires, fund this position using general fund dollars, allowing our office the greatest amount of flexibility and capability to better prevent, protect against, mitigate, respond to, and recover from the threats and hazards that pose the greatest risk to our communities.

EATON COUNTY EMERGENCY MANAGEMENT IS A VALUABLE COMMUNITY SAFETY ASSET TO NOT ONLY EATON COUNTY COMMUNITIES, BUT ALSO THE GREATER MID-MICHIGAN AREA. AS A DIRECT NEIGHBOR TO INGHAM COUNTY, WE OFTEN COLLABORATE TOGETHER ON PLANNING, PROJECTS, AND RESPONSES. OUR SUPPORT OF EACH OTHER SERVES TO BE A FORCE MULTIPLIER THAT LEVERAGES OUR STAFFING FOR MORE EFFECTIVE PREPAREDNESS, PLANNING, AND RESPONSE.

WITH THE DIMINISHING GRANT FUNDS AND THE TERRORISM SCOPE OF WORK RESTRICTIONS IMPOSED BY THE GRANT REQUIREMENTS, A CHANGE IN THIS PLANNER POSITION TO A FULL TIME, GENERAL FUNDED POSITION WOULD BE AN INCREDIBLE POSITIVE STEP FORWARD IN THE UTILIZATION OF THIS POSITION. THIS CHANGE INITIATIVE PROJECT SERVES TO GREATLY ENHANCE THE EFFORTS EATON COUNTY EMERGENCY MANAGEMENT WOULD BE ABLE TO OFFER THE EATON COUNTY COMMUNITIES. **SGT. ROBERT BOERKOEL, INGHAM COUNTY SHERIFF'S OFFICE**

AS A DISASTER PROGRAM MANAGER WITH THE MID-MICHIGAN CHAPTER OF THE AMERICAN RED CROSS, I KNOW FROM EXPERIENCE THAT WORKING COLLABORATIVELY IS KEY TO PROVIDING COMPREHENSIVE, COMMUNITY-WIDE RESPONSES WHEN DISASTER STRIKES. I FULLY SUPPORT TRANSITIONING THE PART-TIME, GRANT-FUNDED EMERGENCY MANAGEMENT POSITION AT EATON COUNTY TO A FULL-TIME, GENERAL POSITION. BY PROVIDING EATON COUNTY WITH FULL-TIME STAFF POSITIONS THAT ARE NOT CONTINGENT ON GRANT FUNDING, EMERGENCY MANAGERS WILL HAVE THE HOURS NECESSARY TO BUILD CAPACITY FOR ALL CYCLES OF DISASTER, FROM PREPAREDNESS TO RESPONSE TO RECOVERY. GREATER CAPACITY AT THE COUNTY LEVEL LEADS TO GREATER ABILITY TO MEET THE NEEDS OF OUR COMMUNITIES AND WORK TOGETHER THROUGH PARTNERSHIP. **MARIA PATON, DISASTER PROGRAM MANAGER, AMERICAN RED CROSS MID-MICHIGAN CHAPTER**

THE EMERGENCY MANAGEMENT OFFICE IS VITAL IN ASSISTING OUR LOCAL SCHOOLS WITH VARIOUS ESSENTIAL NEEDS. THE EMERGENCY MANAGEMENT OFFICE IS CRUCIAL IN SETTING UP, AND MAINTAINING, SCHOOL SAFETY DRILLS THROUGHOUT EATON COUNTY EVERY SCHOOL YEAR. EMERGENCY MANAGEMENT OFFICIALS ATTEND LOCKDOWN DRILLS AT LOCAL SCHOOLS TO OFFER SUPPORT, AND ADVICE, IN REGARD TO ACTIVE VIOLENCE RESPONSE. THE EMERGENCY MANAGEMENT TEAM ALSO ASSISTS IN LARGE SCALE ACTIVE VIOLENCE DRILLS PUT ON BY THE EATON COUNTY ACTIVE VIOLENCE INCIDENT COMMITTEE EVERY YEAR. THE EMERGENCY MANAGEMENT OFFICE ALSO WORKS WITH LOCAL SCHOOLS TO HELP IMPROVE, AND DEVELOP, EMERGENCY OPERATIONS PLANS. LASTLY, THE EMERGENCY MANAGEMENT OFFICE INFORMS LOCAL SCHOOLS OF GRANT AND TRAINING OPPORTUNITIES AVAILABLE TO THEM. **CHRIS CHESTER, GRAND LEDGE PUBLIC SCHOOLS SCHOOL RESOURCE OFFICER**

THE CREATION OF A GENERAL FUNDED DEPUTY EMERGENCY MANAGER WOULD BE OF GREAT BENEFIT. IN THE PAST, EATON COUNTY HAS ASSISTED WITH INCIDENTS, AAF CREATION/FOLLOW-UP, AND THE SUPPORT THAT WOULD BE NEEDED IN THE FUTURE OF ANY LARGE SCALE INCIDENTS IN THE REGION. A LARGE SCALE INCIDENT, SUCH AS A TRAIN DERAILMENT WITH HAZMAT, WOULD REQUIRE MULTIPLE STAFF FOR MULTIPLE DAYS OF ACTIVATION. **JEFF WEISS, SHIAWASSEE COUNTY EMERGENCY MANAGER**

I FULLY SUPPORT ANOTHER FULL-TIME EMERGENCY MANAGEMENT POSITION WITHIN EATON COUNTY. THE CURRENT LEVEL EMERGENCY MANAGEMENT OF STAFFING HAS PROVIDED THE CHARLOTTE POLICE DEPARTMENT WITH EQUIPMENT SUCH AS BALLISTIC SHIELDS, HAND-HELD METAL DETECTORS, BREACHING EQUIPMENT AND HAS ALSO PROVIDED MUCH NEEDED AND GREATLY APPRECIATED FUNDING FOR TRAINING. WITH INCREASING COSTS FOR POLICE DEPARTMENTS, THE FUNDING THAT THEY HAVE PROVIDED FOR EQUIPMENT AND TRAINING IS IMMEASURABLE. MY COMMUNITY, ALONG WITH ALL OF THOSE IN EATON COUNTY, WOULD GREATLY BENEFIT FROM ANOTHER FULL-TIME POSITION WITHIN THE EMERGENCY MANAGEMENT DIVISION. **CHIEF PAUL BRENTAR, CHARLOTTE POLICE DEPARTMENT**

"THE SCHOOL DISTRICTS OF EATON COUNTY HAVE BENEFITED GREATLY FROM THE SUPPORT PROVIDED BY EATON COUNTY EMERGENCY MANAGEMENT. FROM SCHOOL SAFETY PREPAREDNESS SUPPORT, TO TIMELY NOTIFICATIONS FOCUSED ON INCLEMENT WEATHER, EMERGENCY MANAGEMENT IS CRITICAL FOR OUR DISTRICTS TO OPERATE SAFELY. WITH MOUNTING CHALLENGES TO SCHOOL SAFETY, ADDITIONAL RESOURCES DEVOTED TO EMERGENCY MANAGEMENT IS WARRANTED." **SEAN WILLIAMS, EATON RESA SUPERINTENDENT**

ECEMD IS A VALUED REGIONAL PARTNER IN THE EMERGENCY MANAGEMENT (EM) DISCIPLINE. THEIR INCLUSIVE AND CONTINUOUS WORK TO SUPPORT STATE REQUIREMENTS, PLANNING EFFORTS, TRAINING, AND EXERCISES ARE A BENEFIT TO EATON COUNTY AND SURROUNDING JURISDICTIONS WITH EM PROGRAMS. LIVINGSTON COUNTY CREATED A FULLTIME, NON-GRANT FUNDED POSITION STARTING IN JANUARY 2023 FOR THEIR EMD. THE NEW POSITION IS THE "ASSISTANT EMERGENCY MANAGER". IT HAS BEEN BENEFICIAL FOR LIVINGSTON COUNTY AND A MUCH-NEEDED RELIEF FROM THE NARROW GUIDELINES OF THE HSGP. **THERESE CREMONTE, LIVINGSTON COUNTY EMERGENCY MANAGER**

OVER THE YEARS, MSU HAS BENEFITED FROM OUR PARTNERSHIP THROUGH EXERCISE OPPORTUNITIES, TRAINING, AND EQUIPMENT EVALUATION. ONE OF THE BIG EVENTS I CLEARLY REMEMBER WAS A RADIO TESTING DAY WHERE EACH AGENCY BROUGHT ITS RADIO EQUIPMENT, AND WE WORKED ON INTEROPERABILITY. IT WAS CLEAR THAT HAVING ADDITIONAL STAFF AVAILABLE TO FOCUS ON SPECIFIC AREAS OF EXPERTISE IS A TRUE BENEFIT. LOOKING AT YOUR PROPOSAL, I SEE WHERE THE ADDED FLEXIBILITY OF AN INTERNALLY FUNDED POSITION WILL ALLOW YOU TO BUILD ON THE LEVEL OF EXPERTISE OF EACH UNIT MEMBER. **CAPT. DAVE OSLUND, MICHIGAN STATE UNIVERSITY DPPS**

IN WORKING WITH OUR EMERGENCY MANAGEMENT PARTNERS THROUGH EATON COUNTY, WE HAVE FOUND TO HAVE SOME SOLID SUPPORT. MOST IMPORTANTLY, THE TEAM HAS HELPED US TO ENSURE THAT WE STAY ORGANIZED WITH OUR OPERATIONS AND OUR EMERGENCY DRILL SCHEDULES. WE HAVE ALSO APPRECIATED THE SUPPORT WITH CONNECTING THE RAVE APP WITH OUR DISTRICT. **POTTERVILLE PUBLIC SCHOOLS ADMINISTRATION TEAM**

BELLEVUE COMMUNITY SCHOOLS FULLY SUPPORTS ADDITIONAL STAFFING FOR EATON COUNTY EMERGENCY MANAGEMENT. EATON COUNTY EMERGENCY MANAGEMENT HAS PLAYED A CRUCIAL ROLE IN HELPING BELLEVUE COMMUNITY SCHOOLS PLAN ITS EMERGENCY OPERATIONS PLAN. THEIR EXPERTISE AND GUIDANCE HAVE BEEN INVALUABLE IN ENSURING THAT THE PLAN IS COMPREHENSIVE AND EFFECTIVE IN KEEPING THE STUDENTS, STAFF, AND COMMUNITY SAFE DURING EMERGENCIES. **DR. MARK MCGARRY, SUPERINTENDENT BELLEVUE COMMUNITY SCHOOLS**

AS A SCHOOL DISTRICT STAKEHOLDER IN COMMUNITY SECURITY AND EMERGENCY RESPONSE PREPAREDNESS, I SUPPORT CHANGING A POSITION FROM BEING PART-TIME/GRANT FUNDED TO FULL-TIME/GENERAL FUNDED IN THE NEXT BUDGET. WE WORK VERY CLOSELY TOGETHER TO PLAN, TRAIN AND CONTINUALLY REFINE OUR EMERGENCY OPERATIONS PLANNING. THIS IS A FULL TIME JOB AND WE NEED A WELL SOURCED DEPARTMENT FOR EMERGENCY RESPONSE IF WE ARE TO BE PROACTIVE AND PREVENT TRAGEDY AND LOSS. THE TIME TO PLAN FOR EMERGENCIES IS IN ADVANCE. WE NEED THIS RESOURCE IN OUR COUNTY. **DR. KATHERINE BERTOLINI, SUPERINTENDENT MAPLE VALLEY SCHOOLS**

AFTER RETIRING FROM A 30-YEAR CAREER IN LAW ENFORCEMENT, I AM NOW IN MY FIRST YEAR WITH THE NEWLY CREATED SRO POSITION. IN JUST THIS FIRST YEAR AND DUE TO THE WORK OF THE ECSO EM, I HAVE RECEIVED TRAINING NOTICES I WOULD NOT OTHERWISE HAVE KNOWN ABOUT, I HAVE ATTENDED IN PERSON TRAINING EVENTS COORDINATED OR ASSISTED BY ECSO EM, AND THE EATON RAPIDS SCHOOL DISTRICT HAS RECENTLY BENEFITED FROM THE DIRECT INVOLVEMENT OF ECSO EM DURING AN OVERHAUL OF THEIR SAFETY AND RESPONSE PLANNING THROUGH A NEWLY FORMED COMMITTEE. **JASON FERGUSON, EATON RAPIDS PUBLIC SCHOOLS SCHOOL RESOURCE OFFICER**

THE COMBINATION OF PLANNING, EQUIPMENT AND TRAINING THAT HAS BEEN PROVIDED AND OR ORGANIZED BY EMERGENCY MANAGEMENT HAS BEEN EXTREMELY VALUABLE TO THE COMMUNITY AND OUR TEAM. THE OPERATIONAL PLANNING EM WILKINSON ASSISTED US WITH LAST YEAR WAS PIVOTAL FOR OUR COMMUNITY TO ENHANCE OUR PREPAREDNESS FOR HAZARDS DURING LARGE COMMUNITY EVENTS. WITH THE COMPLEXITY AND FREQUENCY OF MAJOR HAZARDS INCREASING, WE EXPECT TO PLACE A GREATER DEMAND ON THE EM DEPARTMENT TO ASSIST WITH TRAINING, EQUIPMENT AND PLANNING. **CHIEF LARRY WEEKS, EATON RAPIDS POLICE DEPARTMENT**

THROUGHOUT MY CAREER IN EMERGENCY SERVICES, I FOUND THAT NO AGENCY, COUNTY OR CITY, CAN EVER BE PREPARED ENOUGH FOR AN EMERGENCY INCIDENT, WHETHER IT BE LOCAL, COUNTY OR STATEWIDE. OUR OWN EATON COUNTY EMERGENCY MANAGEMENT WAS PUT INTO PLACE TO ASSIST AND TO HELP PREPARE FOR SUCH EMERGENCY EVENTS. IN MY SHORT TIME WITH POTTERVILLE, I HAVE ALREADY PARTICIPATED IN TRAINING AND HAVE USED THEM FOR RESOURCES. IN MY OPINION, THEY ARE A TREMENDOUS ASSET TO ALL OF EATON COUNTY. WHAT BETTER WAY TO BOAST TO THE GENERAL PUBLIC THAN TO SHOW HOW WELL ARE PREPARED FOR UNEXPECTED EMERGENCY EVENTS. **JOHNNY LOPEZ, POTTERVILLE PUBLIC SCHOOLS SCHOOL RESOURCE OFFICER**

I AM RESPONDING IN SUPPORT OF A FULL-TIME/GENERAL FUNDED POSITION THAT IS BEING REQUESTED AFTER ROD SADLER RETIRES. THE EATON RAPIDS PUBLIC SCHOOLS DISTRICT CAN ONLY BENEFIT FROM MORE SUPPORT AND PLANNING THAT WILL CONTINUE TO KEEP OUR SCHOOLS AND COMMUNITY MORE SAFE. LIMITING OR MINIMIZING THE CAPABILITIES OF EMERGENCY MANAGEMENT OF THE COUNTY COULD LEAVE GAPS FOR POTENTIAL HARM TO THE COMMUNITY, WHICH INCLUDES THE SCHOOLS IN THIS AREA. OUR DISTRICT GREATLY APPRECIATES THE HELP RECEIVED FROM THE EMERGENCY MANAGEMENT OFFICE IN THAT THEY HELP WITH POLICE AND FIRE RESOURCES, AS WELL AS GIVE ADVICE ON WHAT IS BEST TO DO IN A LOCKDOWN OR SHELTER-IN-PLACE SITUATION. WE SUPPORT THE REQUEST FOR A FULLY-FUNDED POSITION IN ORDER TO KEEP THESE OPERATIONS RUNNING SMOOTHLY AND SO RESOURCES CAN BE ALLOCATED TOWARDS OUR SCHOOLS AND COMMUNITY TO MAKE THEM SAFER. **ADAM BRANDT, EATON RAPIDS MIDDLE SCHOOL ASSISTANT PRINCIPAL**

EATON COUNTY OFFICE OF EMERGENCY MANAGEMENT HAS BEEN INTEGRAL IN ASSISTING WAVERLY COMMUNITY SCHOOLS IN ALL ASPECTS OF OUR EMERGENCY OPERATION PLAN. RYAN WILKINSON HAS PERSONALLY EVALUATED OUR EOP AND ALSO LED A SAFETY TABLETOP ACTIVITY FOR OUR DISTRICT LEADERSHIP. SCHOOL SAFETY IS OUR TOP PRIORITY, AND AN ADDITIONAL FULL-TIME GENERAL BUDGET FUNDED EMERGENCY MANAGEMENT POSITION WOULD CONTINUE TO ENSURE THE HIGHLY VALUED AND ESSENTIAL SUPPORTS THIS OFFICE PROVIDES. **KELLY BLAKE, SUPERINTENDENT WAVERLY COMMUNITY SCHOOLS**

THE WORK BEING DONE BY BOTH RYAN AND ROD IS SO IMPORTANT IN MANY WAYS. ON THE PART OF THE DRAIN OFFICE, IT HAS BEEN EXTREMELY HELPFUL TO HAVE AN ONGOING RELATIONSHIP WITH THEM WHEN INCIDENTS HAPPEN THAT IMPACT THE DRAIN WORLD. WE HAVE HAD MANY OCCASIONS WHERE WE HAVE NEEDED TO WORK CLOSELY WITH THESE TWO AFTER ACCIDENTS, FIRES, AND OTHER INCIDENTS THAT HAVE OCCURRED WITHIN THE COUNTY THAT RESULTED IN ILLICIT DISCHARGES TO COUNTY DRAINS. THE INFORMATION THEY HAVE OBTAINED AND HAVE HAD AT THE READY AT THE TIME THEY HAVE CALLED US TO RESPOND TO INCIDENTS OF THIS NATURE IS INVALUABLE. IT ALLOWS US TO DO SOME CHECKING OF OUR OWN IN TERMS OF LOOKING AT MAPS AND PULLING UP SPREADSHEETS THAT SHOW THE ALLOWABLE LEVELS OF DISCHARGE OF CERTAIN ITEMS AND AT WHAT LEVEL OTHER AGENCIES NEED TO BE CONTACTED PRIOR TO RESPONDING TO THE SCENE. THIS INFORMATION MAKES THINGS SO MUCH MORE EFFICIENT WHEN WE ARRIVE ON SCENE.

WE HAVE ALSO ATTENDED MANY OF THE TRAININGS THAT HAVE BEEN PROVIDED BY RYAN AND ROD AND HAVE ALWAYS WALKED AWAY WITH HELPFUL INFORMATION.

THE DRAIN OFFICE WOULD CERTAINLY BE AN ADVOCATE OF THE CURRENT GRAND FUNDED POSITION BEING PULLED OVER INTO THE GENERAL FUND ARENA. **RUTHANN CLARKE, DEPUTY DRAIN COMMISSIONER/ASSISTANT ADMINISTRATOR**

CHARLOTTE PUBLIC SCHOOLS COMPLETELY SUPPORTS THE PROPOSAL TO MOVE THE EATON COUNTY EMERGENCY MANAGEMENT REGIONAL PLANNER POSITION TO A FULL TIME GENERAL FUNDED POSITION. OUR DISTRICT HAS SEEN A GREAT BENEFIT WITH OUR PARTNERSHIP WITH THE EMERGENCY MANAGEMENT OFFICE, FROM THEIR CONTINUAL WORK WITH TABLE TOP SECURITY PROFESSIONAL DEVELOPMENT FOR STAFF, TO THEIR SUPPORT IN HELPING US TO COMPLETE OUR EMERGENCY OPERATION PLAN, WHICH IS CRUCIAL TO THE SAFETY OF OUR STAFF AND STUDENTS. CONSIDERING THE RISE IN SCHOOL RELATED VIOLENCE, THIS IS AN ESSENTIAL TOOL FOR THE SECURITY OF OUR COMMUNITY. THANK YOU FOR YOUR REFLECTION ON OUR INPUT, AND WE HOPE YOU CONTINUE TO SUPPORT THE EATON COUNTY EMERGENCY MANAGEMENT IN OUR AREA. **DR. MANDY STEWART, SUPERINTENDENT CHARLOTTE PUBLIC SCHOOLS**

Major Accomplishments Since August 2018

Facilitated the Local Declaration for a State of Emergency for COVID-19 in March 2020

During the COVID-19 pandemic, Eaton County Emergency Management coordinated with the Barry-Eaton District Health Department and many diverse stakeholders to establish a logistics system to get critical Personal Protective Equipment (PPE) in the hands of essential workers. The following items were distributed from March 2020 - December 2020:

- 230,000 pair of rubber gloves
- 900 gallons of hand sanitizer
- 3,500 face shields
- 564 containers of hand wipes
- 86,500 facemasks
- 2,770 gowns

Upgraded workflow procedures and technology in the county Emergency Operations Center to enhance the coordinated approach for resource management, information sharing, and planning.

Organized and hosted training for over 300 participants from across the county, region, and state of Michigan in the Michigan Critical Incident Management System (MI CIMS), Damage Assessment, Intermediate Incident Command System (ICS) for Expanding Incidents, Advanced ICS for Complex Incidents, High Risk Unified Command, Public Information in All Hazards Incidents, Unmanned Aerial Systems in Disaster Management, and more, totaling nearly 200 training hours.

Engaged in deliberate planning efforts to enable Eaton County to mitigate loss and improve outcomes from hazards, threats, and risks. Plans developed and maintained in by our office in collaboration with hundreds of stakeholders include:

- Eaton County Emergency Operations Plan (EOC)
 - Alerts, Warnings, and Notifications (AWN) Annex
 - Debris Management Annex
 - Local Energy Assurance Annex
- Eaton County Continuity of Operations Plan (COOP)
- Eaton County Training & Exercise Guidebook
- Emergency Operations Center (EOC) Standard Operating Guidelines (SOGs)
- Tri-County Hazard Mitigation Plan



EATON COUNTY EMERGENCY MANAGEMENT

911 Courthouse Dr., Charlotte, Michigan 48813

Established Memorandums of Agreement/Understanding for alerts and warnings, alternate Emergency Operations Center, Mass Care, Continuity of Operations with the following organizations:

- American Red Cross
- Calhoun County
- City of Charlotte
- Clinton County
- Delta Township
- Federal Emergency Management Agency
- Ingham County

Facilitated the use of Homeland Security Grant Program funding to initiate, plan for, execute on, monitor/control, and close-out relevant projects totaling over \$250,000. Projects range from equipment and software to sending people to conferences. Examples include:

- Active violence protective vests and helmets for first responders.
- Jurisdictional Cybersecurity Assessments
- Unmanned Aerial System and camera
- Emergency communications trailer
- Explosives detection canine
- Gas mask cannisters
- Potable Data Network
- Fingerprint scanner
- Active violence firearms training equipment
- Active violence tactical law enforcement entry tools
- ASAP to PSAP communications software
- Geographic Information System (GIS) equipment
- Michigan Public Health Conference
- Statewide Interoperability conference
- Great Lakes Homeland Security Conference
- North American Active Assailant Conference
- National Homeland Security Conference

Regularly conducted exercises with numerous stakeholders utilizing a progressive exercise cycle to include tabletop exercises, drills, functional and full-scale exercises. Eaton County Emergency Management were the Exercise Directors for the 2021 Silver Thaw Functional Exercise, a multi-agency, multi-jurisdictional Emergency Operations Center exercise.



EATON COUNTY EMERGENCY MANAGEMENT

911 Courthouse Dr., Charlotte, Michigan 48813

Overview

In this position, you will work closely with the Eaton County Emergency Manager and other local, state, and federal partners involved in emergency management to deliver on the mission of helping people before, during, and after disasters.

Emergency management has an extremely diverse mission set that requires constant care and feeding. You will be part of a small team that influences lasting contributions for communities examining, sustaining, and building on the capabilities of planning, organizing, equipping, training, and exercise.

Responsibilities

- Help translate real-world community needs into practical solutions.
- Establish, develop, and expand relationships with a diverse set of emergency management partners.
- Recommend relevant strategies, architectures, and solutions for emergency management initiatives in Eaton County and work with stakeholders to prepare implementation and migration activities.
- Manage budgeted projects and grant funded projects throughout the entire project life cycle, including requirements, analysis, design, build, and implementation.

Requirements

- Demonstrated attention to detail with the ability to accomplish/complete a task while displaying a thorough concern for all the areas involved, no matter how small.
- Ability to differentiate between simple, complicated, and complex problems and act accordingly.
- Understand the importance of maintaining open lines of communication with stakeholders and messaging to the public.
- A bachelor's degree in any study area that requires writing and critical thinking skills with an understanding of societal systems will be applicable.

Recommended Qualifications

- Experience in short-term, intermediate, and long-term project management
- Professional Emergency Manager (PEM) designation from the Michigan State Police, Emergency Management & Homeland Security Division

About Eaton County Emergency Management

Eaton County Emergency Management (ECEM) is authorized by the Michigan Emergency Management Act (Act 390 of 1976) to coordinate and administer countywide all-hazards emergency management and disaster preparedness functions for Eaton County and its political subdivisions.

Through ECEM, disaster preparedness and public safety related emergency management activities are coordinated to serve and protect the public. ECEM is concerned with all natural and manmade hazards including local homeland security functions.

Emergency management recognizes that a government-centric approach to emergency management is not enough to meet the challenges posed by the threats and hazards we face. The Whole Community approach to emergency management reinforces the fact that ECEM is only one part of an emergency management team; we must leverage all resources in order to meet the needs of the entire community.

A reasonable estimate of the base salary range is \$45,094 - \$58,656



EATON COUNTY CONTROLLER/PERSONNEL

1045 Independence Blvd.
Charlotte, MI 48813
(517) 543-2122
(517) 543-3331 Fax

Connie L. Sobie
Controller/Administrator

Melissa L. Ballard
Finance Director

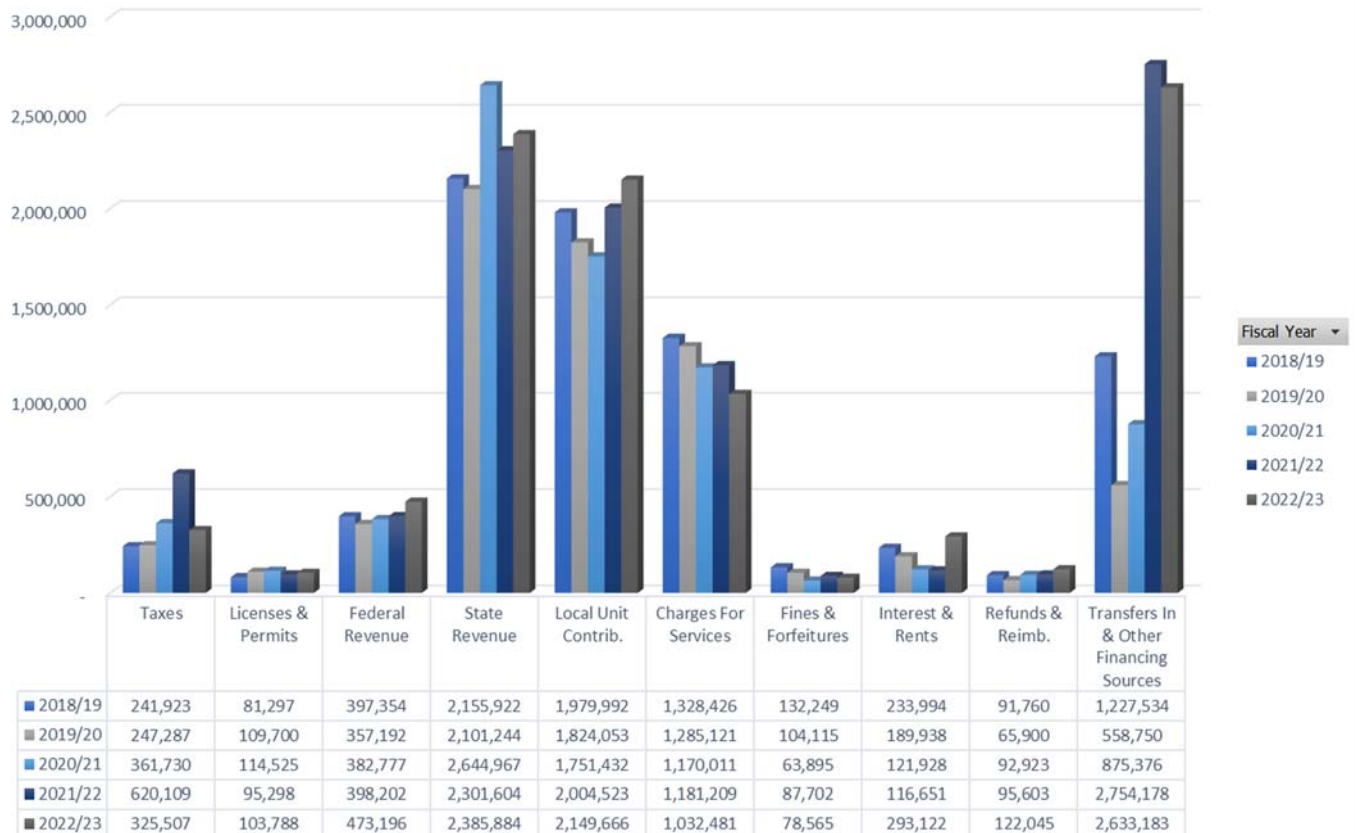
Ben Dawson
Human Resources Director

To: Ways and Means Committee
From: Melissa Ballard, Finance Director
Subject: Quarterly Financial Status Report
Date: May 12th, 2023

Attached are the second quarter financial reports for fiscal year 2022/23 for the General Fund (Fund 101) and all special revenue funds. This memorandum is an overview intended to highlight significant trends and activities with the detailed reports attached as reference.

Revenue

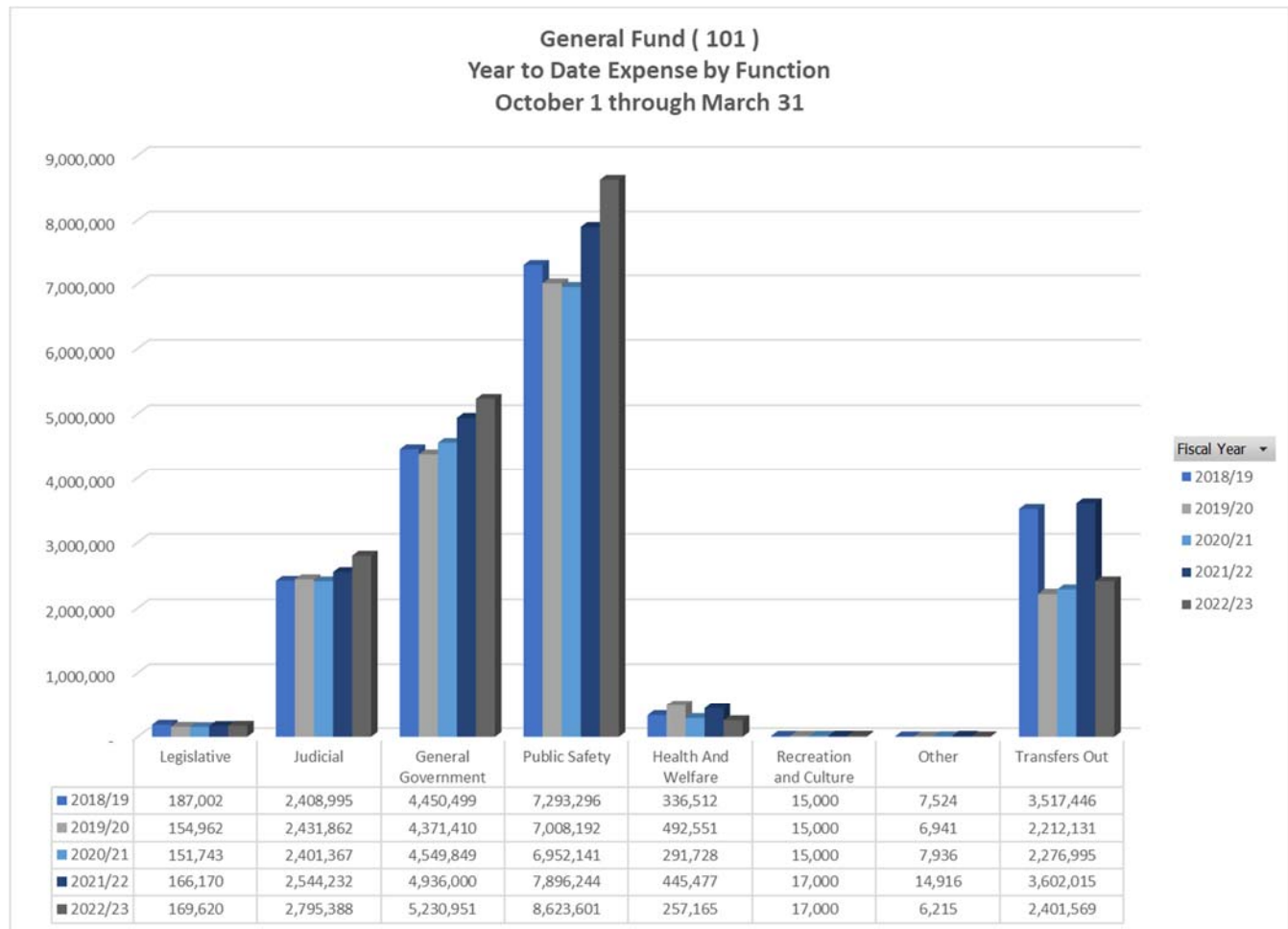
General Fund (101) Year to Date Revenue Comparison October 1 through March 31



There is a significant increase in Transfers In over the past two fiscal years due to the recognition of the American Rescue Plan lost revenue.

All other revenue sources are on track comparative to prior years as well as to the budget.

Expenditures



There are no significant or unusual expenditures in the general fund year to date. All expenditure categories are on track comparative to prior years as well as to the budget.

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through March 31, 2023

	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Revenue							
Taxes	23,824,118	23,824,118	325,507	23,498,611	1.37%	620,109	(294,602)
Licenses and Permits	215,300	215,300	103,788	111,512	48.21%	95,298	8,490
Federal Revenue	820,634	925,634	473,196	452,438	51.12%	398,202	74,993
State Revenue	5,061,577	5,061,577	2,385,884	2,675,693	47.14%	2,301,604	84,280
Local Unit Contributions	4,319,516	4,444,516	2,149,666	2,294,850	48.37%	2,004,523	145,143
Charges for Services	2,836,950	2,836,950	1,032,481	1,804,469	36.39%	1,181,209	(148,728)
Fines and Forfeitures	241,200	241,200	78,565	162,635	32.57%	87,702	(9,138)
Interest and Rents	242,705	242,705	293,122	(50,417)	120.77%	116,651	176,471
Refunds and Reimbursements	172,525	172,525	122,045	50,480	70.74%	95,603	26,442
Transfers In and Other Financing Sources	7,666,047	7,598,840	2,633,183	4,965,657	34.65%	2,754,178	(120,995)
Total Revenue	45,400,572	45,563,365	9,597,436	35,965,929	21.06%	9,655,080	(57,643)

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through March 31, 2023

	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Expense							
Legislative	655,350	605,413	169,620	435,793	28.02%	166,170	3,451
Judicial	6,255,746	6,255,746	2,795,388	3,460,358	44.69%	2,544,232	251,156
General Government	11,310,809	11,514,158	5,230,951	6,283,207	45.43%	4,936,000	294,951
Public Safety	19,815,554	20,000,554	8,623,601	11,376,953	43.12%	7,896,244	727,357
Health and Welfare	1,265,784	1,265,784	257,165	1,008,619	20.32%	445,477	(188,312)
Recreation and Culture	17,000	17,000	17,000	-	100.00%	17,000	-
Other	572,338	537,338	6,215	531,123	1.16%	14,916	(8,701)
Transfers Out	5,507,991	5,367,372	2,401,569	2,965,803	44.74%	3,602,015	(1,200,446)
Total Expense	45,400,572	45,563,365	19,501,509	26,061,856	42.80%	19,622,052	(120,543)

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through March 31, 2023

	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Expense							
Personnel - Wages	16,991,806	17,022,835	7,837,494	9,185,341	46.04%	7,207,010	630,484
Personnel - Fringes	12,868,548	12,925,535	5,661,861	7,263,674	43.80%	5,056,723	605,138
Supplies	1,023,920	1,014,314	366,065	648,249	36.09%	360,317	5,749
Other Services and Charges	7,176,781	7,230,414	2,867,809	4,362,605	39.66%	3,023,821	(156,012)
Debt Service	584,426	580,976	187,157	393,819	32.21%	148,359	38,799
Capital Outlay	1,247,100	1,421,919	179,553	1,242,366	12.63%	223,808	(44,255)
Transfers Out	5,507,991	5,367,372	2,401,569	2,965,803	44.74%	3,602,015	(1,200,446)
Total Expense	45,400,572	45,563,365	19,501,509	26,061,856	42.80%	19,622,052	(120,543)

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through March 31, 2023

Fund Balance Projection	Projected as of Budget Adoption	Projected as of Currently Amended Budget	Year to Date
Fund Balance as of 9/30/2022	3,956,911.00	4,914,651.00	4,914,651.00
Total Revenues	45,400,572.00	45,563,365.00	9,597,436.31
Total Expenses	45,400,572.00	45,563,365.00	19,501,508.84
Change in Fund Balance	742,071.00	707,071.00	(9,904,072.53)
Ending Fund Balance 9/30/2023	3,214,840.00	5,621,722.00	(4,989,421.53)

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through March 31, 2023

	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Expense							
Legislative							
101.101.00 Board of Commissioners	655,350	605,413	169,620	435,793	28.02%	166,170	3,451
Total Legislative	655,350	605,413	169,620	435,793	28.02%	166,170	3,451
Judicial							
101.281.31 Circuit Court	1,198,920	1,200,016	545,690	654,326	45.47%	491,489	54,201
101.281.36 District Court	1,754,656	1,755,645	812,643	943,003	46.29%	696,657	115,985
101.281.41 Friend of the Court	1,576,731	1,574,691	731,277	843,414	46.44%	649,873	81,404
101.281.47 County Guardian	15,000	15,000	332	14,668	2.21%	3,157	(2,825)
101.281.48 Probate Court	642,499	643,894	289,442	354,452	44.95%	273,507	15,935
101.281.49 Juvenile Court	1,061,755	1,060,315	414,733	645,582	39.11%	428,275	(13,542)
101.281.50 Probation	6,185	6,185	1,272	4,913	20.56%	1,274	(2)
Total Judicial	6,255,746	6,255,746	2,795,388	3,460,358	44.69%	2,544,232	251,156

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through March 31, 2023

Expense	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
General Government							
101.172.00 Controller's Office	1,347,010	1,395,422	741,168	654,254	53.11%	620,763	120,405
101.215.00 County Clerk	806,851	805,851	368,021	437,830	45.67%	326,851	41,170
101.215.07 County Clerk - Elections	77,200	78,200	68,385	9,815	87.45%	7,147	61,238
101.215.09 County Clerk - Plat Board	323	323	-	323	0.00%	-	-
101.228.00 Technology Services	1,492,169	1,492,169	639,981	852,188	42.89%	561,408	78,574
101.253.00 Treasurer	603,982	603,982	275,945	328,037	45.69%	264,555	11,390
101.257.00 Equalization	713,345	713,345	350,817	362,528	49.18%	299,257	51,560
101.265.00 Building and Grounds	2,108,472	2,108,472	845,798	1,262,674	40.11%	1,086,782	(240,985)
101.273.00 Building Authority	105	105	-	105	0.00%	-	-
101.296.29 Prosecuting Attorney	2,161,960	2,316,897	1,027,554	1,289,343	44.35%	857,843	169,712
101.296.32 PA - ECU	455,373	455,373	197,169	258,204	43.30%	243,579	(46,409)
101.296.34 PA - Child Support	138,838	138,838	64,515	74,323	46.47%	53,203	11,312
101.296.35 PA - Crime Victims	227,662	227,662	98,653	129,009	43.33%	96,440	2,213
101.442.00 Drain Commissioner	711,480	711,480	330,439	381,041	46.44%	313,855	16,584
101.710.00 MSU Extension	149,167	149,167	73,385	75,782	49.20%	71,193	2,192
101.711.00 Register of Deeds	316,872	316,872	149,121	167,751	47.06%	133,126	15,995
Total General Government	11,310,809	11,514,158	5,230,951	6,283,207	45.43%	4,936,000	294,951

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through March 31, 2023

Expense	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Public Safety							
101.301.01 Sheriff - County Patrol	7,258,574	7,318,574	3,029,274	4,289,300	41.39%	2,813,304	215,970
101.301.03 Sheriff - Delta	5,595,200	5,595,200	2,377,698	3,217,502	42.50%	2,258,010	119,688
101.301.04 Sheriff - Tri-County Metro	13,050	13,050	-	13,050	0.00%	-	-
101.301.05 Sheriff - Windsor	150,084	150,084	67,599	82,485	45.04%	58,664	8,935
101.301.06 Sheriff - Waverly Schools	-	125,000	-	125,000	0.00%	-	-
101.301.17 Sheriff - Marine Safety	7,148	7,148	-	7,148	0.00%	(7)	7
101.301.33 Sheriff - Secondary Road	261,822	261,822	115,558	146,264	44.14%	104,790	10,769
101.301.43 Sheriff - Animal Control	323,598	323,598	147,283	176,315	45.51%	115,758	31,525
101.301.51 Sheriff - Corrections	5,820,446	5,820,446	2,698,494	3,121,952	46.36%	2,384,937	313,556
101.721.00 Community Development	284,706	284,706	137,232	147,474	48.20%	110,325	26,907
101.728.00 Economic Development	100,926	100,926	50,463	50,463	50.00%	50,463	-
Total Public Safety	19,815,554	20,000,554	8,623,601	11,376,953	43.12%	7,896,244	727,357
Health and Welfare							
101.631.00 Substance Abuse	213,308	213,308	35,595	177,713	16.69%	-	35,595
101.648.00 Medical Examiner	315,000	315,000	152,135	162,865	48.30%	144,287	7,849
101.649.00 Community Mental Health	500,956	500,956	-	500,956	0.00%	238,553	(238,553)
101.672.00 Tri-County Office on Aging	74,319	74,319	-	74,319	0.00%	-	-
101.689.00 Veterans	111,990	111,990	58,407	53,583	52.15%	52,369	6,038
101.689.89 Veterans - Veterans Relief	50,211	50,211	11,028	39,183	21.96%	10,269	759
Total Health and Welfare	1,265,784	1,265,784	257,165	1,008,619	20.32%	445,477	(188,312)

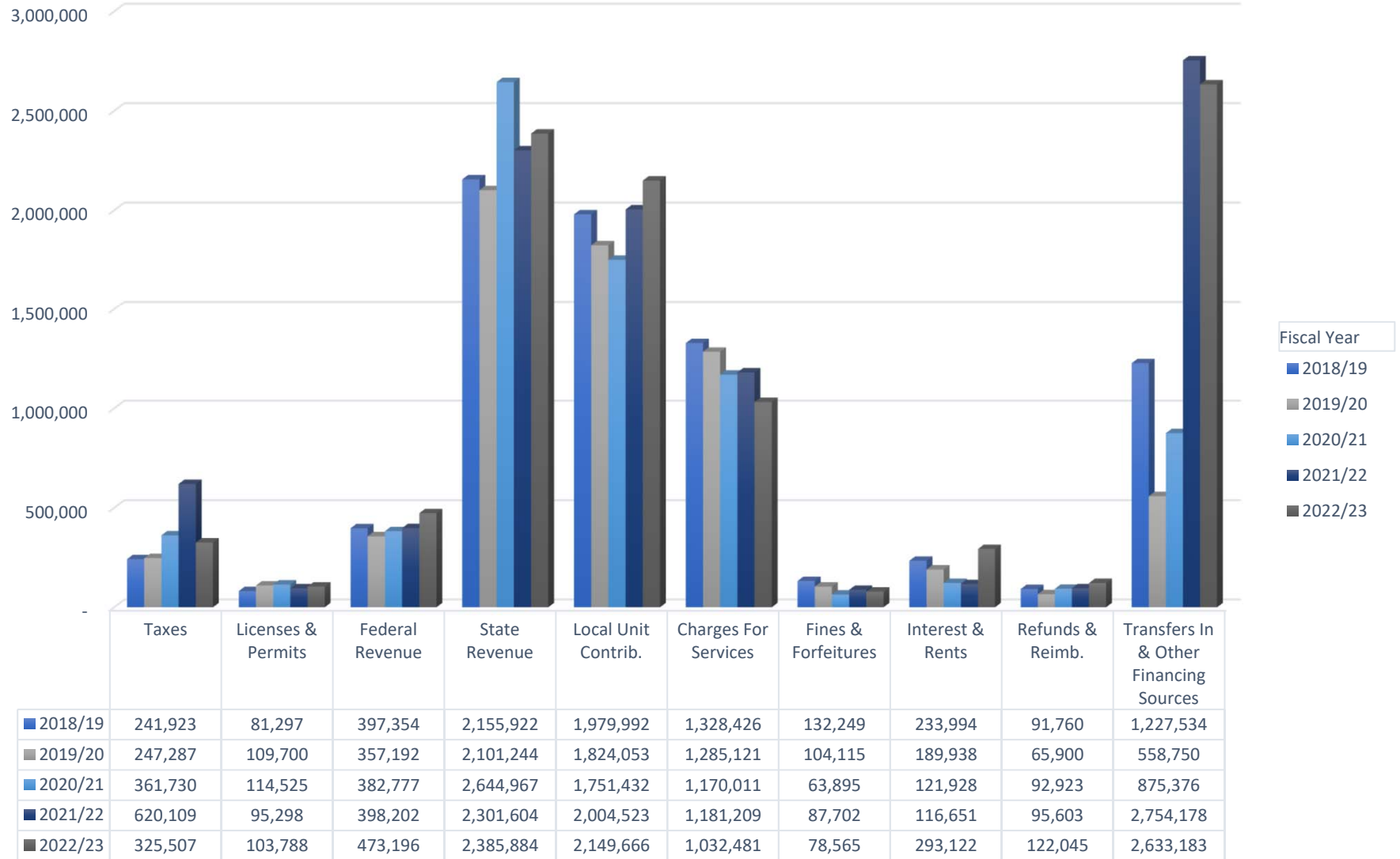
Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through March 31, 2023

	Adopted Budget	Amended Budget	Year to Date	Budget Less Year to Date	% of Budget	Prior Year to Date	Change from Prior Year
Expense							
Recreation and Culture							
101.804.00 Courthouse Square	17,000	17,000	17,000	-	100.00%	17,000	-
Total Recreation and Culture	17,000	17,000	17,000	-	100.00%	17,000	-
Other							
101.851.25 Insurance and Bonds	18,000	18,000	6,215	11,785	34.53%	14,916	(8,701)
101.958.00 Contingency	554,338	519,338	-	519,338	0.00%	-	-
Total Other	572,338	537,338	6,215	531,123	1.16%	14,916	(8,701)
Transfers Out	5,507,991	5,367,372	2,401,569	2,965,803	44.74%	3,602,015	(1,200,446)
Total Expense	45,400,572	45,563,365	19,501,509	26,061,856	42.80%	19,622,052	(120,543)

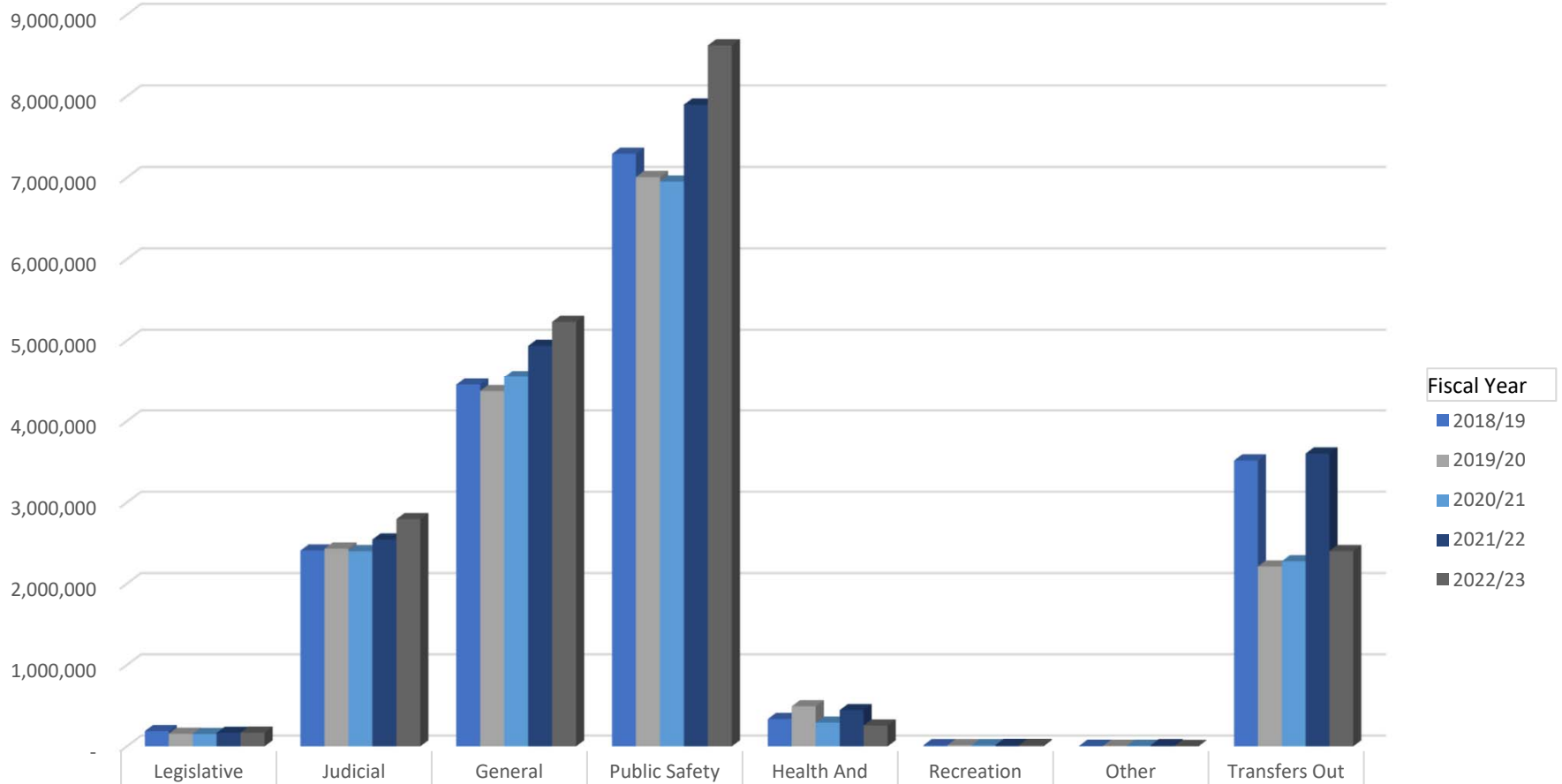
General Fund (101)

Year to Date Revenue Comparison

October 1 through March 31

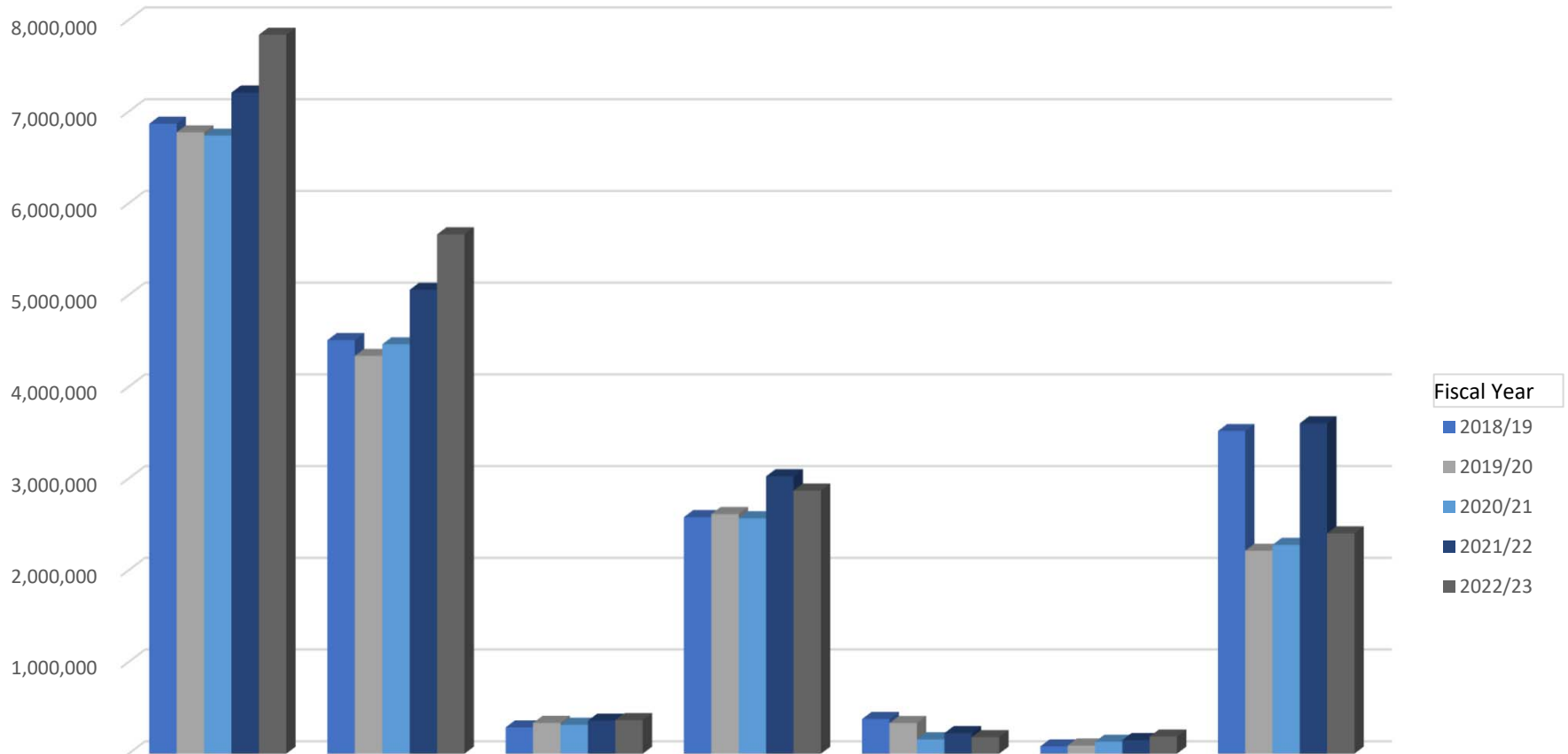


General Fund (101)
Year to Date Expense by Function
October 1 through March 31



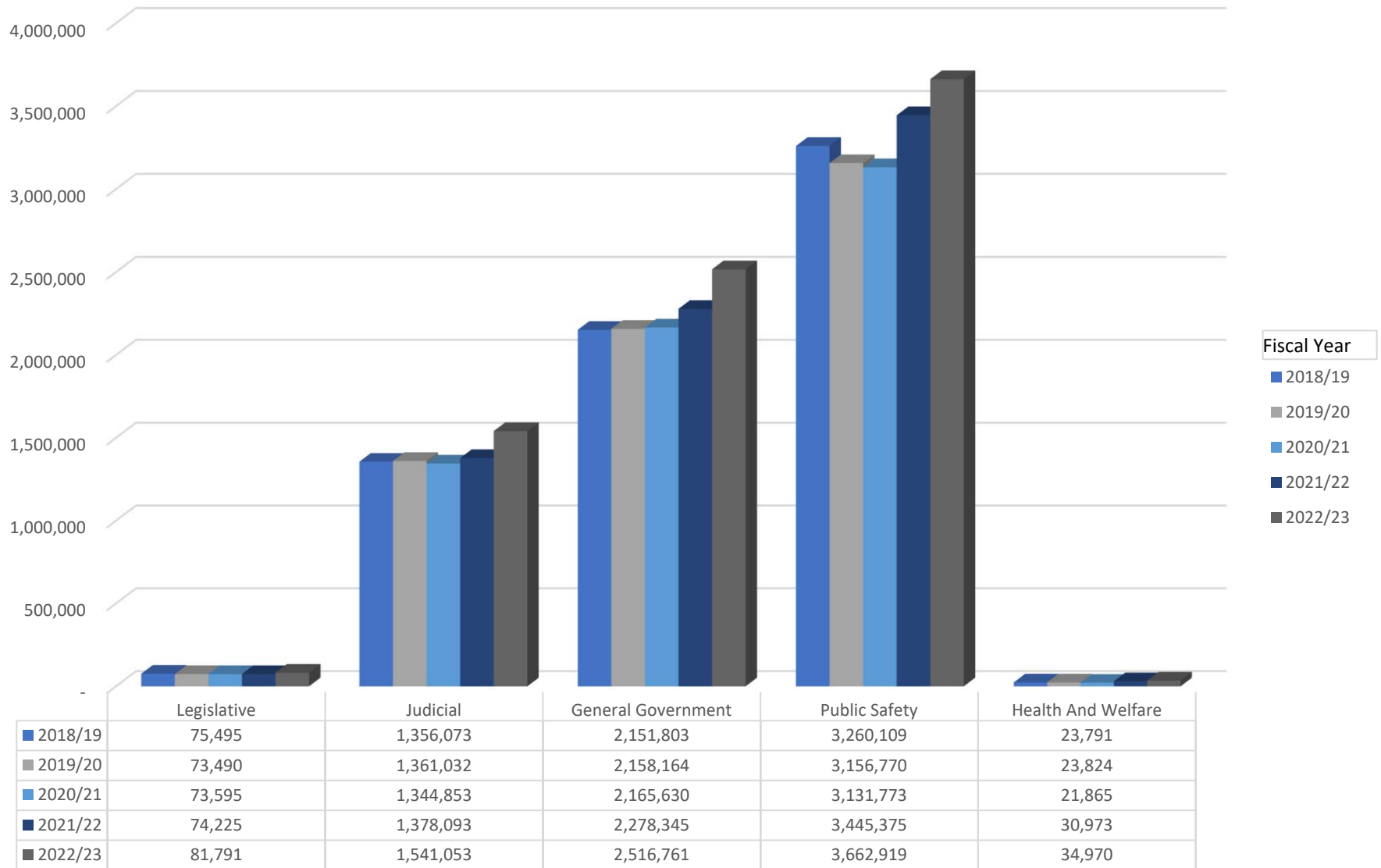
	Legislative	Judicial	General Government	Public Safety	Health And Welfare	Recreation and Culture	Other	Transfers Out
2018/19	187,002	2,408,995	4,450,499	7,293,296	336,512	15,000	7,524	3,517,446
2019/20	154,962	2,431,862	4,371,410	7,008,192	492,551	15,000	6,941	2,212,131
2020/21	151,743	2,401,367	4,549,849	6,952,141	291,728	15,000	7,936	2,276,995
2021/22	166,170	2,544,232	4,936,000	7,896,244	445,477	17,000	14,916	3,602,015
2022/23	169,620	2,795,388	5,230,951	8,623,601	257,165	17,000	6,215	2,401,569

General Fund (101)
Year to Date Expenditure Comparison
October 1 through March 31

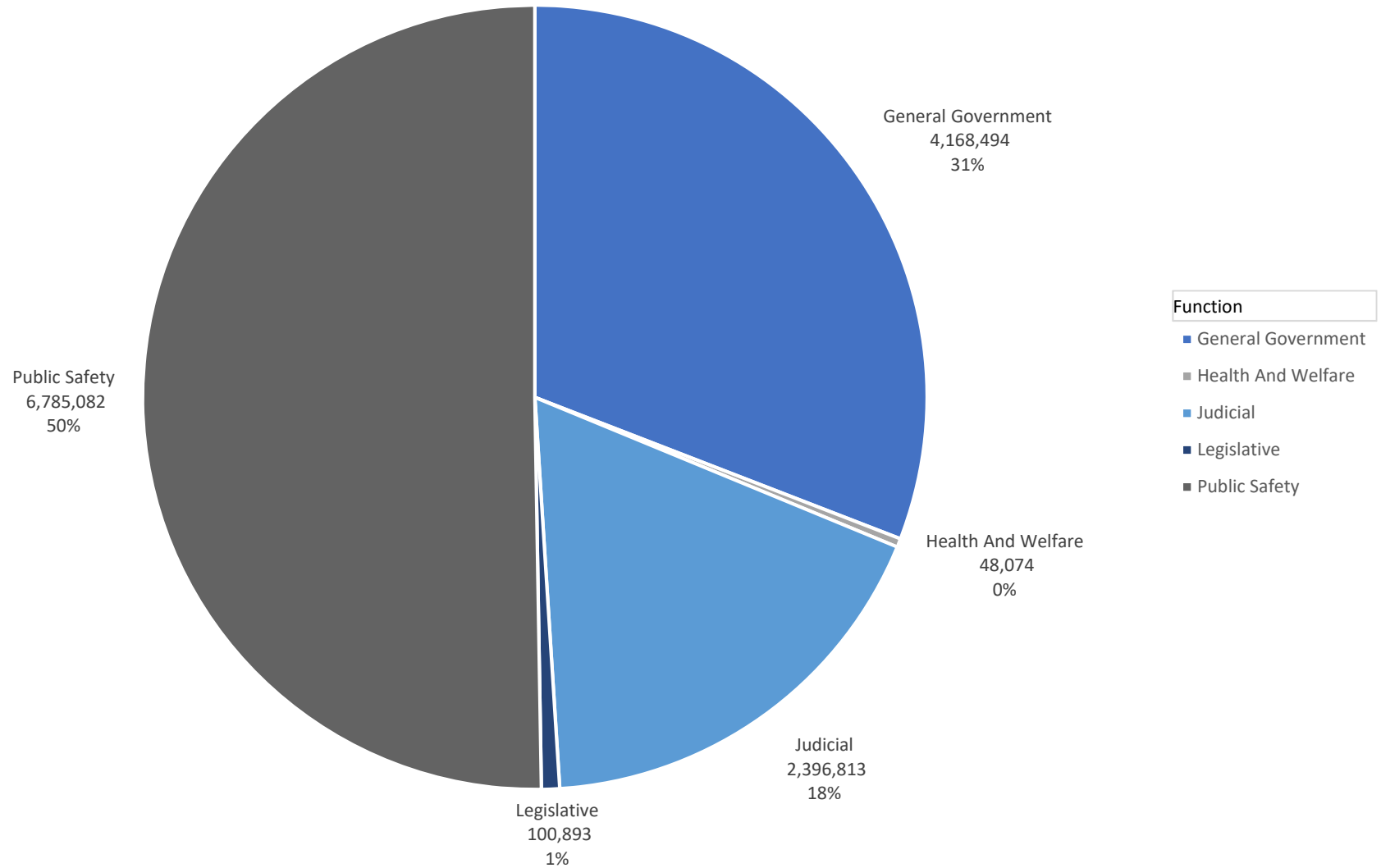


	Personnel - Wages	Personnel - Fringes	Supplies	Other Services And Charges	Capital Outlay	Debt Service	Transfers Out
2018/19	6,867,272	4,508,387	286,867	2,578,773	377,803	79,726	3,517,446
2019/20	6,773,281	4,336,327	335,538	2,612,320	333,907	89,544	2,212,131
2020/21	6,737,717	4,463,481	315,825	2,566,399	156,086	130,256	2,276,995
2021/22	7,207,010	5,056,723	360,317	3,023,821	223,808	148,359	3,602,015
2022/23	7,837,494	5,661,861	366,065	2,867,809	179,553	187,157	2,401,569

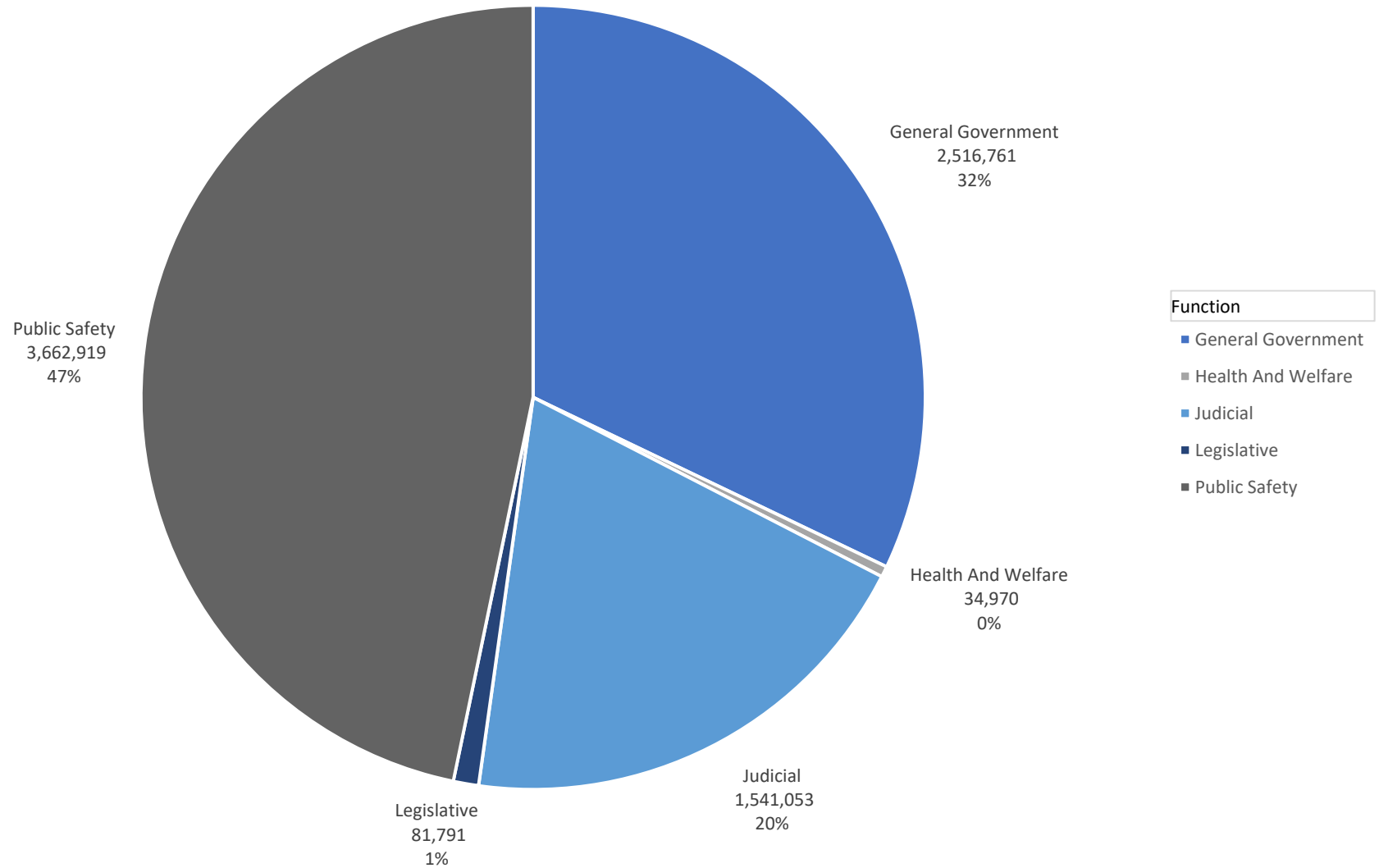
General Fund (101)
Wages by Function
October 1 through March 31



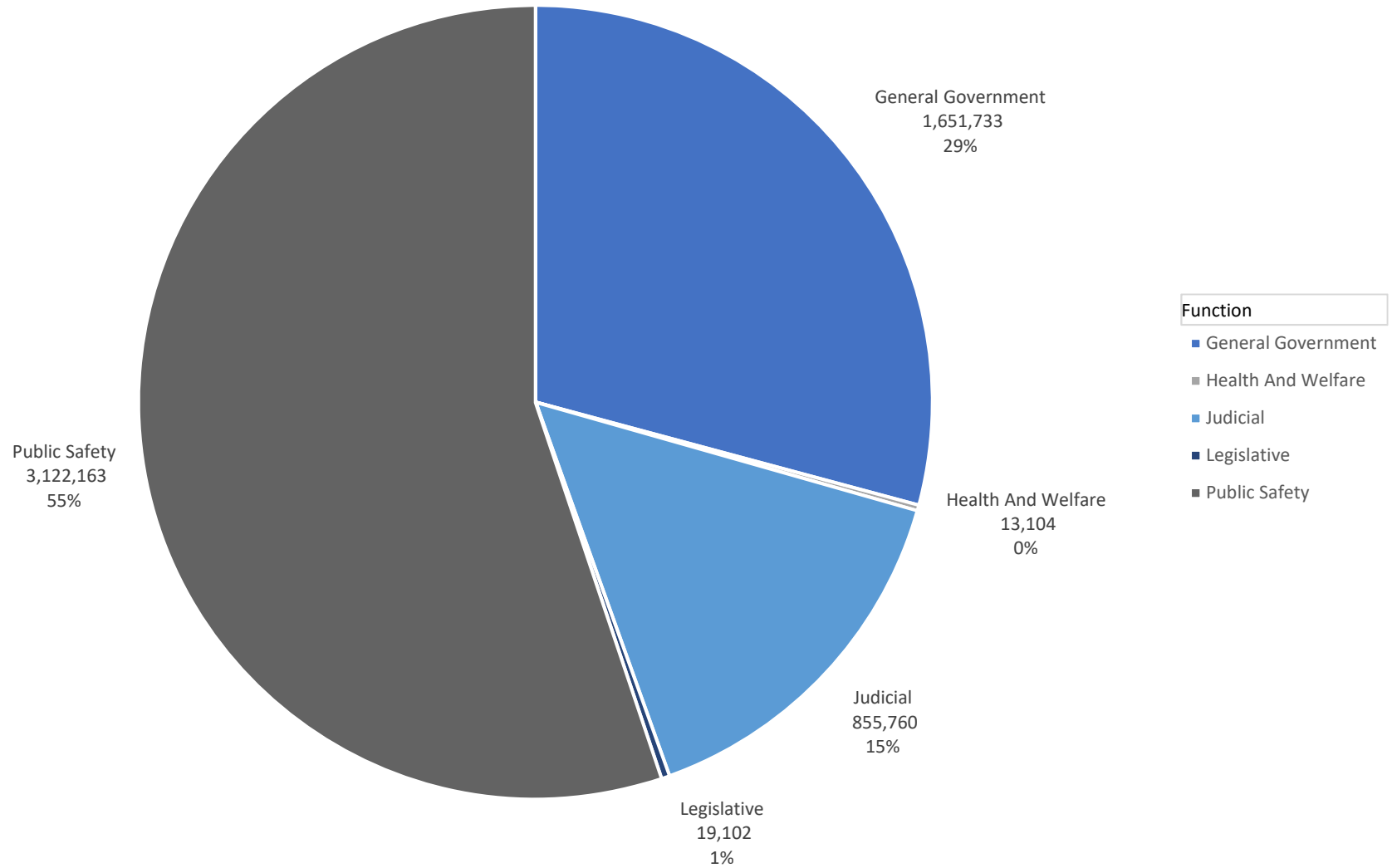
General Fund (101)
Personnel by Function
October 1, 2022 through March 31, 2023



General Fund (101)
Wages by Function
October 1, 2022 through March 31, 2023



General Fund (101)
Fringes by Function
October 1, 2022 through March 31, 2023



Eaton County
Fiscal Year 2022/23
through March 31, 2023

	Revenues				Expenditures				Fund Balance			
	Original Budget	Adjusted Budget	Actual	% of Budget	Original Budget	Adjusted Budget	Actual	% of Budget	Beginning Fund Balance	Change in Fund Balance	Ending Fund Balance	% Change in Fund Balance
Special Purpose Restricted Funds (Special Revenue)												
208 Parks & Recreation	1,016,578	1,185,278	11,873	1.00%	1,016,578	1,185,278	323,313	27.28%	464,198	(311,440)	152,758	-67.09%
211 Parks - Special Projects	1,000	1,000	-	0.00%	1,000	1,000	-	0.00%	15,004	-	15,004	0.00%
215 Friend of the Court	68,810	68,810	31,888	46.34%	68,810	68,810	33,279	48.36%	13,204	(1,391)	11,814	-10.53%
223 Comprehensive Plan	50,000	50,000	4,500	9.00%	50,000	50,000	19,314	38.63%	100,393	(14,814)	85,580	-14.76%
225 Public Improvement	250,000	6,139,957	3,307,500	53.87%	250,000	6,139,957	4,220,951	68.75%	3,782,416	(913,451)	2,868,965	-24.15%
226 Computer Fund	1,371,771	1,595,328	638,311	40.01%	1,371,771	1,515,328	850,831	56.15%	250,591	(212,520)	38,071	-84.81%
227 Sanitary Landfill	35,000	70,000	52,500	75.00%	35,000	70,000	32,394	46.28%	2,250	20,106	22,356	893.78%
228 Solid Waste Ordinance	457,692	457,692	218,906	47.83%	457,692	457,692	126,036	27.54%	131,184	92,870	224,054	70.79%
234 Planning Aerial Photos	-	-	66		-	-	-		800	66	866	8.25%
236 CDGB - Housing Grant	36,203	36,203	13,595	37.55%	36,203	36,203	39,575	109.32%	327,477	(25,981)	301,496	-7.93%
245 Remonumentation	81,300	81,300	35,886	44.14%	81,300	81,300	30,248	37.21%	11,897	5,638	17,535	47.39%
249 Code Enforcement	756,195	756,195	365,582	48.34%	756,195	756,195	241,451	31.93%	767,228	124,131	891,359	16.18%
256 Register of Deeds - Automation	82,720	82,720	35,660	43.11%	82,720	82,720	29,059	35.13%	99,109	6,601	105,710	6.66%
259 Michigan Justice Training	5,000	5,000	3,789	75.79%	5,000	5,000	-	0.00%	6,396	3,789	10,186	59.24%
260 Indigent Defense	2,123,783	2,123,783	1,004,980	47.32%	2,123,783	2,123,783	874,722	41.19%	250,130	130,258	380,387	52.08%
261 Central Dispatch	4,496,219	4,606,849	178,485	3.87%	4,496,219	4,586,669	1,954,430	42.61%	1,827,728	(1,775,945)	51,783	-97.17%
263 Concealed Pistol Licenses	68,096	70,155	34,100	48.61%	68,096	70,155	35,153	50.11%	144,214	(1,053)	143,161	-0.73%
264 Local Corrections Officer Train	48,448	48,448	7,718	15.93%	48,448	48,448	16,412	33.87%	138,436	(8,693)	129,743	-6.28%
265 Drug Law Enforcement - Sheriff	4,000	4,000	11,124	278.09%	4,000	4,000	-	0.00%	23,554	11,124	34,677	47.23%
266 Drug Law Enforcement - Prosecut.	3,000	3,000	-	0.00%	3,000	3,000	1,517	50.58%	22,167	(1,517)	20,649	-6.85%
269 County Law Library	6,500	6,500	-	0.00%	6,500	6,500	3,250	50.00%	24	(3,250)	(3,226)	-13794.57%
272 Priority Court	141,454	141,454	59,582	42.12%	141,454	141,454	58,361	41.26%	-	1,222	1,222	
273 Sobriety Court	129,716	129,716	44,612	34.39%	129,716	129,716	43,321	33.40%	514	1,291	1,804	251.41%
274 Swift & Sure Sanctions	71,050	71,050	28,766	40.49%	71,050	71,050	29,337	41.29%	2,896	(571)	2,325	-19.72%
275 Veterans Court	61,390	61,390	17,800	29.00%	61,390	61,390	17,800	29.00%	16	-	16	0.00%
276 Community Corrections	124,848	124,848	52,857	42.34%	124,848	124,848	52,857	42.34%	-	-	-	
277 Residential Substance Abuse Trea	168,665	168,665	50,060	29.68%	168,665	168,665	50,060	29.68%	-	-	-	
278 District Court - Sobriety	31,000	31,000	14,758	47.61%	31,000	31,000	14,758	47.61%	-	-	-	
279 School Violence Prevention	-	168,520	-	0.00%	-	168,520	125,000	74.18%	-	(125,000)	(125,000)	
280 Enforce. & Education - Byrne JAG	-	13,075	-	0.00%	-	13,075	-	0.00%	-	-	-	
281 Building Bridges DOJ Grant	-	51,548	51,346	99.61%	-	51,548	51,346	99.61%	-	-	-	
282 American Rescue Plan Act	3,482,500	10,750,601	1,815,197	16.88%	3,482,500	10,750,601	3,255,908	30.29%	43,235	(1,440,711)	(1,397,476)	-3332.24%
284 Opioid Settlement	-	-	-		-	-	-		-	-	-	
285 OHSP Enforcement Grant	-	31,959	15,720	49.19%	-	31,959	15,720	49.19%	-	0	0	
286 Road Crew	64,531	64,531	31,066	48.14%	64,531	64,531	39,327	60.94%	43,824	(8,262)	35,562	-18.85%
287 Homeland Security	127,500	127,500	22,282	17.48%	127,500	127,500	51,281	40.22%	51,661	(28,999)	22,661	-56.13%
288 Medical Marihuana	-	-	-		-	-	-		-	-	-	
290 Dept of Health & Human Services	14,000	14,000	7,000	50.00%	14,000	14,000	3,111	22.22%	148,310	3,889	152,199	2.62%
292 Child Care Fund	5,061,914	5,811,914	2,371,498	40.80%	5,061,914	5,792,714	1,878,218	32.42%	489,715	493,280	982,995	100.73%
293 Soldiers & Sailors	30,000	30,000	7,500	25.00%	30,000	30,000	10,847	36.16%	56,938	(3,347)	53,592	-5.88%
296 Juvenile Millage	1,484,655	1,576,624	371	0.02%	1,484,655	1,576,624	658,534	41.77%	793,475	(658,164)	135,311	-82.95%
297 Central Dispatch - 911 Surcharge	2,943,128	3,041,988	986,505	32.43%	2,943,128	3,041,988	1,673,920	55.03%	2,377,381	(687,415)	1,689,965	-28.91%
299 Jail Millage	2,402,253	2,402,253	741	0.03%	2,402,253	2,402,253	1,014,402	42.23%	1,378,308	(1,013,660)	364,647	-73.54%
706 Donations - Juvenile Court	1,000	1,000	327	32.72%	1,000	1,000	369	36.88%	15,150	(42)	15,108	-0.27%
707 Donations - Youth Facility	4,100	4,100	4,510	110.00%	4,100	4,100	3,437	83.84%	1,876	1,073	2,948	57.18%
718 Donations - Animal Control	2,000	2,000	812	40.60%	2,000	2,000	-	0.00%	16,092	812	16,904	5.05%

Eaton County
Fiscal Year 2022/23
through March 31, 2023

	Revenues				Expenditures				Fund Balance			
	Original Budget	Adjusted Budget	Actual	% of Budget	Original Budget	Adjusted Budget	Actual	% of Budget	Beginning Fund Balance	Change in Fund Balance	Ending Fund Balance	% Change in Fund Balance
720 Donations - Sheriff's Department	3,600	3,600	8,230	228.60%	3,600	3,600	3,143	87.30%	10,817	5,087	15,904	47.03%
765 Donations - Lincoln Brick Park	50	50	9,538	19075.32%	50	50	-	0.00%	42,950	9,538	52,488	22.21%
Total Special Purpose Restricted Funds	27,311,669	42,215,604	11,557,540		27,311,669	42,096,224	17,882,994		13,851,555	(6,325,453)	7,526,101	
Debt Service Funds												
366 Building Authority - Jail	1,085,584	1,085,584	542,792	50.00%	1,085,584	1,085,584	56,447	5.20%	339,817	486,345	826,162	143.12%
377 DPW - Grand Ledge Debt - NV	561,556	561,556	561,006	99.90%	561,556	561,556	561,131	99.92%	-	(125)	(125)	
385 Brookfield Debt - NV	169,263	169,263	165,281	97.65%	169,263	169,263	165,281	97.65%	-	-	-	
387 Dental Clinic - NV	72,600	72,600	29,300	40.36%	72,600	72,600	8,550	11.78%	42,438	20,750	63,187	48.89%
851 Drain Debt Service	4,410,500	4,410,500	385,331	8.74%	4,410,500	4,410,500	425,816	9.65%	76,866	(40,485)	36,381	-52.67%
Total Debt Service Funds	6,299,503	6,299,503	1,683,710		6,299,503	6,299,503	1,217,225		459,120	466,485	925,605	
Non-Budgeted Funds												
510 Home Tax Exemption Audit	-	-	956		-	-	-		10,449	956	11,405	9.15%
513 Foreclosing Governmental Unit	-	-	116,055		-	-	92,321		1,917,001	23,734	1,940,735	1.24%
516 Delinquent Tax Revolving Fund	-	-	53,957		-	-	301,274		10,404,905	(247,317)	10,157,588	-2.38%
550 Land Bank	-	-	2,551		-	-	4,935		-	(2,385)	(2,385)	
595 Commissary	-	-	35,333		-	-	45,218		199,577	(9,885)	189,693	-4.95%
690 20X0 Delinquent Tax Fund	-	-	6,653		-	-	5,513		458,461	1,141	459,602	0.25%
691 20X1 Delinquent Tax Fund	-	-	(23,844)		-	-	44,448		263,427	(68,292)	195,135	-25.92%
692 20X2 Delinquent Tax Fund	-	-	33,451		-	-	-		5,828	33,451	39,279	573.94%
693 20X3 Delinquent Tax Fund	-	-	-		-	-	-		-	-	-	
694 20X4 Delinquent Tax Fund	-	-	-		-	-	-		-	-	-	
695 20X5 Delinquent Tax Fund	-	-	-		-	-	-		-	-	-	
696 20X6 Delinquent Tax Fund	-	-	-		-	-	-		34	-	34	0.00%
697 20X7 Delinquent Tax Fund	-	-	-		-	-	-		-	-	-	
698 20X8 Delinquent Tax Fund	-	-	-		-	-	-		-	-	-	
699 20X9 Delinquent Tax Fund	-	-	(4,558)		-	-	-		637,891	(4,558)	633,333	-0.71%
801 Drain	-	-	6,530,587		-	-	4,501,922		13,661,951	2,028,665	15,690,615	14.85%
841 Lake Level Fund	-	-	-		-	-	-		351	-	351	0.00%
842 Lake Level Revolving Fund	-	-	-		-	-	-		10,999	-	10,999	0.00%
Total Debt Service Funds	-	-	6,751,142		-	-	4,995,631		27,570,874	1,755,511	29,326,384	
Internal Service Funds (Non-Budgeted)												
656 Retirement	-	-	3,135,321		-	-	3,244,147		141,277	(108,826)	32,451	-77.03%
670 Health - Self Insurance	-	-	3,611,247		-	-	4,002,894		319,858	(391,646)	(71,789)	-122.44%
675 General Liability - MMRMA	-	-	602,476		-	-	300,000		414,749	302,476	717,225	72.93%
676 Retirees Health - Self Insurance	-	-	1,181,553		-	-	1,176,690		227,844	4,863	232,708	2.13%
677 Workers Compensation	-	-	50,270		-	-	122,442		74,049	(72,173)	1,876	-97.47%
678 Unemployment Insurance	-	-	1,032		-	-	1,086		65,699	(54)	65,645	-0.08%
679 Life & Disability	-	-	130,543		-	-	56,884		29,871	73,659	103,530	246.59%
680 Insurance - Dental	-	-	111,895		-	-	86,266		89,686	25,629	115,316	28.58%
736 Public Employee Health Care Fund	-	-	(263,195)		-	-	-		16,104,708	(263,195)	15,841,513	-1.63%
Total Debt Service Funds	-	-	8,561,143		-	-	8,990,410		17,467,742	(429,267)	17,038,475	

Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County and Barry Eaton District Health Department Active Employees and Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts (# of Lives)	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life
Jan, 2023	139,886	144,947	206,273	-	491,106	483		130,260	621,366		1,286
Feb, 2023	229,998	162,321	223,256	-	615,575	480		129,451	745,026		1,552
Mar, 2023	448,234	221,166	232,848	(112,926)	789,322	480	-	129,451	918,773	2,285,165	1,914
Apr, 2023	-	-	-	-	-			-	-		
May, 2023	-	-	-	-	-			-	-		
Jun, 2023	-	-	-	-	-		-	-	-	-	
Jul, 2023	-	-	-	-	-			-	-		
Aug, 2023	-	-	-	-	-			-	-		
Sep, 2023	-	-	-	-	-		-	-	-	-	
Oct, 2023	-	-	-	-	-			-	-		
Nov, 2023	-	-	-	-	-			-	-		
Dec, 2023	-	-	-	-	-		-	-	-	-	
Totals	818,117	528,434	662,377	(112,926)	1,896,003		-	389,162	2,285,165	2,285,165	4,751
% of Totals	35.80%	23.12%	28.99%	-4.94%	82.97%		0.00%	17.03%			

Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County Active Employees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts (# of Lives)	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life
Jan, 2023	93,139	109,782	119,800	-	322,721	285		76,862	399,583		1,402
Feb, 2023	187,052	125,597	152,919		465,568	284		76,592	542,160		1,909
Mar, 2023	411,819	182,149	151,543	(112,926)	632,585	284		76,592	709,177	1,650,920	2,497
Apr, 2023					-				-		
May, 2023					-				-		
Jun, 2023					-				-	-	
Jul, 2023					-				-		
Aug, 2023					-				-		
Sep, 2023					-				-	-	
Oct, 2023					-				-		
Nov, 2023					-				-		
Dec, 2023					-				-	-	
Totals	692,010	417,528	424,263	(112,926)	1,420,874		-	230,046	1,650,920	1,650,920	5,806
% of Totals	41.92%	25.29%	25.70%	-6.84%	86.07%		0.00%	13.93%			

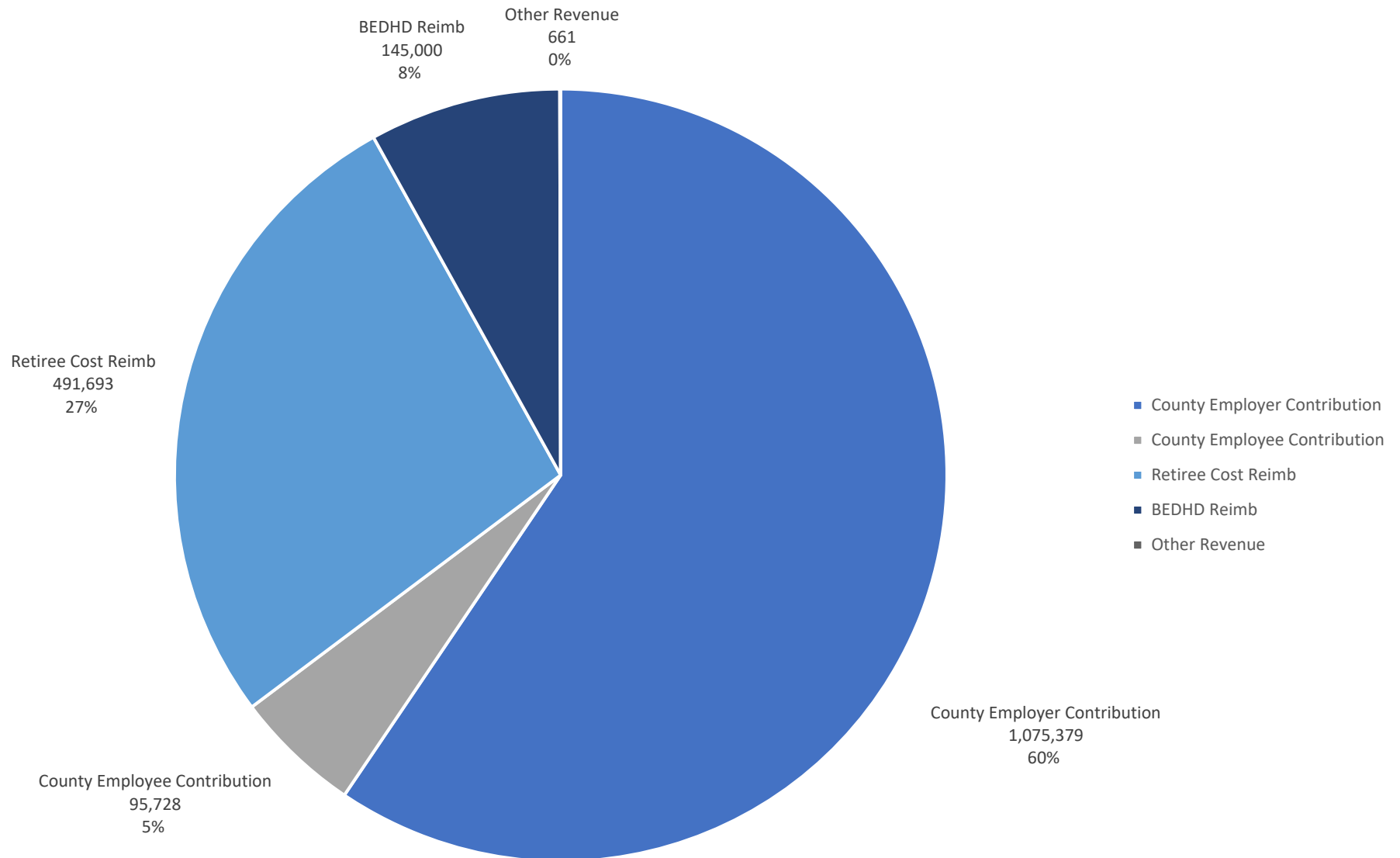
Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts (# of Lives)	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life
Jan, 2023	24,549	18,976	78,577	-	122,102	152		40,993	163,095		1,073
Feb, 2023	37,197	27,099	59,551	-	123,848	152		40,993	164,841		1,084
Mar, 2023	29,815	25,601	67,619	-	123,035	151		40,723	163,758	491,694	1,084
Apr, 2023					-				-		
May, 2023					-				-		
Jun, 2023					-				-	-	
Jul, 2023					-				-		
Aug, 2023					-				-		
Sep, 2023					-				-	-	
Oct, 2023					-				-		
Nov, 2023					-				-		
Dec, 2023					-				-	-	
Totals	91,562	71,677	205,746	-	368,985		-	122,709	491,694	491,694	3,242
% of Totals	18.62%	14.58%	41.84%	0.00%	75.04%		0.00%	24.96%			

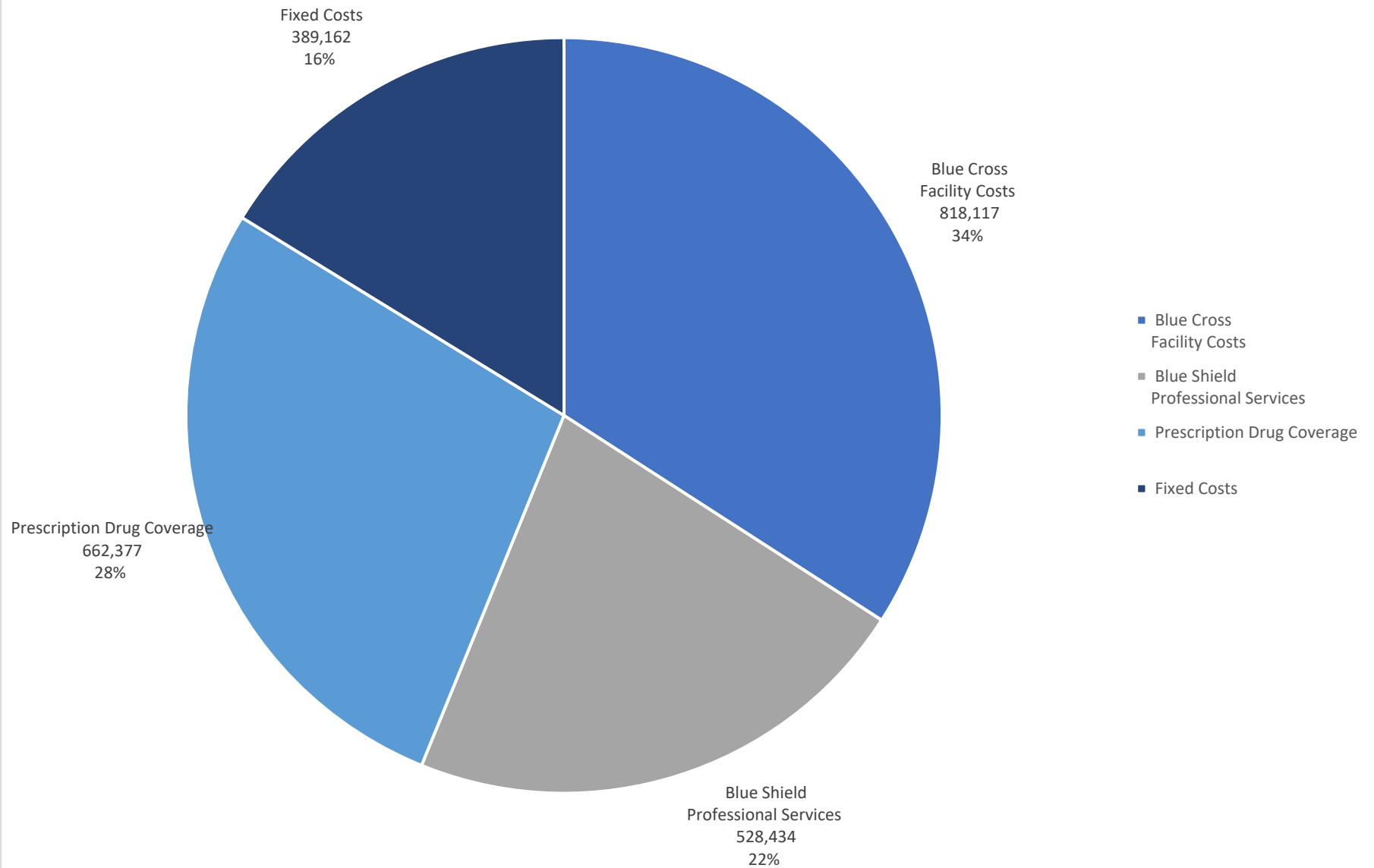
Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
Barry Eaton District Health Department Active Employees and Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts (# of Lives)	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life
Jan, 2023	22,198	16,189	7,896	-	46,283	46		12,406	58,688		1,276
Feb, 2023	5,748	9,625	10,786	-	26,159	44		11,866	38,025		864
Mar, 2023	6,600	13,416	13,686	-	33,702	45		12,136	45,838	142,552	1,019
Apr, 2023					-				-		
May, 2023					-				-		
Jun, 2023					-				-	-	
Jul, 2023					-				-		
Aug, 2023					-				-		
Sep, 2023					-				-	-	
Oct, 2023					-				-		
Nov, 2023					-				-		
Dec, 2023					-				-	-	
Totals	34,546	39,230	32,368	-	106,144		-	36,408	142,552	142,552	3,168
% of Totals	24.23%	27.52%	22.71%	0.00%	74.46%		0.00%	25.54%			

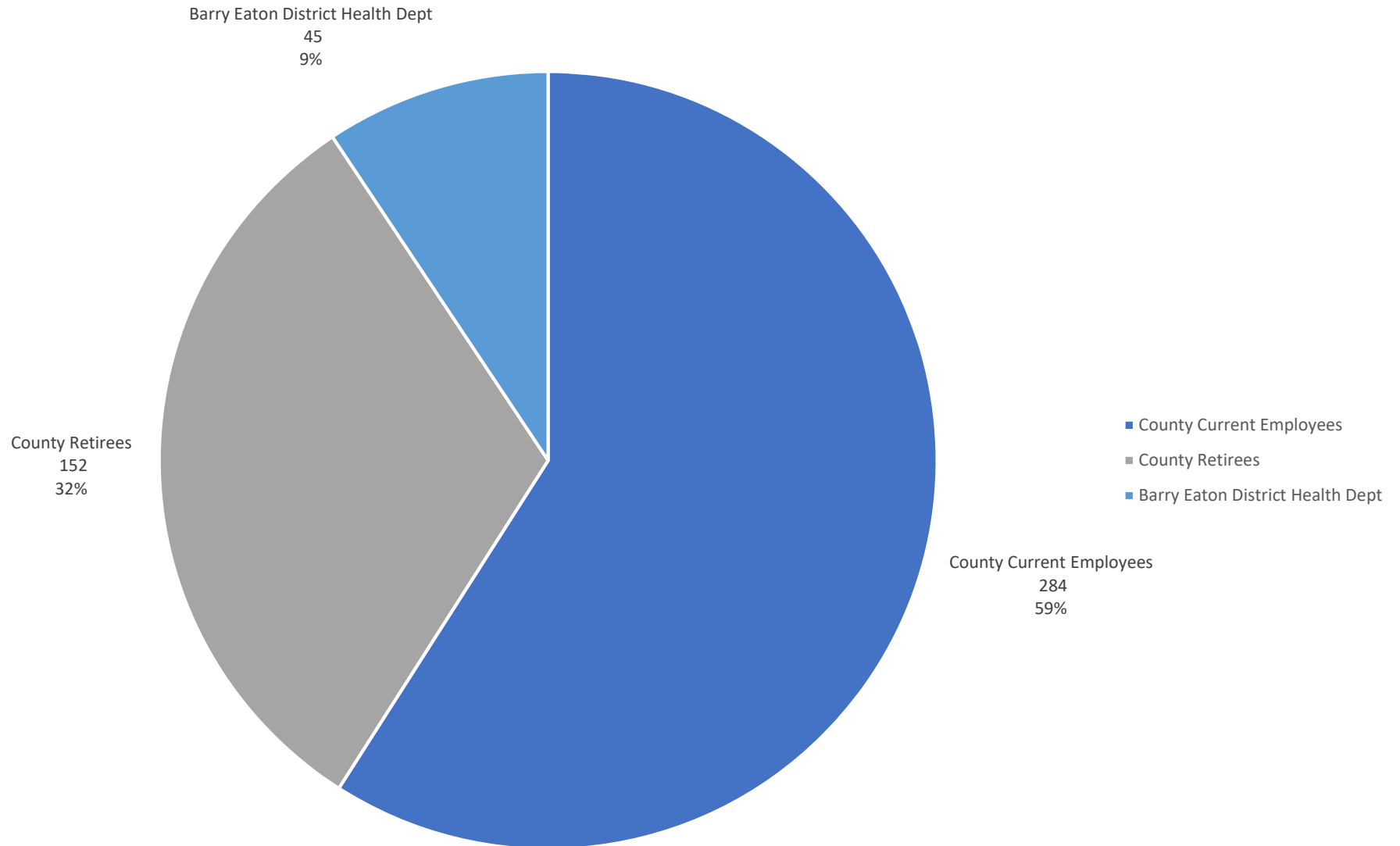
Health Insurance Contribution Sources Calendar Year 2023



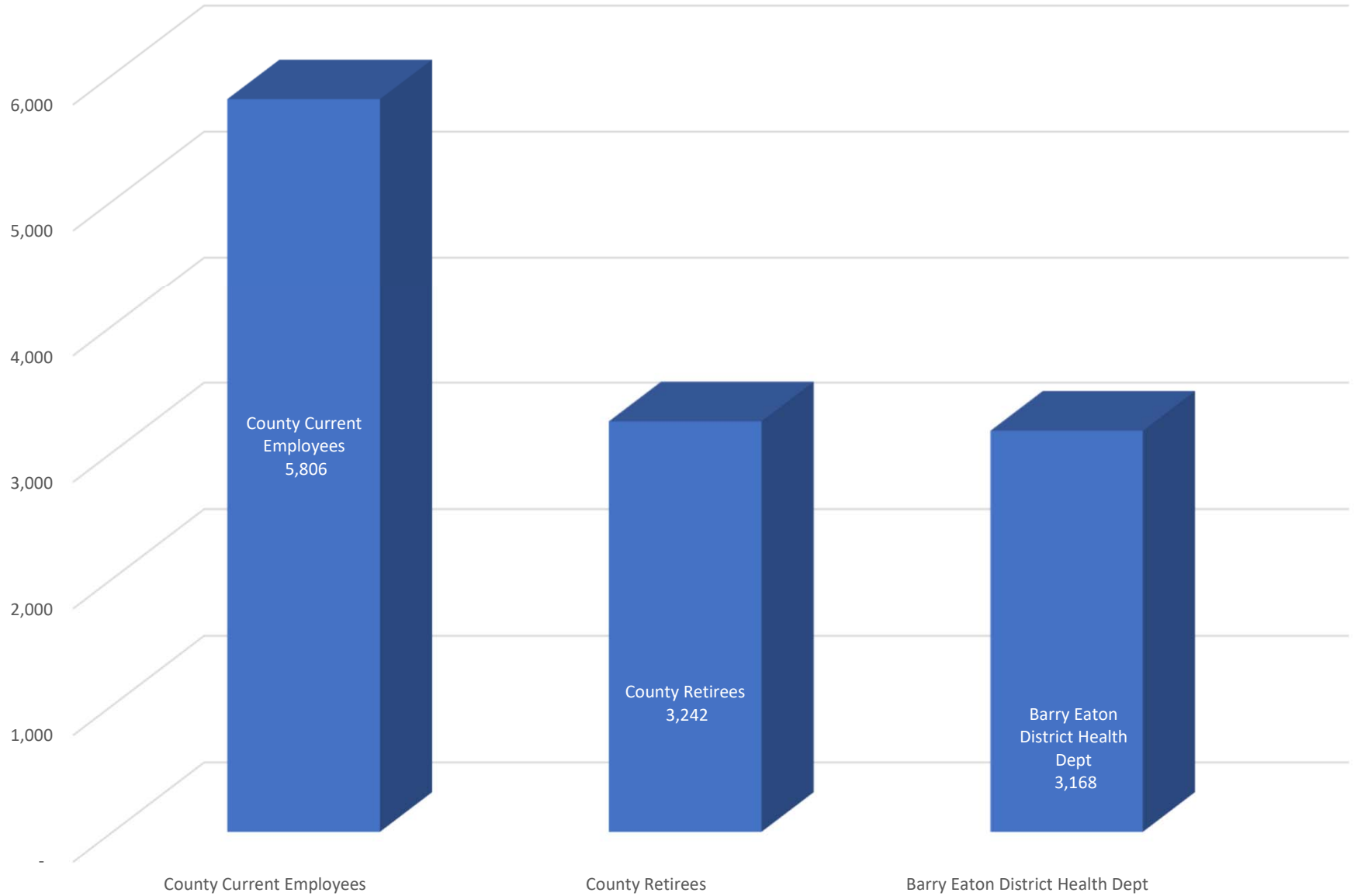
Health Insurance Expenses Calendar Year 2023



Calendar Year 2023
Average # of Lives Covered



Calendar Year 2023
Average Cost Per Life Covered



2022-2023 BUDGET

AS OF FEBRUARY, 2023

	2022/2023 AMENDED BUDGET	2022/2023 YEAR TO DATE	2022/2023 ESTIMATED	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
CHILD CARE GRANT	\$ 2,342,352	\$ 722,630	\$ 1,844,279	\$ (498,073)
RAISE THE AGE GRANT	750,000	66,332	696,529	(53,471)
USDA FOOD PROGRAM	50,000	13,375	32,100	(17,900)
PARENT & GOVT REIMBURSEMENT	70,000	13,004	31,210	(38,790)
OTHER COUNTY REIMBURSEMENT	10,000	45,012	108,029	98,029
PROGRAM REIMBURSEMENTS	110,000	16,452	65,806	(44,194)
FUND BALANCE-CARRYOVER	-	-	-	-
TRANSFERS IN - GENERAL FUND (101)	1,188,849	594,425	1,188,849	-
TRANSFERS IN - JUVENILE MILLAGE (296)	1,290,713	645,357	1,290,713	-
TOTAL REVENUES	\$ 5,811,914	\$ 2,116,586	\$ 5,257,515	\$ (554,399)
<u>EXPENSES</u>				
YOUTH FACILITY	\$ 2,088,511	\$ 744,387	\$ 2,023,802	\$ 64,709
COMMUNITY BASED TREATMENT	448,386	39,929	108,557	339,829
DAY TREATMENT PROGRAM	872,737	244,612	665,039	207,698
IN-HOME CARE	390,373	155,579	422,980	(32,607)
RAISE THE AGE PROGRAM	750,000	9,758	696,529	53,471
OUT OF HOME PLACEMENT	4,900	-	-	4,900
INELIGIBLE FOR REIMBURSEMENT	83,130	14,339	34,413	48,717
INSTITUTIONAL CARE	204,000	53,797	119,942	84,058
STATE/COUNTY WARD CHARGEBACKS	500,000	165,071	399,012	100,988
PREVENTION PROGRAMS	469,877	79,545	468,180	1,697
TOTAL EXPENSES	\$ 5,811,914	\$ 1,507,017	\$ 4,938,454	\$ 873,460
EXCESS REVENUE OVER EXPENSE	\$ -	\$ 609,570	\$ 319,061	\$ 319,061
9/30/20 FUND BALANCE	\$ 710,430			
9/30/21 FUND BALANCE	\$ 742,010			
9/30/22 FUND BALANCE	\$ 489,715			
PROJECTED 9/30/23 FUND BALANCE			\$ 808,776	

2022/2023 ESTIMATED CHILD CARE PLACEMENT DAYS & COST												PAY PERIODS	9.6
												MONTH	5
												QTR	2

MONTH	FAMILY FOSTER CARE	PRIVATE AGENCY FOSTER CARE	INDEPENDENT LIVING	OTHER COUNTY/OUT OF STATE	YOUTH FACILITY DETENTION/ RESIDENTIAL	COMMUNITY BASED TREATMENT	DAY TREATMENT	IN-HOME CARE	RAISE THE AGE PROGRAM	INELIGIBLE FOR REIMB	STATE/COUNTY WARD CHARGEBACKS	CHILD PLACEMENT DAYS
OCTOBER	-	-	-	-	317	-	245	465	186	-	557	1,770
NOVEMBER	-	-	-	31	221	-	225	420	210	-	478	1,585
DECEMBER	-	-	-	30	244	-	266	527	279	-	482	1,828
JANUARY	-	-	-	31	316	-	240	372	289	-	441	1,689
FEBRUARY	-	-	-	31	256	-	188	392	308	-	504	1,679
MARCH	-	-	-			-			-	-		-
APRIL	-	-	-			-			-	-		-
MAY	-	-	-			-			-	-		-
JUNE	-	-	-			-			-	-		-
JULY	-	-	-			-			-	-		-
AUGUST	-	-	-			-			-	-		-
SEPTEMBER	-	-	-			-			-	-		-

DAYS YTD	0	0	0	123	1,354	0	1,164	2,176	1,272	0	2,462	8,551
COST YTD	\$0.00	\$0.00	\$0.00	\$ 53,797.35	\$ 744,386.89	\$ 39,929.03	\$ 244,611.98	\$ 155,578.88	\$9,757.63	\$ 14,338.92	\$165,070.82	\$1,427,471.50
COST PER DAY	\$0.00	\$0.00	\$0.00	\$437.38	\$549.77	\$0.00	\$210.15	\$71.50	\$7.67	\$0.00	\$134.09	\$166.94
COUNTY COST PER DAY	\$0.00	\$0.00	\$0.00	\$218.69	\$274.88	\$0.00	\$105.07	\$35.75	\$3.84	\$0.00	\$67.05	\$0.00

PROJECTED DAYS	0	0	0	295	3,250	0	2,794	5,222	3,053	0	5,909	20,522
PROJECTED COST	\$0.00	\$0.00	\$0.00	\$119,941.63	\$2,023,801.86	\$108,557.05	\$665,038.82	\$422,980.08	\$696,528.56	\$34,413.41	\$ 399,012.25	\$4,470,273.65

ORIGINAL BUDGET	\$	4,900	\$	-	\$	-	\$	204,000	\$	2,088,511	\$	448,386	\$	872,737	\$	390,373	\$	750,000	\$	83,130	\$	500,000	\$	5,342,037
CURRENT BUDGET		4,900		-		-		204,000		2,088,511		448,386		872,737		390,373		750,000		83,130		500,000		5,342,037
PROJECTED COST		-		-		-		119,942		2,023,802		108,557		665,039		422,980		696,529		34,413		399,012		4,470,274
FAVORABLE (UNFAVORABLE)		4,900		-		-		84,058		64,709		339,829		207,698		(32,607)		53,471		48,717		100,988		871,763

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23
Detention Occupancy %	69%	62%	72%	87%	66%							
Treatment Occupancy %	67%	38%	35%	51%	56%							
Community Based Treatment%	0%	0%	0%	0%	0%							
Day Treatment Occupancy %	58%	66%	70%	63%	59%							

Days Expensed to date	91	91	0	61	91	91	91	91	91
Total Annual Days	365	365	365	136	365	365	365	365	365
	25%	25%	0%	45%	25%	25%	25%	25%	25%

2022/2023 ESTIMATED STATEWARD/COUNTY CHILD CARE PLACEMENT DAYS & COST

5

MONTH	COUNTY BOARD AND CARE	STATEWARD BOARD AND CARE	GOVERNMENT BENEFITS	TOTAL STATEWARD PLACEMENT DAYS
OCTOBER	305	252		557
NOVEMBER	321	157		478
DECEMBER	391	91		482
JANUARY	269	172		441
FEBRUARY	279	225		504
MARCH				-
APRIL				-
MAY				-
JUNE				-
JULY				-
AUGUST				-
SEPTEMBER				-
DAYS YTD	1,565	897	-	2,462
COST YTD	\$ 148,996.19	\$ 19,153.81	\$ (3,079.18)	\$ 165,070.82
COST PER DAY	\$ 190.41	\$ 42.71	\$ -	\$ 134.09
CHARGEBACK RATE	\$ 95.21	\$ 21.35	\$ -	\$ 67.05
PROJECTED DAYS	3,756	2,153	-	5,909
PROJECTED COST	\$ 360,156.35	\$ 46,298.94	\$ (7,443.05)	\$ 399,012.25
OCTOBER	37,062.71	3,041.64	(529.84)	39,574.51
NOVEMBER	30,541.53	1,894.99	(918.48)	31,518.04
DECEMBER	27,037.20	1,759.77	(312.13)	28,484.84
JANUARY	30,136.69	2,456.92	(550.23)	32,043.38
FEBRUARY	24,218.06	10,000.49	(768.50)	33,450.05
MARCH				-
APRIL				-
MAY				-
JUNE				-
JULY				-
AUGUST				-
SEPTEMBER				-
COST YTD	\$ 148,996.19	\$ 19,153.81	\$ (3,079.18)	\$ 165,070.82

PUBLIC IMPROVEMENT FUND
2022/2023

Ways and Means Committee Meeting
May 12, 2023

			ADJUSTMENTS	ADJUSTED		
	2022/2023	BUDGET	& RESERVES	BUDGET	EXPENSES	BALANCE
0001.01.23	Complex - Roof Maintenance	\$ 5,000		\$ 5,000		\$ 5,000
0001.02.23	Complex - Control Upgrade	5,000		5,000		\$ 5,000
0001.03.23	Complex - Concrete	5,000		5,000		\$ 5,000
0001.04.23	Complex - Parking Maintenance	5,000		5,000		\$ 5,000
0756.04.23	Animal Control/Maint. - Parking Lot Paving	20,000	65,000	85,000		\$ 85,000
0911.04.23	Central Dispatch - Parking Lot Paving	20,000	60,000	80,000		\$ 80,000
1033.05.23	Health Dept Clinic Renovation	200,000	296,833	496,833	398,897	\$ 97,936
0001.05.22	Complex - JCI Public Health & Energy		4,414,794	3,679,946	3,467,863	\$ 212,083
1025.04.22	Sheriff Bldg - Fire Alarm Upgrade Phase II		160,600	160,600	15,714	\$ 144,886
	Jail & Youth Facility Security System		975,966	\$ 975,966	945,143	\$ 30,823
1045.06.21	Technology Services - Generator 2019 (CH)	-	-	-		\$ -
Reserves	Health Dept - Window Upgrade (4th of 5 yrs)	10,000	30,000	40,000		\$ 40,000
	TOTAL PROPOSED EXPENDITURES	\$ 270,000	\$ 6,003,193	\$ 5,538,345	4,827,617	\$ 710,728
	225.101.00.970.000					

EATON COUNTY BOARD OF COMMISSIONERS

MAY 17, 2023

RESOLUTION TO APPROVE 2022/2023 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County 2022/2023 Appropriations Act of September 21, 2022 states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of \$2,500.00 or any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

WHEREAS, such amendments are needed in order to comply with the Uniform Budgeting and Accounting Act of 1978, P.A. 621.

NOW, THEREFORE BE IT RESOLVED, that the following budget amendments be approved and added to the 2022/2023 Eaton County Budget:

GENERAL FUND

DRAIN COMMISSIONER - 442

Increase	Contractual Services	\$27,024
Increase	Refunds and Reimbursements	\$27,024

To increase total budget for the Monsanto Class action settlement for PCB sampling and/or any other mitigation efforts.

TRANSFERS OUT - 999

Decrease	Transfers Out – Parks Dept	\$90,000
Increase	Fund Balance Carryover	\$90,000

To reduce total budget for the MDNR Parks Grant not awarded to Eaton County.

SPECIAL REVENUE FUNDS

PARKS AND RECREATION - 208

Increase	Tax Revenue	\$1,848,427
Decrease	Local Unit Contributions	\$ 38,000
Decrease	State Revenue	\$ 90,000
Decrease	Transfers In (General Fund)	\$ 90,000
Increase	Fund Balance Carryover	\$1,026,397
Increase	Personnel – Wages & Fringes	\$ 50,770
Increase	Supplies & Other	\$ 180,000
Increase	Grant Program Expenses	\$ 400,000
Decrease	Capital Outlay	\$ 26,740

To increase total budget to recognize the adoption of the parks millage as recommended by the Parks Steering Committee.

Proposed Amendment - 5/17/2023

Amount

Revenue Changes	Safety Concerns	Other	Reasons/Comments
208.751.00.402.000 - Tax Revenue		1,848,427.00	Parks Millage Revenue (\$176,000 already recognized)
208.751.00.580.000 - Local Contribution		(38,000.00)	GL Mowing Contract Awarded to Different Agency
208.751.00.569.000 - MDNR Grant		(90,000.00)	2022 MDNR Grant Not Awarded to Eaton County
208.960.00.699.101 - Transfers In (101)		(90,000.00)	2022 MDNR Grant Not Awarded to Eaton County
208.960.00.695.000 - Fund Balance		(1,026,397.00)	Increase in Fund Balance
Total Revenue Changes	-	604,030.00	

Expense Changes	Safety Concerns	Other	Reasons/Comments
208.751.00.975.000 - Equipment	-	(180,000.00)	2022 MDNR Grant Not Awarded to Eaton County
208.751.00.930.004 - Equipment	-	(100,000.00)	SPARK Grant Not Awarded to Eaton County
208.751.00.975.000 - Equipment	-	23,260.00	Sinclair Recreation Equipment - Prior Year Acquisition
208.755.00.975.000 - Equipment	30,000.00	-	Lincoln Brick - Automated Security Gates
208.752.00.702-717 - Personnel	-	50,770.00	New Position - Building & Grounds Supervisor
208.755.00.777.000 - Grounds	15,000.00	-	Lincoln Brick - Boulders, Replace old 6x6 Post
208.753.00.777.000 - Grounds	60,000.00	-	Fox Park - Boulders, Replace old 6x6 Post
208.752.00.777.000 - Grounds	45,000.00	-	Fitzgerald Park - Remove Staircase & Build Switchback
208.751.00.777.000 - Grounds	-	50,000.00	General improvements at the discretion of the parks director
Grant Programs	-	400,000.00	Grant Program Expenses
Signage for Grant Program	-	10,000.00	Grant Program Signage "Funded by Eaton County Parks Millage"
208.754.00.970.000 - Buildings	-	200,000.00	Dyer Kiln Preservation Structure
Total Expenses Changes	150,000.00	454,030.00	

**2021/22 THROUGH 2022/23
EATON COUNTY
BUDGET WORKSHEET
ENDING 9/30/23**

**DEPARTMENT: PARKS & RECREATION
FUND: 208**

ACCT	ACCOUNT NAME	2021/22 ACTUAL	2022/23 AMENDED
402.000	TAX REVENUE	\$ -	\$ 2,024,427
539.000	STATE GRANT	-	-
580.000	LOCAL UNIT CONT (MOWING)	38,000	-
667.000	RENTAL INCOME (FARMLAND LEASE)	17,654	17,700
651.000	GATE FEES - FITZGERALD PARK	62,110	-
650.000	FITZGERALD PARK REV (LESS GATE F	46,614	46,032
651.000	GATE FEES - FOX PARK	14,031	-
650.000	FOX PARK REV (LESS GATE FEES)	2,034	1,800
699.101	TRANSFERS IN - GENERAL FUND	777,505	280,489
690.000	FUND BALANCE CARRYOVER	-	(581,140)
TOTAL REVENUES		\$ 957,948	\$ 1,789,308
208.751.00	ADMINISTRATION	\$ 324,710	\$ 1,007,578
208.752.00	FITZGERALD PARK	271,651	379,367
208.753.00	FOX PARK	27,920	87,752
208.754.00	BELLEVUE PARK	1,541	201,400
208.755.00	LINCOLN BRICK PARK	33,654	84,307
208.756.00	CRANDELL PARK	4,697	10,398
208.906.00	DEBT SERVICE	18,291	18,506
208.999.00	TRANSFERS OUT	-	-
TOTAL EXPENDITURES		\$ 682,464	\$ 1,789,308
EXCESS REVENUES OVER EXPENSES		\$ 275,484	\$ -
9/30/22 FUND BALANCE		\$ 464,198	
PROJECTED 9/30/23 FUND BALANCE			\$ 1,045,338
PROJECTED 9/30/24 FUND BALANCE			

EATON COUNTY BOARD OF COMMISSIONERS
RESOLUTION PLEDGING FULL FAITH AND CREDIT
TO DILLON DRAIN DRAINAGE DISTRICT BONDS

RESOLUTION # _____

Minutes of a regular meeting of the Board of Commissioners of Eaton County, Michigan, held in the County on _____, 2023, at _____m., local time.

PRESENT: Commissioners _____

ABSENT: Commissioners _____

The following resolution was offered by Commissioner _____ and supported by Commissioner: _____:

WHEREAS pursuant to a petition filed with the Drain Commissioner of the County of Eaton, State of Michigan (the "Drain Commissioner"), proceedings have been taken under the provisions of Act 40, Public Acts of Michigan, 1956, as amended (the "Act"), for the making of certain intra-county drain improvements referred to as the Dillon Drain Maintenance and Improvement Project (the "Project"), which is being undertaken by the Dillon Drain Drainage District (the "Drainage District") in a Special Assessment District (the "Special Assessment District") established by the Drainage District; and

WHEREAS, the Project is necessary for the protection of the public health, and in order to provide funds to pay the costs of the Project, the Drain Commissioner intends to issue the Drainage District's bonds (the "Bonds"), in one or more series, in an amount not to exceed \$3,200,000 pursuant to the Act; and

WHEREAS, the principal of and interest on the Bonds will be payable from assessments to be made upon public corporations and/or benefited properties in the Special Assessment District; and

WHEREAS, the Eaton County Board of Commissioners (the "Board") may, by resolution adopted by a majority of the members of the Board, pledge the full faith and credit of the County for the prompt payment of the principal of and interest on the Bonds pursuant to Section 276 of the Act; and

WHEREAS, the pledge of the full faith and credit of the County to the Bonds will reduce the cost of financing the Project and will be a benefit to the people of the County.

NOW, THEREFORE, IT IS RESOLVED as follows:

1. The County pledges its full faith and credit for the prompt payment of the principal of and interest on the Bonds in a par amount not to exceed \$3,200,000. The County

shall immediately advance sufficient moneys from County funds, as a first budget obligation, to pay the principal of and interest on any of the Bonds should the Drainage District fail to pay such amounts when due. The County shall, if necessary, levy a tax on all taxable property in the County, to the extent other available funds are insufficient to pay the principal of and interest on the Bonds when due.

2. Should the County advance County funds pursuant to the pledge made in this Resolution, the amounts shall be repaid to the County from assessments or reassessments made upon benefited properties in the Special Assessment District as provided in the Act.

3. The Chairperson of the Board, the County Controller/Administrator, the County Clerk, the County Treasurer and any other official of the County, or any one or more of them ("Authorized Officers"), are authorized and directed to take all actions necessary or desirable for the issuance of the Bonds and to execute any documents or certificates necessary to complete the issuance of the Bonds, including, but not limited to, any applications including the Michigan Department of Treasury, Application for State Treasurer's Approval to Issue Long-Term Securities, any waivers, certificates, receipts, orders, agreements, instruments, and any certificates relating to federal or state securities laws, rules, or regulations and to participate in the preparation of a preliminary official statement and a final official statement for the Bonds and to sign such documents on behalf of the County and give any approvals necessary therefor.

4. Any one of the Authorized Officers is hereby authorized to execute a certificate of the County to comply with the continuing disclosure undertaking of the County with respect to the Bonds pursuant to paragraph (b)(5) of SEC Rule 15c2-12 issued under the Securities Exchange Act of 1934, as amended, and amendments to such certificate from time to time in accordance with the terms of such certificate (the certificate and any amendments thereto are collectively referred to herein as the "Continuing Disclosure Certificate").

5. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded to the extent of the conflict.

YEAS: Commissioners _____

NAYS: Commissioners _____

ABSTAIN: Commissioners _____

RESOLUTION DECLARED ADOPTED.

Diana Bosworth, Clerk
County of Eaton

CERTIFICATION

I, Diana Bosworth, the duly qualified and acting Clerk of Eaton County, Michigan (the “County”) do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners at a meeting held on _____, 2023, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act 267, Public Acts of Michigan, 1976, as amended.

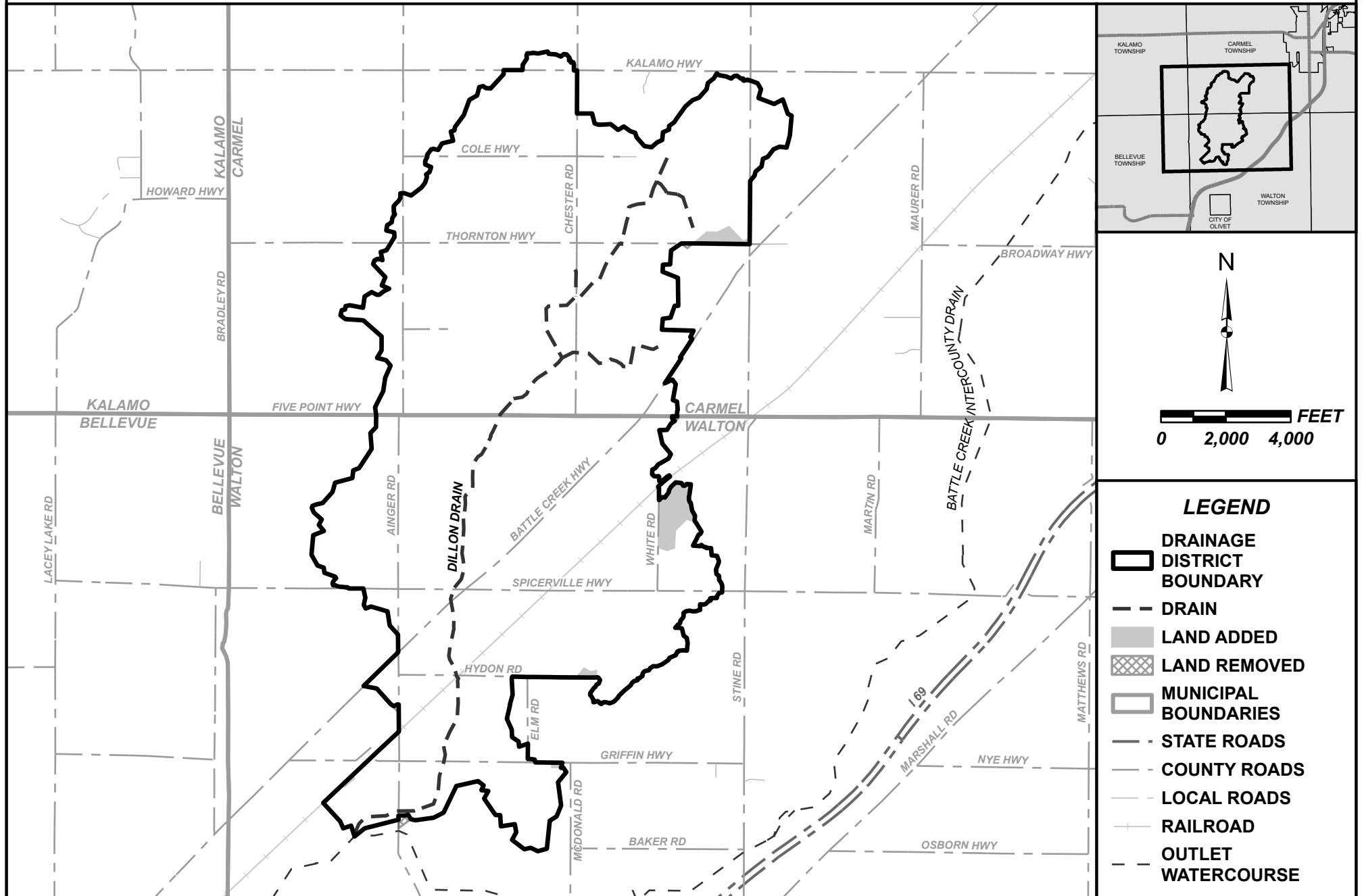
Date: _____, 2023

Diana Bosworth, Clerk
County of Eaton



DILLON DRAIN DRAINAGE DISTRICT

EATON COUNTY DRAIN COMMISSIONER - RICHARD WAGNER



EATON COUNTY BOARD OF COMMISSIONERS
RESOLUTION PLEDGING FULL FAITH AND CREDIT
TO TRUMBULL DRAIN DRAINAGE DISTRICT BONDS
RESOLUTION # _____

Minutes of a regular meeting of the Board of Commissioners of Eaton County, Michigan, held in the County on _____, 2023, at _____m., local time.

PRESENT: Commissioners _____

ABSENT: Commissioners _____

The following resolution was offered by Commissioner _____ and supported by Commissioner: _____:

WHEREAS pursuant to a petition filed with the Drain Commissioner of the County of Eaton, State of Michigan (the "Drain Commissioner"), proceedings have been taken under the provisions of Act 40, Public Acts of Michigan, 1956, as amended (the "Act"), for the making of certain intra-county drain improvements referred to as the Trumbull Drain Maintenance and Improvement Project (the "Project"), which is being undertaken by the Trumbull Drain Drainage District (the "Drainage District") in a Special Assessment District (the "Special Assessment District") established by the Drainage District; and

WHEREAS, the Project is necessary for the protection of the public health, and in order to provide funds to pay the costs of the Project, the Drain Commissioner intends to issue the Drainage District's bonds (the "Bonds"), in one or more series, in an amount not to exceed \$1,500,000 pursuant to the Act; and

WHEREAS, the principal of and interest on the Bonds will be payable from assessments to be made upon public corporations and/or benefited properties in the Special Assessment District; and

WHEREAS, the Eaton County Board of Commissioners (the "Board") may, by resolution adopted by a majority of the members of the Board, pledge the full faith and credit of the County for the prompt payment of the principal of and interest on the Bonds pursuant to Section 276 of the Act; and

WHEREAS, the pledge of the full faith and credit of the County to the Bonds will reduce the cost of financing the Project and will be a benefit to the people of the County.

NOW, THEREFORE, IT IS RESOLVED as follows:

1. The County pledges its full faith and credit for the prompt payment of the principal of and interest on the Bonds in a par amount not to exceed \$1,500,000. The County

shall immediately advance sufficient moneys from County funds, as a first budget obligation, to pay the principal of and interest on any of the Bonds should the Drainage District fail to pay such amounts when due. The County shall, if necessary, levy a tax on all taxable property in the County, to the extent other available funds are insufficient to pay the principal of and interest on the Bonds when due.

2. Should the County advance County funds pursuant to the pledge made in this Resolution, the amounts shall be repaid to the County from assessments or reassessments made upon benefited properties in the Special Assessment District as provided in the Act.

3. The Chairperson of the Board, the County Controller/Administrator, the County Clerk, the County Treasurer and any other official of the County, or any one or more of them ("Authorized Officers"), are authorized and directed to take all actions necessary or desirable for the issuance of the Bonds and to execute any documents or certificates necessary to complete the issuance of the Bonds, including, but not limited to, any applications including the Michigan Department of Treasury, Application for State Treasurer's Approval to Issue Long-Term Securities, any waivers, certificates, receipts, orders, agreements, instruments, and any certificates relating to federal or state securities laws, rules, or regulations and to participate in the preparation of a preliminary official statement and a final official statement for the Bonds and to sign such documents on behalf of the County and give any approvals necessary therefor.

4. Any one of the Authorized Officers is hereby authorized to execute a certificate of the County to comply with the continuing disclosure undertaking of the County with respect to the Bonds pursuant to paragraph (b)(5) of SEC Rule 15c2-12 issued under the Securities Exchange Act of 1934, as amended, and amendments to such certificate from time to time in accordance with the terms of such certificate (the certificate and any amendments thereto are collectively referred to herein as the "Continuing Disclosure Certificate").

5. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded to the extent of the conflict.

YEAS: Commissioners _____

NAYS: Commissioners _____

ABSTAIN: Commissioners _____

RESOLUTION DECLARED ADOPTED.

Diana Bosworth, Clerk
County of Eaton

CERTIFICATION

I, Diana Bosworth, the duly qualified and acting Clerk of Eaton County, Michigan (the “County”) do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners at a meeting held on _____, 2023, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act 267, Public Acts of Michigan, 1976, as amended.

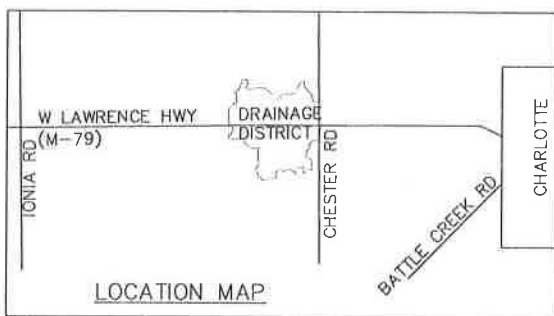
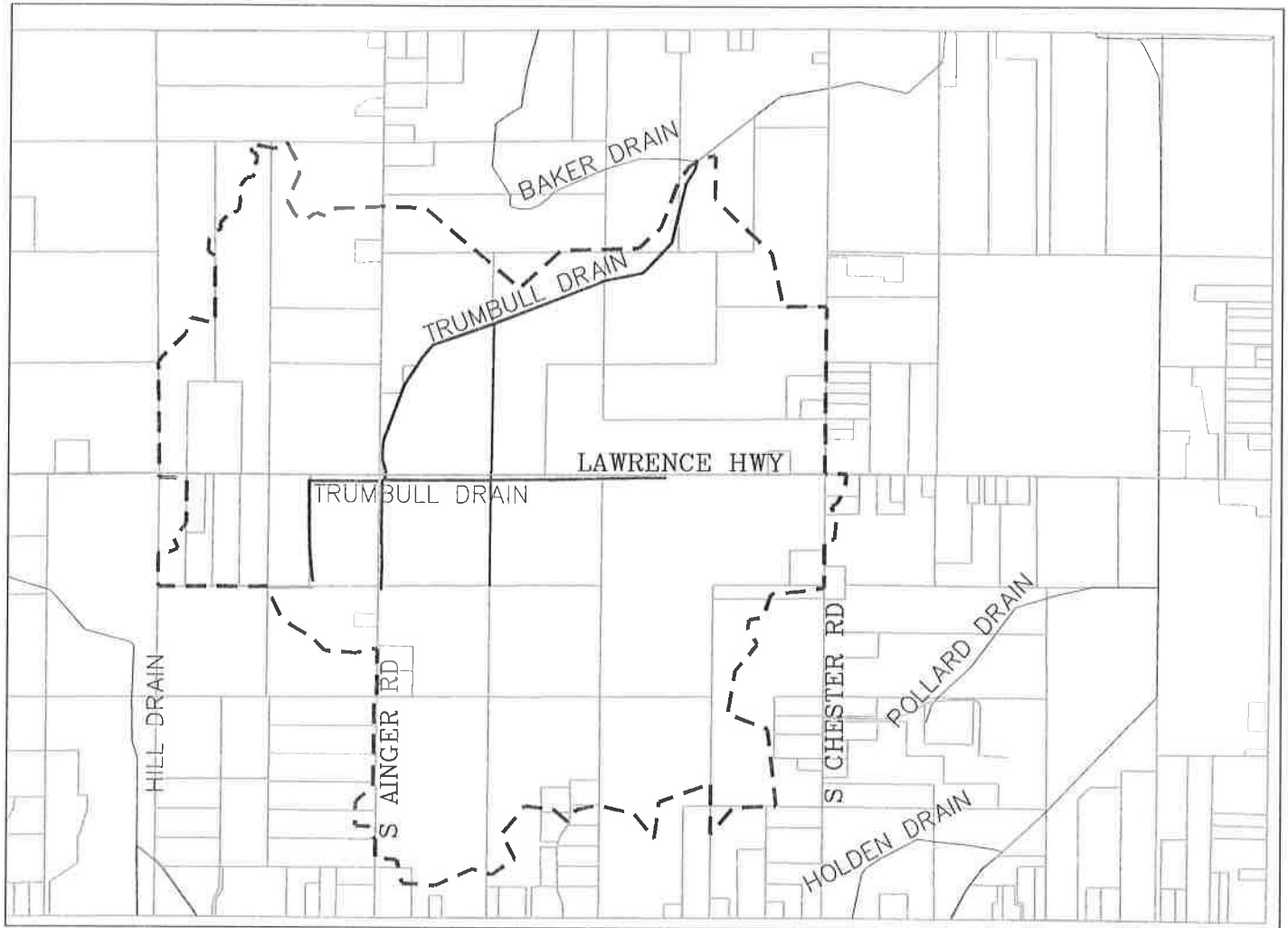
Date: _____, 2023

Diana Bosworth, Clerk
County of Eaton

EXHIBIT "B2"

TRUMBULL DRAIN DRAINAGE DISTRICT

PREPARED FOR EATON COUNTY DRAIN COMMISSIONER RICHARD WAGNER



PROPOSED DRAINAGE DISTRICT

DRAIN ROUTE ACCORDING TO GIS

63 PARCELS AND 1099 ACRES± IN PROPOSED DISTRICT



(IN FEET)
1 inch = 2000 ft.



EATON COUNTY BOARD OF COMMISSIONERS

MAY 17, 2023

RESOLUTION TO SUPPORT SECRETARY OF STATE JOCELYN BENSON'S PROPOSED \$177 MILLION FY 2024 BUDGET TO ENSURE FULL IMPLEMENTATION OF PROPOSAL 2 AND ADDRESS HISTORIC DISINVESTMENT IN ELECTION ADMINISTRATION

Introduced by the Ways and Means Committee Meeting

WHEREAS, free and fair access to voting and participation in our democracy is fundamental to creating an equitable system of governance; and,

WHEREAS, in November 2022, Michigan voters overwhelmingly supported Proposal 2, enshrining a right to vote in the Michigan constitution, establishing a minimum of 9 days of early voting, creating a permanent mailed ballot voter list, providing prepaid postage for mailed absentee ballot applications and absentee ballots, and requiring a minimum of one drop box for every jurisdiction and at least one drop box per every 15,000 registered voters in larger municipalities; and,

WHEREAS, elections should be treated as critical infrastructure; and,

WHEREAS, elections officials have been operating for years with insufficient budgets; and,

WHEREAS, on April 19th, Michigan Secretary of State Jocelyn Benson proposed a \$177 million budget for FY 2024 to the House Elections Committee, Senate Elections and Ethics Committee, House Appropriations Committee, Senate Appropriations Committee, Speaker of the House Joe Tate and Senate Majority Leader Winnie Brinks; and,

WHEREAS, the proposed FY 2024 budget covers the necessary expenses for successful implementation of Proposal 2, addresses historic disinvestment in elections and recognizes election administration as critical infrastructure; and,

WHEREAS, the Secretary of State and clerks have emphasized that successful implementation of Proposal 2 will require a significant increase in resources for election officials to provide the training, transparency, audits, and other procedures that ensure the integrity of our elections and protect access to the ballot for all Michigan voters; and,

NOW, THEREFORE, BE IT RESOLVED, the Eaton County Board of Commissioners calls on the Michigan State Legislature to support Secretary of State Jocelyn Benson's proposed FY 2024 budget and commit to sufficient funding of Michigan elections. Be it further resolved that copies of this resolution be delivered to the following:

Senator Sarah Anthony, Chair of the Senate Appropriations Committee

Representative Angela Witwer, Chair of the House Appropriations Committee

Senator John Cherry, Chair of the Senate General Government Appropriations Subcommittee

Representative Felicia Brabec, Chair of the House General Government Appropriations Subcommittee

Eaton County Payment Report

For the month of May, 2023

Board Payments on 05/17/2023

Organization	Organization Description	# of Payments	Amount to be Paid
General Fund			
101	General Fund	2	10,193.85
101.101.00	Board of Commissioners	1	97.50
101.172.00	Controller's Office	2	4,633.33
101.215.00	County Clerk	2	937.18
101.253.00	Treasurer	2	15,533.00
101.265.00	Building & Grounds	35	11,750.43
101.281.31	Judicial - Circuit Court	6	2,941.05
101.281.36	Judicial - District Court	6	1,823.72
101.281.41	Judicial - Friend of the Court	6	1,492.50
101.281.48	Judicial - Probate Court	29	2,912.50
101.281.49	Judicial - Juvenile Court	146	26,648.03
101.296.29	Prosecutor	8	468.31
101.296.32	Prosecutor - Economic Crimes	1	45.00
101.301.01	Sheriff	11	3,161.96
101.301.03	Sheriff - Delta	18	5,979.99
101.301.43	Sheriff - Animal Control	4	1,161.01
101.301.51	Sheriff - Corrections	26	31,454.71
101.631.00	Substance Abuse	1	75,058.50
101.648.00	Medical Examiner	3	25,056.00
101.689.00	Veteran Services	18	3,750.98
101.721.00	Community Development	41	1,509.72
General Fund Totals		368	226,609.27
208	Parks & Recreation	20	1,766.76
223	Comprehensive Plan	1	1,487.50
225	Public Improvement	4	544,411.08
226	Computer Fund	17	52,929.58
249	Construction Code	4	6,347.15
260	Indigent Defense	14	11,577.74
261	Central Dispatch	8	6,565.12
265	Drug Law Enforcement - Sheriff	1	450.00
297	911 Surcharge	3	10,420.00
701	Trust & Agency	1	450.00
Total Payments		441	863,014.20

Eaton County Payment Report

For the month of May, 2023

Immediate Payments from 04/01/2023 to 04/30/2023

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	161	34,929.90
101.172.00	Controller's Office	3	438.23
101.215.00	County Clerk	3	246.77
101.215.07	County Clerk - Elections	2	446.50
101.228.00	Technology Services	3	1,658.18
101.253.00	Treasurer	5	734.63
101.257.00	Equalization	2	228.83
101.265.00	Building & Grounds	27	23,866.33
101.281.31	Judicial - Circuit Court	374	15,981.09
101.281.36	Judicial - District Court	11	13,309.90
101.281.41	Judicial - Friend of the Court	2	128.73
101.281.48	Judicial - Probate Court	5	5,856.82
101.281.49	Judicial - Juvenile Court	10	2,419.39
101.281.50	Judicial - Circuit Court Probation	1	18.74
101.296.29	Prosecutor	5	4,177.85
101.296.32	Prosecutor - Economic Crimes	4	1,385.33
101.301.01	Sheriff	12	34,943.93
101.301.03	Sheriff - Delta	7	2,679.81
101.301.43	Sheriff - Animal Control	3	1,368.29
101.301.51	Sheriff - Corrections	8	32,483.82
101.442.00	Drain	7	3,975.69
101.689.00	Veteran Services	1	14.00
101.689.89	Veteran Services Grant	2	1,909.71
101.711.00	Register of Deeds	1	116.66
101.721.00	Community Development	5	769.45
General Fund Totals		664	184,088.58
208	Parks & Recreation	29	3,517.96
227	Landfill	2	19,417.33
228	Solid Waste Ordinance	6	1,726.53
236	Community Development Block Grant	1	90.00
245	Remonumentation	7	17,945.50
249	Construction Code	3	347.45
256	Register of Deeds Tech	1	795.35
260	Indigent Defense	3	284.17
261	Central Dispatch	23	9,696.25
264	Local Corrections Officer Training	1	1,295.00
272	Adult Circuit Drug Court	6	1,109.50
274	Swift & Sure Sanctions	3	645.00

Eaton County Payment Report

For the month of May, 2023

Immediate Payments from 04/01/2023 to 04/30/2023

Organization	Organization Description	# of Payments	Amount Paid
275	Veteran's Court	3	1,420.00
276	Community Corrections	7	10,002.60
277	Residential Substance Abuse Treatment	2	8,092.46
278	Hybrid Sobriety Court	3	1,460.00
281	Building Bridges Program	1	15,556.10
287	Homeland Security	5	3,520.68
292	Child Care Fund	33	84,923.18
293	Soldiers & Sailors	7	2,246.28
297	911 Surcharge	4	702.72
513	Foreclosing Governmental Unit	3	306.00
677	Workers Compensation	1	14,507.90
679	Life & Disability Insurance	1	2,448.54
680	Dental Insurance	4	15,749.11
692	20X2 Delinquent Tax	7	2,988.97
701	Trust & Agency	144	140,917.72
704	Trust & Agency - Payroll	13	4,135.88
706	Donations - Juvenile Court	1	25.00
801	Drain	70	252,408.26
802	Drain Revolving	2	3,158.05
Total Payments		1,060	805,528.07

Eaton County Payment Report

For the month of May, 2023

Electronic Payments from 04/01/2023 to 04/30/2023

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	7	633.50
101.101.00	Board of Commissioners	1	(431.58)
101.172.00	Controller's Office	9	888.14
101.215.00	County Clerk	1	313.99
101.215.07	County Clerk - Elections	2	132.79
101.228.00	Technology Services	5	1,604.62
101.253.00	Treasurer	2	98.38
101.257.00	Equalization	8	2,834.04
101.265.00	Building & Grounds	9	1,173.14
101.281.31	Judicial - Circuit Court	5	425.77
101.281.36	Judicial - District Court	2	149.12
101.281.48	Judicial - Probate Court	1	43.96
101.281.49	Judicial - Juvenile Court	6	2,419.48
101.296.29	Prosecutor	8	1,407.55
101.296.32	Prosecutor - Economic Crimes	2	2,145.22
101.296.35	Prosecutor - Crime Victims	2	227.57
101.301.01	Sheriff	49	32,106.27
101.301.03	Sheriff - Delta	35	29,410.87
101.301.43	Sheriff - Animal Control	4	2,228.66
101.301.51	Sheriff - Corrections	26	14,149.18
101.442.00	Drain	9	3,573.65
101.689.00	Veteran Services	3	329.07
General Fund Totals		196	95,863.39
201	Road Commission	4	1,106,676.17
208	Parks & Recreation	24	3,887.07
221	Barry-Eaton Health Department	6	678,412.08
225	Public Improvement	1	171.79
226	Computer Fund	22	6,464.16
228	Solid Waste Ordinance	5	753.01
249	Construction Code	5	3,738.21
260	Indigent Defense	1	41.21
261	Central Dispatch	23	6,261.18
287	Homeland Security	8	2,659.42
292	Child Care Fund	62	4,834.62
387	Dental Clinic	2	63,550.00
512	Medical Care Facility	7	2,209,312.25
656	Retirement	1	761,154.66
676	Retiree's Health Insurance	4	27,600.30

Eaton County Payment Report

For the month of May, 2023

Electronic Payments from 04/01/2023 to 04/30/2023

Organization	Organization Description	# of Payments	Amount Paid
679	Life & Disability Insurance	1	2,212.35
690	20X0 Delinquent Tax	1	160.77
691	20X1 Delinquent Tax	2	52,972.38
701	Trust & Agency	5	283,138.45
704	Trust & Agency - Payroll	45	702,206.04
706	Donations - Juvenile Court	1	29.42
707	Donations - Youth Facility	4	166.15
851	Drain Debt	1	500.00
Total Payments		431	6,012,765.08
Board Payments on 05/17/2023			863,014.20
Immediate Payments from 04/01/2023 to 04/30/2023			805,528.07
Electronic Payments from 04/01/2023 to 04/30/2023			6,012,765.08
Employee Payroll - see attached report			1,670,941.86
Total			9,352,249.21

Payment Type	Board
Payment Month/Year	2023 5

Report Org Set	Vendor	Total Payments
101	33745 - ID NETWORKS INC	1,965.83
	49549 - NORTHPOINTE INC	8,228.02
101 Total		10,193.85
101.101.00	6630 - COHL, STOKER & TOSKEY PC	97.50
101.101.00 Total		97.50
101.172.00	53423 - TYLER TECHNOLOGIES INC	4,600.00
	61429 - MDK RECYCLING LLC	33.33
101.172.00 Total		4,633.33
101.215.00	28658 - DBI BUSINESS INTERIORS	856.35
	61429 - MDK RECYCLING LLC	80.83
101.215.00 Total		937.18
101.253.00	18039 - BS&A SOFTWARE, INC.	13,458.00
	61970 - WEBTECS INC	2,075.00
101.253.00 Total		15,533.00
101.265.00	11887 - BYRUM ACE HARDWARE #3 INC	504.47
	15630 - FERGUSON ENTERPRISES, INC #934	9.25
	22638 - CINTAS FIRST AID & SAFETY	573.97
	28662 - LANSING SANITARY SUPPLY INC	550.30
	46772 - GUNTHORPE MECHANICAL	440.00
	61113 - SAHR BUILDING SUPPLY LANSING	677.74
	62410 - CAPITOL LOCK & SAFE INC	257.50
	7805 - D & D MAINTENANCE SUPPLY	7,222.20
	8250 - DELAU FIRE & SAFETY, INC	485.00
	14282 - TREES 'N' SCAPES, INC.	830.00
	53317 - SCOOTERS TREES	200.00
101.265.00 Total		11,750.43
101.281.31	1632 - THOMSON WEST	1,066.00
	42954 - J-AD GRAPHICS	56.55
	50485 - LAW OFFICE OF TRACIE R GITTLEMAN	1,053.50
	60133 - 7C LINGO	415.00
	61645 - HICKS MILLBROOK & CWAYNA PLLC	350.00
101.281.31 Total		2,941.05
101.281.36	1632 - THOMSON WEST	219.38
	42954 - J-AD GRAPHICS	127.05
	47289 - LANGUAGE LINE SERVICE	57.29
	60133 - 7C LINGO	370.00
	8683 - RISK & NEEDS ASSESSMENT, INC.	1,050.00
101.281.36 Total		1,823.72
101.281.41	41864 - REFEREES ASSOCIATION OF	70.00
	60133 - 7C LINGO	1,292.50
	61429 - MDK RECYCLING LLC	50.00
	61539 - CHILD AND FAMILY CHARITIES	80.00
101.281.41 Total		1,492.50

Payment Type	Board
Payment Month/Year	2023 5

Report Org Set	Vendor	Total Payments
101.281.48	12614 - KAFANTARIS, ELIAS GEORGOIJ	625.00
	38220 - LAW OFFICES OF RUSSELL & HOEL PLLC	750.00
	49428 - KLAVERSKI LAW PLLC	1,202.50
	61612 - LAW OFFICE OF BRENT H GREEN PLLC	65.00
	61976 - AAMAZON LEGAL SERVICES PLLC	120.00
	8517 - LAW OFFICE OF BRIAN T RICHARDS	150.00
101.281.48 Total		2,912.50
101.281.49	1322 - ANDERSON, STULL & ASSOCIATES PLLC	4,750.00
	1632 - THOMSON WEST	219.37
	38220 - LAW OFFICES OF RUSSELL & HOEL PLLC	6,100.00
	42954 - J-AD GRAPHICS	478.66
	43767 - HEATHER M BOYER	2,200.00
	47973 - MELANIE L B WANDJI, ATTORNEY & COUNSELOR	950.00
	49428 - KLAVERSKI LAW PLLC	825.00
	50686 - THE WOOLLEY LAW FIRM PLLC	900.00
	51671 - NICOL LAW PLLC	1,450.00
	61355 - ABMD LAW	2,475.00
	62023 - ADDISON FAMILY LAW PLLC	400.00
	62027 - LAFAVE SMITH, DENISE M	1,725.00
	8517 - LAW OFFICE OF BRIAN T RICHARDS	4,175.00
101.281.49 Total		26,648.03
101.296.29	10468 - EATON COUNTY CIVIL DIVISION	252.84
	42523 - CALHOUN COUNTY	47.62
	60863 - G & L PROCESS SERVICE INC	49.52
	61429 - MDK RECYCLING LLC	33.33
	62522 - WINDY CITY PROCESS SERVING INC	85.00
101.296.29 Total		468.31
101.296.32	61429 - MDK RECYCLING LLC	45.00
101.296.32 Total		45.00
101.301.01	10453 - EATON COUNTY CLERK	100.00
	11887 - BYRUM ACE HARDWARE #3 INC	5.68
	1222 - MILLERS AMERI-CAN RENTALS INC	116.00
	1632 - THOMSON WEST	647.15
	27872 - NYE UNIFORM COMPANY	351.13
	51737 - MID MICHIGAN EMERGENCY EQUIPMENT	930.00
	62198 - DEWOLF AND ASSOCIATES	150.00
	62434 - STOP STICK LTD	862.00
101.301.01 Total		3,161.96
101.301.03	1632 - THOMSON WEST	647.15
	1999 - DELTA CHARTER TOWNSHIP	1,133.31
	24839 - JOHNSON ROBERTS & ASSOC INC	157.50
	27872 - NYE UNIFORM COMPANY	144.63
	33519 - EMPCO, INC	715.00

Payment Type	Board
Payment Month/Year	2023 5

Report Org Set	Vendor	Total Payments
101.301.03	38405 - LETAVIS ENTERPRISES INC	124.00
	51737 - MID MICHIGAN EMERGENCY EQUIPMENT	1,593.40
	61198 - GREAT LAKES INTERIORS & DESIGN	103.00
	62198 - DEWOLF AND ASSOCIATES	300.00
	47311 - P J'S TOWING LLC	200.00
	62434 - STOP STICK LTD	862.00
101.301.03 Total		5,979.99
101.301.43	14758 - CAREY L FRYE	125.00
	27872 - NYE UNIFORM COMPANY	99.00
	3328 - INSTY PRINTS DOWNTOWN	103.68
	61488 - JESSICA L LINDAHL PARLING	833.33
101.301.43 Total		1,161.01
101.301.51	24839 - JOHNSON ROBERTS & ASSOC INC	122.50
	27872 - NYE UNIFORM COMPANY	1,136.14
	28662 - LANSING SANITARY SUPPLY INC	474.62
	33745 - ID NETWORKS INC	1,404.17
	4356 - STERICYCLE, INC.	1,129.21
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	14,241.76
	49549 - NORTHPOINTE INC	2,742.69
	52505 - MID MICHIGAN GLASSWORKS	395.00
	58050 - WILLIAMS FARM MACHINERY INC	3,735.93
	62181 - ROBERT LAMSON, LLC	465.00
	62442 - EQUIPMENT INTERNATIONAL LTD	3,834.00
	4328 - BRIGGS HEALTHCARE	1,773.69
101.301.51 Total		31,454.71
101.631.00	52084 - MID-STATE HEALTH NETWORK	75,058.50
101.631.00 Total		75,058.50
101.648.00	33718 - LANSING MERCY AMBULANCE SERV	518.00
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	24,538.00
101.648.00 Total		25,056.00
101.689.00	40710 - PRAY FUNERAL HOME INC	900.00
	52598 - MINER W ROTH	59.06
	60131 - DAVID A PETERSON	27.62
	60132 - RANDAL LEW BRUMMETTE	64.30
	Temporary Vendor(s)	2,700.00
101.689.00 Total		3,750.98
101.721.00	25863 - CLEARY, CHARAMY	63.10
	34205 - PORTER, LYNESS BRUCE	131.44
	40066 - MICHAEL HOSEY	119.66
	45678 - BRIAN D ROSS	224.67
	49047 - TIRRELL, BENJAMIN	163.76
	49518 - LAWITZKE, LISA	130.14
	50524 - CHMIELEWSKI, NICOLE M	55.90

Payment Type	Board
Payment Month/Year	2023 5

Report Org Set	Vendor	Total Payments
101.721.00	53497 - CATTRON, TIMOTHY D	301.09
	53591 - CHASE, DONALD LARRY	139.30
	61429 - MDK RECYCLING LLC	16.25
	61653 - ZACHARY DILLINGER	59.17
	15290 - STAHL, MARK	105.24
101.721.00 Total		1,509.72
208	1222 - MILLERS AMERI-CAN RENTALS INC	120.00
	12829 - MICHIGAN STATE UNIVERSITY	250.00
	2693 - BARRY-EATON DIST. HEALTH DEPT.	252.00
	39808 - THE WATER STORE INC	9.00
	46134 - BATTERIES PLUS	101.96
	5460 - JOHNSON WELL DRILLING INC	230.00
	62044 - GRAND LEDGE ACE HARDWARE	803.80
208 Total		1,766.76
223	36968 - ROWE PROFESSIONAL SERVICES COMPANY	1,487.50
223 Total		1,487.50
225	24826 - JOHNSON CONTROLS INC	356,556.80
	47390 - SIEMENS INDUSTRY INC	15,714.25
	51682 - VANGUARD FIRE AND SECURITY SYTEMS INC	4,004.94
	61112 - NIELSEN COMMERCIAL CONSTRUCTION COMPANY INC	168,135.09
225 Total		544,411.08
226	18889 - CDW GOVERNMENT LLC	4,658.46
	49659 - LOGICALIS INC	28,282.54
	53795 - SOLARWINDS INC	12,592.97
	60332 - ZOHOO CORPORATION	978.00
	61675 - THIRD COAST TECH LLC	3,869.10
	62153 - INDUSTRIAL NETWORKING SOLUTIONS	246.85
	62453 - PEOPLE DRIVEN TECHNOLOGY INC	2,301.66
226 Total		52,929.58
249	18039 - BS&A SOFTWARE, INC.	6,092.00
	61429 - MDK RECYCLING LLC	16.25
	6630 - COHL, STOKER & TOSKEY PC	238.90
249 Total		6,347.15
260	1632 - THOMSON WEST	618.79
	50686 - THE WOOLLEY LAW FIRM PLLC	2,738.36
	51678 - TRANSUNION RISK AND	159.00
	53943 - VINCENT & PIERCE PLLC	2,360.84
	61429 - MDK RECYCLING LLC	32.50
	61867 - THE LAW OFFICE OF REID FELSING PLC	4,800.00
	62505 - BERRY LAW OFFICES PLC	868.25
260 Total		11,577.74
261	28658 - DBI BUSINESS INTERIORS	2,471.92
	30731 - HAWORTH INC	2,101.56

Payment Type	Board
Payment Month/Year	2023 5

Report Org Set	Vendor	Total Payments
261	351 - STATE OF MICHIGAN	258.90
	47289 - LANGUAGE LINE SERVICE	32.74
	60330 - SECUR ALARM SYSTEMS INC	103.00
	61388 - VIRTUAL ACADEMY	1,311.00
	61744 - NETSOURCE ONE INC	36.00
	62165 - SIMPLY CHIC PHOTOGRAPHY	250.00
261 Total		6,565.12
265	49698 - SEPLA	450.00
265 Total		450.00
297	61499 - WEST SHORE SERVICES INC	10,320.00
	61505 - MARK HOLTON MAINTENANCE AND PREP	100.00
297 Total		10,420.00
701	351 - STATE OF MICHIGAN	450.00
701 Total		450.00
Grand Total		863,014.20

Payment Type	Immediate
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
101	10469 - EATON COUNTY REGISTER OF DEEDS	60.00
	3106 - EATON COUNTY DISTRICT COURT	100.00
	351 - STATE OF MICHIGAN	19,897.90
	41194 - INGHAM COUNTY PROSECUTOR'S	50.00
	51402 - RENT A CENTER	355.00
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	207.00
	52265 - MEIJER-DELTA	535.00
	53632 - CONTINENTAL HOME CENTER	85.39
	824 - AT&T	989.28
	9131 - SPICER GROUP INC.	8,104.00
	Temporary Vendor(s)	4,296.33
	42654 - RENT-A-CENTER	250.00
101 Total		34,929.90
101.172.00	19842 - BESCO WATER TREATMENT	17.50
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	257.00
	51408 - APPLIED INNOVATION	163.73
101.172.00 Total		438.23
101.215.00	51408 - APPLIED INNOVATION	119.33
	53704 - STAPLES ADVANTAGE	127.44
101.215.00 Total		246.77
101.215.07	42102 - THE COUNTY JOURNAL INC	409.74
	61700 - SPECTRUM PRINTERS INC	36.76
101.215.07 Total		446.50
101.228.00	51408 - APPLIED INNOVATION	82.41
	6659 - CONSUMERS ENERGY	1,575.77
101.228.00 Total		1,658.18
101.253.00	50870 - TOWN AND COUNTRY ANIMAL HOSP	27.00
	51252 - AUTOMATED BUSINESS EQUIPMENT	450.00
	51408 - APPLIED INNOVATION	199.63
	61270 - SNOW ANIMAL HEALTH CARE	29.00
	61271 - EATON COUNTY HUMANE SOCIETY	29.00
101.253.00 Total		734.63
101.257.00	51408 - APPLIED INNOVATION	193.83
	62275 - SOUTHEASTERN CHAPTER MICHIGAN ASSESSORS	35.00
101.257.00 Total		228.83
101.265.00	38890 - QUADIENT INC	1,012.60
	38923 - ALTOGAS INC	26.40
	45670 - ROSE PEST SOLUTIONS	474.00
	49404 - TRACTOR SUPPLY CREDIT PLAN	129.97
	51408 - APPLIED INNOVATION	22.30
	60425 - REPUBLIC SERVICES #249	1,124.07
	6659 - CONSUMERS ENERGY	21,076.99
101.265.00 Total		23,866.33

Payment Type	Immediate
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
101.281.31	351 - STATE OF MICHIGAN	7,747.79
	51408 - APPLIED INNOVATION	546.04
	60829 - VERIZON WIRELESS	78.19
	Temporary Vendor(s)	7,609.07
101.281.31 Total		15,981.09
101.281.36	3106 - EATON COUNTY DISTRICT COURT	2,963.84
	351 - STATE OF MICHIGAN	8,709.66
	42749 - MACCA	67.50
	51408 - APPLIED INNOVATION	737.47
	53704 - STAPLES ADVANTAGE	453.43
	61429 - MDK RECYCLING LLC	378.00
101.281.36 Total		13,309.90
101.281.41	51408 - APPLIED INNOVATION	65.47
	53704 - STAPLES ADVANTAGE	63.26
101.281.41 Total		128.73
101.281.48	351 - STATE OF MICHIGAN	5,585.36
	51408 - APPLIED INNOVATION	145.56
	53704 - STAPLES ADVANTAGE	125.90
101.281.48 Total		5,856.82
101.281.49	19842 - BESCO WATER TREATMENT	80.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	965.11
	42102 - THE COUNTY JOURNAL INC	71.45
	51408 - APPLIED INNOVATION	247.54
	53704 - STAPLES ADVANTAGE	449.02
	6659 - CONSUMERS ENERGY	606.27
101.281.49 Total		2,419.39
101.281.50	51408 - APPLIED INNOVATION	18.74
101.281.50 Total		18.74
101.296.29	47289 - LANGUAGE LINE SERVICE	21.60
	51408 - APPLIED INNOVATION	164.96
	53704 - STAPLES ADVANTAGE	137.29
	7212 - MALTBY, JAMES	3,854.00
101.296.29 Total		4,177.85
101.296.32	24465 - ACD.NET	970.50
	38900 - PITNEY BOWES BANK INC PURCHASE POWER	191.70
	51408 - APPLIED INNOVATION	73.13
	51678 - TRANSUNION RISK AND	150.00
101.296.32 Total		1,385.33
101.301.01	29921 - FEDEX	35.29
	32511 - CENTURYLINK	47.93
	51408 - APPLIED INNOVATION	571.05
	53704 - STAPLES ADVANTAGE	197.12
	6659 - CONSUMERS ENERGY	33,838.15

Payment Type	Immediate
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
101.301.01	824 - AT&T	254.39
101.301.01 Total		34,943.93
101.301.03	18094 - LANSING BOARD OF WATER & LIGHT	84.50
	24465 - ACD.NET	1,874.55
	29921 - FEDEX	35.30
	351 - STATE OF MICHIGAN	60.00
	50832 - CLASSIC COFFEE COMPANY	129.00
	51408 - APPLIED INNOVATION	468.97
	53704 - STAPLES ADVANTAGE	27.49
101.301.03 Total		2,679.81
101.301.43	51408 - APPLIED INNOVATION	78.77
	6659 - CONSUMERS ENERGY	1,289.52
101.301.43 Total		1,368.29
101.301.51	40600 - CANTEEN SERVICES INC	27,791.91
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	460.00
	48590 - POTTERVILLE PHARMACY INC	3,204.20
	62013 - HELLMUTH OBATA & KASSABAUM INC	1,027.71
101.301.51 Total		32,483.82
101.442.00	29921 - FEDEX	38.91
	51408 - APPLIED INNOVATION	154.05
	53704 - STAPLES ADVANTAGE	105.97
	60811 - LAND & RESOURCE ENGINEERING - LRE	1,235.76
	62412 - PROFESSIONAL INVESTIGATIONS GROUP LLC	1,881.00
	9131 - SPICER GROUP INC.	560.00
101.442.00 Total		3,975.69
101.689.00	51408 - APPLIED INNOVATION	14.00
101.689.00 Total		14.00
101.689.89	26618 - MEIJER INC	1,689.71
	62350 - MY COMMUNITY DENTAL CENTERS INC	220.00
101.689.89 Total		1,909.71
101.711.00	51408 - APPLIED INNOVATION	116.66
101.711.00 Total		116.66
101.721.00	42102 - THE COUNTY JOURNAL INC	538.21
	51408 - APPLIED INNOVATION	231.24
101.721.00 Total		769.45
208	16947 - LOWE'S COMPANIES, INC.	1,153.80
	17305 - CITY OF GRAND LEDGE	288.18
	18923 - AC&E RENTALS	401.50
	24431 - MENARDS - LANSING WEST	330.90
	38923 - ALTOGAS INC	72.34
	39808 - THE WATER STORE INC	22.75
	39835 - COMCAST CABLE COMMUNICATIONS MANAGEMENT LLC	227.31
	51408 - APPLIED INNOVATION	80.51

Payment Type	Immediate
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
208	57282 - WASTE MANAGEMENT OF MICHIGAN	163.86
	60004 - COMCAST CORPORATION	183.52
	6659 - CONSUMERS ENERGY	593.29
208 Total		3,517.96
227	36635 - STRATA ENVIRONMENTAL SERVICES	19,417.33
227 Total		19,417.33
228	51408 - APPLIED INNOVATION	271.05
	57282 - WASTE MANAGEMENT OF MICHIGAN	170.29
	61814 - BRUCE BUTLER	1,037.50
	61940 - PLOWMAN CARWASH LLC	150.00
	6659 - CONSUMERS ENERGY	48.31
	48487 - ALTA EQUIPMENT COMPANY INC	49.38
228 Total		1,726.53
236	10469 - EATON COUNTY REGISTER OF DEEDS	90.00
236 Total		90.00
245	11730 - ENGER ENGINEERING & SURVEYING	5,246.00
	40434 - POLARIS SURVEYING CO	1,790.00
	41052 - GEODETIC DESIGN INC	661.50
	61704 - BUMSTEAD LAND SURVEYS LLC	8,056.00
	61829 - RD MILLER LAND SURVEYORS PLLC	2,192.00
245 Total		17,945.50
249	51408 - APPLIED INNOVATION	7.00
	53704 - STAPLES ADVANTAGE	112.95
	53961 - BILLY DEE RICHARDSON	227.50
249 Total		347.45
256	38937 - US IMAGING INC	795.35
256 Total		795.35
260	19842 - BESCO WATER TREATMENT	75.50
	51408 - APPLIED INNOVATION	208.67
260 Total		284.17
261	18094 - LANSING BOARD OF WATER & LIGHT	157.10
	32511 - CENTURYLINK	2.60
	39808 - THE WATER STORE INC	63.25
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	146.00
	49373 - ROYAL SCOT'S UNIQUE EMBROIDERY	142.16
	51408 - APPLIED INNOVATION	250.52
	51673 - MACNLOW ASSOCIATES	1,398.00
	52576 - AT&T MOBILITY NATIONAL	481.86
	60829 - VERIZON WIRELESS	10.02
	61744 - NETSOURCE ONE INC	36.00
	6659 - CONSUMERS ENERGY	4,047.87
	824 - AT&T	2,960.87
261 Total		9,696.25

Payment Type	Immediate
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
264	2854 - LANSING COMMUNITY COLLEGE	1,295.00
264 Total		1,295.00
272	154 - PREVENTION & TRAINING SERVICES INC	175.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	19.50
	5089 - REALITY COUNSELING SERVICES	235.00
	60641 - WAI-IAM INC	380.00
	61508 - COGNITIVE CONSULTANTS	300.00
272 Total		1,109.50
274	154 - PREVENTION & TRAINING SERVICES INC	325.00
	5089 - REALITY COUNSELING SERVICES	200.00
	61508 - COGNITIVE CONSULTANTS	120.00
274 Total		645.00
275	154 - PREVENTION & TRAINING SERVICES INC	295.00
	5089 - REALITY COUNSELING SERVICES	1,045.00
	61508 - COGNITIVE CONSULTANTS	80.00
275 Total		1,420.00
276	32531 - EATON COUNTY SHERIFF DEPT	435.00
	5089 - REALITY COUNSELING SERVICES	3,615.00
	51408 - APPLIED INNOVATION	72.60
	61508 - COGNITIVE CONSULTANTS	2,080.00
	62094 - INTRINSIC CHANGE CONSULTING LLC	3,800.00
276 Total		10,002.60
277	48590 - POTTERVILLE PHARMACY INC	877.46
	61552 - PINNACLE RECOVERY GROUP	7,215.00
277 Total		8,092.46
278	154 - PREVENTION & TRAINING SERVICES INC	735.00
	5089 - REALITY COUNSELING SERVICES	725.00
278 Total		1,460.00
281	62460 - HENRY SCHEIN	15,556.10
281 Total		15,556.10
287	45483 - EMPLOYMENT GROUP INC	2,695.68
	60513 - CITY OF FARMINGTON HILLS	825.00
287 Total		3,520.68
292	10473 - EATON RESA	9,066.82
	10490 - EATRAN	90.00
	21841 - CASA FOR KIDS, INC.	27,819.59
	351 - STATE OF MICHIGAN	33,450.05
	4010 - BOB BARKER COMPANY	402.62
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	375.00
	49620 - CEDAR CREST DAIRY INC	342.62
	49678 - WOW BUSINESS	94.70
	5089 - REALITY COUNSELING SERVICES	220.00
	51408 - APPLIED INNOVATION	267.60

Payment Type	Immediate
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
292	6130 - GORDON FOOD SERVICE	4,826.73
	61508 - COGNITIVE CONSULTANTS	3,833.34
	62013 - HELLMUTH OBATA & KASSABAUM INC	342.57
	62423 - TOTAL COURT SERVICES	1,366.50
	6659 - CONSUMERS ENERGY	2,425.04
292 Total		84,923.18
293	50704 - CARPENTER, JANET	150.00
	51511 - GRINSTERN, MARY	150.00
	60632 - MAY SEDELMAIER	150.00
	60820 - BERNICE J BEAIRD	150.00
	61636 - JOHN MALCOLM	150.00
	62264 - STEVEN ROOSA	150.00
	Temporary Vendor(s)	1,346.28
293 Total		2,246.28
297	18094 - LANSING BOARD OF WATER & LIGHT	334.69
	351 - STATE OF MICHIGAN	100.00
	61318 - TRI-COUNTY ELECTRIC COOPERATIVE HOMEWORKS	268.03
297 Total		702.72
513	52628 - CLARK HILL PLLC	306.00
513 Total		306.00
677	1829 - ASU RISK MANAGEMENT	14,507.90
677 Total		14,507.90
679	61661 - ENCOMPASS EAP LLC	2,448.54
679 Total		2,448.54
680	8252 - DELTA DENTAL	15,749.11
680 Total		15,749.11
692	43579 - PFM FINANCIAL ADVISORS LLC	1,100.00
	Temporary Vendor(s)	1,888.97
692 Total		2,988.97
701	10454 - EATON COUNTY ROAD COMMISSION	22.50
	13367 - CHARLOTTE COMMUNITY LIBRARY	25.00
	24431 - MENARDS - LANSING WEST	180.42
	2779 - CHESTER TOWNSHIP	50.00
	28694 - LAFCU	175.00
	29915 - FARM BUREAU FAMILY CREDIT UNION	95.50
	31326 - HOLT SCHOOL DISTRICT	100.00
	31365 - CITY OF EATON RAPIDS	189.00
	32531 - EATON COUNTY SHERIFF DEPT	162.43
	351 - STATE OF MICHIGAN	43,464.72
	40572 - EATON TOWNSHIP	50.00
	44685 - AUTOMOTIVE FINANCE CORPORATION	150.00
	46340 - EASTBROOK HOMES INC	200.00
	47241 - LANSING POLICE DEPARTMENT	62.50

Payment Type	Immediate
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
	52265 - MEIJER-DELTA	25.00
	52639 - PHIL WIPPEL, TRUSTEE	500.00
	52678 - AUTO OWNERS INSURANCE	575.00
	52767 - AUTO OWNERS INSURANCE	40.00
	52849 - DICKER AND DEAL	15.00
	52897 - KOHLS	80.00
	52937 - CONCEPCION ARNOLD	57.00
	52964 - BIBBS, RENA	774.24
	53428 - KEEBLER, JACKIE	60.00
	53589 - BLUE CROSS BLUE SHIELD OF	198.50
	53926 - MERRILL, PAUL & JULIE	59.00
	53927 - SHARP, JACK	59.00
	5928 - CITY OF CHARLOTTE	500.00
	60277 - STACIE CREAPEAU	25.00
	60435 - CONSUMERS ENERGY	50.00
	60455 - CAROL ANN PRESTON	21.25
	60456 - KERRY LEE RASMUSSEN	21.25
	60469 - PROGRESSIVE	61.04
	60756 - ARIANNA ANN ROWLEY	388.00
	60760 - CRIME VICTIMS FUND	216.03
	60839 - MICHIGAN DEPARTMENT OF TREASURY	6,900.00
	60936 - JOSHUA MICHAEL CORTS	425.85
	60937 - JOE BRISTOL	425.86
	61080 - STANLEY MILTON HERRIFF	25.00
	61120 - THERESA CAROLINE PITTINGTON	200.00
	61272 - WENDYS RESTAURANT	146.31
	61328 - FARM BUREAU INSURANCE	1,196.48
	61561 - YORK RISK SERVICES	200.00
	61590 - LIBERTY MUTUAL GROUP CLAIM - #037873961-01	500.00
	61601 - DEPARTMENT OF TREASURY	50.00
	61607 - CARL CHALLENGER	10.68
	61716 - SAMANTHA GOLDSBERRY	68.68
	61809 - STUART-LIPPMAN AND ASSOCIATES	25.00
	61861 - KAREN CUTSHAW DICHIZA	54.83
	61880 - AARON ALGRIM	197.19
	61881 - WALTER EIFERT	17.18
	61882 - THEODORE GRAHAM	126.11
	61887 - SHAARON ALISHA SOLOMON	114.22
	61991 - CINCINNATI INSURANCE GROUP	13.68
	62209 - CYGNUS HOMES SERVICES LLC	295.00
	62227 - SAMANTHA NEWTON	20.00
	62240 - HOME DEPOT	50.00
	62255 - TWO MEN AND A TRUCK	116.03

Payment Type	Immediate
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
	62273 - MMLWCF	37.50
	62274 - AFNI SUBROGATION DEPT	150.00
	62315 - DON HAGA	25.00
	62317 - CRAIG SWANSON	96.26
	62318 - CELEBRATION OF LIFE	223.39
	62319 - CUB SCOUTS PACK 657	371.25
	62320 - AYODELE GREENRIDGE	100.00
	62336 - TOOLING CONCEPTS	50.00
	62377 - LIONS CLUB	371.25
	62389 - TRESSA DAVIS	50.07
	62398 - OLIVET FIRST ASSEMBLY OF GOD	102.77
	62399 - TINA REGAN	200.00
	62422 - ALEXANDRA MINICH	12.50
	Temporary Vendor(s)	71,273.56
	2A Speedy G Bail Bonds	500.00
	62484 - DALE ROMAIN TRUST	105.50
	62485 - JERRY LUMBER	600.00
	62483 - GREGORY MOCK	120.89
	62496 - RICHARD PARKER	10.00
	62497 - STEVEN SHERMAN	10.00
	62494 - MARNA MILLER	30.40
	5550 - KENNETH L O'DEEN PC	52.50
	62037 - LAFCU LOSS PREVENTION	63.74
	62499 - JOSHUA IRWIN	20.00
	62495 - KEVIN DAVIS	118.80
	53480 - FIFTH THIRD BANK	25.00
	62500 - ELISABETH GREENE	137.00
	62501 - THOMAS HAMEL	5,000.00
	62241 - ULTA	250.00
	52912 - SENTRY INSURANCE	104.36
	62095 - DAWN C SMITH	83.68
	62518 - JAMES ELLIS	707.44
	62517 - THOMAS ACKELS	84.38
701 Total		140,917.72
704	18285 - ALIVE	1,320.20
	49807 - STENGER & STENGER PC	660.47
	51301 - EATON COMMUNITY BANK	76.00
	53286 - POLICE OFFICERS ASSOCIATION	992.30
	61226 - WELTMAN, WEINBERG & REIS CO., LPA	807.63
	6567 - CAPITOL CITY LABOR PROGRAM INC	95.22
	50747 - ASHLEY MCGILVRA	184.06
704 Total		4,135.88
706	47346 - EATON COUNTY JUVENILE COURT	25.00

Payment Type	Immediate
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
706 Total		25.00
801	10469 - EATON COUNTY REGISTER OF DEEDS	120.00
	18094 - LANSING BOARD OF WATER & LIGHT	244.63
	33986 - CEI - CIVIL ENGINEERS INC	11,113.25
	35605 - ST REGIS CULVERT INC	1,637.30
	3731 - ADVANCED DRAINAGE SYSTEMS INC	30,454.52
	41207 - ROOTER EXPRESS	2,515.00
	4658 - BURKETT EXCAVATING	25,665.00
	49448 - M AND M OUTDOOR SERVICES LLC	2,800.00
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	4,640.30
	52628 - CLARK HILL PLLC	1,410.00
	53323 - PRECISION GRADE EXCAVATING LLC	45,502.50
	60039 - M&K Jetting and Televising, LLC	4,760.00
	60657 - HUBBELL ROTH & CLARK INC	21,121.95
	60811 - LAND & RESOURCE ENGINEERING - LRE	39,421.66
	61925 - KEPITIS FARMS LLC	17,110.00
	8608 - DICKINSON WRIGHT PLLC	12,176.40
	9131 - SPICER GROUP INC.	26,515.75
	62489 - LOU'S CUTTING EDGE TREE SERVICE LLC	5,200.00
801 Total		252,408.26
802	3731 - ADVANCED DRAINAGE SYSTEMS INC	1,690.68
	60814 - AGRI DRAIN CORPORATION	1,467.37
802 Total		3,158.05
Grand Total		805,528.07

Payment Type	EFT
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
101	53619 - EVENTBRITE INC	300.00
	61275 - ALLEGIANT AIR LLC	333.50
101 Total		633.50
101.101.00	43126 - WEX BANK	(431.58)
101.101.00 Total		(431.58)
101.172.00	351 - STATE OF MICHIGAN	40.83
	35842 - MPELRA	50.00
	43126 - WEX BANK	15.01
	48961 - AMAZON.COM LLC	143.30
	61728 - SOCIETY FOR HUMAN RESOURCE MANAGEMENT	244.00
	62258 - 12TWENTY INC	195.00
	62502 - MICHIGAN HR	200.00
101.172.00 Total		888.14
101.215.00	48961 - AMAZON.COM LLC	313.99
101.215.00 Total		313.99
101.215.07	15518 - CAPITAL ONE	37.82
	49678 - WOW BUSINESS	94.97
101.215.07 Total		132.79
101.228.00	43126 - WEX BANK	58.90
	48961 - AMAZON.COM LLC	17.98
	60445 - ENTERPRISE FM TRUST	1,527.74
101.228.00 Total		1,604.62
101.253.00	40997 - USA TODAY NETWORK	11.99
	48961 - AMAZON.COM LLC	86.39
101.253.00 Total		98.38
101.257.00	351 - STATE OF MICHIGAN	1,010.00
	43126 - WEX BANK	269.06
	48961 - AMAZON.COM LLC	424.00
	60146 - OUTSHINER CHARLOTTE	16.00
	60445 - ENTERPRISE FM TRUST	1,114.98
101.257.00 Total		2,834.04
101.265.00	24828 - JOHNSON PLASTICS PLUS	100.71
	43126 - WEX BANK	757.77
	48961 - AMAZON.COM LLC	104.36
	60445 - ENTERPRISE FM TRUST	16.00
	62490 - KRAFT POWER CORPORATION	194.30
101.265.00 Total		1,173.14
101.281.31	15518 - CAPITAL ONE	87.97
	60445 - ENTERPRISE FM TRUST	337.80
101.281.31 Total		425.77
101.281.36	17556 - AMWAY GRAND PLAZA HOTEL	(19.68)
	60441 - INTUIT INC	168.80
101.281.36 Total		149.12

Payment Type	EFT
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
101.281.48	48961 - AMAZON.COM LLC	43.96
101.281.48 Total		43.96
101.281.49	43126 - WEX BANK	305.56
	60445 - ENTERPRISE FM TRUST	1,641.42
	61004 - THE H HOTEL	472.50
101.281.49 Total		2,419.48
101.296.29	1481 - PAAM	220.00
	43126 - WEX BANK	71.19
	60445 - ENTERPRISE FM TRUST	1,116.36
101.296.29 Total		1,407.55
101.296.32	61119 - MICHIGAN RETAILERS SERVICES INC	2,145.22
	61793 - VISTAPRINT NETHERLANDS BV	-
101.296.32 Total		2,145.22
101.296.35	61793 - VISTAPRINT NETHERLANDS BV	227.57
101.296.35 Total		227.57
101.301.01	24431 - MENARDS - LANSING WEST	53.78
	24695 - NATIONAL TACTICAL OFF. ASSOC.	50.00
	43126 - WEX BANK	9,851.28
	46990 - GALLS LLC	646.28
	4752 - KELLOGG COMMUNITY COLLEGE	45.00
	48961 - AMAZON.COM LLC	1,310.36
	50430 - CROWN PLAZA - AUBURN HILLS	1,589.68
	51917 - MDHHS	400.00
	60445 - ENTERPRISE FM TRUST	16,978.89
	61119 - MICHIGAN RETAILERS SERVICES INC	171.65
	62472 - LACROSSE FOOTWEAR INC	(11.40)
	62506 - BLUE LINE CUSTOMS LLC	100.70
	62508 - HSI EMERGENCY CARE SOLUTIONS INC	14.50
	62486 - WOODWARD CAMERA	42.39
	62510 - HYATT REGENCY DEERFIELD	488.16
	62509 - MID MICHIGAN CHAPTER OF THE ASSOCIATION	375.00
101.301.01 Total		32,106.27
101.301.03	24431 - MENARDS - LANSING WEST	36.30
	351 - STATE OF MICHIGAN	75.00
	43126 - WEX BANK	9,707.52
	46990 - GALLS LLC	184.45
	48961 - AMAZON.COM LLC	471.18
	502 - PARK PLACE HOTEL AND CONFERNECE CENTER	1,118.50
	50430 - CROWN PLAZA - AUBURN HILLS	1,758.23
	60115 - CHEWY INC	265.92
	60445 - ENTERPRISE FM TRUST	14,373.15
	60913 - MICHIGAN TACTICAL OFFICERS ASSOCIATION	750.00
	62055 - STREET COP TRAINING LLC	199.00

Payment Type	EFT
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
101.301.03	62325 - 5.11 TACTICAL	245.92
	62506 - BLUE LINE CUSTOMS LLC	100.70
	62509 - MID MICHIGAN CHAPTER OF THE ASSOCIATION	125.00
101.301.03 Total		29,410.87
101.301.43	43126 - WEX BANK	1,159.29
	60445 - ENTERPRISE FM TRUST	1,069.37
101.301.43 Total		2,228.66
101.301.51	15518 - CAPITAL ONE	59.26
	24431 - MENARDS - LANSING WEST	53.81
	33519 - EMPCO, INC	75.00
	43126 - WEX BANK	1,024.95
	4752 - KELLOGG COMMUNITY COLLEGE	45.00
	48961 - AMAZON.COM LLC	819.15
	49678 - WOW BUSINESS	340.35
	53589 - BLUE CROSS BLUE SHIELD OF	10,714.73
	60445 - ENTERPRISE FM TRUST	666.93
	62511 - ADVANCED CARE TRAINING FOR HEALTHCARE	350.00
101.301.51 Total		14,149.18
101.442.00	43126 - WEX BANK	666.80
	4635 - CRYSTAL MOUNTAIN RESORT & SPA	576.18
	49129 - UPS FREIGHT	11.76
	51786 - COUNTY OF INGHAM	31.75
	60445 - ENTERPRISE FM TRUST	2,257.17
	61456 - CAR WASH PARTNERS INC	29.99
101.442.00 Total		3,573.65
101.689.00	60445 - ENTERPRISE FM TRUST	329.07
101.689.00 Total		329.07
201	10454 - EATON COUNTY ROAD COMMISSION	1,106,676.17
201 Total		1,106,676.17
208	1860 - CITY OF LANSING	6.00
	2031 - ALRO STEEL CORPORATION	497.89
	41798 - ETNA SUPPLY	354.00
	43126 - WEX BANK	70.09
	48961 - AMAZON.COM LLC	734.71
	60445 - ENTERPRISE FM TRUST	1,867.94
	60829 - VERIZON WIRELESS	113.71
	61725 - OPENEDGE	200.81
	62476 - GLEASON PRINTING	41.92
208 Total		3,887.07
221	2693 - BARRY-EATON DIST. HEALTH DEPT.	678,412.08
221 Total		678,412.08
225	48961 - AMAZON.COM LLC	171.79
225 Total		171.79

Payment Type	EFT
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
226	15518 - CAPITAL ONE	40.48
	48961 - AMAZON.COM LLC	1,028.17
	53504 - CERBERUS LLC	(45.00)
	60173 - GODADDY.COM LLC	199.98
	60230 - BEST BUY	74.47
	60829 - VERIZON WIRELESS	867.46
	61705 - ZOOM VIDEO COMMUNICATIONS INC	4,298.60
226 Total		6,464.16
228	24431 - MENARDS - LANSING WEST	59.92
	43126 - WEX BANK	42.93
	60445 - ENTERPRISE FM TRUST	650.16
228 Total		753.01
249	23406 - NFPA	463.49
	43126 - WEX BANK	1,199.08
	60445 - ENTERPRISE FM TRUST	2,075.64
249 Total		3,738.21
260	43126 - WEX BANK	41.21
260 Total		41.21
261	14974 - APCO INTERNATIONAL INC	435.00
	15518 - CAPITAL ONE	43.62
	40997 - USA TODAY NETWORK	11.98
	43126 - WEX BANK	485.99
	48961 - AMAZON.COM LLC	629.02
	49678 - WOW BUSINESS	572.25
	60273 - CAESARS LINQ LLC (45-1291627)	157.60
	60445 - ENTERPRISE FM TRUST	2,273.79
	62252 - CANVA PTY LIMITED	119.99
	62288 - STICKER MULE	404.50
	62291 - HOLIDAY INN GRAND RAPIDS DOWNTOWN	328.44
	62491 - HEXAGON SAFETY INFRASTRUCTURE & GEOSPATIAL DIV	799.00
261 Total		6,261.18
287	351 - STATE OF MICHIGAN	2,400.00
	61648 - DELTA BY MARRIOTT MUSKEGON DOWNTOWN	259.42
287 Total		2,659.42
292	15518 - CAPITAL ONE	656.73
	23824 - NCS PEARSON, INC.	29.98
	43126 - WEX BANK	779.10
	48961 - AMAZON.COM LLC	955.26
	49042 - SUBWAY	16.18
	60445 - ENTERPRISE FM TRUST	1,867.94
	61390 - SHIPT INC	404.43
	62326 - AHN RESEARCH INSTITUTE	125.00
292 Total		4,834.62

Payment Type	EFT
Payment Month/Year	2023 4

Report Org Set	Vendor	Total Payments
387	61082 - U S BANK ST PAUL	63,550.00
387 Total		63,550.00
512	10466 - EATON COUNTY HEALTH AND	1,796,994.65
	61085 - PNC BANK N A	412,317.60
512 Total		2,209,312.25
656	14286 - MERS	761,154.66
656 Total		761,154.66
676	14286 - MERS	27,600.30
676 Total		27,600.30
679	33191 - STANDARD INSURANCE CO.	2,212.35
679 Total		2,212.35
690	61085 - PNC BANK N A	160.77
690 Total		160.77
691	47698 - PNC BANK	52,972.38
691 Total		52,972.38
701	351 - STATE OF MICHIGAN	283,138.45
701 Total		283,138.45
704	14286 - MERS	225,544.10
	15860 - CITISTREET INVESTMENT SERV	2,109.50
	1860 - CITY OF LANSING	792.16
	24909 - AMERICAN FIDELITY ASSURANCE CO	8,820.62
	33191 - STANDARD INSURANCE CO.	22,114.36
	351 - STATE OF MICHIGAN	64,455.66
	47051 - UNITED STATES TREASURY	377,864.54
	62465 - COLLECTION SERVICES CENTER	505.10
704 Total		702,206.04
706	15518 - CAPITAL ONE	29.42
706 Total		29.42
707	15518 - CAPITAL ONE	44.33
	60304 - JACKSONBOWL INC / CHAR LANES	121.82
707 Total		166.15
851	61084 - THE HUNGTINGTON NATIONAL BANK	500.00
851 Total		500.00
Grand Total		6,012,765.08

Payroll History Total

Hours Description	Hours	Gross	Withholdings and Deductions	Gross Base	Benefits	Amount
210 Regular - Regular	43,604.0000	1,161,292.94	Gross	1,670,941.86	Community Blue 12	88,904.02
213 LWOP - Leave without Pay	235.0000	.00	Federal	132,483.26	Community Blue 12 Elected	1,307.88
215 Hourly Temp - Temporary	2,542.5000	47,888.63	FICA	99,435.61	Community Blue 6	251,093.62
Hourly			Local Taxes	501.49	Community Blue 6 Elected	12,234.48
217 Funeral - Regular	48.0000	1,143.76	Medicare	23,255.00	Dental Insurance	14,044.50
Funeral/Bereavement			Michigan State Taxes	59,465.52	Dental Insurance Elected	450.00
219 Holiday - Holiday - Non Union	88.0000	2,616.76		1,461,316.21	HCSP Flat - Elected Officials	800.00
220 Sick - Sick Leave	1,094.8300	28,218.81	Accident Policy - Emp Pd Pre Tax	138.30	Health Care Savings - Additional	3,082.42
221 Sick FMLA - Sick Leave	83.0412	2,032.45	Alive Wellness	1,258.80	Health Care Savings - Flat Rate	16,850.00
FMLA			Alive Wellness - Elected	61.40	Health Care Savings Program	6,636.71
230 Annual - Annual Leave	3,070.5650	87,097.25	Assurity Accident Fund	1,061.54	Health Care Savings Program	231.17
231 Annual FMLA - Annual Leave FMLA	85.9541	2,029.12	Assurity Critical Illness	932.64	Life & Disability	18,948.01
240 Personal - Personal Leave	201.0000	6,528.14	Assurity Whole Life	2,030.06	Life & Disability - Elected	881.75
245 Other - Other Leave	14.0000	348.84	Cancer Employee Paid After Tax	82.80	MESC - Unemployment	158.33
250 Comp Used - Comp Used	436.6050	12,333.46	Cancer Employee Paid Before Tx	330.32	Retire - Administrative	84,476.15
251 Comp FMLA - Comp Used	96.0000	2,691.84	Cap City Labor-Animal Officer	95.22	Retire - Administrative Comm	2,262.56
FMLA			CB6 Pre-Tax Elected	1,460.08	Retire - Administrative Elected	17,383.86
270 Overtime - Overtime	1,531.7500	66,313.57	Command Unit Union	76.00	Retire - Animal Control	3,693.17
277 OT Base Pay - Overtime - Part of Base Pay	148.0000	5,669.16	Withholding		Retire - Command	172,293.93
280 Training - FTO Training	22.0000	935.75	Community Blue 6 - Post-Tax	932.86	Retire - Dispatch Non Sup	15,302.83
Hours (1.5x)			Community Blue 6 - Pre Tax	29,021.00	Retire - Dispatch Supervisor	22,731.64
281 Training CD - FTO Training (3x)	18.0000	1,457.64	Critical Illness	60.68	Retire - General	101,035.69
282 Training WK - FTO Training	5.0000	153.60	Dependent Care Flex - Elected	416.66	Retire - Maintenance	6,165.49
Weekly Reporting			Dependent Care Flex Plan	624.98	Retire - Sheriff Non Sup	54,080.59
283 K9 Unit - Canine Unit Pay	19.0000	561.07	Eaton County Labor Council	365.00	Retire - Sheriff Non312	28,925.29
284 On Call PA - On Call - Prosecutor	7.0000	794.31	Friend of Court - Iowa	505.10	Retire - Youth Facility	1,361.55
285 On Call - On Call Hours	70.0000	1,317.21	Friend of the Court	4,990.14	Retirees Health - Commissioners	297.75
286 Des Staff CT - Designated	14.0000	.00	Garnishment	811.41	Retirees Health - Elected	5,565.38
Staff Comp Time ST				3,245.63	Retirees Health Care	125,522.21
288 Shift Sup - Alternate Shift Supervisor OT	19.0000	606.48	Garnishment	660.47	W/C - General Emp - Commissioner	42.66
290 Transcripts - Transcripts	.0000	2,212.25	Govt. Employees Labor Council	152.24	W/C General Emp - Elected	165.81
310 Reimb OT - Reimbursed	20.0000	828.66	HCSP Additional Elected	1,109.28	W/C General Employees	2,873.94
Wages - Overtime			HCSP PreTax Contribution	439.57	W/C Public Safety	3,214.66
330 Detective OT - Detective	80.0000	3,756.03	Health Care Savings - Additional	12,168.80	W/C Public Safety - Elected	56.62
Overtime			Health Care Savings - Elected	527.72	Total	\$1,063,074.67
340 CO Backfill - Corrections	4.0000	128.64	Health Care Savings Program	10,539.69	Direct Deposits	Amount
Officers Backfill OT				1,032,065.12	Adventure Credit Union	590.96
					Advia Credit Union	800.00
					Ally Bank	120.00
					American Express National Bank	200.00
					Astera Credit Union	10,382.92

345 Holiday OT - Holiday Overtime	24.0000	1,284.04	Life Ins - Employee Paid	1,061.04	.00	Bank of America N.a.	2,000.00
350 Holiday - Holiday Pay	415.0000	11,561.63	Long Term Disability-Emp Paid	788.24	.00	Bank of America, Na	15,543.38
375 Unsched OT - On Call	19.0000	929.02	Medical Flex Plan	7,124.82	.00	Branch Banking and Trust Marylan	4,296.26
Unscheduled Overtime			Medical Flex Plan - Elected	654.16	.00	Capital Area School Employee CU	32,546.91
410 Sup Regular - Supervisory Regular	1,909.0000	93,521.46	MERS Admin Deferred	17,990.70	199,896.17	Capital National Bank	4,125.84
415 Sup Per Diem - Supervisory Per Diem	.0000	5,220.00	MERS Admin Deferred - Elected	3,702.18	41,135.44	Citizens Bank Na	180.00
420 Sup Sick - Supervisory Sick Leave	8.0000	365.04	MERS Admin Deferred Commissioner	481.85	5,353.92	Clearwater CU	4,839.67
430 Sup Annual - Supervisory Annual Leave	178.0000	6,627.32	MERS Animal Control Deferred	707.25	9,688.26	Comerica Bank	6,626.05
500 Other Pay - Other Pay	.0000	260.00	MERS Command Deferred	16,499.53	121,721.44	Commercial Bank	6,818.07
510 ARPA Prem - Temp Retention Prem Exp 1/31/23	.0000	1,500.00	MERS Deputies Def (1/1/98)	19,776.63	184,827.50	Community Choice CU	620.00
550 Mileage - Mileage - Taxable	.0000	742.44	MERS Disp Sup Deferred	3,836.81	31,449.44	Consumers Credit Union	9,958.05
560 Mile NonTax - Mileage - Non Taxable	.0000	386.59	MERS Dispatcher Deferred	6,397.61	61,162.36	Consumers Professional CU	1,985.57
580 Meals - Meal Reimbursement	.0000	1,360.00	MERS General	306.24	4,195.20	Cornerstone Community Financial	4,207.36
590 Other Travel - Other Travel Reimbursement	.0000	74.52	MERS General Deferred	44,557.58	610,375.80	CP Federal Credit Union	3,888.68
600 Disability - Disability Pay	.0000	1,072.69	MERS Maint. Deferred	1,886.76	31,764.52	DFCU Financial	5,703.76
610 Dis. MERS - Disability Pay - MERS Supplement	.0000	2,260.00	MERS Non312 (1/1/98)	16,541.97	154,598.80	Dow Chemical Employees CU	3,708.68
655 WC NonMERS - Work Comp Adj Non MERS	.0000	(1,804.52)	MERS Youth Serv Deferred	305.58	30,527.70	Eaton Community Bank	40,016.96
660 WC Hrlly - Work Comp Hourly Compensation	176.0000	5,525.44	Police Officers Association of Probate Judge Retirement Def.	3,798.58	.00	Eaton Community Bk	7,688.15
720 Sick Retire - Payout - Sick Leave Retirement	28.3498	539.91	Standard - PostTax % - General	2,109.50	14,063.28	Fifth Third Bank Cincin	4,399.40
730 Ann. Payout - Payout - Annual Leave	240.9415	4,524.05	Standard - PostTax Flat - Elect	4,651.41	82,642.41	Fifth Third Bank Cincinnati	57,777.49
750 Comp Term - Payout - Comp Leave Termination	6.1500	124.23	Standard - PostTax Flat - Gen	400.00	.00	First Nat'l Bank Howell	1,473.82
755 Comp Payout - Payout - Comp Leave	626.7500	20,309.77	Standard - PreTax % - Comm	13,149.22	.00	Flagstar Bank, Fsb	4,671.25
810 Waiver - Health Insurance Waiver	.0000	4,500.00	Standard - PreTax % - General	924.23	1,026.92	Flint Area School Employees CU	3,613.65
860 Phone - Telephone Stipend	.0000	70.00	Standard - PreTax % - General	5,906.38	42,728.85	Grand Trunk Employees FCU	5,885.56
880 Longevity - Longevity	.0000	591.78	Standard - PreTax Flat - Comm	1,100.00	.00	Green Dot Bank	760.45
920 E-Sick - Earned Sick Leave	1,954.7142	.00	Standard - PreTax Flat - Elected	1,970.00	.00	Greenstate Credit Union	1,365.99
921 Sick Lost - Sick Leave	32.9748	.00	Standard - PreTax Flat - General	11,762.68	.00	Hastings City Bank	3,850.31
Hours Lost			Texas Life Ins - Emp Pd	1,269.88	.00	Honors Credit Union	2,441.44
930 E-Annual - Earned Annual Leave	3,469.5633	.00	Union Dues - Command	1,013.60	.00	Horizon Bk	3,709.73
			Union Dues - Disp Sup	274.80	.00	Huntington National Bank	9,733.61
			Union Dues - Dispatcher Non Sup	696.20	.00	Huntington National BK	51,394.52
			Union of Operating Engineers	394.55	.00	Independent Bank	75,403.49
			Net	<u>\$1,092,908.24</u>		Independent BK	1,160.48
						Isabella Community CU	500.00
						Journey Federal Credit Union	7,402.45
						JP Morgan Case Bank	4,002.94
						JP Morgan Chase Bank	20,124.94
						JPMorgan Chase	3,423.29
						Kalsee Credit Union	451.00
						Kellogg Federal Credit Union	11,655.93
						KeyBank National Association	1,872.19
						LAFCU	101,810.29
						Lake Michigan Credit Union	7,687.44

940 E-Personal - Earned	136.0000	.00
Personal Leave		
950 E-Comp - Earned Comp	568.5000	.00
Hours		
955 E-Comp ST - Earned Comp	2.0000	.00
Straight Time		
958 E-Comp H D - Earned	16.0000	.00
Comp Holiday Double Time		
959 E-Comp FTO - Earned	4.0000	.00
Comp FTO (1.5x)		
Salary - Salary	.0000	70,440.08
Total	63,372.1889	\$1,670,941.86

Lake Trust	37,769.28
Lake Trust Credit Union	48,358.71
Lake Trust CU	3,596.41
M & T Bank NY	2,840.22
Marshall Community Credit Union	8,384.91
Mercantile BK of Michigan	3,355.33
Michigan Schools and Government C	950.00
MSU Federal Credit Union	290,096.64
Navy Federal Credit Union	15,607.45
Omni Community Credit Union	1,000.00
PNC Bank	3,232.31
PNC Bank, Ohio	58,698.36
Portland Federal Credit Union	27,023.04
Preferred Credit Union	4,650.79
Sutton Bank	316.62
The Bankcorp Bank	2,535.79
The Dart Bank	4,811.51
The Northern Trust Company	25.00
The State Bank	934.64
Thornapple Valley Credit Union	3,174.90
Union Bank	5,328.53
University of Michigan CU	333.02
USAA Federal Savings Bank	4,403.03
Veridian Credit Union	200.00
Wells Fargo Bank, Na	3,965.12
Wildfire Credit Union	2,945.31
Total	\$1,087,955.85
Check	\$4,952.39

Annual Budget by Account Classification Report

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Request	Increase (Decrease)	% Inc (Dec)
Fund: 101 General Fund							
Revenue							
105 - Taxes	20,300,188.10	21,533,730.21	22,618,824.81	23,824,118.00	25,111,232.00	1,287,114.00	5%
110 - Licenses And Permits	242,815.05	247,822.20	253,488.84	215,300.00	249,750.00	34,450.00	16%
115 - Federal Revenue	3,266,546.13	839,885.65	886,967.13	925,634.00	834,899.00	(90,735.00)	-10%
120 - State Revenue	4,314,292.18	4,759,184.69	4,718,951.08	5,061,577.00	4,958,563.00	(103,014.00)	-2%
125 - Local Unit Contributions	3,382,961.04	3,510,790.52	3,967,071.90	4,444,516.00	4,643,247.00	198,731.00	4%
130 - Charges For Services	2,524,959.60	2,580,717.43	2,488,971.84	2,836,950.00	2,804,775.00	(32,175.00)	-1%
135 - Fines And Forfeitures	178,436.90	167,738.34	188,623.87	241,200.00	232,200.00	(9,000.00)	-4%
140 - Interest And Rents	321,904.76	243,742.55	243,632.06	242,705.00	317,705.00	75,000.00	31%
145 - Refunds and Reimbursements	203,780.89	317,341.45	285,155.61	172,525.00	172,425.00	(100.00)	0%
155 - Transfers In and Other Financing Sources	1,225,480.13	1,766,530.28	1,964,753.29	2,293,646.00	2,295,441.00	1,795.00	0%
160 - Transfers In - ARPA Fund	-	-	1,860,000.00	3,482,500.00	3,482,500.00	-	0%
Revenue Totals	35,961,364.78	35,967,483.32	39,476,440.43	43,740,671.00	45,102,737.00	1,362,066.00	3%
Expenditures							
701 - Personnel - Personnel Services	23,214,895.91	24,518,645.19	26,471,221.84	29,948,370.00	30,970,936.00	1,022,566.00	3%
727 - Supplies	750,848.92	729,069.03	943,378.63	1,014,314.00	1,271,617.00	257,303.00	25%
800 - Other Services And Charges	5,269,281.16	5,571,896.76	6,067,552.64	7,230,414.00	8,342,423.00	1,112,009.00	15%
901 - Capital Outlay	720,771.35	318,835.13	672,785.83	1,421,919.00	1,057,350.00	(364,569.00)	-26%
906 - Debt Service	200,588.34	305,785.51	325,060.04	580,976.00	570,702.00	(10,274.00)	-2%
999 - Transfers Out	4,655,217.88	5,647,003.39	6,014,208.01	5,367,372.00	6,500,118.00	1,132,746.00	21%
Expenditure Totals	34,811,603.56	37,091,235.01	40,494,206.99	45,563,365.00	48,713,146.00	3,149,781.00	7%
Revenue Grand Totals:	35,961,364.78	35,967,483.32	39,476,440.43	43,740,671.00	45,102,737.00	1,362,066.00	3%
Expenditure Grand Totals:	34,811,603.56	37,091,235.01	40,494,206.99	45,563,365.00	48,713,146.00	3,149,781.00	7%
Net Grand Totals:	1,149,761.22	(1,123,751.69)	(1,017,766.56)	(1,822,694.00)	(3,610,409.00)	(1,787,715.00)	
Beginning Fund Balance	5,906,408.03	7,056,169.25	5,932,417.56	4,914,651.00	3,091,957.00		
Change in Fund Balance	1,149,761.22	(1,123,751.69)	(1,017,766.56)	(1,822,694.00)	(3,610,409.00)		
Ending Fund Balance	7,056,169.25	5,932,417.56	4,914,651.00	3,091,957.00	(518,452.00)		

Annual Budget by Account Classification Report

	2021/22 Actual	2022/23 Amended	2023/24 Request	2024/25 Forecasted	2025/26 Forecasted	2026/27 Forecasted	2027/28 Forecasted	2028/29 Forecasted
Fund: 101 General Fund								
Revenue								
105 - Taxes	22,618,824.81	23,824,118.00	25,111,232.00	26,323,744.00	27,596,881.00	28,933,674.00	30,337,308.00	31,811,124.00
110 - Licenses And Permits	253,488.84	215,300.00	249,750.00	249,350.00	249,350.00	249,350.00	249,350.00	249,350.00
115 - Federal Revenue	886,967.13	925,634.00	834,899.00	844,000.00	854,000.00	864,000.00	874,000.00	881,000.00
120 - State Revenue	4,718,951.08	5,061,577.00	4,958,563.00	5,009,571.00	5,012,571.00	5,039,571.00	5,046,571.00	5,079,571.00
125 - Local Unit Contributions	3,967,071.90	4,444,516.00	4,643,247.00	4,737,833.00	4,701,758.00	4,792,462.00	4,884,979.00	4,979,347.00
130 - Charges For Services	2,488,971.84	2,836,950.00	2,804,775.00	2,804,475.00	2,804,975.00	2,804,975.00	2,805,225.00	2,796,225.00
135 - Fines And Forfeitures	188,623.87	241,200.00	232,200.00	232,200.00	232,200.00	232,200.00	232,200.00	232,200.00
140 - Interest And Rents	243,632.06	242,705.00	317,705.00	317,705.00	317,705.00	317,705.00	317,705.00	317,705.00
145 - Refunds and Reimbursements	285,155.61	172,525.00	172,425.00	162,125.00	162,125.00	167,125.00	167,125.00	167,125.00
155 - Transfers In and Other Financing Sources	1,964,753.29	2,293,646.00	2,295,441.00	1,701,000.00	1,702,000.00	1,703,000.00	1,704,000.00	1,705,000.00
160 - Transfers In - ARPA Fund	1,860,000.00	3,482,500.00	3,482,500.00					
Revenue Totals	39,476,440.43	43,740,671.00	45,102,737.00	42,382,003.00	43,633,565.00	45,104,062.00	46,618,463.00	48,218,647.00
Expenditures								
701 - Personnel - Personnel Services	26,471,221.84	29,948,370.00	30,970,936.00	32,069,198.00	33,171,063.00	34,312,022.00	35,376,858.00	36,127,176.00
727 - Supplies	943,378.63	1,014,314.00	1,271,617.00	1,013,730.00	1,032,430.00	1,014,230.00	1,020,630.00	1,374,730.00
800 - Other Services And Charges	6,067,552.64	7,230,414.00	8,342,423.00	7,603,975.00	7,687,875.00	7,773,125.00	7,910,625.00	7,799,775.00
901 - Capital Outlay	672,785.83	1,421,919.00	1,057,350.00	860,000.00	860,000.00	895,000.00	860,000.00	860,000.00
906 - Debt Service	325,060.04	580,976.00	570,702.00	450,702.00	450,702.00	450,702.00	450,702.00	450,702.00
999 - Transfers Out	6,014,208.01	5,367,372.00	6,500,118.00	6,872,647.00	6,878,147.00	7,184,147.00	7,240,147.00	7,246,147.00
Expenditure Totals	40,494,206.99	45,563,365.00	48,713,146.00	48,870,252.00	50,080,217.00	51,629,226.00	52,858,962.00	53,858,530.00
Revenue Grand Totals:	39,476,440.43	43,740,671.00	45,102,737.00	42,382,003.00	43,633,565.00	45,104,062.00	46,618,463.00	48,218,647.00
Expenditure Grand Totals:	40,494,206.99	45,563,365.00	48,713,146.00	48,870,252.00	50,080,217.00	51,629,226.00	52,858,962.00	53,858,530.00
Net Grand Totals:	(1,017,766.56)	(1,822,694.00)	(3,610,409.00)	(6,488,249.00)	(6,446,652.00)	(6,525,164.00)	(6,240,499.00)	(5,639,883.00)

Annual Budget by Function Report

	2021/22 Actual	2022/23 Amended	2023/24 Request	2024/25 Forecasted	2025/26 Forecasted	2026/27 Forecasted	2027/28 Forecasted	2028/29 Forecasted
Fund: 101 - General Fund								
Revenue								
105 - Taxes	22,618,824.81	23,824,118.00	25,111,232.00	26,323,744.00	27,596,881.00	28,933,674.00	30,337,308.00	31,811,124.00
110 - Licenses and Permits	253,488.84	215,300.00	249,750.00	249,350.00	249,350.00	249,350.00	249,350.00	249,350.00
115 - Federal Revenue	886,967.13	925,634.00	834,899.00	844,000.00	854,000.00	864,000.00	874,000.00	881,000.00
120 - State Revenue	4,718,951.08	5,061,577.00	4,958,563.00	5,009,571.00	5,012,571.00	5,039,571.00	5,046,571.00	5,079,571.00
125 - Local Unit Contributions	3,967,071.90	4,444,516.00	4,643,247.00	4,737,833.00	4,701,758.00	4,792,462.00	4,884,979.00	4,979,347.00
130 - Charges for Services	2,488,971.84	2,836,950.00	2,804,775.00	2,804,475.00	2,804,975.00	2,804,975.00	2,805,225.00	2,796,225.00
135 - Fines and Forfeitures	188,623.87	241,200.00	232,200.00	232,200.00	232,200.00	232,200.00	232,200.00	232,200.00
140 - Interest and Rents	243,632.06	242,705.00	317,705.00	317,705.00	317,705.00	317,705.00	317,705.00	317,705.00
145 - Refunds and Reimbursements	285,155.61	172,525.00	172,425.00	162,125.00	162,125.00	167,125.00	167,125.00	167,125.00
150 - Other Financing Sources	427,874.00	642,000.00	615,000.00	615,000.00	615,000.00	615,000.00	615,000.00	615,000.00
155 - Transfers In	1,536,879.29	1,651,646.00	1,680,441.00	1,086,000.00	1,087,000.00	1,088,000.00	1,089,000.00	1,090,000.00
160 - Transfers In - ARPA Fund	1,860,000.00	3,482,500.00	3,482,500.00	-	-	-	-	-
Revenue Totals	39,476,440.43	43,740,671.00	45,102,737.00	42,382,003.00	43,633,565.00	45,104,062.00	46,618,463.00	48,218,647.00
Expenditures								
05 - Legislative	325,309.32	335,350.00	387,496.00	381,540.00	393,195.00	384,349.00	386,503.00	358,217.00
10 - Judicial	5,489,033.35	6,228,419.00	6,422,674.00	6,560,638.00	6,742,776.00	6,929,795.00	7,121,884.00	7,260,663.00
15 - General Government	9,876,256.84	11,371,200.00	12,711,063.00	12,172,894.00	12,532,263.00	12,924,390.00	13,367,814.00	13,501,284.00
20 - Public Safety	16,590,367.52	18,438,007.00	19,549,003.00	20,011,379.00	20,622,912.00	21,225,778.00	21,761,920.00	22,685,163.00
30 - Health And Welfare	1,166,002.08	1,265,784.00	1,328,740.00	1,374,452.00	1,414,222.00	1,449,065.00	1,483,992.00	1,310,354.00
35 - Recreation and Culture	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
40 - Other	18,184.00	537,338.00	169,000.00	169,000.00	169,000.00	169,000.00	169,000.00	169,000.00
45 - Capital Outlay	672,785.83	1,421,919.00	1,057,350.00	860,000.00	860,000.00	895,000.00	860,000.00	860,000.00
50 - Debt Service	325,060.04	580,976.00	570,702.00	450,702.00	450,702.00	450,702.00	450,702.00	450,702.00
60 - Transfers Out	6,014,208.01	5,367,372.00	6,500,118.00	6,872,647.00	6,878,147.00	7,184,147.00	7,240,147.00	7,246,147.00
Expenditure Totals	40,494,206.99	45,563,365.00	48,713,146.00	48,870,252.00	50,080,217.00	51,629,226.00	52,858,962.00	53,858,530.00
Revenue Grand Totals:	39,476,440.43	43,740,671.00	45,102,737.00	42,382,003.00	43,633,565.00	45,104,062.00	46,618,463.00	48,218,647.00
Expenditure Grand Totals:	40,494,206.99	45,563,365.00	48,713,146.00	48,870,252.00	50,080,217.00	51,629,226.00	52,858,962.00	53,858,530.00
Net Grand Totals:	(1,017,766.56)	(1,822,694.00)	(3,610,409.00)	(6,488,249.00)	(6,446,652.00)	(6,525,164.00)	(6,240,499.00)	(5,639,883.00)

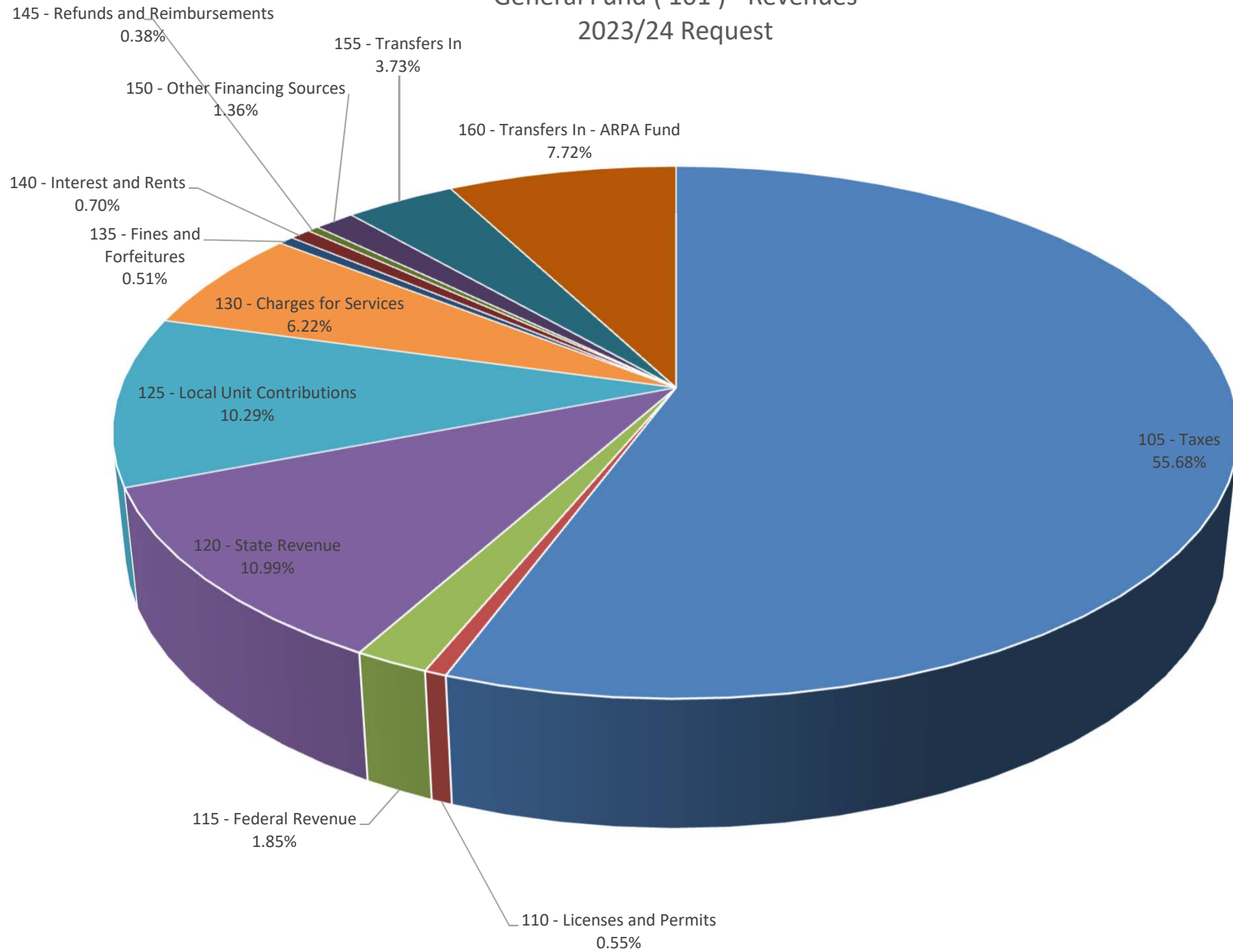
Annual Budget by Function Report

	2021/22 Actual	2022/23 Amended	2023/24 Request	2024/25 Forecasted	2025/26 Forecasted	2026/27 Forecasted	2027/28 Forecasted	2028/29 Forecasted
Fund: 101 - General Fund								
Revenue								
105 - Taxes	57.30%	54.47%	55.68%	62.11%	63.25%	64.15%	65.08%	65.97%
110 - Licenses and Permits	0.64%	0.49%	0.55%	0.59%	0.57%	0.55%	0.53%	0.52%
115 - Federal Revenue	2.25%	2.12%	1.85%	1.99%	1.96%	1.92%	1.87%	1.83%
120 - State Revenue	11.95%	11.57%	10.99%	11.82%	11.49%	11.17%	10.83%	10.53%
125 - Local Unit Contributions	10.05%	10.16%	10.29%	11.18%	10.78%	10.63%	10.48%	10.33%
130 - Charges for Services	6.30%	6.49%	6.22%	6.62%	6.43%	6.22%	6.02%	5.80%
135 - Fines and Forfeitures	0.48%	0.55%	0.51%	0.55%	0.53%	0.51%	0.50%	0.48%
140 - Interest and Rents	0.62%	0.55%	0.70%	0.75%	0.73%	0.70%	0.68%	0.66%
145 - Refunds and Reimbursements	0.72%	0.39%	0.38%	0.38%	0.37%	0.37%	0.36%	0.35%
150 - Other Financing Sources	1.08%	1.47%	1.36%	1.45%	1.41%	1.36%	1.32%	1.28%
155 - Transfers In	3.89%	3.78%	3.73%	2.56%	2.49%	2.41%	2.34%	2.26%
160 - Transfers In - ARPA Fund	4.71%	7.96%	7.72%	0.00%	0.00%	0.00%	0.00%	0.00%
Revenue Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Expenditures								
05 - Legislative	0.80%	0.74%	0.80%	0.78%	0.79%	0.74%	0.73%	0.67%
10 - Judicial	13.56%	13.67%	13.18%	13.42%	13.46%	13.42%	13.47%	13.48%
15 - General Government	24.39%	24.96%	26.09%	24.91%	25.02%	25.03%	25.29%	25.07%
20 - Public Safety	40.97%	40.47%	40.13%	40.95%	41.18%	41.11%	41.17%	42.12%
30 - Health And Welfare	2.88%	2.78%	2.73%	2.81%	2.82%	2.81%	2.81%	2.43%
35 - Recreation and Culture	0.04%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
40 - Other	0.04%	1.18%	0.35%	0.35%	0.34%	0.33%	0.32%	0.31%
45 - Capital Outlay	1.66%	3.12%	2.17%	1.76%	1.72%	1.73%	1.63%	1.60%
50 - Debt Service	0.80%	1.28%	1.17%	0.92%	0.90%	0.87%	0.85%	0.84%
60 - Transfers Out	14.85%	11.78%	13.34% ¹	14.06%	13.73%	13.91%	13.70%	13.45%
Expenditure Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

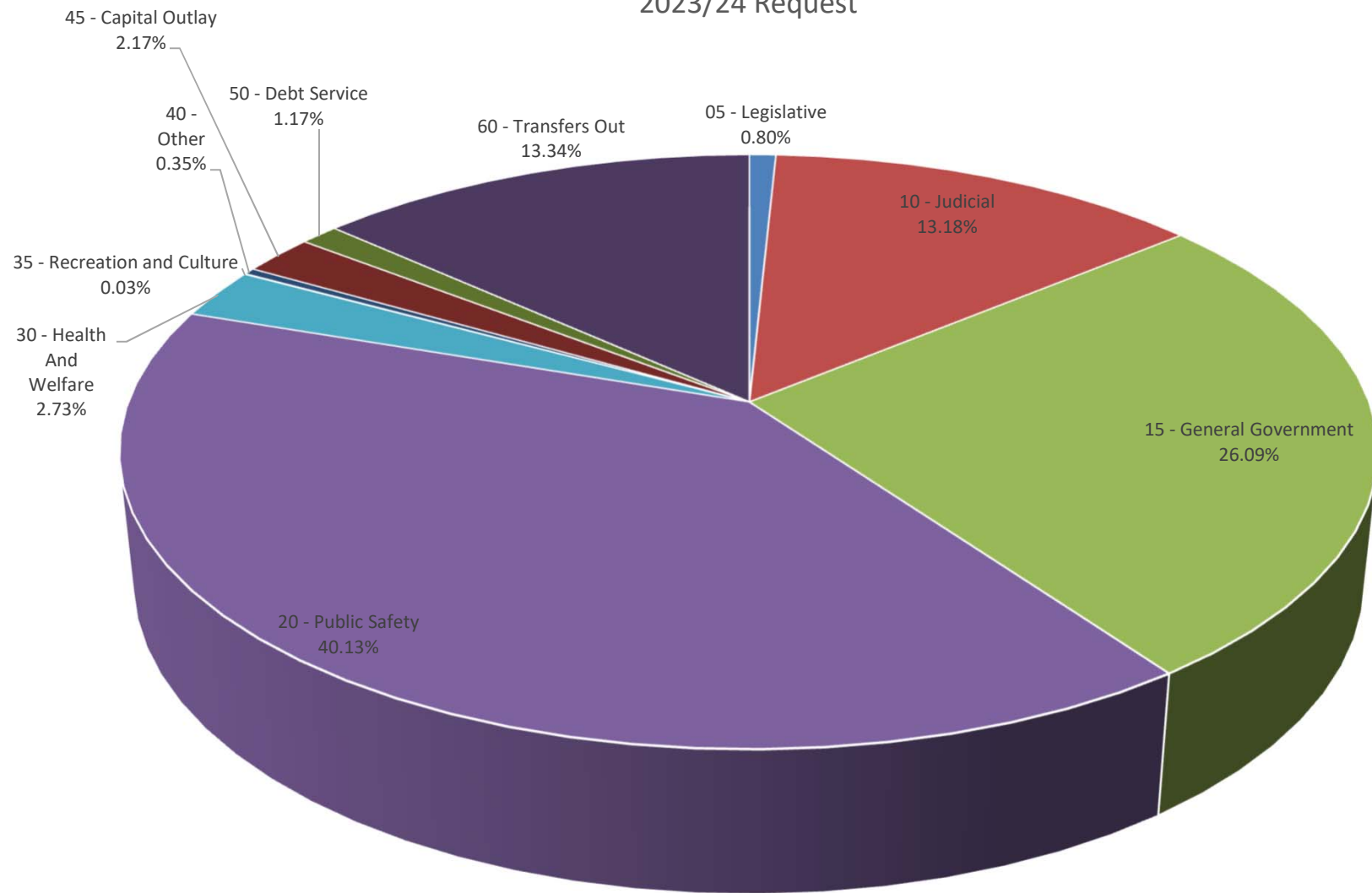
¹ **60 - Transfers Out % Breakdown for FY2023/24

Judicial	0.25%
General Government	37.13% Includes Computer Fund Appropriation of \$1.45 million
Public Safety	0.65%
Health & Welfare	31.95%
Public Works	10.02%
Other	20.00%

General Fund (101) - Revenues 2023/24 Request



General Fund (101) Expenses 2023/24 Request



All Funds

All Funds		<u>2023-2024</u>			<u>2022-2023</u>						
		Total	Total Special	Grand	Total	Total Special	Grand	Increase/ (Decrease)			
<u>Acct #</u>	<u>Description</u>	General Fund	Rev Funds	Total	General Fund	Rev Funds	Total	All Funds	% Change		
701.000	SALARIES - SUPERVISORY	1,809,196	480,622	2,289,818	1,739,027	453,133	2,192,160	97,658	4.5%		
702.000	SALARIES - REGULAR	14,429,226	5,871,310	20,300,536	13,669,532	5,554,660	19,224,192	1,076,344	5.6%		
702.001	SALARIES - LONGEVITY	118,179	38,860	157,039	116,289	38,533	154,822	2,217	1.4%		
703.000	SALARIES - TEMPORARY	349,420	395,400	744,820	277,060	387,400	664,460	80,360	12.1%		
704.000	SALARIES - OVERTIME	600,360	387,740	988,100	595,290	382,740	978,030	10,070	1.0%		
704.001	OVERTIME - SPECIAL OVERTIME	45,000	-	45,000	45,000	-	45,000	-	0.0%		
704.002	OVERTIME - DETECTIVE OVERTIME	105,000	-	105,000	105,000	-	105,000	-	0.0%		
705.000	HOLIDAY PAY	138,500	74,700	213,200	136,000	74,700	210,700	2,500	1.2%		
706.000	SICK PAY	107,930	37,880	145,810	117,370	44,800	162,170	(16,360)	-10.1%		
710.000	SOCIAL SECURITY	1,357,459	558,335	1,915,794	1,288,812	531,609	1,820,421	95,373	5.2%		
711.000	WORKERS COMPENSATION INS	81,357	24,639	105,996	68,173	19,936	88,109	17,887	20.3%		
712.000	UNEMPLOYMENT INSURANCE	5,347	2,244	7,591	5,074	2,135	7,209	382	5.3%		
713.000	RETIREMENT	5,463,117	1,579,690	7,042,807	5,570,537	1,574,110	7,144,647	(101,840)	-1.4%		
714.000	LIFE & DISABILITY INSURANCE	222,592	85,766	308,358	212,686	81,508	294,194	14,164	4.8%		
715.000	HEALTH INSURANCE	3,700,830	1,623,210	5,324,040	3,485,430	1,622,520	5,107,950	216,090	4.2%		
715.001	HEALTH INSURANCE - WAIVER	42,000	12,000	54,000	46,800	13,200	60,000	(6,000)	-10.0%		
716.000	RETIREE'S HEALTH	1,774,540	548,760	2,323,300	1,628,350	534,370	2,162,720	160,580	7.4%		
716.001	RETIREE'S HEALTH - HCSP	308,950	124,203	433,153	294,238	116,209	410,447	22,706	5.5%		
717.000	DENTAL	188,460	78,516	266,976	187,956	77,700	265,656	1,320	0.5%		
		30,847,463	11,923,875	42,771,338	29,588,624	11,509,263	41,097,887	1,673,451	4.1%		
		GF	SRF	Total	PY GF	PY SRF	PY Total	GF Difference	SRF Difference	Total Difference	% Inc
57%	Salaries	17,702,811	7,286,512	24,989,323	16,800,568	6,935,966	23,736,534	902,243	350,546	1,252,789	5.28%
12%	Health Insurance	3,742,830	1,635,210	5,378,040	3,532,230	1,635,720	5,167,950	210,600	(510)	210,090	4.07%
18%	Retirement	5,463,117	1,579,690	7,042,807	5,570,537	1,574,110	7,144,647	(107,420)	5,580	(101,840)	-1.43%
7%	Retiree's Health	2,083,490	672,963	2,756,453	1,922,588	650,579	2,573,167	160,902	22,384	183,286	7.12%
6%	Other Fringes	1,855,215	749,500	2,604,715	1,762,701	712,888	2,475,589	92,514	36,612	129,126	5.22%
100%	Total Wages/Benefits	30,847,463	11,923,875	42,771,338	29,588,624	11,509,263	41,097,887	1,258,839	414,612	1,673,451	20.26%
<u>Payroll Projection as of:</u>		<u>3/10/2023</u>	<u>5/12/2023</u>	<u>6/16/2023</u>	<u>7/14/2023</u>	<u>8/11/2023</u>	<u>Public Hearing</u>				
	Salaries	17,594,251	17,702,811								
	Health Insurance	3,711,830	3,742,830								
	Retirement	5,458,461	5,463,117								
	Retiree's Health	2,083,661	2,083,490								
	Other Fringes	1,846,016	1,855,215								
	Total Wages/Benefits	30,694,219	30,847,463	-	-	-	-	-	-	-	-

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 101 - General Fund				
Department 172 - Controllers Office				
Sub-Department 00 - -				
Account 799.000 - Equipment Under 5,000 -				
101.172.00.799.000	Chairs	4.0000	800.00	3,200.00
101.172.00.799.000	Desks	4.0000	2,500.00	10,000.00
	Account 799.000 - Equipment Under 5,000 - Totals	Transactions	2	\$13,200.00
	Sub-Department 00 - - Totals	Transactions	2	\$13,200.00
	Department 172 - Controllers Office Totals	Transactions	2	\$13,200.00
Department 228 - Technology Services				
Sub-Department 00 - -				
Account 799.000 - Equipment Under 5,000 -				
101.228.00.799.000	Chairs	10.0000	1,000.00	10,000.00
	Account 799.000 - Equipment Under 5,000 - Totals	Transactions	1	\$10,000.00
Account 973.000 - Office Equipment -				
101.228.00.973.000	Office Renovations - Main Areas including Carpeting	1.0000	70,000.00	70,000.00
	Account 973.000 - Office Equipment - Totals	Transactions	1	\$70,000.00
	Sub-Department 00 - - Totals	Transactions	2	\$80,000.00
	Department 228 - Technology Services Totals	Transactions	2	\$80,000.00
Department 257 - Equalization				
Sub-Department 00 - -				
Account 799.000 - Equipment Under 5,000 -				
101.257.00.799.000	Laser measuring device	1.0000	1,000.00	1,000.00
101.257.00.799.000	Modular Furniture Move	1.0000	2,515.00	2,515.00
101.257.00.799.000	New Furniture - T Vandermark	1.0000	1,400.00	1,400.00
	Account 799.000 - Equipment Under 5,000 - Totals	Transactions	3	\$4,915.00
	Sub-Department 00 - - Totals	Transactions	3	\$4,915.00
	Department 257 - Equalization Totals	Transactions	3	\$4,915.00
Department 265 - Building and Grounds				
Sub-Department 00 - -				
Account 799.000 - Equipment Under 5,000 -				
101.265.00.799.000	Actuator Kit for John Deere Gator	1.0000	1,300.00	1,300.00
101.265.00.799.000	Clarke EX40-18LX Carpet Extractor	1.0000	3,830.00	3,830.00
101.265.00.799.000	DXT Cutting Blades for Snowplow	1.0000	1,500.00	1,500.00
101.265.00.799.000	Go Free Backpack Vacuum Battery	1.0000	798.00	798.00
101.265.00.799.000	Go Free Flex Pro Backpack Vacuum	1.0000	1,660.00	1,660.00
101.265.00.799.000	Goulds Sewage Ejection Pump	1.0000	1,700.00	1,700.00
101.265.00.799.000	Misc. Tools Replacements	1.0000	1,000.00	1,000.00
101.265.00.799.000	Replace Tires for Ford F150 Truck	1.0000	1,200.00	1,200.00

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 101 - General Fund				
Department 265 - Building and Grounds				
Sub-Department 00 - -				
Account 799.000 - Equipment Under 5,000 -				
101.265.00.799.000	Replacement Rubber Kit for John Deere Snowplows	4.0000	125.00	500.00
101.265.00.799.000	Replacement tires for Bobcat	1.0000	1,900.00	1,900.00
101.265.00.799.000	Replacement Tires for John Deere Gator	1.0000	600.00	600.00
101.265.00.799.000	Ridgid Drain Cleaning Machine K-750	1.0000	3,500.00	3,500.00
101.265.00.799.000	RVB Latitude AST30B Backpack Vacuum	3.0000	1,061.65	3,184.95
101.265.00.799.000	RVB Latitude Lithium Ion Battery	3.0000	446.25	1,338.75
101.265.00.799.000	York 3 Point Landscape Rake	1.0000	1,100.00	1,100.00
	Account 799.000 - Equipment Under 5,000 - Totals	Transactions	15	\$25,111.70
Account 930.001 - Repairs & Maintenance Building				
101.265.00.930.001	Complex- Replace Signage	1.0000	2,500.00	2,500.00
101.265.00.930.001	AC - Fenced Dog Run	1.0000	11,000.00	11,000.00
101.265.00.930.001	AC - Walk- In Freezer replacement	1.0000	35,000.00	35,000.00
101.265.00.930.001	CD - Dispatch Rm - Wall Sound Attenuation System	1.0000	35,000.00	35,000.00
101.265.00.930.001	CD - Dispatch Room - Blinds	1.0000	3,500.00	3,500.00
101.265.00.930.001	CD - Dispatch Room - Flooring	1.0000	42,000.00	42,000.00
101.265.00.930.001	CD - Lower Level Room 106 - Flooring & Countertop	1.0000	3,500.00	3,500.00
101.265.00.930.001	CD - Lower Level Room 108 - Remove Lockers, Carpet & Paint	1.0000	8,300.00	8,300.00
101.265.00.930.001	CD - Tech Services - Lower Level Room 116 - Renovation	1.0000	45,000.00	45,000.00
101.265.00.930.001	CD - Tech Services - Lower Level Room 117 - Renovation	1.0000	70,000.00	70,000.00
101.265.00.930.001	CH - 1st Floor Public Area - Carpet	1.0000	42,000.00	42,000.00
101.265.00.930.001	CH - 2nd Floor Public Areas - Carpet	1.0000	23,000.00	23,000.00
101.265.00.930.001	CH - Basement - Public Area - Carpet	1.0000	17,500.00	17,500.00
101.265.00.930.001	CH - Basement Public Restrooms - Remodel	1.0000	22,500.00	22,500.00
101.265.00.930.001	CH - CC Law Library, Offices & Jury Room - Renovation	1.0000	210,000.00	210,000.00
101.265.00.930.001	CH - Comm Corrections - Carpet Suite	1.0000	13,000.00	13,000.00
101.265.00.930.001	CH - Comm Corrections - Paint Suite	1.0000	6,000.00	6,000.00
101.265.00.930.001	CH - Comm Corrections - Window Blinds (4 offices)	1.0000	3,500.00	3,500.00
101.265.00.930.001	CH - Comm Corrections - Window Kits (4 office Doors)	1.0000	2,000.00	2,000.00
101.265.00.930.001	CH - DC Criminal Clerks Office - Window Blinds	1.0000	1,500.00	1,500.00
101.265.00.930.001	CH - DC Public Lobby - Window Blinds	1.0000	3,000.00	3,000.00
101.265.00.930.001	CH - Jury Office - Renovation	1.0000	5,000.00	5,000.00
101.265.00.930.001	CH - Probate - Chambers to Courtroom - Add Door Card Access	1.0000	4,000.00	4,000.00
101.265.00.930.001	CH - Probate - Courtroom to Office - Add Door Card Access	1.0000	4,000.00	4,000.00
101.265.00.930.001	CH - Prosecutor Office - Add Card Access (2 Doors)	1.0000	8,000.00	8,000.00
101.265.00.930.001	CH - Prosecutors Office - Carpet Suite	1.0000	35,000.00	35,000.00
101.265.00.930.001	CH - Prosecutors Office - Paint Suite	1.0000	15,000.00	15,000.00

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	101 - General Fund			
Department	265 - Building and Grounds			
Sub-Department	00 - -			
Account	930.001 - Repairs & Maintenance Building			
101.265.00.930.001	CH - Prosecutors Office - Rework Ductwork, Diffusers, T-Stats	1.0000	5,000.00	5,000.00
101.265.00.930.001	CH - Public Defenders Suite - Construct New Office	1.0000	5,000.00	5,000.00
101.265.00.930.001	CH - Replacement of 2 Obsolete Smoke Detectors	1.0000	8,000.00	8,000.00
101.265.00.930.001	Complex- Replace Picnic Tables (2)	1.0000	2,500.00	2,500.00
101.265.00.930.001	General Maintenance - 551 Building	1.0000	5,000.00	5,000.00
101.265.00.930.001	General Maintenance - Animal Control	1.0000	3,000.00	3,000.00
101.265.00.930.001	General Maintenance - Central Dispatch	1.0000	5,000.00	5,000.00
101.265.00.930.001	General Maintenance - Courthouse	1.0000	17,000.00	17,000.00
101.265.00.930.001	General Maintenance - DHHS Building	1.0000	5,000.00	5,000.00
101.265.00.930.001	General Maintenance - Health Dept/Clinic	1.0000	9,000.00	9,000.00
101.265.00.930.001	General Maintenance - Sheriff Office/Jail	1.0000	42,000.00	42,000.00
101.265.00.930.001	General Maintenance - Youth Facility	1.0000	13,000.00	13,000.00
101.265.00.930.001	HD- Breakroom Flooring- (3 locations)	1.0000	19,000.00	19,000.00
101.265.00.930.001	HD- Floor Tile Replacement- Main Entrance	1.0000	19,500.00	19,500.00
101.265.00.930.001	HD- Geofoam Insulation- Existing Offices	1.0000	6,000.00	6,000.00
101.265.00.930.001	Maintenance Building- Washer/Dryer	1.0000	7,000.00	7,000.00
101.265.00.930.001	SD - Add Door Card Access at E Corridor Door	1.0000	4,000.00	4,000.00
101.265.00.930.001	SD - Console A Carpet and Ceiling Tile Replacement	1.0000	4,800.00	4,800.00
101.265.00.930.001	SD - Foundation Wall Exterior Repairs and Water Proofing	1.0000	60,000.00	60,000.00
101.265.00.930.001	SD - Intake Garage Drs #21 & #24 - Motor & Spring Replacements	1.0000	6,000.00	6,000.00
101.265.00.930.001	SD - Paint Court Link	1.0000	5,000.00	5,000.00
101.265.00.930.001	SD - Shooting Range - Fencing	1.0000	120,000.00	120,000.00
101.265.00.930.001	SD - Shooting Range - Gate Operator/Card Reader Option	1.0000	17,500.00	17,500.00
101.265.00.930.001	SD - Shooting Range - Pole Barn	1.0000	155,000.00	155,000.00
101.265.00.930.001	SD - Shooting Range - Well/Septic/Bathroom Option	1.0000	65,000.00	65,000.00
101.265.00.930.001	SD -Shooting Range - Reconstruct Existing Shooting Area Only	1.0000	45,000.00	45,000.00
101.265.00.930.001	SD- Bottle Filler Drinking Fountains (3 locations)	1.0000	16,000.00	16,000.00
101.265.00.930.001	SD- Roof Cupola Repairs (2)	1.0000	15,000.00	15,000.00
101.265.00.930.001	YF - Duct Cleaning	1.0000	5,000.00	5,000.00
101.265.00.930.001	YF Juvenile Court - Carpet	1.0000	22,500.00	22,500.00
Account 930.001 - Repairs & Maintenance Building Totals		Transactions	57	\$1,382,600.00
Account	975.000 - Equipment -			
101.265.00.975.000	Bobcat T770 Compact Track Loader	1.0000	75,000.00	75,000.00
Account 975.000 - Equipment - Totals		Transactions	1	\$75,000.00
Sub-Department 00 - - Totals		Transactions	73	\$1,482,711.70
Department 265 - Building and Grounds Totals		Transactions	73	\$1,482,711.70

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 101 - General Fund				
Department 281 - Judicial				
Sub-Department 36 - District Court				
Account 799.000 - Equipment Under 5,000 -				
101.281.36.799.000	Civil Desks / Furniture from DBI	1.0000	12,500.00	12,500.00
	Account 799.000 - Equipment Under 5,000 - Totals	Transactions	1	\$12,500.00
	Sub-Department 36 - District Court Totals	Transactions	1	\$12,500.00
Sub-Department 41 - Friend of the Court				
Account 799.000 - Equipment Under 5,000 -				
101.281.41.799.000	misc. pricing increase	1.0000	600.00	600.00
101.281.41.799.000	Replacement Desks - Investigators	4.0000	2,100.00	8,400.00
	Account 799.000 - Equipment Under 5,000 - Totals	Transactions	2	\$9,000.00
	Sub-Department 41 - Friend of the Court Totals	Transactions	2	\$9,000.00
Sub-Department 48 - Probate Court				
Account 973.000 - Office Equipment -				
101.281.48.973.000	Judicial Furniture	1.0000	10,000.00	10,000.00
	Account 973.000 - Office Equipment - Totals	Transactions	1	\$10,000.00
	Sub-Department 48 - Probate Court Totals	Transactions	1	\$10,000.00
	Department 281 - Judicial Totals	Transactions	4	\$31,500.00
Department 301 - Sheriffs Department				
Sub-Department 01 - County Patrol				
Account 799.000 - Equipment Under 5,000 -				
101.301.01.799.000	Admin Vehicle Safety Vaults	13.0000	1,000.00	13,000.00
101.301.01.799.000	AED's	4.0000	2,500.00	10,000.00
101.301.01.799.000	Dive Locker	2.0000	2,000.00	4,000.00
101.301.01.799.000	Office Chair (Captain Block)	1.0000	750.00	750.00
101.301.01.799.000	Office Furniture (Captain Block)	1.0000	5,000.00	5,000.00
101.301.01.799.000	Portable Breathalyzer (FC10)	11.0000	300.00	3,300.00
101.301.01.799.000	Sam XT Tourniquet Holders	20.0000	50.00	1,000.00
101.301.01.799.000	SRT Heavy Vest & Ballistic Plates	3.0000	4,000.00	12,000.00
101.301.01.799.000	SRT Night Vision Monocular	1.0000	3,800.00	3,800.00
101.301.01.799.000	SRT Personal Protective Gear (Helmets, Comms, Masks, Etc.)	8.0000	3,000.00	24,000.00
101.301.01.799.000	Traffic Radars (Lazers)	2.0000	2,600.00	5,200.00
	Account 799.000 - Equipment Under 5,000 - Totals	Transactions	11	\$82,050.00
Account 973.000 - Office Equipment -				
101.301.01.973.000	Training Room Large Table	1.0000	5,000.00	5,000.00
	Account 973.000 - Office Equipment - Totals	Transactions	1	\$5,000.00
Account 975.000 - Equipment -				
101.301.01.975.000	Equipment for Replacement Command/Detective Vehicles	2.0000	5,000.00	10,000.00

Budget Transaction Report

Report by Budget Transactions

Budget Year of 2024

Budget Level at Departmental Secondary Review

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 101 - General Fund				
Department 301 - Sheriffs Department				
Sub-Department 01 - County Patrol				
Account 975.000 - Equipment -				
101.301.01.975.000	Equipment for Replacement Patrol Vehicles	3.0000	15,000.00	45,000.00
101.301.01.975.000	Moving Robot Targets for Range	1.0000	20,000.00	20,000.00
101.301.01.975.000	Negotiator Throw Phone	1.0000	27,000.00	27,000.00
101.301.01.975.000	Patrol Drone	1.0000	8,000.00	8,000.00
101.301.01.975.000	Pole Camera	1.0000	15,000.00	15,000.00
101.301.01.975.000	Tactical Drone (Split with Delta)	.5000	17,000.00	8,500.00
	Account 975.000 - Equipment - Totals	Transactions	7	\$133,500.00
	Sub-Department 01 - County Patrol Totals	Transactions	19	\$220,550.00
Sub-Department 03 - Delta				
Account 799.000 - Equipment Under 5,000 -				
101.301.03.799.000	AED's	2.0000	2,500.00	5,000.00
101.301.03.799.000	Blackstone with Hood	1.0000	650.00	650.00
101.301.03.799.000	Boot Polisher	1.0000	200.00	200.00
101.301.03.799.000	GPS Tracker with Service	1.0000	1,650.00	1,650.00
101.301.03.799.000	Jumpboxes	2.0000	175.00	350.00
101.301.03.799.000	Office Chairs (Lt & Sgts)	4.0000	750.00	3,000.00
101.301.03.799.000	SRT Heavy Vest & Ballistic Plates	2.0000	4,000.00	8,000.00
101.301.03.799.000	SRT Night Vision Monocular	1.0000	3,800.00	3,800.00
101.301.03.799.000	SRT Personal Protective Gear (Helmets, Comms, Masks, Etc.)	7.0000	3,000.00	21,000.00
101.301.03.799.000	Ultra Combo Lockout Kits	2.0000	300.00	600.00
	Account 799.000 - Equipment Under 5,000 - Totals	Transactions	10	\$44,250.00
Account 975.000 - Equipment -				
101.301.03.975.000	Equipment for Replacement Command/Detective Vehicles	2.0000	5,000.00	10,000.00
101.301.03.975.000	Equipment for Replacement Patrol Vehicles	3.0000	15,000.00	45,000.00
101.301.03.975.000	Patrol Drone	1.0000	8,000.00	8,000.00
101.301.03.975.000	Tactical Drone (Split with County)	.5000	17,000.00	8,500.00
	Account 975.000 - Equipment - Totals	Transactions	4	\$71,500.00
	Sub-Department 03 - Delta Totals	Transactions	14	\$115,750.00
Sub-Department 43 - Animal Control				
Account 799.000 - Equipment Under 5,000 -				
101.301.43.799.000	Replacement Window Shades	1.0000	5,000.00	5,000.00
	Account 799.000 - Equipment Under 5,000 - Totals	Transactions	1	\$5,000.00
	Sub-Department 43 - Animal Control Totals	Transactions	1	\$5,000.00

Budget Transaction Report

Report by Budget Transactions

Budget Year of 2024

Budget Level at Departmental Secondary Review

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 101 - General Fund				
Department 301 - Sheriffs Department				
Sub-Department 51 - Corrections				
Account 799.000 - Equipment Under 5,000 -				
101.301.51.799.000	Corrections - Aluminum Carts	4.0000	550.00	2,200.00
101.301.51.799.000	Corrections - Belly Chains (Extra Large)	5.0000	70.00	350.00
101.301.51.799.000	Corrections - Belly Chains (Large)	15.0000	50.00	750.00
101.301.51.799.000	Corrections - Fire Hoods	8.0000	225.00	1,800.00
101.301.51.799.000	Corrections - Handcuffs	20.0000	50.00	1,000.00
101.301.51.799.000	Corrections - Large Shelf Carts	2.0000	970.00	1,940.00
101.301.51.799.000	Corrections - Office Chairs	10.0000	600.00	6,000.00
101.301.51.799.000	Corrections - Steam Cleaner	1.0000	4,000.00	4,000.00
101.301.51.799.000	Corrections - Taser Belt	1.0000	2,200.00	2,200.00
101.301.51.799.000	Corrections - Tint Laundry (Holding 2, 3, 6)	1.0000	1,200.00	1,200.00
101.301.51.799.000	Corrections - Weight Equipment Replacement	1.0000	5,771.00	5,771.00
101.301.51.799.000	Corrections - Wheel Replacements	4.0000	60.00	240.00
101.301.51.799.000	Medical - Ice Machine	1.0000	4,000.00	4,000.00
101.301.51.799.000	Medical - IV-Training Arm	1.0000	1,000.00	1,000.00
101.301.51.799.000	Medical - Replacement Office Chairs	4.0000	600.00	2,400.00
101.301.51.799.000	Rounding	1.0000	49.00	49.00
101.301.51.799.000	Work Crew - Enclosed Trailer Replacement	1.0000	4,700.00	4,700.00
101.301.51.799.000	Work Crew - Equipment Replacement (Blower, Chainsaw, Trimmer)	1.0000	3,900.00	3,900.00
Account 799.000 - Equipment Under 5,000 - Totals		Transactions	18	\$43,500.00
Account 975.000 - Equipment -				
101.301.51.975.000	Installation for Replacement Washer & Dryer	1.0000	1,300.00	1,300.00
101.301.51.975.000	Jail Medical - ECG Machine	1.0000	6,000.00	6,000.00
101.301.51.975.000	Replacement Dryer (1 of 3)	1.0000	5,250.00	5,250.00
101.301.51.975.000	Replacement Washer (1 of 3)	1.0000	16,800.00	16,800.00
Account 975.000 - Equipment - Totals		Transactions	4	\$29,350.00
Account 975.001 - Equipment Kitchen				
101.301.51.975.001	Oven	1.0000	11,000.00	11,000.00
101.301.51.975.001	Steamer	1.0000	11,000.00	11,000.00
101.301.51.975.001	Tilt Skillet	1.0000	26,000.00	26,000.00
Account 975.001 - Equipment Kitchen Totals		Transactions	3	\$48,000.00
Sub-Department 51 - Corrections Totals		Transactions	25	\$120,850.00
Department 301 - Sheriffs Department Totals		Transactions	59	\$462,150.00
Fund 101 - General Fund Totals		Transactions	143	\$2,074,476.70
EXPENSES Totals		Transactions	143	\$2,074,476.70
Grand Totals		Transactions	143	\$2,074,476.70

2023/2024 Position Requests

<u>Department</u>	<u>Fund</u>	<u>Position Title</u>	<u>FTE</u>
Prosecutor's Office	General	Assistant Prosecuting Attorney	2.00
		Legal Assistant	1.00
Sheriff's Office	General	Crime Analyst/Information Officer	1.00
Trial Court	General	Deputy Probate Register	1.00
	General	Collections/Jury ADR Administrative Assistant *	1.00
County Clerk	General	Part-Time Deputy Clerk *	(0.50)

*Currently the County Clerk has filled a Part-Time Deputy Clerk performing collections

Total Position Requests 5.50

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 101 - Commissioners								
Sub-Department 00 - -								
Taxes								
101.101.00.402.000	Current Property Tax -	19,654,863.18	20,607,974.80	21,629,338.90	22,911,119.00	24,151,393.00	1,240,274.00	5
101.101.00.411.000	Delinquent Personal Taxes -	11,270.36	13,523.74	11,582.03	14,000.00	12,000.00	(2,000.00)	(14)
101.101.00.422.000	Redemption & Reconveyance -	.00	.00	6,345.34	12,160.00	5,000.00	(7,160.00)	(59)
101.101.00.432.000	Payment in Lieu of Taxes -	6,761.79	3,758.80	12,105.43	5,000.00	5,000.00	.00	
101.101.00.432.001	Payment in Lieu of Taxes City of Lansing	24,447.41	.00	.00	.00	.00	.00	
101.101.00.434.000	Trailer Tax -	10,448.59	9,023.73	9,036.50	10,000.00	7,000.00	(3,000.00)	(30)
101.101.00.437.000	Industrial Facility Tax -	103,490.12	77,496.30	99,787.80	98,839.00	98,839.00	.00	
101.101.00.441.000	Personal Property Tax Reimbursement -	.00	.00	60,523.15	.00	60,000.00	60,000.00	
101.101.00.442.000	Penalties -	30,646.45	29,634.72	27,766.23	27,000.00	27,000.00	.00	
101.101.00.445.000	Interest on Taxes -	21,700.45	21,470.02	23,961.68	21,000.00	20,000.00	(1,000.00)	(5)
Taxes Totals		\$19,863,628.35	\$20,762,882.11	\$21,880,447.06	\$23,099,118.00	\$24,386,232.00	\$1,287,114.00	6%
Federal Revenue								
101.101.00.502.000	Federal Grants -	2,482,015.02	16,122.04	30,622.45	105,000.00	.00	(105,000.00)	(100)
Federal Revenue Totals		\$2,482,015.02	\$16,122.04	\$30,622.45	\$105,000.00	\$0.00	(\$105,000.00)	(100%)
State Revenue								
101.101.00.547.000	State Revenue Sharing State Court Fees	375,519.00	386,779.00	378,784.00	400,000.00	400,000.00	.00	
101.101.00.566.002	State Revenue - Rec and Culture Convention and Tourism	233,716.45	230,689.91	220,633.21	213,308.00	230,000.00	16,692.00	8
101.101.00.574.001	State Revenue Sharing State Income Tax	1,774,900.00	2,317,296.44	2,363,428.77	2,599,850.00	2,600,000.00	150.00	
101.101.00.574.003	State Revenue Sharing Liquor License Fees	33,980.65	30,936.95	36,056.92	35,000.00	31,000.00	(4,000.00)	(11)
State Revenue Totals		\$2,418,116.10	\$2,965,702.30	\$2,998,902.90	\$3,248,158.00	\$3,261,000.00	\$12,842.00	0%
Interest And Rents								
101.101.00.667.000	Rental Income -	131,904.96	131,904.96	131,904.96	131,905.00	131,905.00	.00	
Interest And Rents Totals		\$131,904.96	\$131,904.96	\$131,904.96	\$131,905.00	\$131,905.00	\$0.00	0%
Refunds and Reimbursements								
101.101.00.674.001	Donations Private Grants	.00	9,000.00	15,210.00	.00	.00	.00	
101.101.00.680.000	Restitution -	9,194.76	12,173.00	1,843.89	10,000.00	1,500.00	(8,500.00)	(85)
101.101.00.687.000	Refunds & Reimbursements -	19,751.00	15,027.09	28,229.15	10,000.00	10,000.00	.00	
101.101.00.687.001	Refunds & Reimbursements Insurance	13,358.62	74,500.00	.00	5,000.00	5,000.00	.00	
101.101.00.693.000	Sale of Fixed Assets -	45,869.70	26,422.90	74,280.75	20,000.00	20,000.00	.00	
Refunds and Reimbursements Totals		\$88,174.08	\$137,122.99	\$119,563.79	\$45,000.00	\$36,500.00	(\$8,500.00)	(19%)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 101 - Commissioners								
	Sub-Department 00 - - Totals	\$24,983,838.51	\$24,013,734.40	\$25,161,441.16	\$26,629,181.00	\$27,815,637.00	\$1,186,456.00	4%
	Department 101 - Commissioners Totals	\$24,983,838.51	\$24,013,734.40	\$25,161,441.16	\$26,629,181.00	\$27,815,637.00	\$1,186,456.00	4%
Department 172 - Controllers Office								
Sub-Department 00 - -								
Charges For Services								
101.172.00.635.000	Photocopies -	140.00	35.00	10,846.77	10,000.00	10,000.00	.00	
	Charges For Services Totals	\$140.00	\$35.00	\$10,846.77	\$10,000.00	\$10,000.00	\$0.00	0%
	Sub-Department 00 - - Totals	\$140.00	\$35.00	\$10,846.77	\$10,000.00	\$10,000.00	\$0.00	0%
	Department 172 - Controllers Office Totals	\$140.00	\$35.00	\$10,846.77	\$10,000.00	\$10,000.00	\$0.00	0%
Department 215 - County Clerk								
Sub-Department 00 - County Clerk								
Licenses And Permits								
101.215.00.479.000	Pistol Permits -	320.00	220.00	80.00	800.00	500.00	(300.00)	(38)
101.215.00.490.000	Marriage Licenses -	3,365.00	3,615.00	3,819.50	4,000.00	4,000.00	.00	
	Licenses And Permits Totals	\$3,685.00	\$3,835.00	\$3,899.50	\$4,800.00	\$4,500.00	(\$300.00)	(6%)
Charges For Services								
101.215.00.635.000	Photocopies -	817.57	145.39	153.53	300.00	250.00	(50.00)	(17)
101.215.00.640.011	Department Services Department Fees	87,762.14	98,429.86	96,911.00	95,000.00	97,000.00	2,000.00	2
	Charges For Services Totals	\$88,579.71	\$98,575.25	\$97,064.53	\$95,300.00	\$97,250.00	\$1,950.00	2%
Refunds and Reimbursements								
101.215.00.642.001	Sales County Flags	.00	.00	50.00	.00	.00	.00	
101.215.00.687.000	Refunds & Reimbursements -	.00	.00	100.00	.00	.00	.00	
101.215.00.689.000	Cash Over/Short -	25.00	169.00	11.00	.00	.00	.00	
	Refunds and Reimbursements Totals	\$25.00	\$169.00	\$161.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 00 - County Clerk Totals	\$92,289.71	\$102,579.25	\$101,125.03	\$100,100.00	\$101,750.00	\$1,650.00	2%
Sub-Department 07 - Elections								
State Revenue								
101.215.07.539.000	State Grants -	.00	6,250.00	.00	.00	.00	.00	
	State Revenue Totals	\$0.00	\$6,250.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Local Unit Contributions								
101.215.07.580.000	Local Unit Contributions -	.00	22,160.24	11,154.15	.00	48,000.00	48,000.00	
	Local Unit Contributions Totals	\$0.00	\$22,160.24	\$11,154.15	\$0.00	\$48,000.00	\$48,000.00	+++
Charges For Services								
101.215.07.640.011	Department Services Department Fees	12,308.00	2,082.63	15,945.02	25,000.00	50,000.00	25,000.00	100
	Charges For Services Totals	\$12,308.00	\$2,082.63	\$15,945.02	\$25,000.00	\$50,000.00	\$25,000.00	100%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 215 - County Clerk								
Sub-Department 07 - Elections								
Refunds and Reimbursements								
101.215.07.674.001	Donations Private Grants	.00	14,536.38	.00	.00	.00	.00	
	Refunds and Reimbursements Totals	\$0.00	\$14,536.38	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 07 - Elections Totals	\$12,308.00	\$45,029.25	\$27,099.17	\$25,000.00	\$98,000.00	\$73,000.00	292%
	Department 215 - County Clerk Totals	\$104,597.71	\$147,608.50	\$128,224.20	\$125,100.00	\$199,750.00	\$74,650.00	60%
Department 228 - Technology Services								
Sub-Department 00 - -								
Charges For Services								
101.228.00.640.011	Department Services Department Fees	115,000.00	118,524.40	120,000.00	115,000.00	120,000.00	5,000.00	4
	Charges For Services Totals	\$115,000.00	\$118,524.40	\$120,000.00	\$115,000.00	\$120,000.00	\$5,000.00	4%
	Sub-Department 00 - - Totals	\$115,000.00	\$118,524.40	\$120,000.00	\$115,000.00	\$120,000.00	\$5,000.00	4%
	Department 228 - Technology Services Totals	\$115,000.00	\$118,524.40	\$120,000.00	\$115,000.00	\$120,000.00	\$5,000.00	4%
Department 253 - Treasurer								
Sub-Department 00 - -								
Licenses And Permits								
101.253.00.480.000	Dog Licenses -	160,619.05	132,577.20	117,918.84	100,000.00	125,000.00	25,000.00	25
	Licenses And Permits Totals	\$160,619.05	\$132,577.20	\$117,918.84	\$100,000.00	\$125,000.00	\$25,000.00	25%
	Charges For Services							
101.253.00.640.011	Department Services Department Fees	13,210.00	20,866.25	19,427.38	11,000.00	11,000.00	.00	
	Charges For Services Totals	\$13,210.00	\$20,866.25	\$19,427.38	\$11,000.00	\$11,000.00	\$0.00	0%
	Interest And Rents							
101.253.00.665.000	Interest & Dividends -	79,196.96	1,034.75	924.26	.00	75,000.00	75,000.00	
	Interest And Rents Totals	\$79,196.96	\$1,034.75	\$924.26	\$0.00	\$75,000.00	\$75,000.00	+++
	Refunds and Reimbursements							
101.253.00.689.000	Cash Over/Short -	25.00	72.81	2.98	.00	.00	.00	
101.253.00.689.001	Cash Over/Short NSF Checks	775.00	723.88	225.00	.00	.00	.00	
	Refunds and Reimbursements Totals	\$800.00	\$796.69	\$227.98	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 00 - - Totals	\$253,826.01	\$155,274.89	\$138,498.46	\$111,000.00	\$211,000.00	\$100,000.00	90%
	Department 253 - Treasurer Totals	\$253,826.01	\$155,274.89	\$138,498.46	\$111,000.00	\$211,000.00	\$100,000.00	90%
Department 257 - Equalization								
Sub-Department 00 - -								
Local Unit Contributions								
101.257.00.580.000	Local Unit Contributions -	79,999.92	79,999.92	19,999.98	.00	.00	.00	
	Local Unit Contributions Totals	\$79,999.92	\$79,999.92	\$19,999.98	\$0.00	\$0.00	\$0.00	+++

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 257 - Equalization								
Sub-Department 00 - -								
Charges For Services								
101.257.00.640.011	Department Services Department Fees	26,937.35	24,458.75	24,975.45	30,000.00	26,000.00	(4,000.00)	(13)
	Charges For Services Totals	\$26,937.35	\$24,458.75	\$24,975.45	\$30,000.00	\$26,000.00	(\$4,000.00)	(13%)
	Sub-Department 00 - - Totals	\$106,937.27	\$104,458.67	\$44,975.43	\$30,000.00	\$26,000.00	(\$4,000.00)	(13%)
	Department 257 - Equalization Totals	\$106,937.27	\$104,458.67	\$44,975.43	\$30,000.00	\$26,000.00	(\$4,000.00)	(13%)
Department 265 - Building and Grounds								
Sub-Department 00 - -								
Interest And Rents								
101.265.00.667.001	Rental Income Eaton County Office Building	110,802.84	110,802.84	110,802.84	110,800.00	110,800.00	.00	
	Interest And Rents Totals	\$110,802.84	\$110,802.84	\$110,802.84	\$110,800.00	\$110,800.00	\$0.00	0%
Refunds and Reimbursements								
101.265.00.687.000	Refunds & Reimbursements -	98.34	63.25	64.09	.00	.00	.00	
	Refunds and Reimbursements Totals	\$98.34	\$63.25	\$64.09	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 00 - - Totals	\$110,901.18	\$110,866.09	\$110,866.93	\$110,800.00	\$110,800.00	\$0.00	0%
	Department 265 - Building and Grounds Totals	\$110,901.18	\$110,866.09	\$110,866.93	\$110,800.00	\$110,800.00	\$0.00	0%
Department 281 - Judicial								
Sub-Department 31 - Circuit Court								
Licenses And Permits								
101.281.31.491.000	Marriage Counseling -	8,745.00	9,855.00	9,928.50	10,000.00	10,000.00	.00	
	Licenses And Permits Totals	\$8,745.00	\$9,855.00	\$9,928.50	\$10,000.00	\$10,000.00	\$0.00	0%
State Revenue								
101.281.31.545.000	State Grants Drug Case Information Management	675.34	351.44	472.15	400.00	400.00	.00	
101.281.31.548.001	State Revenue - Judicial Judicial Pay Standardization	91,448.00	91,448.00	91,448.00	91,448.00	91,448.00	.00	
101.281.31.548.002	State Revenue - Judicial Juror Compensation	.00	.00	17,587.60	.00	.00	.00	
	State Revenue Totals	\$92,123.34	\$91,799.44	\$109,507.75	\$91,848.00	\$91,848.00	\$0.00	0%
Charges For Services								
101.281.31.608.000	Court Service Costs -	4,375.60	9,123.70	20,576.15	7,000.00	10,000.00	3,000.00	43
101.281.31.609.000	Court Service Costs Jury Demand Fees	.00	25.00	50.00	3,000.00	100.00	(2,900.00)	(97)
101.281.31.610.000	Court Service Costs Writ of Garnishment, Rest, Attac	4,320.00	1,680.00	1,830.00	2,500.00	1,800.00	(700.00)	(28)
101.281.31.611.000	Court Service Costs Attorney Fee Reimb	39,903.31	31,136.00	29,378.11	32,000.00	30,000.00	(2,000.00)	(6)
101.281.31.614.000	Bond Retainage -	150.00	315.00	1,310.00	350.00	300.00	(50.00)	(14)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 281 - Judicial								
Sub-Department 31 - Circuit Court								
Charges For Services								
101.281.31.621.000	Department Services Probation	90,157.88	81,878.08	85,361.29	88,000.00	85,000.00	(3,000.00)	(3)
101.281.31.625.000	Court Service Costs Misc Court Costs and Fees	.00	50.00	.00	400.00	.00	(400.00)	(100)
101.281.31.635.000	Photocopies -	10,127.65	10,772.70	13,933.80	10,000.00	10,000.00	.00	
101.281.31.640.011	Department Services Department Fees	34,197.00	40,596.46	44,058.12	35,000.00	35,000.00	.00	
Charges For Services Totals		\$183,231.44	\$175,576.94	\$196,497.47	\$178,250.00	\$172,200.00	(\$6,050.00)	(3%)
Fines And Forfeitures								
101.281.31.663.000	Bond Forfeitures -	.00	.00	5,500.00	.00	1,000.00	1,000.00	
Fines And Forfeitures Totals		\$0.00	\$0.00	\$5,500.00	\$0.00	\$1,000.00	\$1,000.00	+++
Refunds and Reimbursements								
101.281.31.687.000	Refunds & Reimbursements -	119.69	.00	.00	250.00	.00	(250.00)	(100)
101.281.31.687.011	Refunds & Reimbursements Marriage	315.54	.00	.00	250.00	.00	(250.00)	(100)
101.281.31.689.000	Cash Over/Short -	.00	.00	2.00	.00	.00	.00	
Refunds and Reimbursements Totals		\$435.23	\$0.00	\$2.00	\$500.00	\$0.00	(\$500.00)	(100%)
Sub-Department 31 - Circuit Court Totals		\$284,535.01	\$277,231.38	\$321,435.72	\$280,598.00	\$275,048.00	(\$5,550.00)	(2%)
Sub-Department 36 - District Court								
State Revenue								
101.281.36.544.000	State Grants Caseflow Assistance	13,784.24	11,153.38	10,620.10	15,000.00	15,000.00	.00	
101.281.36.545.000	State Grants Drug Case Information Management	896.76	574.39	565.29	700.00	500.00	(200.00)	(29)
101.281.36.548.001	State Revenue - Judicial Judicial Pay Standardization	91,448.00	91,448.00	91,448.00	91,448.00	91,448.00	.00	
101.281.36.548.002	State Revenue - Judicial Juror Compensation	14,244.30	19,031.80	14,014.20	20,000.00	15,000.00	(5,000.00)	(25)
State Revenue Totals		\$120,373.30	\$122,207.57	\$116,647.59	\$127,148.00	\$121,948.00	(\$5,200.00)	(4%)
Charges For Services								
101.281.36.608.000	Court Service Costs -	69,276.00	65,818.00	71,188.00	75,000.00	70,000.00	(5,000.00)	(7)
101.281.36.609.000	Court Service Costs Jury Demand Fees	520.00	480.00	307.20	500.00	.00	(500.00)	(100)
101.281.36.610.000	Court Service Costs Writ of Garnishment, Rest, Attac	96,530.00	81,120.00	69,405.00	90,000.00	80,000.00	(10,000.00)	(11)
101.281.36.611.000	Court Service Costs Attorney Fee Reimb	11,031.10	8,929.95	3,060.00	13,000.00	10,000.00	(3,000.00)	(23)
101.281.36.615.000	SOS Reinstatement Fee -	22,579.14	20,617.30	10,860.00	24,000.00	20,000.00	(4,000.00)	(17)
101.281.36.616.000	Alcohol Assessment Fee -	18,234.00	16,098.00	12,372.00	20,000.00	20,000.00	.00	
101.281.36.621.000	Department Services Probation	125,345.94	121,469.44	79,118.25	130,000.00	125,000.00	(5,000.00)	(4)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 281 - Judicial								
Sub-Department 36 - District Court								
Charges For Services								
101.281.36.625.000	Court Service Costs Misc Court Costs and Fees	452,377.13	415,830.27	440,193.12	550,000.00	500,000.00	(50,000.00)	(9)
	Charges For Services Totals	\$795,893.31	\$730,362.96	\$686,503.57	\$902,500.00	\$825,000.00	(\$77,500.00)	(9%)
Fines And Forfeitures								
101.281.36.657.000	Civil Infraction Ordinances -	152,439.90	155,432.62	135,049.73	210,000.00	200,000.00	(10,000.00)	(5)
101.281.36.663.000	Bond Forfeitures -	23,300.00	8,912.00	43,867.00	28,000.00	28,000.00	.00	
	Fines And Forfeitures Totals	\$175,739.90	\$164,344.62	\$178,916.73	\$238,000.00	\$228,000.00	(\$10,000.00)	(4%)
Sub-Department 36 - District Court Totals		\$1,092,006.51	\$1,016,915.15	\$982,067.89	\$1,267,648.00	\$1,174,948.00	(\$92,700.00)	(7%)
Sub-Department 41 - Friend of the Court								
Federal Revenue								
101.281.41.510.015	Federal Grants - Judicial ADC Incentive	148,945.00	138,647.00	134,168.00	145,000.00	145,000.00	.00	
101.281.41.510.020	Federal Grants - Judicial Co-op Reimbursement	504,233.05	533,960.63	573,413.16	525,000.00	525,000.00	.00	
	Federal Revenue Totals	\$653,178.05	\$672,607.63	\$707,581.16	\$670,000.00	\$670,000.00	\$0.00	0%
State Revenue								
101.281.41.548.010	State Revenue - Judicial Co-operative Reimbursement	98,303.70	91,507.02	88,550.88	100,000.00	90,000.00	(10,000.00)	(10)
	State Revenue Totals	\$98,303.70	\$91,507.02	\$88,550.88	\$100,000.00	\$90,000.00	(\$10,000.00)	(10%)
Charges For Services								
101.281.41.607.001	Court Service Costs State Court Fee	11,153.28	10,521.48	7,670.28	10,000.00	9,000.00	(1,000.00)	(10)
101.281.41.608.000	Court Service Costs -	20,692.74	17,407.63	7,547.91	16,000.00	15,000.00	(1,000.00)	(6)
101.281.41.635.000	Photocopies -	429.00	877.00	175.00	500.00	300.00	(200.00)	(40)
101.281.41.660.000	Court Service Costs Statutory Fees	87,164.35	78,465.64	59,303.30	77,000.00	70,000.00	(7,000.00)	(9)
	Charges For Services Totals	\$119,439.37	\$107,271.75	\$74,696.49	\$103,500.00	\$94,300.00	(\$9,200.00)	(9%)
Refunds and Reimbursements								
101.281.41.689.000	Cash Over/Short -	(20.00)	.00	.00	.00	.00	.00	
	Refunds and Reimbursements Totals	(\$20.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department 41 - Friend of the Court Totals		\$870,901.12	\$871,386.40	\$870,828.53	\$873,500.00	\$854,300.00	(\$19,200.00)	(2%)
Sub-Department 48 - Probate Court								
State Revenue								
101.281.48.548.001	State Revenue - Judicial Judicial Pay Standardization	162,059.05	166,187.82	159,932.13	170,340.00	172,992.00	2,652.00	2
	State Revenue Totals	\$162,059.05	\$166,187.82	\$159,932.13	\$170,340.00	\$172,992.00	\$2,652.00	2%
Charges For Services								
101.281.48.609.000	Court Service Costs Jury Demand Fees	85.00	115.00	30.00	50.00	50.00	.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 281 - Judicial								
Sub-Department 48 - Probate Court								
Charges For Services								
101.281.48.611.000	Court Service Costs Attorney Fee Reimb	5,622.20	4,737.75	306.53	5,500.00	5,000.00	(500.00)	(9)
101.281.48.640.000	Department Services -	43,795.43	54,392.57	53,095.97	45,000.00	45,000.00	.00	
	Charges For Services Totals	\$49,502.63	\$59,245.32	\$53,432.50	\$50,550.00	\$50,050.00	(\$500.00)	(1%)
	Sub-Department 48 - Probate Court Totals	\$211,561.68	\$225,433.14	\$213,364.63	\$220,890.00	\$223,042.00	\$2,152.00	1%
Sub-Department 49 - Juvenile Court								
Federal Revenue								
101.281.49.510.028	Federal Grants - Judicial IV-E Grant	.00	23,362.93	23,937.68	30,000.00	30,000.00	.00	
	Federal Revenue Totals	\$0.00	\$23,362.93	\$23,937.68	\$30,000.00	\$30,000.00	\$0.00	0%
State Revenue								
101.281.49.548.012	State Revenue - Judicial Assistant CJO Salary Reimb	52,775.64	52,775.64	52,775.64	52,775.00	52,775.00	.00	
	State Revenue Totals	\$52,775.64	\$52,775.64	\$52,775.64	\$52,775.00	\$52,775.00	\$0.00	0%
Charges For Services								
101.281.49.611.000	Court Service Costs Attorney Fee Reimb	47,098.24	36,791.40	42,346.50	43,000.00	43,000.00	.00	
101.281.49.613.000	Crime Victims Assessments -	192.47	151.57	141.95	200.00	200.00	.00	
101.281.49.625.000	Court Service Costs Misc Court Costs and Fees	185.24	411.11	436.40	3,500.00	200.00	(3,300.00)	(94)
101.281.49.635.000	Photocopies -	84.01	93.00	307.00	100.00	100.00	.00	
101.281.49.676.010	Reimbursements Parents	30,101.96	24,672.52	20,843.01	27,000.00	27,000.00	.00	
	Charges For Services Totals	\$77,661.92	\$62,119.60	\$64,074.86	\$73,800.00	\$70,500.00	(\$3,300.00)	(4%)
	Sub-Department 49 - Juvenile Court Totals	\$130,437.56	\$138,258.17	\$140,788.18	\$156,575.00	\$153,275.00	(\$3,300.00)	(2%)
	Department 281 - Judicial Totals	\$2,589,441.88	\$2,529,224.24	\$2,528,484.95	\$2,799,211.00	\$2,680,613.00	(\$118,598.00)	(4%)
Department 296 - Prosecuting Attorney								
Sub-Department 29 - Prosecuting Attorney								
Federal Revenue								
101.296.29.510.020	Federal Grants - Judicial Co-op Reimbursement	102,232.80	98,239.46	101,534.74	91,634.00	105,899.00	14,265.00	16
101.296.29.510.028	Federal Grants - Judicial IV-E Grant	24,720.26	21,653.59	13,292.10	25,000.00	25,000.00	.00	
	Federal Revenue Totals	\$126,953.06	\$119,893.05	\$114,826.84	\$116,634.00	\$130,899.00	\$14,265.00	12%
State Revenue								
101.296.29.539.000	State Grants -	5,736.00	.00	.00	.00	.00	.00	
101.296.29.570.000	State Grants Crime Victims Rights Act	141,538.69	142,759.69	146,989.61	148,000.00	148,000.00	.00	
	State Revenue Totals	\$147,274.69	\$142,759.69	\$146,989.61	\$148,000.00	\$148,000.00	\$0.00	0%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 296 - Prosecuting Attorney								
Sub-Department 29 - Prosecuting Attorney								
Local Unit Contributions								
101.296.29.580.000	Local Unit Contributions -	23,071.43	24,339.96	17,302.70	25,000.00	20,000.00	(5,000.00)	(20)
Local Unit Contributions Totals		\$23,071.43	\$24,339.96	\$17,302.70	\$25,000.00	\$20,000.00	(\$5,000.00)	(20%)
Charges For Services								
101.296.29.635.000	Photocopies -	1,599.28	918.00	270.00	1,000.00	750.00	(250.00)	(25)
101.296.29.640.101	Department Services Participant Fee	10,842.12	13,113.22	11,841.00	13,000.00	12,500.00	(500.00)	(4)
101.296.29.640.103	Department Services Retail Fraud	43,112.40	25,344.41	22,299.34	45,000.00	28,000.00	(17,000.00)	(38)
101.296.29.640.104	Department Services Rental Property Division	14,760.95	26,594.89	18,734.43	25,000.00	25,000.00	.00	
101.296.29.640.105	Department Services Welfare Fraud	5,986.50	17,286.48	3,219.70	15,000.00	11,000.00	(4,000.00)	(27)
101.296.29.640.107	Department Services Secretary of State Fraud	148,517.65	182,497.04	233,459.65	180,000.00	215,000.00	35,000.00	19
101.296.29.640.108	Department Services EFT Fraud	6,205.44	7,376.46	2,538.67	10,000.00	7,500.00	(2,500.00)	(25)
101.296.29.640.109	Department Services Ingham County Check Fraud	8,044.66	7,676.15	4,982.34	10,000.00	6,500.00	(3,500.00)	(35)
101.296.29.640.111	Department Services Food Stamp Fraud	787.50	787.50	1,004.99	1,000.00	1,000.00	.00	
101.296.29.640.115	Department Services Diversion Fees	87,775.00	93,674.00	133,290.00	95,000.00	125,000.00	30,000.00	32
101.296.29.640.116	Department Services Prosecutor OWI Ordinance	3,048.00	2,952.00	2,590.00	3,000.00	3,000.00	.00	
Charges For Services Totals		\$330,679.50	\$378,220.15	\$434,230.12	\$398,000.00	\$435,250.00	\$37,250.00	9%
Refunds and Reimbursements								
101.296.29.674.001	Donations Private Grants	.00	250.00	243.00	.00	250.00	250.00	
101.296.29.689.000	Cash Over/Short -	71.48	45.93	78.33	.00	50.00	50.00	
Refunds and Reimbursements Totals		\$71.48	\$295.93	\$321.33	\$0.00	\$300.00	\$300.00	+++
Sub-Department 29 - Prosecuting Attorney Totals		\$628,050.16	\$665,508.78	\$713,670.60	\$687,634.00	\$734,449.00	\$46,815.00	7%
Department 296 - Prosecuting Attorney Totals		\$628,050.16	\$665,508.78	\$713,670.60	\$687,634.00	\$734,449.00	\$46,815.00	7%
Department 301 - Sheriffs Department								
Sub-Department 01 - County Patrol								
Federal Revenue								
101.301.01.505.021	Federal Revenue - Public Safety Bulletproof Vest Program	.00	.00	4,237.16	.00	.00	.00	
Federal Revenue Totals		\$0.00	\$0.00	\$4,237.16	\$0.00	\$0.00	\$0.00	+++
State Revenue								
101.301.01.543.004	State Grants - Public Safety State Reimbursements	.00	.00	856.73	.00	.00	.00	
State Revenue Totals		\$0.00	\$0.00	\$856.73	\$0.00	\$0.00	\$0.00	+++

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 301 - Sheriffs Department								
Sub-Department 01 - County Patrol								
Local Unit Contributions								
101.301.01.580.000	Local Unit Contributions -	30,000.00	18,375.00	18,783.00	30,000.00	30,000.00	.00	
	Local Unit Contributions Totals	\$30,000.00	\$18,375.00	\$18,783.00	\$30,000.00	\$30,000.00	\$0.00	0%
Charges For Services								
101.301.01.630.001	Sheriff Department Services OUIL / Impaired	16,260.07	9,889.39	14,447.42	15,000.00	15,000.00	.00	
101.301.01.630.002	Sheriff Department Services False Alarms	4,814.15	13,365.95	16,363.30	10,000.00	10,000.00	.00	
101.301.01.630.003	Sheriff Department Services Abandoned Vehicles	3,039.25	5,560.21	4,575.29	4,500.00	4,000.00	(500.00)	(11)
101.301.01.630.004	Sheriff Department Services Inmate Medical	907.63	1,133.12	775.28	1,500.00	1,000.00	(500.00)	(33)
101.301.01.630.005	Sheriff Department Services Handicap Parking Tickets	28.05	52.80	.00	50.00	25.00	(25.00)	(50)
101.301.01.630.006	Sheriff Department Services Sentenced Inmate Board	38,527.36	25,855.80	21,811.98	20,000.00	20,000.00	.00	
101.301.01.630.011	Sheriff Department Services Tether Program	6,359.11	394.00	1,677.99	5,000.00	5,000.00	.00	
101.301.01.630.013	Sheriff Department Services Incentive Payments - SSI	9,400.00	4,800.00	2,600.00	5,000.00	2,500.00	(2,500.00)	(50)
101.301.01.640.011	Department Services Department Fees	41,296.18	38,032.35	31,183.59	35,000.00	35,000.00	.00	
	Charges For Services Totals	\$120,631.80	\$99,083.62	\$93,434.85	\$96,050.00	\$92,525.00	(\$3,525.00)	(4%)
Refunds and Reimbursements								
101.301.01.687.000	Refunds & Reimbursements -	33.56	1,404.62	1,734.87	500.00	500.00	.00	
101.301.01.687.015	Refunds & Reimbursements Overtime	42,536.38	54,716.31	57,233.75	50,000.00	50,000.00	.00	
101.301.01.689.000	Cash Over/Short -	.00	.27	.00	.00	.00	.00	
	Refunds and Reimbursements Totals	\$42,569.94	\$56,121.20	\$58,968.62	\$50,500.00	\$50,500.00	\$0.00	0%
	Sub-Department 01 - County Patrol Totals	\$193,201.74	\$173,579.82	\$176,280.36	\$176,550.00	\$173,025.00	(\$3,525.00)	(2%)
Sub-Department 03 - Delta								
Local Unit Contributions								
101.301.03.580.000	Local Unit Contributions -	3,096,246.22	3,195,587.41	3,724,146.07	4,079,224.00	4,232,212.00	152,988.00	4
	Local Unit Contributions Totals	\$3,096,246.22	\$3,195,587.41	\$3,724,146.07	\$4,079,224.00	\$4,232,212.00	\$152,988.00	4%
	Sub-Department 03 - Delta Totals	\$3,096,246.22	\$3,195,587.41	\$3,724,146.07	\$4,079,224.00	\$4,232,212.00	\$152,988.00	4%
Sub-Department 05 - Sheriff - Windsor								
Local Unit Contributions								
101.301.05.580.014	Local Unit Contributions Townships	93,088.47	109,772.99	115,131.00	124,737.00	124,453.00	(284.00)	
	Local Unit Contributions Totals	\$93,088.47	\$109,772.99	\$115,131.00	\$124,737.00	\$124,453.00	(\$284.00)	0%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 301 - Sheriffs Department								
Sub-Department 05 - Sheriff - Windsor Totals		\$93,088.47	\$109,772.99	\$115,131.00	\$124,737.00	\$124,453.00	(\$284.00)	0%
Sub-Department 06 - Sheriff - Waverly Schools								
Local Unit Contributions								
101.301.06.580.000 Local Unit Contributions -		.00	.00	.00	125,000.00	125,000.00	.00	
Local Unit Contributions Totals		\$0.00	\$0.00	\$0.00	\$125,000.00	\$125,000.00	\$0.00	0%
Sub-Department 06 - Sheriff - Waverly Schools Totals		\$0.00	\$0.00	\$0.00	\$125,000.00	\$125,000.00	\$0.00	0%
Sub-Department 17 - Marine Safety								
Federal Revenue								
101.301.17.523.022 Federal Grants - Recreation and Culture Marine Safety		4,400.00	7,900.00	5,761.84	4,000.00	4,000.00	.00	
Federal Revenue Totals		\$4,400.00	\$7,900.00	\$5,761.84	\$4,000.00	\$4,000.00	\$0.00	0%
Sub-Department 17 - Marine Safety Totals		\$4,400.00	\$7,900.00	\$5,761.84	\$4,000.00	\$4,000.00	\$0.00	0%
Sub-Department 33 - Secondary Road Patrol								
State Revenue								
101.301.33.543.008 State Grants - Public Safety Sheriff Road Patrol		114,450.00	84,802.00	124,620.00	85,000.00	65,000.00	(20,000.00)	(24)
State Revenue Totals		\$114,450.00	\$84,802.00	\$124,620.00	\$85,000.00	\$65,000.00	(\$20,000.00)	(24%)
Sub-Department 33 - Secondary Road Patrol Totals		\$114,450.00	\$84,802.00	\$124,620.00	\$85,000.00	\$65,000.00	(\$20,000.00)	(24%)
Sub-Department 43 - Animal Control								
Licenses And Permits								
101.301.43.480.000 Dog Licenses -		2,910.00	1,250.00	1,150.00	500.00	250.00	(250.00)	(50)
Licenses And Permits Totals		\$2,910.00	\$1,250.00	\$1,150.00	\$500.00	\$250.00	(\$250.00)	(50%)
Charges For Services								
101.301.43.644.000 Adoption Fees -		1,620.00	305.00	2,085.00	2,000.00	2,200.00	200.00	10
101.301.43.644.002 Adoption Fees Board of Cats & Dogs		4,560.00	4,100.00	2,053.00	5,000.00	2,500.00	(2,500.00)	(50)
Charges For Services Totals		\$6,180.00	\$4,405.00	\$4,138.00	\$7,000.00	\$4,700.00	(\$2,300.00)	(33%)
Fines And Forfeitures								
101.301.43.657.001 Civil Infraction Ordinances County Dog Fines		2,697.00	3,393.72	3,907.14	3,000.00	3,000.00	.00	
Fines And Forfeitures Totals		\$2,697.00	\$3,393.72	\$3,907.14	\$3,000.00	\$3,000.00	\$0.00	0%
Refunds and Reimbursements								
101.301.43.674.000 Donations General		1,734.50	310.00	200.00	1,500.00	100.00	(1,400.00)	(93)
101.301.43.687.000 Refunds & Reimbursements -		500.00	53.91	7,495.00	.00	.00	.00	
Refunds and Reimbursements Totals		\$2,234.50	\$363.91	\$7,695.00	\$1,500.00	\$100.00	(\$1,400.00)	(93%)
Sub-Department 43 - Animal Control Totals		\$14,021.50	\$9,412.63	\$16,890.14	\$12,000.00	\$8,050.00	(\$3,950.00)	(33%)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 301 - Sheriffs Department								
Sub-Department 51 - Corrections								
State Revenue								
101.301.51.543.015	State Grants - Public Safety Parole Violation Grant	265,885.93	70,993.00	17,015.52	75,000.00	15,000.00	(60,000.00)	(80)
101.301.51.543.016	State Grants - Public Safety Diverted Felon Program	150,637.50	232,112.50	256,143.50	300,000.00	275,000.00	(25,000.00)	(8)
101.301.51.543.017	State Grants - Public Safety WRAP Housing	448,894.43	492,604.96	352,189.25	400,000.00	385,000.00	(15,000.00)	(4)
State Revenue Totals		\$865,417.86	\$795,710.46	\$625,348.27	\$775,000.00	\$675,000.00	(\$100,000.00)	(13%)
Refunds and Reimbursements								
101.301.51.675.001	Other Revenue Sources Vending / Payphone Comm	68,882.32	107,847.10	98,128.50	75,000.00	85,000.00	10,000.00	13
Refunds and Reimbursements Totals		\$68,882.32	\$107,847.10	\$98,128.50	\$75,000.00	\$85,000.00	\$10,000.00	13%
Sub-Department 51 - Corrections Totals		\$934,300.18	\$903,557.56	\$723,476.77	\$850,000.00	\$760,000.00	(\$90,000.00)	(11%)
Department 301 - Sheriffs Department Totals		\$4,449,708.11	\$4,484,612.41	\$4,886,306.18	\$5,456,511.00	\$5,491,740.00	\$35,229.00	1%
Department 442 - Drain Commissioner								
Sub-Department 00 -								
Licenses And Permits								
101.442.00.484.000	Soil Erosion Fees -	66,856.00	100,305.00	120,592.00	100,000.00	110,000.00	10,000.00	10
Licenses And Permits Totals		\$66,856.00	\$100,305.00	\$120,592.00	\$100,000.00	\$110,000.00	\$10,000.00	10%
Charges For Services								
101.442.00.640.011	Department Services Department Fees	59,734.29	62,367.64	67,893.76	60,000.00	65,000.00	5,000.00	8
Charges For Services Totals		\$59,734.29	\$62,367.64	\$67,893.76	\$60,000.00	\$65,000.00	\$5,000.00	8%
Sub-Department 00 - - Totals		\$126,590.29	\$162,672.64	\$188,485.76	\$160,000.00	\$175,000.00	\$15,000.00	9%
Department 442 - Drain Commissioner Totals		\$126,590.29	\$162,672.64	\$188,485.76	\$160,000.00	\$175,000.00	\$15,000.00	9%
Department 631 - Substance Abuse								
Sub-Department 00 - Commissioners								
State Revenue								
101.631.00.566.002	State Revenue - Rec and Culture Convention and Tourism	233,716.45	230,689.91	220,633.21	213,308.00	230,000.00	16,692.00	8
State Revenue Totals		\$233,716.45	\$230,689.91	\$220,633.21	\$213,308.00	\$230,000.00	\$16,692.00	8%
Sub-Department 00 - Commissioners Totals		\$233,716.45	\$230,689.91	\$220,633.21	\$213,308.00	\$230,000.00	\$16,692.00	8%
Department 631 - Substance Abuse Totals		\$233,716.45	\$230,689.91	\$220,633.21	\$213,308.00	\$230,000.00	\$16,692.00	8%
Department 648 - Medical Examiner								
Sub-Department 00 -								
Charges For Services								
101.648.00.640.011	Department Services Department Fees	15,365.00	18,550.00	18,545.00	16,000.00	16,000.00	.00	
Charges For Services Totals		\$15,365.00	\$18,550.00	\$18,545.00	\$16,000.00	\$16,000.00	\$0.00	0%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 648 - Medical Examiner								
Sub-Department 00 - - Totals		\$15,365.00	\$18,550.00	\$18,545.00	\$16,000.00	\$16,000.00	\$0.00	0%
Department 648 - Medical Examiner Totals		\$15,365.00	\$18,550.00	\$18,545.00	\$16,000.00	\$16,000.00	\$0.00	0%
Department 689 - Veterans								
Sub-Department 89 - Veterans Relief								
State Revenue								
101.689.89.548.006	State Revenue - Judicial Veterans Grant	9,682.05	8,792.84	23,937.87	50,000.00	50,000.00	.00	
State Revenue Totals		\$9,682.05	\$8,792.84	\$23,937.87	\$50,000.00	\$50,000.00	\$0.00	0%
Sub-Department 89 - Veterans Relief Totals		\$9,682.05	\$8,792.84	\$23,937.87	\$50,000.00	\$50,000.00	\$0.00	0%
Department 689 - Veterans Totals		\$9,682.05	\$8,792.84	\$23,937.87	\$50,000.00	\$50,000.00	\$0.00	0%
Department 711 - Register of Deeds								
Sub-Department 00 - -								
Taxes								
101.711.00.420.000	Real Estate Transfer Tax -	436,559.75	770,848.10	738,377.75	725,000.00	725,000.00	.00	
Taxes Totals		\$436,559.75	\$770,848.10	\$738,377.75	\$725,000.00	\$725,000.00	\$0.00	0%
Charges For Services								
101.711.00.640.011	Department Services Department Fees	498,330.48	602,556.67	494,136.07	650,000.00	650,000.00	.00	
Charges For Services Totals		\$498,330.48	\$602,556.67	\$494,136.07	\$650,000.00	\$650,000.00	\$0.00	0%
Refunds and Reimbursements								
101.711.00.689.000	Cash Over/Short -	110.00	25.00	23.30	25.00	25.00	.00	
Refunds and Reimbursements Totals		\$110.00	\$25.00	\$23.30	\$25.00	\$25.00	\$0.00	0%
Sub-Department 00 - - Totals		\$935,000.23	\$1,373,429.77	\$1,232,537.12	\$1,375,025.00	\$1,375,025.00	\$0.00	0%
Department 711 - Register of Deeds Totals		\$935,000.23	\$1,373,429.77	\$1,232,537.12	\$1,375,025.00	\$1,375,025.00	\$0.00	0%
Department 721 - Community Development								
Sub-Department 00 - -								
State Revenue								
101.721.00.539.000	State Grants -	.00	.00	50,248.50	.00	.00	.00	
State Revenue Totals		\$0.00	\$0.00	\$50,248.50	\$0.00	\$0.00	\$0.00	+++
Local Unit Contributions								
101.721.00.580.014	Local Unit Contributions Townships	20,185.00	20,185.00	20,185.00	20,185.00	21,194.00	1,009.00	5
101.721.00.580.015	Local Unit Contributions Road Commission	20,185.00	20,185.00	20,185.00	20,185.00	21,194.00	1,009.00	5
101.721.00.580.016	Local Unit Contributions EATRAN	20,185.00	20,185.00	20,185.00	20,185.00	21,194.00	1,009.00	5
Local Unit Contributions Totals		\$60,555.00	\$60,555.00	\$60,555.00	\$60,555.00	\$63,582.00	\$3,027.00	5%
Charges For Services								
101.721.00.640.000	Department Services -	12,134.80	16,407.50	13,130.00	15,000.00	15,000.00	.00	
Charges For Services Totals		\$12,134.80	\$16,407.50	\$13,130.00	\$15,000.00	\$15,000.00	\$0.00	0%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
REVENUE								
Department 721 - Community Development								
Sub-Department 00 -								
Fines And Forfeitures								
101.721.00.657.000	Civil Infraction Ordinances -	.00	.00	300.00	200.00	200.00	.00	
	Fines And Forfeitures Totals	\$0.00	\$0.00	\$300.00	\$200.00	\$200.00	\$0.00	0%
	Refunds and Reimbursements							
101.721.00.689.000	Cash Over/Short -	400.00	.00	.00	.00	.00	.00	
	Refunds and Reimbursements Totals	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 00 - - Totals	\$73,089.80	\$76,962.50	\$124,233.50	\$75,755.00	\$78,782.00	\$3,027.00	4%
Department 721 - Community Development Totals		\$73,089.80	\$76,962.50	\$124,233.50	\$75,755.00	\$78,782.00	\$3,027.00	4%
Department 960 - Transfers In								
Sub-Department 00 - Commissioners								
Transfers In and Other Financing Sources								
101.960.00.690.000	Fund Balance Carryover -	.00	.00	.00	1,822,694.00	.00	(1,822,694.00)	(100)
101.960.00.691.000	Proceeds from Borrowing Loans	296,184.10	310,711.20	427,874.00	642,000.00	615,000.00	(27,000.00)	(4)
101.960.00.699.000	Transfers In -	517,607.03	1,044,730.08	2,873,622.29	4,582,500.00	4,582,500.00	.00	
101.960.00.699.249	Transfers In Construction Code	45,541.00	45,000.00	45,000.00	45,000.00	45,000.00	.00	
101.960.00.699.256	Transfers In Register of Deeds - Tech	27,830.00	28,000.00	28,000.00	45,000.00	25,000.00	(20,000.00)	(44)
101.960.00.699.261	Transfers In Central Dispatch	293,020.00	290,000.00	399,990.00	400,000.00	445,100.00	45,100.00	11
101.960.00.699.263	Transfers In Concealed Pistol Licenses	45,298.00	48,089.00	50,267.00	61,646.00	65,341.00	3,695.00	6
	Transfers In and Other Financing Sources Totals	\$1,225,480.13	\$1,766,530.28	\$3,824,753.29	\$7,598,840.00	\$5,777,941.00	(\$1,820,899.00)	(24%)
	Sub-Department 00 - Commissioners Totals	\$1,225,480.13	\$1,766,530.28	\$3,824,753.29	\$7,598,840.00	\$5,777,941.00	(\$1,820,899.00)	(24%)
	Department 960 - Transfers In Totals	\$1,225,480.13	\$1,766,530.28	\$3,824,753.29	\$7,598,840.00	\$5,777,941.00	(\$1,820,899.00)	(24%)
	REVENUE TOTALS	\$35,961,364.78	\$35,967,475.32	\$39,476,440.43	\$45,563,365.00	\$45,102,737.00	(\$460,628.00)	(1%)
EXPENSE								
Department 101 - Commissioners								
Sub-Department 00 -								
Personnel Services								
Personnel - Wages								
101.101.00.701.000	Salaries Supervisory	118,140.12	118,140.12	118,140.12	118,150.00	118,150.00	.00	
101.101.00.709.001	Other Employee Wages Per Diems	26,320.00	27,160.00	30,030.00	45,500.00	65,000.00	19,500.00	43
101.101.00.709.002	Other Employee Wages Taxable Mileage	.00	.00	.00	6,855.00	4,000.00	(2,855.00)	(42)
101.101.00.709.101	Other Employee Wages Non-Taxable	.00	.00	.00	1,526.00	4,000.00	2,474.00	162
	Travel Reimb							
	Personnel - Wages Totals	\$144,460.12	\$145,300.12	\$148,170.12	\$172,031.00	\$191,150.00	\$19,119.00	11%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 101 - Commissioners								
Sub-Department 00 - -								
Personnel Services								
Personnel - Fringes								
101.101.00.710.000	Social Security -	11,004.12	11,119.03	11,682.12	12,519.00	14,011.00	1,492.00	12
101.101.00.711.000	Workers Compensation Ins -	179.02	175.93	381.54	410.00	550.00	140.00	34
101.101.00.713.000	Retirement -	21,718.94	18,198.77	20,139.01	22,882.00	20,559.00	(2,323.00)	(10)
101.101.00.716.000	Retirees Health Insurance -	4,983.14	3,524.86	2,780.21	3,330.00	4,120.00	790.00	24
	Personnel - Fringes Totals	\$37,885.22	\$33,018.59	\$34,982.88	\$39,141.00	\$39,240.00	\$99.00	0%
	Personnel Services Totals	\$182,345.34	\$178,318.71	\$183,153.00	\$211,172.00	\$230,390.00	\$19,218.00	9%
Supplies								
101.101.00.733.000	Supplies Other	112.90	291.45	97.55	500.00	500.00	.00	
	Supplies Totals	\$112.90	\$291.45	\$97.55	\$500.00	\$500.00	\$0.00	0%
Other Services And Charges								
101.101.00.801.000	Professional Services -	.00	8,850.00	20,835.00	.00	.00	.00	
101.101.00.801.100	Professional Services Grant Allocation	15,000.00	15,000.00	25,000.00	32,000.00	36,000.00	4,000.00	13
101.101.00.801.200	Professional Services Other Appropriations	21,115.00	21,115.00	21,750.00	22,000.00	33,000.00	11,000.00	50
101.101.00.803.000	Legal Services -	31,885.19	8,029.22	27,567.39	23,407.00	40,000.00	16,593.00	71
101.101.00.808.000	Memberships & Subscriptions -	29,188.59	35,012.59	29,538.59	35,400.00	36,600.00	1,200.00	3
101.101.00.850.000	Telephone -	28.92	.00	.00	.00	.00	.00	
101.101.00.860.001	Travel Mileage	6,495.00	2,013.34	8,869.32	1,645.00	500.00	(1,145.00)	(70)
101.101.00.860.003	Travel Lodging	1,122.90	749.39	1,601.89	(26.00)	1,500.00	1,526.00	(5,869)
101.101.00.860.005	Travel Other	.00	.00	66.00	.00	.00	.00	
101.101.00.900.000	Advertising -	2,938.87	1,683.74	3,705.58	3,500.00	5,000.00	1,500.00	43
101.101.00.910.001	Property & Liability Insurance Property Insurance	119.00	118.00	103.00	120.00	139.00	19.00	16
101.101.00.910.002	Property & Liability Insurance Liability Insurance	820.00	671.00	796.00	739.00	867.00	128.00	17
101.101.00.956.000	Miscellaneous -	.00	.00	206.00	.00	.00	.00	
101.101.00.959.000	Taxes on County Property -	678.29	.00	.00	1,893.00	.00	(1,893.00)	(100)
101.101.00.969.000	Training -	650.00	220.00	2,020.00	3,000.00	3,000.00	.00	
	Other Services And Charges Totals	\$110,041.76	\$93,462.28	\$142,058.77	\$123,678.00	\$156,606.00	\$32,928.00	27%
Capital Outlay								
101.101.00.974.000	Vehicle -	18,349.68	81,847.20	.00	157,433.00	200,000.00	42,567.00	27
	Capital Outlay Totals	\$18,349.68	\$81,847.20	\$0.00	\$157,433.00	\$200,000.00	\$42,567.00	27%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 101 - Commissioners								
Sub-Department 00 -								
Debt Service								
101.101.00.991.000	Principal -	7,150.69	.00	.00	94,718.00	100,000.00	5,282.00	6
101.101.00.993.000	Interest -	1,551.90	.00	.00	17,912.00	20,000.00	2,088.00	12
	Debt Service Totals	\$8,702.59	\$0.00	\$0.00	\$112,630.00	\$120,000.00	\$7,370.00	7%
	Sub-Department 00 - - Totals	\$319,552.27	\$353,919.64	\$325,309.32	\$605,413.00	\$707,496.00	\$102,083.00	17%
Sub-Department 26 - Emergency Services								
Personnel Services								
Personnel - Wages								
101.101.26.702.000	Salaries - Regular -	18,593.98	.00	.00	.00	.00	.00	
	Personnel - Wages Totals	\$18,593.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Personnel - Fringes								
101.101.26.710.000	Social Security -	1,351.74	.00	.00	.00	.00	.00	
101.101.26.711.000	Workers Compensation Ins -	22.19	.00	.00	.00	.00	.00	
101.101.26.712.000	Unemployment Insurance -	1.78	.00	.00	.00	.00	.00	
101.101.26.713.000	Retirement -	2,071.08	.00	.00	.00	.00	.00	
101.101.26.714.000	Life & Disability Insurance -	144.74	.00	.00	.00	.00	.00	
101.101.26.716.000	Retirees Health Insurance -	2,197.97	.00	.00	.00	.00	.00	
101.101.26.716.001	Retirees Health Insurance HCSP	239.28	.00	.00	.00	.00	.00	
	Personnel - Fringes Totals	\$6,028.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Personnel Services Totals	\$24,622.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Supplies								
101.101.26.733.000	Supplies Other	100,823.88	.00	.00	.00	.00	.00	
	Supplies Totals	\$100,823.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Services And Charges								
101.101.26.801.000	Professional Services -	5,417.28	.00	.00	.00	.00	.00	
	Other Services And Charges Totals	\$5,417.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 26 - Emergency Services Totals	\$130,863.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 101 - Commissioners Totals	\$450,416.19	\$353,919.64	\$325,309.32	\$605,413.00	\$707,496.00	\$102,083.00	17%
Department 172 - Controllers Office								
Sub-Department 00 -								
Personnel Services								
Personnel - Wages								
101.172.00.701.000	Salaries Supervisory	119,681.60	120,414.98	122,816.16	126,020.00	129,030.00	3,010.00	2
101.172.00.702.000	Salaries - Regular -	325,988.26	351,516.89	418,624.02	502,891.00	492,930.00	(9,961.00)	(2)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 172 - Controllers Office								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
101.172.00.702.001	Salaries - Regular Longevity	6,308.84	4,425.00	4,500.00	4,800.00	4,080.00	(720.00)	(15)
101.172.00.703.000	Salaries Temporary	.00	6,304.77	.00	1,500.00	.00	(1,500.00)	(100)
101.172.00.704.000	Salaries - Overtime -	2,008.47	170.18	82.65	2,000.00	2,000.00	.00	
101.172.00.706.000	Sick Pay -	19,590.89	9,726.52	10,107.24	26,270.00	6,630.00	(19,640.00)	(75)
101.172.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	2,000.00	2,000.00	
101.172.00.709.102	Other Employee Wages Other Non- Taxable Reimb	.00	.00	.00	1,062.00	.00	(1,062.00)	(100)
	Personnel - Wages Totals	\$473,578.06	\$492,558.34	\$556,130.07	\$664,543.00	\$636,670.00	(\$27,873.00)	(4%)
Personnel - Fringes								
101.172.00.710.000	Social Security -	34,800.95	35,872.46	40,804.05	50,880.00	48,643.00	(2,237.00)	(4)
101.172.00.711.000	Workers Compensation Ins -	581.75	627.21	1,394.14	1,663.00	1,908.00	245.00	15
101.172.00.712.000	Unemployment Insurance -	48.52	49.03	56.12	200.00	191.00	(9.00)	(5)
101.172.00.713.000	Retirement -	107,243.00	103,583.50	132,130.03	174,546.00	165,008.00	(9,538.00)	(5)
101.172.00.714.000	Life & Disability Insurance -	3,834.02	4,098.52	5,576.12	8,295.00	7,949.00	(346.00)	(4)
101.172.00.715.000	Health Insurance -	91,240.01	102,013.40	123,228.27	152,560.00	159,650.00	7,090.00	5
101.172.00.715.001	Health Insurance Health Waiver	1,200.00	596.67	700.00	1,200.00	1,200.00	.00	
101.172.00.716.000	Retirees Health Insurance -	84,608.38	73,706.80	82,065.44	80,250.00	65,940.00	(14,310.00)	(18)
101.172.00.716.001	Retirees Health Insurance HCSP	3,301.56	5,105.59	6,675.00	8,600.00	9,100.00	500.00	6
101.172.00.717.000	Dental Insurance -	4,427.50	5,412.00	6,685.00	6,480.00	6,480.00	.00	
	Personnel - Fringes Totals	\$331,285.69	\$331,065.18	\$399,314.17	\$484,674.00	\$466,069.00	(\$18,605.00)	(4%)
	Personnel Services Totals	\$804,863.75	\$823,623.52	\$955,444.24	\$1,149,217.00	\$1,102,739.00	(\$46,478.00)	(4%)
Supplies								
101.172.00.727.000	Supplies Office	3,792.09	2,739.65	2,111.30	3,000.00	3,000.00	.00	
101.172.00.728.000	Postage -	3,535.42	4,324.92	5,219.33	4,000.00	4,000.00	.00	
101.172.00.733.000	Supplies Other	19,964.97	26,649.45	19,375.00	24,850.00	27,000.00	2,150.00	9
101.172.00.740.000	Fuel -	25.50	.00	154.75	100.00	300.00	200.00	200
101.172.00.799.000	Equipment Under 5,000 -	.00	1,759.98	2,763.63	1,670.00	13,200.00	11,530.00	690
	Supplies Totals	\$27,317.98	\$35,474.00	\$29,624.01	\$33,620.00	\$47,500.00	\$13,880.00	41%
Other Services And Charges								
101.172.00.801.000	Professional Services -	123,884.80	131,770.11	176,856.21	177,156.00	139,500.00	(37,656.00)	(21)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 172 - Controllers Office								
Sub-Department 00 - -								
Other Services And Charges								
101.172.00.808.000	Memberships & Subscriptions -	3,189.50	3,415.39	2,859.89	4,040.00	4,610.00	570.00	14
101.172.00.809.000	Subscription Based IT Services -	.00	.00	.00	.00	126,500.00	126,500.00	
101.172.00.835.000	Physician -	3,464.00	4,604.00	3,095.00	4,000.00	5,000.00	1,000.00	25
101.172.00.850.000	Telephone -	2,608.77	4,325.36	2,704.10	4,400.00	4,400.00	.00	
101.172.00.860.001	Travel Mileage	22.96	.00	332.39	200.00	.00	(200.00)	(100)
101.172.00.860.002	Travel Airfare	.00	.00	.00	.00	1,000.00	1,000.00	
101.172.00.860.003	Travel Lodging	.00	.00	2,651.89	2,700.00	2,500.00	(200.00)	(7)
101.172.00.860.004	Travel Meals	.00	.00	172.00	.00	.00	.00	
101.172.00.860.005	Travel Other	.00	.00	7.50	200.00	.00	(200.00)	(100)
101.172.00.900.000	Advertising -	754.00	2,930.98	15,633.69	9,200.00	16,700.00	7,500.00	82
101.172.00.901.000	Printing -	339.00	1,988.30	429.20	678.00	550.00	(128.00)	(19)
101.172.00.910.001	Property & Liability Insurance Property Insurance	2,262.00	2,229.00	1,956.00	2,280.00	2,636.00	356.00	16
101.172.00.910.002	Property & Liability Insurance Liability Insurance	3,297.00	2,650.00	4,031.00	2,748.00	3,004.00	256.00	9
101.172.00.930.003	Repairs & Maintenance Office Equipment	120.56	188.68	2,267.09	2,350.00	2,500.00	150.00	6
101.172.00.956.000	Miscellaneous -	.00	2.45	.00	.00	.00	.00	
101.172.00.969.000	Training -	1,335.28	2,895.00	4,897.00	2,633.00	5,500.00	2,867.00	109
Other Services And Charges Totals		\$141,277.87	\$156,999.27	\$217,892.96	\$212,585.00	\$314,400.00	\$101,815.00	48%
Capital Outlay								
101.172.00.973.000	Office Equipment -	.00	.00	6,482.00	.00	.00	.00	
Capital Outlay Totals		\$0.00	\$0.00	\$6,482.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department 00 - - Totals		\$973,459.60	\$1,016,096.79	\$1,209,443.21	\$1,395,422.00	\$1,464,639.00	\$69,217.00	5%
Department 172 - Controllers Office Totals		\$973,459.60	\$1,016,096.79	\$1,209,443.21	\$1,395,422.00	\$1,464,639.00	\$69,217.00	5%
Department 215 - County Clerk								
Sub-Department 00 - County Clerk								
Personnel Services								
Personnel - Wages								
101.215.00.701.000	Salaries Supervisory	80,821.20	81,665.58	83,101.08	86,020.00	88,070.00	2,050.00	2
101.215.00.702.000	Salaries - Regular -	253,963.72	256,282.61	278,584.04	337,930.00	373,450.00	35,520.00	11
101.215.00.702.001	Salaries - Regular Longevity	2,372.00	2,648.00	2,700.00	2,070.00	2,160.00	90.00	4
101.215.00.703.000	Salaries Temporary	.00	5,561.78	17,608.94	17,000.00	.00	(17,000.00)	(100)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 215 - County Clerk								
Sub-Department 00 - County Clerk								
Personnel Services								
Personnel - Wages								
101.215.00.704.000	Salaries - Overtime -	43.96	.00	426.57	1,000.00	1,000.00	.00	
101.215.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	200.00	450.00	250.00	125
	Personnel - Wages Totals	\$337,200.88	\$346,157.97	\$382,420.63	\$444,220.00	\$465,130.00	\$20,910.00	5%
Personnel - Fringes								
101.215.00.710.000	Social Security -	25,189.40	25,758.40	28,581.98	34,151.00	35,639.00	1,488.00	4
101.215.00.711.000	Workers Compensation Ins -	426.33	439.10	966.00	1,117.00	1,398.00	281.00	25
101.215.00.712.000	Unemployment Insurance -	27.39	26.62	30.12	108.00	113.00	5.00	5
101.215.00.713.000	Retirement -	84,288.76	78,838.84	97,010.07	121,745.00	115,234.00	(6,511.00)	(5)
101.215.00.714.000	Life & Disability Insurance -	2,948.02	2,944.44	3,688.48	4,961.00	5,154.00	193.00	4
101.215.00.715.000	Health Insurance -	91,262.82	90,497.39	92,522.59	106,340.00	128,860.00	22,520.00	21
101.215.00.715.001	Health Insurance Health Waiver	2,170.00	2,126.67	2,400.00	2,400.00	1,200.00	(1,200.00)	(50)
101.215.00.716.000	Retirees Health Insurance -	20,030.04	21,879.27	24,190.66	27,790.00	31,600.00	3,810.00	14
101.215.00.716.001	Retirees Health Insurance HCSP	5,960.66	7,823.23	9,075.00	9,100.00	9,100.00	.00	
101.215.00.717.000	Dental Insurance -	5,865.00	5,967.50	6,489.00	5,760.00	5,760.00	.00	
	Personnel - Fringes Totals	\$238,168.42	\$236,301.46	\$264,953.90	\$313,472.00	\$334,058.00	\$20,586.00	7%
	Personnel Services Totals	\$575,369.30	\$582,459.43	\$647,374.53	\$757,692.00	\$799,188.00	\$41,496.00	5%
Supplies								
101.215.00.727.000	Supplies Office	11,338.47	7,528.81	8,640.36	10,620.00	11,000.00	380.00	4
101.215.00.728.000	Postage -	3,069.22	1,897.24	2,057.82	5,300.00	5,000.00	(300.00)	(6)
101.215.00.740.000	Fuel -	81.35	.00	105.36	.00	100.00	100.00	
101.215.00.799.000	Equipment Under 5,000 -	.00	.00	.00	860.00	.00	(860.00)	(100)
	Supplies Totals	\$14,489.04	\$9,426.05	\$10,803.54	\$16,780.00	\$16,100.00	(\$680.00)	(4%)
Other Services And Charges								
101.215.00.801.000	Professional Services -	2,187.09	16,399.19	19,342.04	15,000.00	8,300.00	(6,700.00)	(45)
101.215.00.808.000	Memberships & Subscriptions -	1,230.00	1,435.00	1,400.00	1,500.00	2,000.00	500.00	33
101.215.00.809.000	Subscription Based IT Services -	.00	.00	.00	.00	11,700.00	11,700.00	
101.215.00.850.000	Telephone -	827.99	1,206.26	1,181.36	1,300.00	1,500.00	200.00	15
101.215.00.860.001	Travel Mileage	100.34	90.79	.00	50.00	.00	(50.00)	(100)
101.215.00.860.004	Travel Meals	.00	.00	.00	100.00	.00	(100.00)	(100)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 215 - County Clerk								
Sub-Department 00 - County Clerk								
Other Services And Charges								
101.215.00.860.005	Travel Other	24.64	.00	.00	100.00	.00	(100.00)	(100)
101.215.00.901.000	Printing -	591.93	955.46	.00	1,200.00	3,000.00	1,800.00	150
101.215.00.910.001	Property & Liability Insurance Property Insurance	1,243.00	1,224.00	1,075.00	1,186.00	1,448.00	262.00	22
101.215.00.910.002	Property & Liability Insurance Liability Insurance	2,581.00	2,183.00	2,017.00	2,023.00	2,200.00	177.00	9
101.215.00.930.003	Repairs & Maintenance Office Equipment	.00	100.85	1,479.26	1,280.00	1,500.00	220.00	17
101.215.00.969.000	Training -	.00	100.00	.00	140.00	500.00	360.00	257
Other Services And Charges Totals		\$8,785.99	\$23,694.55	\$26,494.66	\$23,879.00	\$32,148.00	\$8,269.00	35%
Capital Outlay								
101.215.00.973.000	Office Equipment -	.00	.00	.00	7,500.00	.00	(7,500.00)	(100)
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	(\$7,500.00)	(100%)
Sub-Department 00 - County Clerk Totals		\$598,644.33	\$615,580.03	\$684,672.73	\$805,851.00	\$847,436.00	\$41,585.00	5%
Sub-Department 07 - Elections								
Supplies								
101.215.07.727.000	Supplies Office	1,143.38	.00	416.70	4,000.00	19,000.00	15,000.00	375
101.215.07.728.000	Postage -	272.61	134.76	399.46	300.00	300.00	.00	
101.215.07.733.000	Supplies Other	.00	1,020.09	236.18	65.00	2,800.00	2,735.00	4,208
Supplies Totals		\$1,415.99	\$1,154.85	\$1,052.34	\$4,365.00	\$22,100.00	\$17,735.00	406%
Other Services And Charges								
101.215.07.801.000	Professional Services -	3,063.70	20,789.36	19,094.35	18,481.00	39,500.00	21,019.00	114
101.215.07.840.001	Board Expenses Per Diems	725.00	4,511.88	1,225.00	1,155.00	5,000.00	3,845.00	333
101.215.07.840.006	Board Expenses Travel	.00	.00	.00	435.00	800.00	365.00	84
101.215.07.850.000	Telephone -	2,326.95	3,253.21	2,369.62	5,000.00	5,000.00	.00	
101.215.07.860.001	Travel Mileage	541.25	588.55	650.37	595.00	250.00	(345.00)	(58)
101.215.07.860.004	Travel Meals	126.85	119.16	66.50	150.00	250.00	100.00	67
101.215.07.901.000	Printing -	30,410.33	44,547.57	30,397.33	48,019.00	110,000.00	61,981.00	129
101.215.07.930.003	Repairs & Maintenance Office Equipment	.00	.00	.00	.00	3,804.00	3,804.00	
101.215.07.969.000	Training -	.00	.00	455.00	.00	.00	.00	
Other Services And Charges Totals		\$37,194.08	\$73,809.73	\$54,258.17	\$73,835.00	\$164,604.00	\$90,769.00	123%
Sub-Department 07 - Elections Totals		\$38,610.07	\$74,964.58	\$55,310.51	\$78,200.00	\$186,704.00	\$108,504.00	139%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 215 - County Clerk								
Sub-Department 09 - Plat Board								
Personnel Services								
Personnel - Fringes								
101.215.09.710.000	Social Security -	.00	.00	.00	23.00	23.00	.00	
	Personnel - Fringes Totals	\$0.00	\$0.00	\$0.00	\$23.00	\$23.00	\$0.00	0%
	Personnel Services Totals	\$0.00	\$0.00	\$0.00	\$23.00	\$23.00	\$0.00	0%
	Other Services And Charges							
101.215.09.840.001	Board Expenses Per Diems	.00	.00	.00	300.00	300.00	.00	
	Other Services And Charges Totals	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	0%
	Sub-Department 09 - Plat Board Totals	\$0.00	\$0.00	\$0.00	\$323.00	\$323.00	\$0.00	0%
	Department 215 - County Clerk Totals	\$637,254.40	\$690,544.61	\$739,983.24	\$884,374.00	\$1,034,463.00	\$150,089.00	17%
Department 228 - Technology Services								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
101.228.00.701.000	Salaries Supervisory	99,119.85	99,722.88	113,337.60	104,060.00	106,880.00	2,820.00	3
101.228.00.702.000	Salaries - Regular -	557,660.54	534,936.43	566,269.17	760,800.00	799,510.00	38,710.00	5
101.228.00.702.001	Salaries - Regular Longevity	3,000.00	3,315.00	3,783.51	2,870.00	3,130.00	260.00	9
101.228.00.703.000	Salaries Temporary	.00	.00	13,504.00	22,680.00	28,080.00	5,400.00	24
101.228.00.706.000	Sick Pay -	6,149.40	6,982.56	19,415.22	3,920.00	4,000.00	80.00	2
101.228.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	1,000.00	1,000.00	
	Personnel - Wages Totals	\$665,929.79	\$644,956.87	\$716,309.50	\$894,330.00	\$942,600.00	\$48,270.00	5%
	Personnel - Fringes							
101.228.00.710.000	Social Security -	49,282.38	48,528.84	54,834.15	68,598.00	72,214.00	3,616.00	5
101.228.00.711.000	Workers Compensation Ins -	800.11	819.86	1,830.89	2,299.00	2,917.00	618.00	27
101.228.00.712.000	Unemployment Insurance -	66.59	64.84	73.14	276.00	292.00	16.00	6
101.228.00.713.000	Retirement -	123,763.75	111,988.89	137,719.59	192,537.00	178,954.00	(13,583.00)	(7)
101.228.00.714.000	Life & Disability Insurance -	5,669.68	5,580.29	7,187.90	10,926.00	11,449.00	523.00	5
101.228.00.715.000	Health Insurance -	132,975.80	117,151.49	102,652.55	157,440.00	135,910.00	(21,530.00)	(14)
101.228.00.715.001	Health Insurance Health Waiver	1,176.67	1,200.00	2,410.00	2,400.00	2,400.00	.00	
101.228.00.716.000	Retirees Health Insurance -	47,315.26	52,388.70	39,287.03	39,720.00	45,160.00	5,440.00	14
101.228.00.716.001	Retirees Health Insurance HCSP	10,558.84	9,689.63	12,750.00	14,300.00	14,300.00	.00	
101.228.00.717.000	Dental Insurance -	7,065.00	7,600.00	8,738.33	9,360.00	9,360.00	.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 228 - Technology Services								
Sub-Department 00 - -								
Personnel Services								
Personnel - Fringes								
	Personnel - Fringes Totals	\$378,674.08	\$355,012.54	\$367,483.58	\$497,856.00	\$472,956.00	(\$24,900.00)	(5%)
	Personnel Services Totals	\$1,044,603.87	\$999,969.41	\$1,083,793.08	\$1,392,186.00	\$1,415,556.00	\$23,370.00	2%
Supplies								
101.228.00.727.000	Supplies Office	1,470.72	1,886.84	1,835.35	1,700.00	2,500.00	800.00	47
101.228.00.728.000	Postage -	111.61	14.26	106.03	300.00	300.00	.00	
101.228.00.733.000	Supplies Other	1,261.85	418.98	1,426.89	1,200.00	2,000.00	800.00	67
101.228.00.740.000	Fuel -	1,041.70	718.91	1,472.33	2,000.00	2,000.00	.00	
101.228.00.741.000	Uniforms -	.00	.00	.00	.00	6,500.00	6,500.00	
101.228.00.799.000	Equipment Under 5,000 -	.00	6,651.10	7,549.43	.00	10,000.00	10,000.00	
	Supplies Totals	\$3,885.88	\$9,690.09	\$12,390.03	\$5,200.00	\$23,300.00	\$18,100.00	348%
Other Services And Charges								
101.228.00.801.000	Professional Services -	.00	.00	4,991.25	.00	.00	.00	
101.228.00.808.000	Memberships & Subscriptions -	450.00	450.00	735.00	800.00	800.00	.00	
101.228.00.850.000	Telephone -	10,746.40	9,959.54	9,102.83	9,500.00	12,000.00	2,500.00	26
101.228.00.860.001	Travel Mileage	49.88	.00	.00	100.00	.00	(100.00)	(100)
101.228.00.860.002	Travel Airfare	.00	.00	.00	2,800.00	5,000.00	2,200.00	79
101.228.00.860.003	Travel Lodging	225.63	479.55	1,708.18	7,000.00	10,000.00	3,000.00	43
101.228.00.860.004	Travel Meals	.00	.00	202.00	800.00	.00	(800.00)	(100)
101.228.00.860.005	Travel Other	15.00	.00	137.00	500.00	.00	(500.00)	(100)
101.228.00.910.001	Property & Liability Insurance Property Insurance	4,254.00	4,191.00	3,797.00	4,189.00	3,778.00	(411.00)	(10)
101.228.00.910.002	Property & Liability Insurance Liability Insurance	4,357.00	5,752.00	4,250.00	4,074.00	4,457.00	383.00	9
101.228.00.910.003	Property & Liability Insurance Vehicle Insurance	1,023.00	987.00	1,127.00	1,275.00	1,519.00	244.00	19
101.228.00.920.100	Utilities Electric	9,686.53	14,938.75	16,275.48	15,000.00	15,000.00	.00	
101.228.00.920.200	Utilities Gas	1,356.22	1,951.10	2,144.71	6,000.00	2,000.00	(4,000.00)	(67)
101.228.00.920.300	Utilities Water & Sewer	1,076.74	1,210.53	1,265.37	1,200.00	1,200.00	.00	
101.228.00.930.002	Repairs & Maintenance Vehicle	1,991.85	2,154.06	3,986.79	3,500.00	4,000.00	500.00	14

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 228 - Technology Services								
Sub-Department 00 - Other Services And Charges								
101.228.00.930.003	Repairs & Maintenance Office Equipment	.00	31.28	394.71	800.00	500.00	(300.00)	(38)
	Other Services And Charges Totals	\$35,232.25	\$42,104.81	\$50,117.32	\$57,538.00	\$60,254.00	\$2,716.00	5%
Capital Outlay								
101.228.00.973.000	Office Equipment -	.00	.00	.00	22,000.00	70,000.00	48,000.00	218
101.228.00.974.000	Vehicle -	.00	.00	38,104.80	.00	.00	.00	
	Capital Outlay Totals	\$0.00	\$0.00	\$38,104.80	\$22,000.00	\$70,000.00	\$48,000.00	218%
Debt Service								
101.228.00.991.000	Principal -	5,943.00	5,943.00	12,245.04	12,380.00	12,380.00	.00	
101.228.00.993.000	Interest -	1,531.80	1,531.80	409.36	2,865.00	2,865.00	.00	
	Debt Service Totals	\$7,474.80	\$7,474.80	\$12,654.40	\$15,245.00	\$15,245.00	\$0.00	0%
	Sub-Department 00 - - Totals	\$1,091,196.80	\$1,059,239.11	\$1,197,059.63	\$1,492,169.00	\$1,584,355.00	\$92,186.00	6%
	Department 228 - Technology Services Totals	\$1,091,196.80	\$1,059,239.11	\$1,197,059.63	\$1,492,169.00	\$1,584,355.00	\$92,186.00	6%
Department 253 - Treasurer								
Sub-Department 00 - Personnel Services								
Personnel - Wages								
101.253.00.701.000	Salaries Supervisory	80,821.20	81,665.58	83,101.08	86,020.00	88,070.00	2,050.00	2
101.253.00.702.000	Salaries - Regular -	167,186.38	177,669.99	178,654.28	183,660.00	200,160.00	16,500.00	9
101.253.00.702.001	Salaries - Regular Longevity	2,100.00	2,100.00	1,772.88	2,000.00	2,100.00	100.00	5
101.253.00.704.000	Salaries - Overtime -	.00	80.26	2,540.03	.00	.00	.00	
101.253.00.706.000	Sick Pay -	2,260.44	2,387.37	2,594.83	2,600.00	2,660.00	60.00	2
101.253.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	500.00	1,000.00	500.00	100
	Personnel - Wages Totals	\$252,368.02	\$263,903.20	\$268,663.10	\$274,780.00	\$293,990.00	\$19,210.00	7%
Personnel - Fringes								
101.253.00.710.000	Social Security -	18,406.17	19,378.42	19,934.82	20,982.00	22,413.00	1,431.00	7
101.253.00.711.000	Workers Compensation Ins -	317.73	331.25	673.74	686.00	879.00	193.00	28
101.253.00.712.000	Unemployment Insurance -	18.44	18.38	18.61	57.00	62.00	5.00	9
101.253.00.713.000	Retirement -	66,395.04	63,396.77	74,961.48	84,435.00	81,234.00	(3,201.00)	(4)
101.253.00.714.000	Life & Disability Insurance -	2,209.64	2,271.69	2,694.99	3,429.00	3,663.00	234.00	7
101.253.00.715.000	Health Insurance -	78,977.90	67,473.16	60,063.42	91,110.00	96,620.00	5,510.00	6
101.253.00.715.001	Health Insurance Health Waiver	.00	1,200.00	930.00	.00	.00	.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 253 - Treasurer								
Sub-Department 00 - -								
Personnel Services								
Personnel - Fringes								
101.253.00.716.000	Retirees Health Insurance -	17,216.55	18,279.80	21,288.44	23,030.00	26,180.00	3,150.00	14
101.253.00.716.001	Retirees Health Insurance HCSP	6,075.18	5,383.59	5,175.00	5,200.00	5,200.00	.00	
101.253.00.717.000	Dental Insurance -	3,727.50	4,048.00	4,046.00	3,600.00	3,600.00	.00	
	Personnel - Fringes Totals	\$193,344.15	\$181,781.06	\$189,786.50	\$232,529.00	\$239,851.00	\$7,322.00	3%
	Personnel Services Totals	\$445,712.17	\$445,684.26	\$458,449.60	\$507,309.00	\$533,841.00	\$26,532.00	5%
Supplies								
101.253.00.727.000	Supplies Office	1,929.14	1,653.19	774.77	2,500.00	2,000.00	(500.00)	(20)
101.253.00.728.000	Postage -	7,074.26	4,740.49	4,225.97	3,000.00	5,000.00	2,000.00	67
101.253.00.737.000	Supplies Dog Licenses & Tags	4,805.75	4,059.43	2,160.71	21,500.00	24,000.00	2,500.00	12
101.253.00.740.000	Fuel -	50.29	.00	.00	75.00	.00	(75.00)	(100)
	Supplies Totals	\$13,859.44	\$10,453.11	\$7,161.45	\$27,075.00	\$31,000.00	\$3,925.00	14%
Other Services And Charges								
101.253.00.801.000	Professional Services -	16,277.37	13,935.91	14,022.00	3,542.00	2,000.00	(1,542.00)	(44)
101.253.00.808.000	Memberships & Subscriptions -	424.00	604.97	810.88	1,000.00	1,000.00	.00	
101.253.00.809.000	Subscription Based IT Services -	.00	.00	.00	13,458.00	15,000.00	1,542.00	11
101.253.00.850.000	Telephone -	1,152.28	1,322.35	1,361.47	1,400.00	1,400.00	.00	
101.253.00.860.001	Travel Mileage	362.29	236.88	855.70	.00	.00	.00	
101.253.00.860.005	Travel Other	.00	.00	6.98	.00	.00	.00	
101.253.00.901.000	Printing -	627.72	638.63	1,033.87	800.00	800.00	.00	
101.253.00.910.001	Property & Liability Insurance Property Insurance	1,204.00	1,186.00	1,041.00	1,149.00	1,403.00	254.00	22
101.253.00.910.002	Property & Liability Insurance Liability Insurance	1,884.00	1,596.00	1,333.00	1,249.00	1,387.00	138.00	11
101.253.00.930.003	Repairs & Maintenance Office Equipment	698.37	950.85	2,154.69	2,000.00	2,500.00	500.00	25
101.253.00.955.000	Bank Service Charges -	45,114.14	60,776.46	38,357.04	45,000.00	45,000.00	.00	
101.253.00.969.000	Training -	128.00	385.00	1,146.00	.00	2,000.00	2,000.00	
	Other Services And Charges Totals	\$67,872.17	\$81,633.05	\$62,122.63	\$69,598.00	\$72,490.00	\$2,892.00	4%
Capital Outlay								
101.253.00.973.000	Office Equipment -	5,120.00	.00	.00	.00	.00	.00	
	Capital Outlay Totals	\$5,120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 00 - - Totals	\$532,563.78	\$537,770.42	\$527,733.68	\$603,982.00	\$637,331.00	\$33,349.00	6%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 253 - Treasurer Totals		\$532,563.78	\$537,770.42	\$527,733.68	\$603,982.00	\$637,331.00	\$33,349.00	6%
Department 257 - Equalization								
Sub-Department 00 -								
Personnel Services								
Personnel - Wages								
101.257.00.701.000	Salaries Supervisory	119,119.79	119,722.80	106,727.34	104,380.00	106,880.00	2,500.00	2
101.257.00.702.000	Salaries - Regular -	224,069.54	240,959.27	223,467.16	245,240.00	255,240.00	10,000.00	4
101.257.00.702.001	Salaries - Regular Longevity	4,496.00	6,288.49	2,100.00	2,670.00	2,970.00	300.00	11
101.257.00.706.000	Sick Pay -	3,315.33	6,154.64	6,053.43	6,520.00	6,650.00	130.00	2
101.257.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	650.00	650.00	
Personnel - Wages Totals		\$351,000.66	\$373,125.20	\$338,347.93	\$358,810.00	\$372,390.00	\$13,580.00	4%
Personnel - Fringes								
101.257.00.710.000	Social Security -	25,827.24	27,426.92	24,810.87	27,448.00	28,436.00	988.00	4
101.257.00.711.000	Workers Compensation Ins -	438.28	472.14	845.82	897.00	1,116.00	219.00	24
101.257.00.712.000	Unemployment Insurance -	36.38	36.98	33.95	108.00	112.00	4.00	4
101.257.00.713.000	Retirement -	79,995.55	76,490.29	88,448.62	102,317.00	96,389.00	(5,928.00)	(6)
101.257.00.714.000	Life & Disability Insurance -	3,105.39	3,196.13	3,383.52	4,485.00	4,647.00	162.00	4
101.257.00.715.000	Health Insurance -	93,134.76	91,701.40	93,013.31	102,180.00	103,640.00	1,460.00	1
101.257.00.716.000	Retirees Health Insurance -	56,327.25	60,213.93	32,103.73	34,400.00	39,220.00	4,820.00	14
101.257.00.716.001	Retirees Health Insurance HCSP	2,586.08	3,785.25	6,425.00	6,500.00	6,500.00	.00	
101.257.00.717.000	Dental Insurance -	4,590.00	4,810.00	4,895.33	4,320.00	4,320.00	.00	
Personnel - Fringes Totals		\$266,040.93	\$268,133.04	\$253,960.15	\$282,655.00	\$284,380.00	\$1,725.00	1%
Personnel Services Totals		\$617,041.59	\$641,258.24	\$592,308.08	\$641,465.00	\$656,770.00	\$15,305.00	2%
Supplies								
101.257.00.727.000	Supplies Office	2,091.00	593.73	501.49	1,050.00	1,200.00	150.00	14
101.257.00.728.000	Postage -	292.58	192.83	322.57	400.00	600.00	200.00	50
101.257.00.733.000	Supplies Other	346.95	530.41	850.07	750.00	500.00	(250.00)	(33)
101.257.00.740.000	Fuel -	909.04	1,695.89	3,054.30	2,800.00	3,200.00	400.00	14
101.257.00.799.000	Equipment Under 5,000 -	.00	.00	.00	424.00	4,915.00	4,491.00	1,059
Supplies Totals		\$3,639.57	\$3,012.86	\$4,728.43	\$5,424.00	\$10,415.00	\$4,991.00	92%
Other Services And Charges								
101.257.00.801.000	Professional Services -	30,727.81	31,566.81	31,068.88	32,800.00	28,000.00	(4,800.00)	(15)
101.257.00.808.000	Memberships & Subscriptions -	870.00	850.00	1,022.38	1,400.00	1,600.00	200.00	14
101.257.00.809.000	Subscription Based IT Services -	.00	.00	.00	.00	13,240.00	13,240.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 257 - Equalization								
Sub-Department 00 - -								
Other Services And Charges								
101.257.00.850.000	Telephone -	152.57	606.37	941.09	1,285.00	1,285.00	.00	
101.257.00.860.001	Travel Mileage	3,200.21	.00	.00	.00	.00	.00	
101.257.00.860.002	Travel Airfare	.00	.00	.00	500.00	600.00	100.00	20
101.257.00.860.003	Travel Lodging	.00	128.52	.00	1,200.00	1,400.00	200.00	17
101.257.00.860.004	Travel Meals	.00	.00	60.00	300.00	.00	(300.00)	(100)
101.257.00.860.005	Travel Other	.00	.00	.00	200.00	.00	(200.00)	(100)
101.257.00.900.000	Advertising -	606.08	771.08	606.08	1,000.00	1,100.00	100.00	10
101.257.00.901.000	Printing -	674.05	.00	.00	176.00	600.00	424.00	241
101.257.00.910.001	Property & Liability Insurance Property Insurance	2,107.00	2,077.00	1,822.00	2,011.00	2,456.00	445.00	22
101.257.00.910.002	Property & Liability Insurance Liability Insurance	2,584.00	2,242.00	1,721.00	1,635.00	1,760.00	125.00	8
101.257.00.910.003	Property & Liability Insurance Vehicle Insurance	512.00	493.00	1,690.00	1,912.00	2,278.00	366.00	19
101.257.00.930.002	Repairs & Maintenance Vehicle	1,903.16	4,023.88	2,698.04	2,600.00	4,300.00	1,700.00	65
101.257.00.930.003	Repairs & Maintenance Office Equipment	735.95	422.57	3,909.49	5,750.00	4,100.00	(1,650.00)	(29)
101.257.00.969.000	Training -	1,408.05	1,959.83	2,046.13	3,250.00	3,600.00	350.00	11
Other Services And Charges Totals		\$45,480.88	\$45,141.06	\$47,585.09	\$56,019.00	\$66,319.00	\$10,300.00	18%
Capital Outlay								
101.257.00.973.000	Office Equipment -	16,577.31	.00	.00	.00	.00	.00	
101.257.00.974.000	Vehicle -	13,289.40	.00	.00	.00	.00	.00	
Capital Outlay Totals		\$29,866.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Debt Service								
101.257.00.991.000	Principal -	4,966.04	8,764.77	10,215.28	8,547.00	8,544.00	(3.00)	
101.257.00.993.000	Interest -	1,263.32	1,923.53	216.44	1,890.00	1,889.00	(1.00)	
Debt Service Totals		\$6,229.36	\$10,688.30	\$10,431.72	\$10,437.00	\$10,433.00	(\$4.00)	0%
Sub-Department 00 - - Totals		\$702,258.11	\$700,100.46	\$655,053.32	\$713,345.00	\$743,937.00	\$30,592.00	4%
Department 257 - Equalization Totals		\$702,258.11	\$700,100.46	\$655,053.32	\$713,345.00	\$743,937.00	\$30,592.00	4%
Department 265 - Building and Grounds								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
101.265.00.701.000	Salaries Supervisory	73,052.16	78,279.16	84,658.00	81,930.00	83,900.00	1,970.00	2

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 265 - Building and Grounds								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
101.265.00.702.000	Salaries - Regular -	422,171.34	450,815.64	446,577.36	478,395.00	494,710.00	16,315.00	3
101.265.00.702.001	Salaries - Regular Longevity	7,578.00	8,442.00	10,929.70	8,495.00	7,240.00	(1,255.00)	(15)
101.265.00.704.000	Salaries - Overtime -	10,924.85	11,948.55	10,902.24	17,000.00	17,000.00	.00	
101.265.00.706.000	Sick Pay -	.00	.00	1,471.90	1,650.00	3,360.00	1,710.00	104
101.265.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	200.00	200.00	
101.265.00.709.106	Other Employee Wages Uniform Clothing Allowance	823.82	844.97	1,034.39	1,250.00	1,250.00	.00	
Personnel - Wages Totals		\$514,550.17	\$550,330.32	\$555,573.59	\$588,720.00	\$607,660.00	\$18,940.00	3%
Personnel - Fringes								
101.265.00.710.000	Social Security -	38,323.45	40,578.93	41,400.77	45,124.00	46,557.00	1,433.00	3
101.265.00.711.000	Workers Compensation Ins -	633.18	698.55	1,410.42	1,475.00	1,826.00	351.00	24
101.265.00.712.000	Unemployment Insurance -	52.72	54.78	56.66	177.00	183.00	6.00	3
101.265.00.713.000	Retirement -	88,162.90	83,450.53	111,625.15	128,123.00	120,309.00	(7,814.00)	(6)
101.265.00.714.000	Life & Disability Insurance -	4,484.17	4,731.84	5,644.61	7,374.00	7,608.00	234.00	3
101.265.00.715.000	Health Insurance -	164,552.28	169,595.94	183,222.07	187,800.00	168,050.00	(19,750.00)	(11)
101.265.00.715.001	Health Insurance Health Waiver	2,400.00	2,400.00	1,400.00	2,400.00	2,400.00	.00	
101.265.00.716.000	Retirees Health Insurance -	57,317.84	63,646.91	65,013.32	58,670.00	54,350.00	(4,320.00)	(7)
101.265.00.716.001	Retirees Health Insurance HCSP	10,208.87	10,395.84	10,804.33	11,700.00	13,000.00	1,300.00	11
101.265.00.717.000	Dental Insurance -	9,945.00	10,725.00	10,687.36	9,360.00	9,360.00	.00	
Personnel - Fringes Totals		\$376,080.41	\$386,278.32	\$431,264.69	\$452,203.00	\$423,643.00	(\$28,560.00)	(6%)
Personnel Services Totals		\$890,630.58	\$936,608.64	\$986,838.28	\$1,040,923.00	\$1,031,303.00	(\$9,620.00)	(1%)
Supplies								
101.265.00.727.000	Supplies Office	670.24	616.64	250.63	800.00	800.00	.00	
101.265.00.728.000	Postage -	18.63	.00	18.81	50.00	50.00	.00	
101.265.00.733.000	Supplies Other	25,036.77	34,205.86	22,012.74	29,000.00	32,000.00	3,000.00	10
101.265.00.740.000	Fuel -	2,818.15	3,466.87	9,237.27	9,500.00	6,000.00	(3,500.00)	(37)
101.265.00.741.000	Uniforms -	4,967.61	5,442.93	6,418.14	6,300.00	7,000.00	700.00	11
101.265.00.776.000	Supplies Janitorial	64,327.19	39,818.58	60,128.13	65,000.00	70,000.00	5,000.00	8
101.265.00.777.000	Supplies Grounds	5,623.22	3,117.87	5,232.76	8,000.00	8,000.00	.00	
101.265.00.799.000	Equipment Under 5,000 -	.00	.00	247.49	12,100.00	25,112.00	13,012.00	108

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 265 - Building and Grounds								
Sub-Department 00 - -								
Supplies								
	Supplies Totals	\$103,461.81	\$86,668.75	\$103,545.97	\$130,750.00	\$148,962.00	\$18,212.00	14%
	Other Services And Charges							
101.265.00.801.000	Professional Services -	76,041.08	69,552.29	68,146.63	126,473.00	148,976.00	22,503.00	18
101.265.00.814.000	Garbage Disposal -	12,362.28	12,853.28	13,787.16	15,000.00	16,000.00	1,000.00	7
101.265.00.835.000	Physician -	200.00	147.00	.00	438.00	500.00	62.00	14
101.265.00.850.000	Telephone -	889.64	695.76	630.98	1,000.00	1,000.00	.00	
101.265.00.860.004	Travel Meals	.00	.00	.00	100.00	.00	(100.00)	(100)
101.265.00.860.005	Travel Other	.00	.00	.00	100.00	.00	(100.00)	(100)
101.265.00.901.000	Printing -	.00	.00	81.75	.00	.00	.00	
101.265.00.910.001	Property & Liability Insurance Property Insurance	22,136.00	21,811.00	19,940.00	23,268.00	31,110.00	7,842.00	34
101.265.00.910.002	Property & Liability Insurance Liability Insurance	3,677.00	3,045.00	2,751.00	2,580.00	2,870.00	290.00	11
101.265.00.910.003	Property & Liability Insurance Vehicle Insurance	2,047.00	1,974.00	2,253.00	2,892.00	3,037.00	145.00	5
101.265.00.920.100	Utilities Electric	241,156.51	248,482.21	249,009.64	169,000.00	170,000.00	1,000.00	1
101.265.00.920.200	Utilities Gas	40,155.35	40,241.80	54,952.85	63,000.00	50,000.00	(13,000.00)	(21)
101.265.00.920.300	Utilities Water & Sewer	12,103.01	12,574.20	13,969.02	14,000.00	14,000.00	.00	
101.265.00.930.001	Repairs & Maintenance Building	272,454.80	324,175.40	322,416.37	500,632.00	1,382,600.00	881,968.00	176
101.265.00.930.002	Repairs & Maintenance Vehicle	521.07	1,647.22	12,184.22	4,500.00	5,000.00	500.00	11
101.265.00.930.003	Repairs & Maintenance Office Equipment	.00	45.28	412.13	1,000.00	1,000.00	.00	
101.265.00.930.004	Repairs & Maintenance Equipment	2,570.19	8,738.96	9,895.32	5,000.00	7,500.00	2,500.00	50
101.265.00.940.001	Rentals Equipment	.00	.00	.00	316.00	1,000.00	684.00	216
101.265.00.969.000	Training -	190.00	.00	265.00	2,000.00	2,000.00	.00	
	Other Services And Charges Totals	\$686,503.93	\$745,983.40	\$770,695.07	\$931,299.00	\$1,836,593.00	\$905,294.00	97%
	Capital Outlay							
101.265.00.973.000	Office Equipment -	10,780.00	.00	2,724.85	.00	.00	.00	
101.265.00.974.000	Vehicle -	.00	.00	69,503.75	.00	.00	.00	
101.265.00.975.000	Equipment -	55,982.21	.00	46,519.03	5,500.00	75,000.00	69,500.00	1,264
	Capital Outlay Totals	\$66,762.21	\$0.00	\$118,747.63	\$5,500.00	\$75,000.00	\$69,500.00	1264%
	Sub-Department 00 - - Totals	\$1,747,358.53	\$1,769,260.79	\$1,979,826.95	\$2,108,472.00	\$3,091,858.00	\$983,386.00	47%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 265 - Building and Grounds	Totals	\$1,747,358.53	\$1,769,260.79	\$1,979,826.95	\$2,108,472.00	\$3,091,858.00	\$983,386.00	47%
Department 273 - Building Authority								
Sub-Department 00 -	Other Services And Charges							
101.273.00.840.001	Board Expenses Per Diems	.00	.00	.00	105.00	150.00	45.00	43
	Other Services And Charges Totals	\$0.00	\$0.00	\$0.00	\$105.00	\$150.00	\$45.00	43%
	Sub-Department 00 - - Totals	\$0.00	\$0.00	\$0.00	\$105.00	\$150.00	\$45.00	43%
Department 273 - Building Authority	Totals	\$0.00	\$0.00	\$0.00	\$105.00	\$150.00	\$45.00	43%
Department 281 - Judicial								
Sub-Department 31 - Circuit Court								
Personnel Services								
Personnel - Wages								
101.281.31.701.000	Salaries Supervisory	91,448.16	91,448.16	91,095.52	91,450.00	91,460.00	10.00	
101.281.31.702.000	Salaries - Regular -	440,263.44	468,144.19	430,245.72	454,920.00	466,470.00	11,550.00	3
101.281.31.702.001	Salaries - Regular Longevity	4,320.00	4,340.00	4,500.00	5,050.00	4,800.00	(250.00)	(5)
101.281.31.703.000	Salaries Temporary	.00	.00	.00	.00	700.00	700.00	
101.281.31.704.000	Salaries - Overtime -	102.20	.00	.00	.00	.00	.00	
101.281.31.706.000	Sick Pay -	10,935.91	.00	.00	.00	270.00	270.00	
101.281.31.709.100	Other Employee Wages Transcripts	.00	.00	.00	25,000.00	25,000.00	.00	
101.281.31.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	1,500.00	1,500.00	.00	
	Personnel - Wages Totals	\$547,069.71	\$563,932.35	\$525,841.24	\$577,920.00	\$590,200.00	\$12,280.00	2%
Personnel - Fringes								
101.281.31.710.000	Social Security -	35,591.03	35,895.16	34,110.07	42,276.00	43,214.00	938.00	2
101.281.31.711.000	Workers Compensation Ins -	717.94	725.59	1,371.45	1,388.00	1,700.00	312.00	22
101.281.31.712.000	Unemployment Insurance -	50.38	48.14	45.60	138.00	142.00	4.00	3
101.281.31.713.000	Retirement -	79,702.14	74,695.98	83,812.42	96,497.00	90,098.00	(6,399.00)	(7)
101.281.31.714.000	Life & Disability Insurance -	4,289.58	4,046.11	4,534.03	5,583.00	5,656.00	73.00	1
101.281.31.715.000	Health Insurance -	99,335.97	105,709.03	86,812.23	119,840.00	131,320.00	11,480.00	10
101.281.31.715.001	Health Insurance Health Waiver	3,920.00	2,640.00	1,600.00	1,200.00	1,200.00	.00	
101.281.31.716.000	Retirees Health Insurance -	19,727.24	25,491.42	29,676.38	34,450.00	39,800.00	5,350.00	16
101.281.31.716.001	Retirees Health Insurance HCSP	7,983.34	9,440.57	8,645.23	9,100.00	9,100.00	.00	
101.281.31.717.000	Dental Insurance -	6,756.81	6,685.42	5,671.64	5,508.00	5,508.00	.00	
	Personnel - Fringes Totals	\$258,074.43	\$265,377.42	\$256,279.05	\$315,980.00	\$327,738.00	\$11,758.00	4%
	Personnel Services Totals	\$805,144.14	\$829,309.77	\$782,120.29	\$893,900.00	\$917,938.00	\$24,038.00	3%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 281 - Judicial								
Sub-Department 31 - Circuit Court								
Supplies								
101.281.31.727.000	Supplies Office	4,741.95	5,760.04	4,015.58	6,500.00	7,500.00	1,000.00	15
101.281.31.728.000	Postage -	12,252.07	11,066.51	14,978.31	14,000.00	18,000.00	4,000.00	29
101.281.31.733.000	Supplies Other	.00	20,527.40	71.15	.00	.00	.00	
101.281.31.741.000	Uniforms -	326.00	452.00	.00	600.00	600.00	.00	
101.281.31.780.000	Books -	2,637.50	2,499.35	2,543.25	2,800.00	3,000.00	200.00	7
101.281.31.799.000	Equipment Under 5,000 -	.00	3,150.00	20,226.30	4,000.00	.00	(4,000.00)	(100)
	Supplies Totals	\$19,957.52	\$43,455.30	\$41,834.59	\$27,900.00	\$29,100.00	\$1,200.00	4%
Other Services And Charges								
101.281.31.801.000	Professional Services -	31,511.45	32,715.54	106,170.37	87,896.00	6,000.00	(81,896.00)	(93)
101.281.31.801.007	Professional Services Family Counseling	3,770.00	5,337.00	5,395.00	.00	.00	.00	
101.281.31.801.050	Professional Services Visiting Judge	.00	4,800.00	.00	15,000.00	16,000.00	1,000.00	7
101.281.31.802.000	Interpreter Services -	1,857.50	.00	740.00	2,500.00	2,500.00	.00	
101.281.31.803.001	Legal Services Appointed Attorney	16,641.75	10,679.48	19,825.00	18,000.00	7,000.00	(11,000.00)	(61)
101.281.31.803.003	Legal Services Appointed Attorney Appeal	27,076.47	26,831.90	15,953.42	40,000.00	65,000.00	25,000.00	63
101.281.31.804.000	Jury Fees -	25,079.82	30,127.40	52,497.37	75,000.00	75,000.00	.00	
101.281.31.804.001	Jury Fees Drawing Jury	385.00	175.00	420.00	500.00	600.00	100.00	20
101.281.31.805.000	Witness Fees -	.00	2,500.00	2,870.00	5,000.00	5,000.00	.00	
101.281.31.807.000	Transcripts -	19,631.60	12,905.95	23,829.65	5,000.00	40,000.00	35,000.00	700
101.281.31.808.000	Memberships & Subscriptions -	1,667.20	2,466.59	2,305.70	3,400.00	3,400.00	.00	
101.281.31.809.000	Subscription Based IT Services -	.00	.00	.00	.00	81,200.00	81,200.00	
101.281.31.850.000	Telephone -	1,795.23	1,843.52	2,265.65	2,000.00	2,500.00	500.00	25
101.281.31.860.001	Travel Mileage	112.96	938.84	628.20	.00	3,700.00	3,700.00	
101.281.31.860.003	Travel Lodging	.00	2,111.42	1,470.24	3,000.00	3,000.00	.00	
101.281.31.860.004	Travel Meals	.00	.00	44.00	500.00	.00	(500.00)	(100)
101.281.31.860.005	Travel Other	.00	17.00	106.00	100.00	.00	(100.00)	(100)
101.281.31.900.000	Advertising -	.00	.00	.00	300.00	300.00	.00	
101.281.31.901.000	Printing -	734.76	2,058.73	1,175.95	1,500.00	2,000.00	500.00	33
101.281.31.910.001	Property & Liability Insurance Property Insurance	4,202.00	4,139.00	3,634.00	4,008.00	4,896.00	888.00	22
101.281.31.910.002	Property & Liability Insurance Liability Insurance	3,321.00	2,777.00	2,864.00	2,512.00	2,668.00	156.00	6

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 281 - Judicial								
Sub-Department 31 - Circuit Court								
Other Services And Charges								
101.281.31.910.003	Property & Liability Insurance Vehicle Insurance	512.00	493.00	563.00	637.00	759.00	122.00	19
101.281.31.930.002	Repairs & Maintenance Vehicle	909.12	909.12	909.12	1,000.00	1,500.00	500.00	50
101.281.31.930.003	Repairs & Maintenance Office Equipment	4,175.53	4,485.89	6,237.77	5,000.00	5,000.00	.00	
101.281.31.969.000	Training -	.00	300.00	525.00	1,800.00	3,600.00	1,800.00	100
Other Services And Charges Totals		\$143,383.39	\$148,612.38	\$250,429.44	\$274,653.00	\$331,623.00	\$56,970.00	21%
Capital Outlay								
101.281.31.973.000	Office Equipment -	5,109.65	.00	.00	.00	.00	.00	
Capital Outlay Totals		\$5,109.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Debt Service								
101.281.31.991.000	Principal -	2,934.72	2,934.72	3,206.72	2,935.00	2,935.00	.00	
101.281.31.993.000	Interest -	627.36	627.36	250.96	628.00	210.00	(418.00)	(67)
Debt Service Totals		\$3,562.08	\$3,562.08	\$3,457.68	\$3,563.00	\$3,145.00	(\$418.00)	(12%)
Sub-Department 31 - Circuit Court Totals		\$977,156.78	\$1,024,939.53	\$1,077,842.00	\$1,200,016.00	\$1,281,806.00	\$81,790.00	7%
Sub-Department 36 - District Court								
Personnel Services								
Personnel - Wages								
101.281.36.701.000	Salaries Supervisory	91,448.16	91,448.16	91,448.16	91,450.00	91,460.00	10.00	
101.281.36.702.000	Salaries - Regular -	739,601.38	794,176.70	792,855.62	856,893.00	895,780.00	38,887.00	5
101.281.36.702.001	Salaries - Regular Longevity	8,011.00	9,627.00	8,375.00	8,047.00	8,430.00	383.00	5
101.281.36.703.000	Salaries Temporary	16,775.17	40,788.64	42,095.90	48,000.00	54,000.00	6,000.00	13
101.281.36.704.000	Salaries - Overtime -	63.24	1,440.34	3,754.46	3,500.00	5,000.00	1,500.00	43
101.281.36.706.000	Sick Pay -	.00	5,399.63	3,035.57	5,190.00	5,430.00	240.00	5
101.281.36.709.100	Other Employee Wages Transcripts	.00	.00	.00	7,913.00	8,000.00	87.00	1
101.281.36.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	500.00	2,600.00	2,100.00	420
101.281.36.709.105	Other Employee Wages Uniform Cleaning Allowance	15.30	.00	.00	100.00	100.00	.00	
Personnel - Wages Totals		\$855,914.25	\$942,880.47	\$941,564.71	\$1,021,593.00	\$1,070,800.00	\$49,207.00	5%
Personnel - Fringes								
101.281.36.710.000	Social Security -	57,246.57	63,945.58	64,762.36	77,867.00	81,556.00	3,689.00	5
101.281.36.711.000	Workers Compensation Ins -	1,088.73	1,197.47	2,388.97	2,536.00	3,184.00	648.00	26
101.281.36.712.000	Unemployment Insurance -	80.96	84.83	86.55	278.00	292.00	14.00	5

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 281 - Judicial								
Sub-Department 36 - District Court								
Personnel Services								
Personnel - Fringes								
101.281.36.713.000	Retirement -	110,596.45	101,040.10	126,866.36	162,189.00	147,633.00	(14,556.00)	(9)
101.281.36.714.000	Life & Disability Insurance -	7,003.52	7,245.57	8,520.17	11,229.00	11,733.00	504.00	4
101.281.36.715.000	Health Insurance -	154,867.93	171,931.84	168,044.75	180,920.00	191,920.00	11,000.00	6
101.281.36.715.001	Health Insurance Health Waiver	3,600.00	2,800.00	3,800.00	4,800.00	6,000.00	1,200.00	25
101.281.36.716.000	Retirees Health Insurance -	71,320.44	74,964.28	63,608.40	69,400.00	80,850.00	11,450.00	16
101.281.36.716.001	Retirees Health Insurance HCSP	15,729.02	16,451.34	19,025.00	19,500.00	19,500.00	.00	
101.281.36.717.000	Dental Insurance -	13,280.81	14,432.50	14,713.52	12,960.00	12,960.00	.00	
	Personnel - Fringes Totals	\$434,814.43	\$454,093.51	\$471,816.08	\$541,679.00	\$555,628.00	\$13,949.00	3%
	Personnel Services Totals	\$1,290,728.68	\$1,396,973.98	\$1,413,380.79	\$1,563,272.00	\$1,626,428.00	\$63,156.00	4%
Supplies								
101.281.36.727.000	Supplies Office	9,844.29	18,870.84	12,844.23	14,750.00	15,000.00	250.00	2
101.281.36.728.000	Postage -	12,681.85	15,467.41	16,596.17	19,000.00	19,000.00	.00	
101.281.36.733.000	Supplies Other	.00	21,744.58	.96	250.00	250.00	.00	
101.281.36.740.000	Fuel -	.00	.00	19.60	100.00	100.00	.00	
101.281.36.741.000	Uniforms -	765.45	604.05	.00	2,000.00	600.00	(1,400.00)	(70)
101.281.36.780.000	Books -	338.00	418.00	402.00	500.00	500.00	.00	
101.281.36.799.000	Equipment Under 5,000 -	.00	.00	34,146.71	3,200.00	12,500.00	9,300.00	291
	Supplies Totals	\$23,629.59	\$57,104.88	\$64,009.67	\$39,800.00	\$47,950.00	\$8,150.00	20%
Other Services And Charges								
101.281.36.801.000	Professional Services -	41,151.73	48,453.49	44,243.47	58,559.00	10,850.00	(47,709.00)	(81)
101.281.36.802.000	Interpreter Services -	2,082.58	3,095.89	7,050.43	5,500.00	9,000.00	3,500.00	64
101.281.36.803.001	Legal Services Appointed Attorney	1,865.00	770.00	.00	2,500.00	2,500.00	.00	
101.281.36.804.000	Jury Fees -	5,927.92	7,805.58	6,841.61	14,000.00	14,000.00	.00	
101.281.36.807.000	Transcripts -	3,193.12	4,258.45	4,143.55	2,087.00	8,000.00	5,913.00	283
101.281.36.808.000	Memberships & Subscriptions -	4,906.25	5,970.02	2,320.50	6,700.00	4,000.00	(2,700.00)	(40)
101.281.36.809.000	Subscription Based IT Services -	.00	.00	.00	8,930.00	57,360.00	48,430.00	542
101.281.36.850.000	Telephone -	3,695.41	4,046.79	3,865.69	4,000.00	6,400.00	2,400.00	60
101.281.36.860.001	Travel Mileage	343.16	319.78	926.63	.00	.00	.00	
101.281.36.860.003	Travel Lodging	135.16	2,071.98	3,805.56	9,000.00	9,000.00	.00	
101.281.36.860.004	Travel Meals	.00	.00	.00	1,000.00	.00	(1,000.00)	(100)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 281 - Judicial								
Sub-Department 36 - District Court								
Other Services And Charges								
101.281.36.860.005	Travel Other	40.00	.00	46.00	100.00	.00	(100.00)	(100)
101.281.36.901.000	Printing -	7,513.22	6,362.13	7,002.31	8,000.00	11,800.00	3,800.00	48
101.281.36.910.001	Property & Liability Insurance Property Insurance	7,214.00	7,108.00	6,238.00	6,882.00	8,406.00	1,524.00	22
101.281.36.910.002	Property & Liability Insurance Liability Insurance	5,813.00	4,806.00	4,686.00	4,615.00	5,018.00	403.00	9
101.281.36.930.003	Repairs & Maintenance Office Equipment	5,442.36	5,947.24	8,294.61	6,000.00	8,000.00	2,000.00	33
101.281.36.969.000	Training -	940.00	3,785.00	1,125.00	7,200.00	7,300.00	100.00	1
Other Services And Charges Totals		\$90,262.91	\$104,800.35	\$100,589.36	\$145,073.00	\$161,634.00	\$16,561.00	11%
Capital Outlay								
101.281.36.973.000	Office Equipment -	2,800.00	5,986.11	.00	7,500.00	.00	(7,500.00)	(100)
Capital Outlay Totals		\$2,800.00	\$5,986.11	\$0.00	\$7,500.00	\$0.00	(\$7,500.00)	(100%)
Sub-Department 36 - District Court Totals		\$1,407,421.18	\$1,564,865.32	\$1,577,979.82	\$1,755,645.00	\$1,836,012.00	\$80,367.00	5%
Sub-Department 41 - Friend of the Court								
Personnel Services								
Personnel - Wages								
101.281.41.701.000	Salaries Supervisory	92,924.96	99,724.64	101,727.36	104,380.00	106,880.00	2,500.00	2
101.281.41.702.000	Salaries - Regular -	559,834.81	643,492.47	683,730.72	767,600.00	796,180.00	28,580.00	4
101.281.41.702.001	Salaries - Regular Longevity	6,600.00	7,006.00	7,961.00	9,120.00	9,600.00	480.00	5
101.281.41.703.000	Salaries Temporary	16,874.64	7,920.44	.00	.00	.00	.00	
101.281.41.704.000	Salaries - Overtime -	272.85	682.55	.00	3,000.00	3,000.00	.00	
101.281.41.706.000	Sick Pay -	5,902.31	6,855.84	5,719.81	7,540.00	7,450.00	(90.00)	(1)
101.281.41.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	850.00	850.00	
Personnel - Wages Totals		\$682,409.57	\$765,681.94	\$799,138.89	\$891,640.00	\$923,960.00	\$32,320.00	4%
Personnel - Fringes								
101.281.41.710.000	Social Security -	50,524.94	56,440.86	60,569.74	68,485.00	70,985.00	2,500.00	4
101.281.41.711.000	Workers Compensation Ins -	851.41	984.61	2,064.22	2,239.00	2,784.00	545.00	24
101.281.41.712.000	Unemployment Insurance -	73.83	76.78	83.07	269.00	279.00	10.00	4
101.281.41.713.000	Retirement -	129,713.08	125,598.99	156,301.53	193,641.00	177,378.00	(16,263.00)	(8)
101.281.41.714.000	Life & Disability Insurance -	6,140.76	6,563.41	8,255.54	11,191.00	11,599.00	408.00	4
101.281.41.715.000	Health Insurance -	185,197.36	199,970.76	200,183.93	223,740.00	211,480.00	(12,260.00)	(5)
101.281.41.715.001	Health Insurance Health Waiver	2,400.00	2,320.00	4,300.00	3,600.00	4,800.00	1,200.00	33

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 281 - Judicial								
Sub-Department 41 - Friend of the Court								
Personnel Services								
Personnel - Fringes								
101.281.41.716.000	Retirees Health Insurance -	77,922.87	85,205.95	95,058.79	107,430.00	122,070.00	14,640.00	14
101.281.41.716.001	Retirees Health Insurance HCSP	9,073.68	11,819.33	14,150.00	14,300.00	14,300.00	.00	
101.281.41.717.000	Dental Insurance -	10,601.48	11,527.50	12,252.33	11,520.00	11,520.00	.00	
	Personnel - Fringes Totals	\$472,499.41	\$500,508.19	\$553,219.15	\$636,415.00	\$627,195.00	(\$9,220.00)	(1%)
	Personnel Services Totals	\$1,154,908.98	\$1,266,190.13	\$1,352,358.04	\$1,528,055.00	\$1,551,155.00	\$23,100.00	2%
Supplies								
101.281.41.727.000	Supplies Office	2,358.74	2,990.27	965.34	3,500.00	4,000.00	500.00	14
101.281.41.728.000	Postage -	9,247.50	7,518.90	7,135.65	14,000.00	13,000.00	(1,000.00)	(7)
101.281.41.733.000	Supplies Other	.00	3,491.22	.00	.00	.00	.00	
101.281.41.740.000	Fuel -	17.00	11.83	24.05	250.00	30.00	(220.00)	(88)
101.281.41.799.000	Equipment Under 5,000 -	.00	.00	.00	.00	9,000.00	9,000.00	
	Supplies Totals	\$11,623.24	\$14,012.22	\$8,125.04	\$17,750.00	\$26,030.00	\$8,280.00	47%
Other Services And Charges								
101.281.41.801.000	Professional Services -	2,580.08	1,879.23	1,838.67	3,500.00	3,000.00	(500.00)	(14)
101.281.41.801.031	Professional Services Supervised Visitations	427.50	.00	.00	620.00	2,200.00	1,580.00	255
101.281.41.802.000	Interpreter Services -	.00	.00	23.10	2,080.00	1,500.00	(580.00)	(28)
101.281.41.808.000	Memberships & Subscriptions -	1,937.00	1,491.89	1,418.00	2,300.00	2,500.00	200.00	9
101.281.41.809.000	Subscription Based IT Services -	.00	.00	.00	.00	2,000.00	2,000.00	
101.281.41.850.000	Telephone -	3,030.27	1,081.90	1,790.07	5,200.00	5,000.00	(200.00)	(4)
101.281.41.860.001	Travel Mileage	41.64	.00	.00	500.00	.00	(500.00)	(100)
101.281.41.860.003	Travel Lodging	.00	.00	.00	2,500.00	3,500.00	1,000.00	40
101.281.41.860.004	Travel Meals	.00	.00	.00	250.00	.00	(250.00)	(100)
101.281.41.860.005	Travel Other	.00	.00	.00	50.00	.00	(50.00)	(100)
101.281.41.901.000	Printing -	1,061.44	1,635.00	304.75	2,500.00	2,500.00	.00	
101.281.41.910.001	Property & Liability Insurance Property Insurance	1,834.00	1,807.00	1,586.00	1,749.00	2,136.00	387.00	22
101.281.41.910.002	Property & Liability Insurance Liability Insurance	5,311.00	4,488.00	4,171.00	4,062.00	4,370.00	308.00	8

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 281 - Judicial								
Sub-Department 41 - Friend of the Court								
Other Services And Charges								
101.281.41.930.003	Repairs & Maintenance Office Equipment	2,376.75	518.12	2,215.77	2,000.00	2,300.00	300.00	15
101.281.41.969.000	Training -	50.00	100.00	755.00	1,575.00	2,500.00	925.00	59
Other Services And Charges Totals		\$18,649.68	\$13,001.14	\$14,102.36	\$28,886.00	\$33,506.00	\$4,620.00	16%
Capital Outlay								
101.281.41.973.000	Office Equipment -	539.00	.00	6,482.00	.00	.00	.00	
Capital Outlay Totals		\$539.00	\$0.00	\$6,482.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department 41 - Friend of the Court Totals		\$1,185,720.90	\$1,293,203.49	\$1,381,067.44	\$1,574,691.00	\$1,610,691.00	\$36,000.00	2%
Sub-Department 47 - County Guardian								
Other Services And Charges								
101.281.47.801.000	Professional Services -	60,000.00	10,095.00	7,722.00	15,000.00	15,000.00	.00	
Other Services And Charges Totals		\$60,000.00	\$10,095.00	\$7,722.00	\$15,000.00	\$15,000.00	\$0.00	0%
Sub-Department 47 - County Guardian Totals		\$60,000.00	\$10,095.00	\$7,722.00	\$15,000.00	\$15,000.00	\$0.00	0%
Sub-Department 48 - Probate Court								
Personnel Services								
Personnel - Wages								
101.281.48.701.000	Salaries Supervisory	151,446.91	155,390.13	159,891.27	164,340.00	173,000.00	8,660.00	5
101.281.48.702.000	Salaries - Regular -	167,574.11	195,690.41	181,150.60	184,662.00	179,370.00	(5,292.00)	(3)
101.281.48.702.001	Salaries - Regular Longevity	2,840.00	3,942.23	2,400.00	2,400.00	1,800.00	(600.00)	(25)
101.281.48.704.000	Salaries - Overtime -	.00	.00	15.41	4,948.00	3,000.00	(1,948.00)	(39)
101.281.48.706.000	Sick Pay -	1,275.34	8,340.20	.00	.00	.00	.00	
101.281.48.709.100	Other Employee Wages Transcripts	.00	.00	.00	5,000.00	5,000.00	.00	
101.281.48.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	300.00	500.00	200.00	67
Personnel - Wages Totals		\$323,136.36	\$363,362.97	\$343,457.28	\$361,650.00	\$362,670.00	\$1,020.00	0%
Personnel - Fringes								
101.281.48.710.000	Social Security -	23,150.66	25,824.63	24,779.28	27,260.00	27,323.00	63.00	
101.281.48.711.000	Workers Compensation Ins -	400.96	452.12	859.38	891.00	1,072.00	181.00	20
101.281.48.712.000	Unemployment Insurance -	18.01	20.76	18.37	58.00	56.00	(2.00)	(3)
101.281.48.713.000	Retirement -	21,055.66	20,252.04	23,851.18	31,171.00	25,004.00	(6,167.00)	(20)
101.281.48.714.000	Life & Disability Insurance -	2,842.13	3,106.70	3,437.00	4,455.00	4,465.00	10.00	
101.281.48.715.000	Health Insurance -	78,709.08	87,134.27	79,172.23	85,620.00	82,630.00	(2,990.00)	(3)
101.281.48.715.001	Health Insurance Health Waiver	400.00	.00	.00	.00	.00	.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 281 - Judicial								
Sub-Department 48 - Probate Court								
Personnel Services								
Personnel - Fringes								
101.281.48.716.000	Retirees Health Insurance -	22,505.15	24,391.99	13,652.81	15,260.00	1,050.00	(14,210.00)	(93)
101.281.48.716.001	Retirees Health Insurance HCSP	4,859.37	4,936.12	5,100.00	5,200.00	6,500.00	1,300.00	25
101.281.48.717.000	Dental Insurance -	3,727.50	4,122.50	4,134.67	3,600.00	3,600.00	.00	
	Personnel - Fringes Totals	\$157,668.52	\$170,241.13	\$155,004.92	\$173,515.00	\$151,700.00	(\$21,815.00)	(13%)
	Personnel Services Totals	\$480,804.88	\$533,604.10	\$498,462.20	\$535,165.00	\$514,370.00	(\$20,795.00)	(4%)
Supplies								
101.281.48.727.000	Supplies Office	2,804.94	12,528.79	1,454.56	5,000.00	7,000.00	2,000.00	40
101.281.48.728.000	Postage -	4,726.97	3,790.15	2,154.25	6,000.00	6,000.00	.00	
101.281.48.741.000	Uniforms -	.00	.00	.00	100.00	1,000.00	900.00	900
101.281.48.780.000	Books -	.00	635.50	535.75	650.00	700.00	50.00	8
101.281.48.799.000	Equipment Under 5,000 -	.00	.00	14,487.05	.00	.00	.00	
	Supplies Totals	\$7,531.91	\$16,954.44	\$18,631.61	\$11,750.00	\$14,700.00	\$2,950.00	25%
Other Services And Charges								
101.281.48.801.000	Professional Services -	20,922.10	19,673.02	25,019.61	21,909.00	3,000.00	(18,909.00)	(86)
101.281.48.801.050	Professional Services Visiting Judge	.00	.00	.00	.00	14,400.00	14,400.00	
101.281.48.802.000	Interpreter Services -	.00	422.00	450.00	800.00	1,200.00	400.00	50
101.281.48.803.001	Legal Services Appointed Attorney	20,788.39	29,116.06	18,634.98	50,000.00	50,000.00	.00	
101.281.48.804.000	Jury Fees -	658.70	.00	475.20	3,500.00	3,500.00	.00	
101.281.48.807.000	Transcripts -	4,487.40	2,762.80	5,690.70	.00	6,000.00	6,000.00	
101.281.48.808.000	Memberships & Subscriptions -	1,667.10	1,565.00	1,293.00	1,700.00	2,500.00	800.00	47
101.281.48.809.000	Subscription Based IT Services -	.00	.00	.00	5,586.00	27,000.00	21,414.00	383
101.281.48.850.000	Telephone -	1,624.37	311.97	314.50	3,000.00	3,000.00	.00	
101.281.48.860.001	Travel Mileage	71.14	.00	.00	.00	1,200.00	1,200.00	
101.281.48.860.003	Travel Lodging	.00	.00	700.35	2,000.00	3,000.00	1,000.00	50
101.281.48.860.004	Travel Meals	.00	.00	.00	100.00	.00	(100.00)	(100)
101.281.48.860.005	Travel Other	.00	.00	.00	50.00	.00	(50.00)	(100)
101.281.48.900.000	Advertising -	717.75	388.50	177.50	1,000.00	1,000.00	.00	
101.281.48.901.000	Printing -	650.45	463.78	.00	700.00	1,000.00	300.00	43
101.281.48.910.001	Property & Liability Insurance Property Insurance	1,662.00	1,638.00	1,437.00	1,586.00	1,937.00	351.00	22

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 281 - Judicial								
Sub-Department 48 - Probate Court								
Other Services And Charges								
101.281.48.910.002	Property & Liability Insurance Liability Insurance	2,052.00	1,730.00	1,705.00	1,623.00	1,691.00	68.00	4
101.281.48.930.003	Repairs & Maintenance Office Equipment	2,644.58	353.31	1,909.26	2,500.00	2,500.00	.00	
101.281.48.969.000	Training -	.00	590.90	610.00	925.00	2,500.00	1,575.00	170
Other Services And Charges Totals		\$57,945.98	\$59,015.34	\$58,417.10	\$96,979.00	\$125,428.00	\$28,449.00	29%
Capital Outlay								
101.281.48.973.000	Office Equipment -	20,413.94	.00	6,482.00	.00	10,000.00	10,000.00	
Capital Outlay Totals		\$20,413.94	\$0.00	\$6,482.00	\$0.00	\$10,000.00	\$10,000.00	+++
Sub-Department 48 - Probate Court Totals		\$566,696.71	\$609,573.88	\$581,992.91	\$643,894.00	\$664,498.00	\$20,604.00	3%
Sub-Department 49 - Juvenile Court								
Personnel Services								
Personnel - Wages								
101.281.49.701.000	Salaries Supervisory	75,148.41	83,785.44	88,948.80	94,910.00	97,190.00	2,280.00	2
101.281.49.702.000	Salaries - Regular -	242,118.44	247,928.16	301,692.48	330,710.00	326,960.00	(3,750.00)	(1)
101.281.49.702.001	Salaries - Regular Longevity	1,800.00	1,955.00	2,400.00	2,070.00	2,040.00	(30.00)	(1)
101.281.49.704.000	Salaries - Overtime -	.00	.00	.00	1,000.00	1,000.00	.00	
101.281.49.706.000	Sick Pay -	2,072.46	2,101.57	2,135.64	.00	.00	.00	
101.281.49.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	100.00	1,100.00	1,000.00	1,000
Personnel - Wages Totals		\$321,139.31	\$335,770.17	\$395,176.92	\$428,790.00	\$428,290.00	(\$500.00)	0%
Personnel - Fringes								
101.281.49.710.000	Social Security -	24,104.87	25,275.78	29,581.69	32,979.00	32,954.00	(25.00)	
101.281.49.711.000	Workers Compensation Ins -	416.89	436.52	994.19	1,078.00	1,292.00	214.00	20
101.281.49.712.000	Unemployment Insurance -	34.55	34.20	39.84	130.00	130.00	.00	
101.281.49.713.000	Retirement -	60,341.16	56,007.16	76,044.66	94,477.00	84,217.00	(10,260.00)	(11)
101.281.49.714.000	Life & Disability Insurance -	2,952.22	2,944.40	3,974.94	5,389.00	5,382.00	(7.00)	
101.281.49.715.000	Health Insurance -	65,356.77	68,597.72	79,340.75	107,670.00	63,600.00	(44,070.00)	(41)
101.281.49.715.001	Health Insurance Health Waiver	1,800.00	2,120.00	2,600.00	2,400.00	3,600.00	1,200.00	50
101.281.49.716.000	Retirees Health Insurance -	.00	.00	.00	320.00	350.00	30.00	9
101.281.49.716.001	Retirees Health Insurance HCSP	7,910.85	8,295.84	10,138.52	10,400.00	10,400.00	.00	
101.281.49.717.000	Dental Insurance -	5,225.00	5,435.00	6,275.39	5,760.00	5,544.00	(216.00)	(4)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 281 - Judicial								
Sub-Department 49 - Juvenile Court								
Personnel Services								
Personnel - Fringes								
	Personnel - Fringes Totals	\$168,142.31	\$169,146.62	\$208,989.98	\$260,603.00	\$207,469.00	(\$53,134.00)	(20%)
	Personnel Services Totals	\$489,281.62	\$504,916.79	\$604,166.90	\$689,393.00	\$635,759.00	(\$53,634.00)	(8%)
Supplies								
101.281.49.727.000	Supplies Office	3,655.09	3,718.36	2,684.73	3,500.00	3,500.00	.00	
101.281.49.728.000	Postage -	6,860.57	7,485.75	7,306.26	7,500.00	8,000.00	500.00	7
101.281.49.733.000	Supplies Other	746.40	978.35	.00	.00	.00	.00	
101.281.49.740.000	Fuel -	1,026.56	1,396.64	2,680.21	2,500.00	3,000.00	500.00	20
101.281.49.799.000	Equipment Under 5,000 -	.00	3,490.00	4,238.99	4,600.00	.00	(4,600.00)	(100)
	Supplies Totals	\$12,288.62	\$17,069.10	\$16,910.19	\$18,100.00	\$14,500.00	(\$3,600.00)	(20%)
Other Services And Charges								
101.281.49.801.000	Professional Services -	12,111.28	7,608.40	10,702.03	23,237.00	43,000.00	19,763.00	85
101.281.49.802.000	Interpreter Services -	130.00	.00	.00	250.00	250.00	.00	
101.281.49.803.001	Legal Services Appointed Attorney	172,604.15	99,997.37	84,334.92	172,800.00	150,000.00	(22,800.00)	(13)
101.281.49.803.010	Legal Services Child Parent Legal Rep	.00	101,948.00	121,962.50	100,000.00	125,000.00	25,000.00	25
101.281.49.804.000	Jury Fees -	982.10	.00	.00	.00	.00	.00	
101.281.49.808.000	Memberships & Subscriptions -	1,574.00	1,064.88	2,425.12	1,805.00	3,000.00	1,195.00	66
101.281.49.809.000	Subscription Based IT Services -	.00	.00	.00	.00	11,500.00	11,500.00	
101.281.49.850.000	Telephone -	2,136.06	2,270.06	2,780.35	3,000.00	3,000.00	.00	
101.281.49.860.001	Travel Mileage	.00	.00	.00	.00	.00	.00	
101.281.49.860.003	Travel Lodging	.00	1,242.24	1,087.97	3,700.00	5,800.00	2,100.00	57
101.281.49.860.004	Travel Meals	50.00	66.00	106.00	300.00	.00	(300.00)	(100)
101.281.49.860.005	Travel Other	.00	.00	.00	.00	.00	.00	
101.281.49.900.000	Advertising -	364.42	1,215.83	841.80	1,000.00	1,200.00	200.00	20
101.281.49.901.000	Printing -	1,336.49	770.87	866.14	2,000.00	2,000.00	.00	
101.281.49.910.001	Property & Liability Insurance Property Insurance	1,595.00	1,572.00	1,441.00	1,680.00	1,347.00	(333.00)	(20)
101.281.49.910.002	Property & Liability Insurance Liability Insurance	2,158.00	1,801.00	1,800.00	1,884.00	2,022.00	138.00	7

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 281 - Judicial								
Sub-Department 49 - Juvenile Court								
Other Services And Charges								
101.281.49.910.003	Property & Liability Insurance Vehicle Insurance	2,558.00	2,467.00	2,253.00	2,892.00	3,037.00	145.00	5
101.281.49.920.100	Utilities Electric	9,669.66	9,142.64	9,237.22	6,500.00	6,500.00	.00	
101.281.49.920.200	Utilities Gas	2,030.70	2,059.74	2,764.53	4,100.00	2,600.00	(1,500.00)	(37)
101.281.49.920.300	Utilities Water & Sewer	1,595.63	1,585.75	1,636.93	1,750.00	1,750.00	.00	
101.281.49.930.002	Repairs & Maintenance Vehicle	3,474.94	3,264.78	6,567.96	5,200.00	4,500.00	(700.00)	(13)
101.281.49.930.003	Repairs & Maintenance Office Equipment	410.76	442.18	2,557.74	2,400.00	2,400.00	.00	
101.281.49.969.000	Training -	956.20	720.00	1,754.99	2,060.00	3,700.00	1,640.00	80
	Other Services And Charges Totals	\$215,737.39	\$239,238.74	\$255,120.20	\$336,558.00	\$372,606.00	\$36,048.00	11%
Capital Outlay								
101.281.49.973.000	Office Equipment -	1,079.96	.00	.00	.00	.00	.00	
101.281.49.974.000	Vehicle -	.00	.00	20,326.00	.00	.00	.00	
	Capital Outlay Totals	\$1,079.96	\$0.00	\$20,326.00	\$0.00	\$0.00	\$0.00	+++
Debt Service								
101.281.49.991.000	Principal -	9,823.44	9,823.44	13,941.44	13,253.00	13,253.00	.00	
101.281.49.993.000	Interest -	2,292.00	2,292.00	695.66	3,011.00	2,178.00	(833.00)	(28)
	Debt Service Totals	\$12,115.44	\$12,115.44	\$14,637.10	\$16,264.00	\$15,431.00	(\$833.00)	(5%)
	Sub-Department 49 - Juvenile Court Totals	\$730,503.03	\$773,340.07	\$911,160.39	\$1,060,315.00	\$1,038,296.00	(\$22,019.00)	(2%)
Sub-Department 50 - Probation								
Supplies								
101.281.50.727.000	Supplies Office	522.19	524.20	988.58	1,437.00	1,500.00	63.00	4
101.281.50.728.000	Postage -	381.08	253.09	224.11	500.00	500.00	.00	
	Supplies Totals	\$903.27	\$777.29	\$1,212.69	\$1,937.00	\$2,000.00	\$63.00	3%
Other Services And Charges								
101.281.50.850.000	Telephone -	1,641.39	241.07	40.81	2,500.00	1,000.00	(1,500.00)	(60)
101.281.50.910.001	Property & Liability Insurance Property Insurance	1,242.00	1,224.00	1,074.00	1,248.00	1,447.00	199.00	16
101.281.50.930.003	Repairs & Maintenance Office Equipment	38.07	93.85	326.07	500.00	500.00	.00	
	Other Services And Charges Totals	\$2,921.46	\$1,558.92	\$1,440.88	\$4,248.00	\$2,947.00	(\$1,301.00)	(31%)
	Sub-Department 50 - Probation Totals	\$3,824.73	\$2,336.21	\$2,653.57	\$6,185.00	\$4,947.00	(\$1,238.00)	(20%)
	Department 281 - Judicial Totals	\$4,931,323.33	\$5,278,353.50	\$5,540,418.13	\$6,255,746.00	\$6,451,250.00	\$195,504.00	3%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 296 - Prosecuting Attorney								
Sub-Department 29 - Prosecuting Attorney								
Personnel Services								
Personnel - Wages								
101.296.29.701.000	Salaries Supervisory	118,422.14	119,656.74	121,747.02	126,020.00	129,030.00	3,010.00	2
101.296.29.702.000	Salaries - Regular -	860,324.14	890,812.30	986,267.19	1,116,390.00	1,162,250.00	45,860.00	4
101.296.29.702.001	Salaries - Regular Longevity	5,852.00	6,467.00	5,562.00	5,970.00	6,410.00	440.00	7
101.296.29.703.000	Salaries Temporary	.00	.00	8,976.00	8,000.00	8,040.00	40.00	1
101.296.29.704.000	Salaries - Overtime -	.00	6,876.02	50,118.81	16,950.00	17,360.00	410.00	2
101.296.29.706.000	Sick Pay -	247.17	1,013.73	404.77	.00	.00	.00	
101.296.29.709.100	Other Employee Wages Transcripts	.00	.00	.00	2,657.00	5,000.00	2,343.00	88
101.296.29.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	4,925.00	6,000.00	1,075.00	22
Personnel - Wages Totals		\$984,845.45	\$1,024,825.79	\$1,173,075.79	\$1,280,912.00	\$1,334,090.00	\$53,178.00	4%
Personnel - Fringes								
101.296.29.710.000	Social Security -	72,492.61	76,043.96	87,215.04	98,727.00	101,214.00	2,487.00	3
101.296.29.711.000	Workers Compensation Ins -	1,263.56	1,305.06	2,937.80	3,267.00	4,021.00	754.00	23
101.296.29.712.000	Unemployment Insurance -	90.29	87.17	101.10	354.00	363.00	9.00	3
101.296.29.713.000	Retirement -	173,429.23	156,734.01	205,544.18	268,991.00	243,330.00	(25,661.00)	(10)
101.296.29.714.000	Life & Disability Insurance -	8,951.15	8,827.34	11,657.95	16,234.00	16,651.00	417.00	3
101.296.29.715.000	Health Insurance -	166,668.80	166,421.32	201,175.01	251,340.00	294,140.00	42,800.00	17
101.296.29.715.001	Health Insurance Health Waiver	4,000.00	3,560.00	480.00	1,200.00	.00	(1,200.00)	(100)
101.296.29.716.000	Retirees Health Insurance -	75,522.97	62,648.66	74,454.17	102,010.00	119,790.00	17,780.00	17
101.296.29.716.001	Retirees Health Insurance HCSP	16,634.42	16,724.14	16,850.00	16,900.00	16,900.00	.00	
101.296.29.717.000	Dental Insurance -	10,793.52	11,347.50	13,293.47	11,880.00	11,880.00	.00	
Personnel - Fringes Totals		\$529,846.55	\$503,699.16	\$613,708.72	\$770,903.00	\$808,289.00	\$37,386.00	5%
Personnel Services Totals		\$1,514,692.00	\$1,528,524.95	\$1,786,784.51	\$2,051,815.00	\$2,142,379.00	\$90,564.00	4%
Supplies								
101.296.29.727.000	Supplies Office	5,083.96	4,623.17	3,394.30	4,400.00	5,000.00	600.00	14
101.296.29.728.000	Postage -	1,723.12	2,000.60	1,706.38	3,000.00	2,500.00	(500.00)	(17)
101.296.29.733.000	Supplies Other	1,656.52	660.44	911.54	1,800.00	1,500.00	(300.00)	(17)
101.296.29.740.000	Fuel -	165.73	139.31	316.68	1,100.00	600.00	(500.00)	(45)
101.296.29.780.000	Books -	1,121.10	.00	957.00	1,000.00	1,200.00	200.00	20
101.296.29.799.000	Equipment Under 5,000 -	.00	.00	2,118.12	6,350.00	.00	(6,350.00)	(100)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 296 - Prosecuting Attorney								
Sub-Department 29 - Prosecuting Attorney								
Supplies								
	Supplies Totals	\$9,750.43	\$7,423.52	\$9,404.02	\$17,650.00	\$10,800.00	(\$6,850.00)	(39%)
	Other Services And Charges							
101.296.29.801.000	Professional Services -	1,664.28	8,854.78	1,714.26	17,450.00	11,760.00	(5,690.00)	(33)
101.296.29.801.100	Professional Services Grant Allocation	.00	10,525.00	21,945.25	105,000.00	.00	(105,000.00)	(100)
101.296.29.803.000	Legal Services -	760.09	594.83	103.00	1,000.00	800.00	(200.00)	(20)
101.296.29.803.004	Legal Services Civil Processing Fee	3,924.36	5,390.75	5,899.23	5,500.00	6,500.00	1,000.00	18
101.296.29.805.000	Witness Fees -	3,609.54	2,770.30	14,412.51	16,000.00	20,000.00	4,000.00	25
101.296.29.807.000	Transcripts -	906.70	1,509.10	4,217.55	173.00	4,500.00	4,327.00	2,501
101.296.29.808.000	Memberships & Subscriptions -	16,879.75	15,990.00	17,034.50	20,560.00	23,000.00	2,440.00	12
101.296.29.850.000	Telephone -	4,686.21	2,896.24	4,156.40	5,500.00	7,000.00	1,500.00	27
101.296.29.860.001	Travel Mileage	3,103.91	1,005.64	2,527.32	75.00	.00	(75.00)	(100)
101.296.29.860.002	Travel Airfare	120.80	.00	.00	1,094.00	2,000.00	906.00	83
101.296.29.860.003	Travel Lodging	247.86	.00	2,047.10	2,500.00	2,500.00	.00	
101.296.29.860.004	Travel Meals	174.00	54.00	193.00	500.00	.00	(500.00)	(100)
101.296.29.860.005	Travel Other	327.00	26.00	249.00	400.00	.00	(400.00)	(100)
101.296.29.901.000	Printing -	650.75	199.73	514.05	800.00	800.00	.00	
101.296.29.910.001	Property & Liability Insurance Property Insurance	1,980.00	1,951.00	1,712.00	1,889.00	2,308.00	419.00	22
101.296.29.910.002	Property & Liability Insurance Liability Insurance	6,450.00	5,434.00	5,730.00	5,874.00	6,263.00	389.00	7
101.296.29.910.003	Property & Liability Insurance Vehicle Insurance	512.00	493.00	563.00	637.00	759.00	122.00	19
101.296.29.930.002	Repairs & Maintenance Vehicle	942.36	942.36	858.01	2,106.00	1,500.00	(606.00)	(29)
101.296.29.930.003	Repairs & Maintenance Office Equipment	.00	509.93	2,570.96	1,850.00	3,000.00	1,150.00	62
101.296.29.969.000	Training -	1,030.00	.00	1,680.00	4,650.00	4,000.00	(650.00)	(14)
	Other Services And Charges Totals	\$47,969.61	\$59,146.66	\$88,127.14	\$193,558.00	\$96,690.00	(\$96,868.00)	(50%)
	Capital Outlay							
101.296.29.973.000	Office Equipment -	52,263.91	2,137.82	.00	.00	.00	.00	
101.296.29.974.000	Vehicle -	.00	.00	.00	42,567.00	.00	(42,567.00)	(100)
	Capital Outlay Totals	\$52,263.91	\$2,137.82	\$0.00	\$42,567.00	\$0.00	(\$42,567.00)	(100%)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 296 - Prosecuting Attorney								
Sub-Department 29 - Prosecuting Attorney								
Debt Service								
101.296.29.991.000	Principal -	3,231.60	3,231.60	3,517.60	8,514.00	8,514.00	.00	
101.296.29.993.000	Interest -	704.40	704.40	344.22	2,793.00	2,793.00	.00	
	Debt Service Totals	\$3,936.00	\$3,936.00	\$3,861.82	\$11,307.00	\$11,307.00	\$0.00	0%
Sub-Department 29 - Prosecuting Attorney Totals		\$1,628,611.95	\$1,601,168.95	\$1,888,177.49	\$2,316,897.00	\$2,261,176.00	(\$55,721.00)	(2%)
Sub-Department 32 - Economic Crime Unit								
Personnel Services								
Personnel - Wages								
101.296.32.702.000	Salaries - Regular -	203,768.23	233,880.14	210,301.05	244,250.00	252,290.00	8,040.00	3
101.296.32.702.001	Salaries - Regular Longevity	1,904.00	2,100.00	1,792.42	690.00	.00	(690.00)	(100)
101.296.32.703.000	Salaries Temporary	11,970.00	18,200.00	41,633.40	25,000.00	25,000.00	.00	
101.296.32.704.000	Salaries - Overtime -	.00	.00	232.58	.00	.00	.00	
101.296.32.706.000	Sick Pay -	.00	.00	6,540.76	.00	.00	.00	
101.296.32.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	500.00	500.00	
	Personnel - Wages Totals	\$217,642.23	\$254,180.14	\$260,500.21	\$269,940.00	\$277,790.00	\$7,850.00	3%
Personnel - Fringes								
101.296.32.710.000	Social Security -	15,749.38	18,247.05	20,104.22	20,742.00	21,304.00	562.00	3
101.296.32.711.000	Workers Compensation Ins -	274.59	319.68	710.60	678.00	836.00	158.00	23
101.296.32.712.000	Unemployment Insurance -	22.66	25.15	27.64	82.00	84.00	2.00	2
101.296.32.713.000	Retirement -	25,442.16	24,856.75	27,521.02	40,154.00	35,168.00	(4,986.00)	(12)
101.296.32.714.000	Life & Disability Insurance -	1,843.96	2,009.60	2,343.27	3,077.00	3,169.00	92.00	3
101.296.32.715.000	Health Insurance -	64,612.00	67,979.42	40,089.20	44,190.00	44,820.00	630.00	1
101.296.32.715.001	Health Insurance Health Waiver	183.33	.00	800.00	1,200.00	1,200.00	.00	
101.296.32.716.000	Retirees Health Insurance -	11,050.50	12,242.63	5,050.34	.00	.00	.00	
101.296.32.716.001	Retirees Health Insurance HCSP	3,991.65	3,937.80	4,938.95	5,200.00	5,200.00	.00	
101.296.32.717.000	Dental Insurance -	2,940.00	3,300.00	3,100.26	2,880.00	2,880.00	.00	
	Personnel - Fringes Totals	\$126,110.23	\$132,918.08	\$104,685.50	\$118,203.00	\$114,661.00	(\$3,542.00)	(3%)
	Personnel Services Totals	\$343,752.46	\$387,098.22	\$365,185.71	\$388,143.00	\$392,451.00	\$4,308.00	1%
Supplies								
101.296.32.727.000	Supplies Office	280.71	66.63	787.34	600.00	900.00	300.00	50
101.296.32.728.000	Postage -	1,609.26	1,973.53	2,284.67	2,200.00	2,800.00	600.00	27
101.296.32.733.000	Supplies Other	.00	219.95	290.65	500.00	400.00	(100.00)	(20)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 296 - Prosecuting Attorney								
Sub-Department 32 - Economic Crime Unit								
Supplies								
101.296.32.799.000	Equipment Under 5,000 -	.00	.00	.00	1,250.00	.00	(1,250.00)	(100)
	Supplies Totals	\$1,889.97	\$2,260.11	\$3,362.66	\$4,550.00	\$4,100.00	(\$450.00)	(10%)
Other Services And Charges								
101.296.32.801.000	Professional Services -	14,164.90	15,429.14	81,059.72	33,000.00	22,000.00	(11,000.00)	(33)
101.296.32.809.000	Subscription Based IT Services -	.00	.00	.00	.00	15,000.00	15,000.00	
101.296.32.850.000	Telephone -	748.42	573.64	.00	1,000.00	1,500.00	500.00	50
101.296.32.860.001	Travel Mileage	.00	.00	.00	2,000.00	.00	(2,000.00)	(100)
101.296.32.860.002	Travel Airfare	.00	.00	.00	500.00	500.00	.00	
101.296.32.860.003	Travel Lodging	.00	.00	.00	250.00	250.00	.00	
101.296.32.860.004	Travel Meals	.00	.00	.00	150.00	.00	(150.00)	(100)
101.296.32.860.005	Travel Other	.00	.00	.00	50.00	.00	(50.00)	(100)
101.296.32.901.000	Printing -	.00	184.60	161.63	500.00	400.00	(100.00)	(20)
101.296.32.910.002	Property & Liability Insurance Liability Insurance	1,541.00	1,283.00	1,325.00	1,230.00	1,313.00	83.00	7
101.296.32.930.003	Repairs & Maintenance Office Equipment	54.96	410.26	383.38	800.00	600.00	(200.00)	(25)
101.296.32.955.000	Bank Service Charges -	13,234.88	18,703.27	21,157.95	22,000.00	24,000.00	2,000.00	9
101.296.32.969.000	Training -	.00	.00	.00	1,200.00	1,000.00	(200.00)	(17)
	Other Services And Charges Totals	\$29,744.16	\$36,583.91	\$104,087.68	\$62,680.00	\$66,563.00	\$3,883.00	6%
Sub-Department 32 - Economic Crime Unit Totals		\$375,386.59	\$425,942.24	\$472,636.05	\$455,373.00	\$463,114.00	\$7,741.00	2%
Sub-Department 34 - Child Support								
Personnel Services								
Personnel - Wages								
101.296.34.702.000	Salaries - Regular -	70,478.93	75,941.34	76,573.12	85,730.00	96,700.00	10,970.00	13
101.296.34.702.001	Salaries - Regular Longevity	300.00	300.00	300.00	330.00	820.00	490.00	148
101.296.34.704.000	Salaries - Overtime -	153.83	1,223.71	4,211.76	.00	.00	.00	
101.296.34.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	250.00	250.00	
	Personnel - Wages Totals	\$70,932.76	\$77,465.05	\$81,084.88	\$86,060.00	\$97,770.00	\$11,710.00	14%
Personnel - Fringes								
101.296.34.710.000	Social Security -	5,260.14	5,782.37	6,092.55	6,584.00	7,460.00	876.00	13
101.296.34.711.000	Workers Compensation Ins -	85.87	96.22	202.70	216.00	293.00	77.00	36
101.296.34.712.000	Unemployment Insurance -	7.13	7.66	8.19	26.00	30.00	4.00	15

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 296 - Prosecuting Attorney								
Sub-Department 34 - Child Support								
Personnel Services								
Personnel - Fringes								
101.296.34.713.000	Retirement -	8,571.34	8,000.09	10,337.35	14,094.00	13,479.00	(615.00)	(4)
101.296.34.714.000	Life & Disability Insurance -	608.40	662.17	810.87	1,076.00	1,219.00	143.00	13
101.296.34.715.000	Health Insurance -	24,757.20	15,105.01	12,079.55	23,480.00	33,600.00	10,120.00	43
101.296.34.716.001	Retirees Health Insurance HCSP	1,422.46	2,229.67	2,423.84	2,600.00	2,600.00	.00	
101.296.34.717.000	Dental Insurance -	1,530.00	1,615.00	1,521.69	1,440.00	1,440.00	.00	
	Personnel - Fringes Totals	\$42,242.54	\$33,498.19	\$33,476.74	\$49,516.00	\$60,121.00	\$10,605.00	21%
	Personnel Services Totals	\$113,175.30	\$110,963.24	\$114,561.62	\$135,576.00	\$157,891.00	\$22,315.00	16%
Supplies								
101.296.34.727.000	Supplies Office	423.96	639.86	39.74	650.00	500.00	(150.00)	(23)
101.296.34.799.000	Equipment Under 5,000 -	.00	.00	4,220.93	400.00	.00	(400.00)	(100)
	Supplies Totals	\$423.96	\$639.86	\$4,260.67	\$1,050.00	\$500.00	(\$550.00)	(52%)
Other Services And Charges								
101.296.34.860.001	Travel Mileage	.00	27.22	.00	100.00	.00	(100.00)	(100)
101.296.34.860.003	Travel Lodging	799.68	.00	252.49	1,000.00	1,000.00	.00	
101.296.34.860.004	Travel Meals	.00	.00	.00	100.00	.00	(100.00)	(100)
101.296.34.860.005	Travel Other	.00	.00	.00	20.00	.00	(20.00)	(100)
101.296.34.901.000	Printing -	30.00	.00	81.67	100.00	100.00	.00	
101.296.34.910.002	Property & Liability Insurance Liability Insurance	488.00	416.00	399.00	392.00	462.00	70.00	18
101.296.34.969.000	Training -	400.00	.00	200.00	500.00	500.00	.00	
	Other Services And Charges Totals	\$1,717.68	\$443.22	\$933.16	\$2,212.00	\$2,062.00	(\$150.00)	(7%)
	Sub-Department 34 - Child Support Totals	\$115,316.94	\$112,046.32	\$119,755.45	\$138,838.00	\$160,453.00	\$21,615.00	16%
Sub-Department 35 - Crime Victims								
Personnel Services								
Personnel - Wages								
101.296.35.702.000	Salaries - Regular -	93,678.67	105,116.63	114,443.06	121,790.00	129,490.00	7,700.00	6
101.296.35.702.001	Salaries - Regular Longevity	1,800.00	1,800.00	1,800.00	1,890.00	2,100.00	210.00	11
101.296.35.706.000	Sick Pay -	2,083.29	1,861.97	2,297.05	2,830.00	1,990.00	(840.00)	(30)
101.296.35.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	500.00	500.00	
	Personnel - Wages Totals	\$97,561.96	\$108,778.60	\$118,540.11	\$126,510.00	\$134,080.00	\$7,570.00	6%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 296 - Prosecuting Attorney								
Sub-Department 35 - Crime Victims								
Personnel Services								
Personnel - Fringes								
101.296.35.710.000	Social Security -	7,430.36	8,635.72	9,002.69	9,678.00	10,219.00	541.00	6
101.296.35.711.000	Workers Compensation Ins -	118.07	142.90	296.07	315.00	400.00	85.00	27
101.296.35.712.000	Unemployment Insurance -	9.78	11.31	11.65	38.00	40.00	2.00	5
101.296.35.713.000	Retirement -	11,344.23	11,502.07	15,449.84	20,023.00	18,051.00	(1,972.00)	(10)
101.296.35.714.000	Life & Disability Insurance -	837.37	973.77	1,185.42	1,572.00	1,666.00	94.00	6
101.296.35.715.000	Health Insurance -	41,290.74	45,691.20	46,184.94	49,710.00	50,420.00	710.00	1
101.296.35.715.001	Health Insurance Health Waiver	400.00	.00	.00	.00	.00	.00	
101.296.35.716.000	Retirees Health Insurance -	5,616.05	6,720.47	7,607.06	8,440.00	9,880.00	1,440.00	17
101.296.35.716.001	Retirees Health Insurance HCSP	2,312.14	2,590.13	2,650.00	2,600.00	2,600.00	.00	
101.296.35.717.000	Dental Insurance -	1,852.50	2,062.50	2,100.00	1,800.00	1,800.00	.00	
Personnel - Fringes Totals		\$71,211.24	\$78,330.07	\$84,487.67	\$94,176.00	\$95,076.00	\$900.00	1%
Personnel Services Totals		\$168,773.20	\$187,108.67	\$203,027.78	\$220,686.00	\$229,156.00	\$8,470.00	4%
Supplies								
101.296.35.727.000	Supplies Office	.00	.00	443.92	500.00	550.00	50.00	10
101.296.35.728.000	Postage -	1,615.02	1,367.97	1,051.85	2,000.00	1,500.00	(500.00)	(25)
101.296.35.733.000	Supplies Other	615.70	1,899.69	1,084.27	2,500.00	2,000.00	(500.00)	(20)
Supplies Totals		\$2,230.72	\$3,267.66	\$2,580.04	\$5,000.00	\$4,050.00	(\$950.00)	(19%)
Other Services And Charges								
101.296.35.860.001	Travel Mileage	108.69	.00	.00	426.00	.00	(426.00)	(100)
101.296.35.860.002	Travel Airfare	.00	.00	1,364.84	.00	1,800.00	1,800.00	
101.296.35.860.003	Travel Lodging	62.99	.00	.00	174.00	100.00	(74.00)	(43)
101.296.35.860.005	Travel Other	.00	.00	.00	50.00	.00	(50.00)	(100)
101.296.35.901.000	Printing -	84.15	634.57	466.58	750.00	700.00	(50.00)	(7)
101.296.35.910.002	Property & Liability Insurance Liability Insurance	680.00	668.00	588.00	576.00	632.00	56.00	10
Other Services And Charges Totals		\$935.83	\$1,302.57	\$2,419.42	\$1,976.00	\$3,232.00	\$1,256.00	64%
Sub-Department 35 - Crime Victims Totals		\$171,939.75	\$191,678.90	\$208,027.24	\$227,662.00	\$236,438.00	\$8,776.00	4%
Department 296 - Prosecuting Attorney Totals		\$2,291,255.23	\$2,330,836.41	\$2,688,596.23	\$3,138,770.00	\$3,121,181.00	(\$17,589.00)	(1%)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 01 - County Patrol								
Personnel Services								
Personnel - Wages								
101.301.01.701.000	Salaries Supervisory	102,995.90	104,071.62	105,891.90	109,610.00	112,220.00	2,610.00	2
101.301.01.702.000	Salaries - Regular -	1,883,469.11	1,881,460.35	1,897,834.68	1,899,710.00	2,182,300.00	282,590.00	15
101.301.01.702.001	Salaries - Regular Longevity	22,219.67	21,534.66	20,192.53	19,941.00	18,496.00	(1,445.00)	(7)
101.301.01.703.000	Salaries Temporary	71,075.44	77,635.45	92,323.30	156,000.00	156,000.00	.00	
101.301.01.704.000	Salaries - Overtime -	77,466.07	177,249.67	245,982.57	180,000.00	180,000.00	.00	
101.301.01.704.001	Salaries - Overtime Special Overtime	4,517.52	7,538.96	17,491.26	45,000.00	45,000.00	.00	
101.301.01.704.002	Salaries - Overtime Detective Overtime	18,560.94	18,596.50	16,283.50	45,000.00	45,000.00	.00	
101.301.01.705.000	Holiday Pay -	30,497.76	29,206.14	28,408.71	35,000.00	35,000.00	.00	
101.301.01.706.000	Sick Pay -	56,502.97	28,334.01	28,018.19	28,560.00	20,940.00	(7,620.00)	(27)
101.301.01.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	3,000.00	3,500.00	500.00	17
101.301.01.709.102	Other Employee Wages Other Non-Taxable Reimb	.00	.00	.00	15.00	500.00	485.00	3,233
101.301.01.709.105	Other Employee Wages Uniform Cleaning Allowance	8,503.73	8,993.57	8,611.47	9,500.00	9,500.00	.00	
101.301.01.709.106	Other Employee Wages Uniform Clothing Allowance	2,148.66	1,723.73	1,800.00	2,500.00	2,500.00	.00	
Personnel - Wages Totals		\$2,277,957.77	\$2,356,344.66	\$2,462,838.11	\$2,533,836.00	\$2,810,956.00	\$277,120.00	11%
Personnel - Fringes								
101.301.01.710.000	Social Security -	170,846.24	177,470.32	184,177.98	202,221.00	214,181.00	11,960.00	6
101.301.01.711.000	Workers Compensation Ins -	3,416.16	3,956.11	12,170.35	15,675.00	18,129.00	2,454.00	16
101.301.01.712.000	Unemployment Insurance -	222.88	230.08	243.61	881.00	945.00	64.00	7
101.301.01.713.000	Retirement -	791,398.87	945,209.18	1,196,935.80	1,504,620.00	1,483,320.00	(21,300.00)	(1)
101.301.01.714.000	Life & Disability Insurance -	19,237.12	19,979.99	24,326.61	35,656.00	36,860.00	1,204.00	3
101.301.01.715.000	Health Insurance -	441,388.48	449,030.69	407,578.42	459,880.00	553,230.00	93,350.00	20
101.301.01.715.001	Health Insurance Health Waiver	6,623.34	5,530.00	7,743.33	9,600.00	4,800.00	(4,800.00)	(50)
101.301.01.716.000	Retirees Health Insurance -	319,857.74	306,612.56	345,811.85	413,600.00	443,980.00	30,380.00	7
101.301.01.716.001	Retirees Health Insurance HCSP	26,951.34	31,340.78	30,788.32	38,762.00	42,167.00	3,405.00	9
101.301.01.717.000	Dental Insurance -	24,955.03	27,095.54	26,395.60	25,200.00	25,200.00	.00	
Personnel - Fringes Totals		\$1,804,897.20	\$1,966,455.25	\$2,236,171.87	\$2,706,095.00	\$2,822,812.00	\$116,717.00	4%
Personnel Services Totals		\$4,082,854.97	\$4,322,799.91	\$4,699,009.98	\$5,239,931.00	\$5,633,768.00	\$393,837.00	8%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 01 - County Patrol								
Supplies								
101.301.01.727.000	Supplies Office	9,578.05	9,588.13	7,133.07	9,500.00	9,500.00	.00	
101.301.01.728.000	Postage -	2,388.57	2,642.40	2,616.32	3,500.00	3,500.00	.00	
101.301.01.733.000	Supplies Other	36,373.20	43,190.30	25,082.51	44,775.00	40,500.00	(4,275.00)	(10)
101.301.01.740.000	Fuel -	50,401.72	62,790.43	89,611.49	90,000.00	100,000.00	10,000.00	11
101.301.01.741.000	Uniforms -	15,345.55	19,040.79	19,678.89	11,100.00	65,260.00	54,160.00	488
101.301.01.780.000	Books -	.00	59.97	625.17	150.00	150.00	.00	
101.301.01.799.000	Equipment Under 5,000 -	.00	.00	50,208.74	61,450.00	82,050.00	20,600.00	34
	Supplies Totals	\$114,087.09	\$137,312.02	\$194,956.19	\$220,475.00	\$300,960.00	\$80,485.00	37%
Other Services And Charges								
101.301.01.801.000	Professional Services -	63,346.25	65,217.87	64,050.17	85,600.00	90,000.00	4,400.00	5
101.301.01.803.000	Legal Services -	24,688.84	25,588.90	5,486.25	20,000.00	20,000.00	.00	
101.301.01.808.000	Memberships & Subscriptions -	2,842.63	3,388.19	9,825.81	10,745.00	11,000.00	255.00	2
101.301.01.835.000	Physician -	4,351.60	2,961.50	4,552.50	5,000.00	5,000.00	.00	
101.301.01.850.000	Telephone -	19,002.03	15,328.40	14,648.49	25,000.00	25,000.00	.00	
101.301.01.860.002	Travel Airfare	493.20	441.20	.00	1,500.00	1,500.00	.00	
101.301.01.860.003	Travel Lodging	1,710.89	7,193.15	10,614.19	6,000.00	6,000.00	.00	
101.301.01.860.004	Travel Meals	610.00	1,946.00	1,278.00	216.00	.00	(216.00)	(100)
101.301.01.860.005	Travel Other	(438.45)	332.42	161.07	500.00	.00	(500.00)	(100)
101.301.01.900.000	Advertising -	.00	.00	2,153.38	400.00	400.00	.00	
101.301.01.901.000	Printing -	787.27	1,187.79	268.23	1,269.00	1,500.00	231.00	18
101.301.01.910.001	Property & Liability Insurance Property Insurance	18,809.00	18,533.00	16,993.00	18,748.00	19,539.00	791.00	4
101.301.01.910.002	Property & Liability Insurance Liability Insurance	153,834.00	134,899.00	147,387.00	162,043.00	162,691.00	648.00	
101.301.01.910.003	Property & Liability Insurance Vehicle Insurance	22,718.00	21,706.00	20,275.00	22,947.00	27,336.00	4,389.00	19
101.301.01.920.100	Utilities Electric	352,993.67	324,242.37	328,020.24	234,000.00	235,000.00	1,000.00	
101.301.01.920.200	Utilities Gas	77,739.41	78,553.97	90,154.02	80,000.00	80,000.00	.00	
101.301.01.920.300	Utilities Water & Sewer	43,590.22	63,455.45	60,079.12	60,000.00	60,000.00	.00	
101.301.01.930.002	Repairs & Maintenance Vehicle	55,407.95	87,891.39	53,869.45	85,000.00	85,000.00	.00	
101.301.01.930.003	Repairs & Maintenance Office Equipment	1,354.01	724.40	6,026.45	3,500.00	4,000.00	500.00	14
101.301.01.930.004	Repairs & Maintenance Equipment	2,529.77	150.00	10,259.79	13,000.00	13,000.00	.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 01 - County Patrol								
Other Services And Charges								
101.301.01.940.001	Rentals Equipment	.00	.00	.00	500.00	500.00	.00	
101.301.01.955.000	Bank Service Charges -	1,099.98	1,204.61	1,522.98	1,500.00	1,500.00	.00	
101.301.01.969.000	Training -	7,013.71	7,258.15	17,000.00	20,000.00	20,000.00	.00	
Other Services And Charges Totals		\$854,483.98	\$862,203.76	\$864,625.14	\$857,468.00	\$868,966.00	\$11,498.00	1%
Capital Outlay								
101.301.01.973.000	Office Equipment -	11,264.02	.00	.00	.00	5,000.00	5,000.00	
101.301.01.974.000	Vehicle -	104,151.81	95,392.20	163,922.00	242,000.00	250,000.00	8,000.00	3
101.301.01.975.000	Equipment -	99,216.08	.00	14,235.05	565,250.00	133,500.00	(431,750.00)	(76)
Capital Outlay Totals		\$214,631.91	\$95,392.20	\$178,157.05	\$807,250.00	\$388,500.00	(\$418,750.00)	(52%)
Debt Service								
101.301.01.991.000	Principal -	66,485.28	93,867.88	122,920.37	160,185.00	157,179.00	(3,006.00)	(2)
101.301.01.993.000	Interest -	12,906.95	16,098.09	4,948.64	33,265.00	26,608.00	(6,657.00)	(20)
Debt Service Totals		\$79,392.23	\$109,965.97	\$127,869.01	\$193,450.00	\$183,787.00	(\$9,663.00)	(5%)
Sub-Department 01 - County Patrol Totals		\$5,345,450.18	\$5,527,673.86	\$6,064,617.37	\$7,318,574.00	\$7,375,981.00	\$57,407.00	1%
Sub-Department 03 - Delta								
Personnel Services								
Personnel - Wages								
101.301.03.702.000	Salaries - Regular -	1,897,288.53	1,915,594.45	1,934,908.98	2,026,570.00	2,194,650.00	168,080.00	8
101.301.03.702.001	Salaries - Regular Longevity	18,467.00	17,763.00	19,837.17	14,774.00	15,969.00	1,195.00	8
101.301.03.703.000	Salaries Temporary	6,527.50	3,174.50	10,449.58	24,410.00	23,930.00	(480.00)	(2)
101.301.03.704.000	Salaries - Overtime -	115,226.11	138,688.70	175,528.06	197,000.00	140,000.00	(57,000.00)	(29)
101.301.03.704.002	Salaries - Overtime Detective Overtime	15,026.42	48,151.39	15,714.41	60,000.00	60,000.00	.00	
101.301.03.705.000	Holiday Pay -	47,462.21	48,482.97	53,071.23	50,000.00	50,000.00	.00	
101.301.03.706.000	Sick Pay -	17,323.56	19,020.41	33,567.60	30,510.00	27,000.00	(3,510.00)	(12)
101.301.03.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	3,500.00	3,500.00	.00	
101.301.03.709.102	Other Employee Wages Other Non- Taxable Reimb	.00	.00	.00	100.00	.00	(100.00)	(100)
101.301.03.709.105	Other Employee Wages Uniform Cleaning Allowance	10,915.10	10,556.59	10,851.97	11,500.00	11,500.00	.00	
101.301.03.709.106	Other Employee Wages Uniform Clothing Allowance	1,497.40	1,196.53	1,240.70	1,500.00	1,500.00	.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 03 - Delta								
Personnel Services								
Personnel - Wages								
	Personnel - Wages Totals	\$2,129,733.83	\$2,202,628.54	\$2,255,169.70	\$2,419,864.00	\$2,528,049.00	\$108,185.00	4%
Personnel - Fringes								
101.301.03.710.000	Social Security -	161,031.49	166,435.65	170,709.43	184,308.00	192,592.00	8,284.00	4
101.301.03.711.000	Workers Compensation Ins -	3,187.09	3,664.27	11,330.63	14,780.00	16,808.00	2,028.00	14
101.301.03.712.000	Unemployment Insurance -	214.36	220.97	234.14	806.00	838.00	32.00	4
101.301.03.713.000	Retirement -	566,327.07	682,459.35	846,214.35	1,057,600.00	1,021,850.00	(35,750.00)	(3)
101.301.03.714.000	Life & Disability Insurance -	18,159.91	18,996.62	23,323.28	33,241.00	34,595.00	1,354.00	4
101.301.03.715.000	Health Insurance -	340,775.42	357,699.35	376,478.81	417,764.00	490,340.00	72,576.00	17
101.301.03.715.001	Health Insurance Health Waiver	8,843.33	7,400.00	5,900.00	6,600.00	6,000.00	(600.00)	(9)
101.301.03.716.000	Retirees Health Insurance -	257,106.68	260,846.55	271,807.09	330,690.00	347,840.00	17,150.00	5
101.301.03.716.001	Retirees Health Insurance HCSP	32,340.74	35,955.94	37,725.00	46,796.00	51,946.00	5,150.00	11
101.301.03.717.000	Dental Insurance -	25,474.97	27,558.64	26,923.92	25,200.00	25,200.00	.00	
	Personnel - Fringes Totals	\$1,413,461.06	\$1,561,237.34	\$1,770,646.65	\$2,117,785.00	\$2,188,009.00	\$70,224.00	3%
	Personnel Services Totals	\$3,543,194.89	\$3,763,865.88	\$4,025,816.35	\$4,537,649.00	\$4,716,058.00	\$178,409.00	4%
Supplies								
101.301.03.727.000	Supplies Office	4,065.25	2,992.60	2,353.29	2,400.00	2,400.00	.00	
101.301.03.728.000	Postage -	725.83	769.02	698.45	800.00	800.00	.00	
101.301.03.733.000	Supplies Other	59,967.47	35,831.56	25,911.20	35,840.00	33,000.00	(2,840.00)	(8)
101.301.03.740.000	Fuel -	74,366.79	106,568.62	152,988.16	110,000.00	110,000.00	.00	
101.301.03.741.000	Uniforms -	16,721.06	21,063.73	40,960.90	25,000.00	75,700.00	50,700.00	203
101.301.03.780.000	Books -	.00	.00	568.23	236.00	150.00	(86.00)	(36)
101.301.03.799.000	Equipment Under 5,000 -	.00	.00	21,388.51	42,670.00	44,250.00	1,580.00	4
	Supplies Totals	\$155,846.40	\$167,225.53	\$244,868.74	\$216,946.00	\$266,300.00	\$49,354.00	23%
Other Services And Charges								
101.301.03.801.000	Professional Services -	79,453.72	92,659.15	92,034.80	100,000.00	100,000.00	.00	
101.301.03.808.000	Memberships & Subscriptions -	1,970.13	2,910.48	6,382.88	17,900.00	18,000.00	100.00	1
101.301.03.835.000	Physician -	2,539.20	3,339.50	3,580.00	4,700.00	3,200.00	(1,500.00)	(32)
101.301.03.850.000	Telephone -	6,963.20	6,706.40	6,060.94	10,000.00	10,000.00	.00	
101.301.03.860.001	Travel Mileage	.00	.00	.00	500.00	.00	(500.00)	(100)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 03 - Delta								
Other Services And Charges								
101.301.03.860.002	Travel Airfare	.00	732.40	.00	2,500.00	2,500.00	.00	
101.301.03.860.003	Travel Lodging	1,331.25	1,528.27	2,432.00	9,500.00	3,500.00	(6,000.00)	(63)
101.301.03.860.004	Travel Meals	806.00	1,226.00	2,066.00	2,500.00	.00	(2,500.00)	(100)
101.301.03.860.005	Travel Other	.00	8.00	177.21	500.00	.00	(500.00)	(100)
101.301.03.901.000	Printing -	806.62	1,210.47	738.97	900.00	900.00	.00	
101.301.03.910.002	Property & Liability Insurance Liability Insurance	121,103.00	128,591.00	141,665.00	140,550.00	139,635.00	(915.00)	(1)
101.301.03.910.003	Property & Liability Insurance Vehicle Insurance	13,303.00	12,830.00	18,027.00	20,399.00	24,301.00	3,902.00	19
101.301.03.920.100	Utilities Electric	460.51	436.02	747.65	500.00	500.00	.00	
101.301.03.920.200	Utilities Gas	284.59	267.91	391.49	1,100.00	400.00	(700.00)	(64)
101.301.03.930.002	Repairs & Maintenance Vehicle	51,834.28	83,608.93	81,464.03	85,000.00	85,000.00	.00	
101.301.03.930.003	Repairs & Maintenance Office Equipment	598.60	1,115.85	5,902.99	5,700.00	1,200.00	(4,500.00)	(79)
101.301.03.930.004	Repairs & Maintenance Equipment	556.05	464.74	108.00	.00	1,000.00	1,000.00	
101.301.03.969.000	Training -	4,990.71	5,229.58	16,500.00	15,000.00	15,000.00	.00	
	Other Services And Charges Totals	\$287,000.86	\$342,864.70	\$378,278.96	\$417,249.00	\$405,136.00	(\$12,113.00)	(3%)
Capital Outlay								
101.301.03.973.000	Office Equipment -	8,500.00	.00	.00	.00	.00	.00	
101.301.03.974.000	Vehicle -	139,591.81	133,471.80	243,509.40	163,000.00	165,000.00	2,000.00	1
101.301.03.975.000	Equipment -	112,213.74	.00	54,494.95	89,250.00	71,500.00	(17,750.00)	(20)
	Capital Outlay Totals	\$260,305.55	\$133,471.80	\$298,004.35	\$252,250.00	\$236,500.00	(\$15,750.00)	(6%)
Debt Service								
101.301.03.991.000	Principal -	38,526.07	108,234.69	105,770.85	148,504.00	135,582.00	(12,922.00)	(9)
101.301.03.993.000	Interest -	7,154.47	11,308.03	7,877.26	22,602.00	20,213.00	(2,389.00)	(11)
	Debt Service Totals	\$45,680.54	\$119,542.72	\$113,648.11	\$171,106.00	\$155,795.00	(\$15,311.00)	(9%)
	Sub-Department 03 - Delta Totals	\$4,292,028.24	\$4,526,970.63	\$5,060,616.51	\$5,595,200.00	\$5,779,789.00	\$184,589.00	3%
Sub-Department 04 - Tri-County Metro Narcotics								
Other Services And Charges								
101.301.04.801.000	Professional Services -	32,559.00	12,041.00	12,893.00	13,050.00	14,000.00	950.00	7
	Other Services And Charges Totals	\$32,559.00	\$12,041.00	\$12,893.00	\$13,050.00	\$14,000.00	\$950.00	7%
	Sub-Department 04 - Tri-County Metro Narcotics Totals	\$32,559.00	\$12,041.00	\$12,893.00	\$13,050.00	\$14,000.00	\$950.00	7%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 05 - Sheriff - Windsor								
Personnel Services								
Personnel - Wages								
101.301.05.702.000	Salaries - Regular -	54,194.80	57,670.49	59,774.00	61,430.00	63,040.00	1,610.00	3
101.301.05.702.001	Salaries - Regular Longevity	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00	
101.301.05.704.000	Salaries - Overtime -	4,140.42	2,193.60	2,863.78	4,500.00	4,500.00	.00	
101.301.05.705.000	Holiday Pay -	1,425.84	2,226.60	1,716.00	3,000.00	3,000.00	.00	
101.301.05.709.105	Other Employee Wages Uniform Cleaning Allowance	350.00	350.00	350.00	350.00	350.00	.00	
	Personnel - Wages Totals	\$61,311.06	\$63,640.69	\$65,903.78	\$70,480.00	\$72,090.00	\$1,610.00	2%
Personnel - Fringes								
101.301.05.710.000	Social Security -	4,544.92	4,699.71	4,893.43	5,365.00	5,488.00	123.00	2
101.301.05.711.000	Workers Compensation Ins -	91.98	106.26	329.51	421.00	467.00	46.00	11
101.301.05.712.000	Unemployment Insurance -	6.15	6.31	6.60	22.00	22.00	.00	
101.301.05.713.000	Retirement -	10,584.68	12,030.61	14,280.07	20,170.00	17,970.00	(2,200.00)	(11)
101.301.05.714.000	Life & Disability Insurance -	521.21	545.57	659.01	877.00	897.00	20.00	2
101.301.05.715.000	Health Insurance -	16,339.26	19,212.42	19,926.90	20,720.00	21,010.00	290.00	1
101.301.05.716.000	Retirees Health Insurance -	15,262.89	16,859.03	19,078.25	22,100.00	25,110.00	3,010.00	14
101.301.05.717.000	Dental Insurance -	675.00	825.00	840.00	720.00	720.00	.00	
	Personnel - Fringes Totals	\$48,026.09	\$54,284.91	\$60,013.77	\$70,395.00	\$71,684.00	\$1,289.00	2%
	Personnel Services Totals	\$109,337.15	\$117,925.60	\$125,917.55	\$140,875.00	\$143,774.00	\$2,899.00	2%
Other Services And Charges								
101.301.05.910.002	Property & Liability Insurance Liability Insurance	3,881.00	4,131.00	4,107.00	4,101.00	3,989.00	(112.00)	(3)
101.301.05.910.003	Property & Liability Insurance Vehicle Insurance	301.00	493.00	563.00	637.00	759.00	122.00	19
	Other Services And Charges Totals	\$4,182.00	\$4,624.00	\$4,670.00	\$4,738.00	\$4,748.00	\$10.00	0%
Debt Service								
101.301.05.991.000	Principal -	.00	.00	.00	3,500.00	.00	(3,500.00)	(100)
101.301.05.993.000	Interest -	.00	.00	.00	971.00	.00	(971.00)	(100)
	Debt Service Totals	\$0.00	\$0.00	\$0.00	\$4,471.00	\$0.00	(\$4,471.00)	(100%)
Sub-Department 05 - Sheriff - Windsor Totals		\$113,519.15	\$122,549.60	\$130,587.55	\$150,084.00	\$148,522.00	(\$1,562.00)	(1%)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 06 - Sheriff - Waverly Schools								
Personnel Services								
Personnel - Wages								
101.301.06.702.000	Salaries - Regular -	.00	.00	.00	60,825.00	63,040.00	2,215.00	4
101.301.06.702.001	Salaries - Regular Longevity	.00	.00	.00	.00	1,200.00	1,200.00	
101.301.06.704.000	Salaries - Overtime -	.00	.00	.00	474.00	.00	(474.00)	(100)
101.301.06.709.105	Other Employee Wages Uniform Cleaning Allowance	.00	.00	.00	.00	350.00	350.00	
Personnel - Wages Totals		\$0.00	\$0.00	\$0.00	\$61,299.00	\$64,590.00	\$3,291.00	5%
Personnel - Fringes								
101.301.06.710.000	Social Security -	.00	.00	.00	4,653.00	4,915.00	262.00	6
101.301.06.711.000	Workers Compensation Ins -	.00	.00	.00	365.00	418.00	53.00	15
101.301.06.712.000	Unemployment Insurance -	.00	.00	.00	18.00	20.00	2.00	11
101.301.06.713.000	Retirement -	.00	.00	.00	17,796.00	16,060.00	(1,736.00)	(10)
101.301.06.714.000	Life & Disability Insurance -	.00	.00	.00	760.00	803.00	43.00	6
101.301.06.715.000	Health Insurance -	.00	.00	.00	20,111.00	21,010.00	899.00	4
101.301.06.716.000	Retirees Health Insurance -	.00	.00	.00	19,158.00	22,490.00	3,332.00	17
101.301.06.717.000	Dental Insurance -	.00	.00	.00	840.00	720.00	(120.00)	(14)
Personnel - Fringes Totals		\$0.00	\$0.00	\$0.00	\$63,701.00	\$66,436.00	\$2,735.00	4%
Personnel Services Totals		\$0.00	\$0.00	\$0.00	\$125,000.00	\$131,026.00	\$6,026.00	5%
Other Services And Charges								
101.301.06.910.002	Property & Liability Insurance Liability Insurance	.00	.00	.00	.00	3,571.00	3,571.00	
Other Services And Charges Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$3,571.00	\$3,571.00	+++
Sub-Department 06 - Sheriff - Waverly Schools Totals		\$0.00	\$0.00	\$0.00	\$125,000.00	\$134,597.00	\$9,597.00	8%
Sub-Department 17 - Marine Safety								
Personnel Services								
Personnel - Wages								
101.301.17.702.000	Salaries - Regular -	3,114.57	4,064.75	2,918.69	3,840.00	3,816.00	(24.00)	(1)
Personnel - Wages Totals		\$3,114.57	\$4,064.75	\$2,918.69	\$3,840.00	\$3,816.00	(\$24.00)	(1%)
Personnel - Fringes								
101.301.17.710.000	Social Security -	230.90	279.55	221.06	294.00	292.00	(2.00)	(1)
101.301.17.711.000	Workers Compensation Ins -	4.67	8.33	14.45	24.00	25.00	1.00	4
101.301.17.712.000	Unemployment Insurance -	.30	.37	.29	2.00	2.00	.00	
101.301.17.713.000	Retirement -	555.28	710.47	738.89	1,130.00	980.00	(150.00)	(13)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 17 - Marine Safety								
Personnel Services								
Personnel - Fringes								
101.301.17.714.000	Life & Disability Insurance -	26.48	33.24	28.90	48.00	48.00	.00	
101.301.17.715.000	Health Insurance -	.00	1,422.81	947.54	.00	.00	.00	
101.301.17.716.000	Retirees Health Insurance -	778.64	1,019.60	852.45	1,210.00	1,340.00	130.00	11
101.301.17.717.000	Dental Insurance -	.00	61.69	39.57	.00	.00	.00	
	Personnel - Fringes Totals	\$1,596.27	\$3,536.06	\$2,843.15	\$2,708.00	\$2,687.00	(\$21.00)	(1%)
	Personnel Services Totals	\$4,710.84	\$7,600.81	\$5,761.84	\$6,548.00	\$6,503.00	(\$45.00)	(1%)
Supplies								
101.301.17.733.000	Supplies Other	291.90	234.47	.00	500.00	500.00	.00	
101.301.17.740.000	Fuel -	.00	80.94	.00	100.00	100.00	.00	
	Supplies Totals	\$291.90	\$315.41	\$0.00	\$600.00	\$600.00	\$0.00	0%
	Sub-Department 17 - Marine Safety Totals	\$5,002.74	\$7,916.22	\$5,761.84	\$7,148.00	\$7,103.00	(\$45.00)	(1%)
Sub-Department 33 - Secondary Road Patrol								
Personnel Services								
Personnel - Wages								
101.301.33.702.000	Salaries - Regular -	110,022.56	118,720.15	123,569.31	122,860.00	117,200.00	(5,660.00)	(5)
101.301.33.702.001	Salaries - Regular Longevity	174.00	600.00	300.00	362.00	329.00	(33.00)	(9)
101.301.33.704.000	Salaries - Overtime -	333.00	4,877.37	282.63	4,500.00	4,500.00	.00	
101.301.33.705.000	Holiday Pay -	1,908.60	3,616.30	3,146.80	3,000.00	3,000.00	.00	
101.301.33.706.000	Sick Pay -	.00	.00	157.11	2,310.00	2,360.00	50.00	2
101.301.33.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	300.00	.00	(300.00)	(100)
101.301.33.709.105	Other Employee Wages Uniform Cleaning Allowance	700.00	700.00	700.00	700.00	700.00	.00	
	Personnel - Wages Totals	\$113,138.16	\$128,513.82	\$128,155.85	\$134,032.00	\$128,089.00	(\$5,943.00)	(4%)
Personnel - Fringes								
101.301.33.710.000	Social Security -	8,459.11	9,445.33	9,460.98	10,177.00	9,837.00	(340.00)	(3)
101.301.33.711.000	Workers Compensation Ins -	170.09	214.61	660.78	799.00	836.00	37.00	5
101.301.33.712.000	Unemployment Insurance -	11.34	12.73	13.21	40.00	39.00	(1.00)	(3)
101.301.33.713.000	Retirement -	20,251.22	24,062.85	26,691.45	38,150.00	31,770.00	(6,380.00)	(17)
101.301.33.714.000	Life & Disability Insurance -	964.24	1,101.70	1,321.54	1,663.00	1,608.00	(55.00)	(3)
101.301.33.715.000	Health Insurance -	17,147.14	34,781.70	33,396.74	41,430.00	21,010.00	(20,420.00)	(49)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 33 - Secondary Road Patrol								
Personnel Services								
Personnel - Fringes								
101.301.33.715.001	Health Insurance Health Waiver	400.00	.00	.00	.00	1,200.00	1,200.00	
101.301.33.716.000	Retirees Health Insurance -	.00	.00	.00	2,370.00	2,630.00	260.00	11
101.301.33.716.001	Retirees Health Insurance HCSP	3,897.47	4,075.98	3,568.91	5,021.00	3,737.00	(1,284.00)	(26)
101.301.33.717.000	Dental Insurance -	1,530.00	1,651.67	1,645.00	1,440.00	1,440.00	.00	
	Personnel - Fringes Totals	\$52,830.61	\$75,346.57	\$76,758.61	\$101,090.00	\$74,107.00	(\$26,983.00)	(27%)
	Personnel Services Totals	\$165,968.77	\$203,860.39	\$204,914.46	\$235,122.00	\$202,196.00	(\$32,926.00)	(14%)
	Other Services And Charges							
101.301.33.860.001	Travel Mileage	21,632.16	17,939.63	22,265.44	26,700.00	20,000.00	(6,700.00)	(25)
	Other Services And Charges Totals	\$21,632.16	\$17,939.63	\$22,265.44	\$26,700.00	\$20,000.00	(\$6,700.00)	(25%)
	Sub-Department 33 - Secondary Road Patrol Totals	\$187,600.93	\$221,800.02	\$227,179.90	\$261,822.00	\$222,196.00	(\$39,626.00)	(15%)
Sub-Department 43 - Animal Control								
Personnel Services								
Personnel - Wages								
101.301.43.702.000	Salaries - Regular -	133,167.05	139,791.07	120,319.39	143,350.00	149,590.00	6,240.00	4
101.301.43.702.001	Salaries - Regular Longevity	1,500.00	1,500.00	300.00	363.00	651.00	288.00	79
101.301.43.703.000	Salaries Temporary	2,788.12	3,084.86	2,973.88	3,710.00	3,670.00	(40.00)	(1)
101.301.43.704.000	Salaries - Overtime -	1,871.04	2,973.72	3,037.17	5,000.00	7,000.00	2,000.00	40
101.301.43.705.000	Holiday Pay -	158.60	2,622.20	173.00	2,500.00	2,500.00	.00	
101.301.43.706.000	Sick Pay -	.00	.00	.00	.00	1,490.00	1,490.00	
	Personnel - Wages Totals	\$139,484.81	\$149,971.85	\$126,803.44	\$154,923.00	\$164,901.00	\$9,978.00	6%
	Personnel - Fringes							
101.301.43.710.000	Social Security -	10,328.28	11,106.03	9,593.92	11,905.00	12,614.00	709.00	6
101.301.43.711.000	Workers Compensation Ins -	169.96	187.74	329.06	416.00	527.00	111.00	27
101.301.43.712.000	Unemployment Insurance -	13.88	14.80	13.11	50.00	53.00	3.00	6
101.301.43.713.000	Retirement -	36,858.21	41,679.55	37,859.73	51,015.00	91,970.00	40,955.00	80
101.301.43.714.000	Life & Disability Insurance -	1,163.22	1,245.05	1,286.35	1,987.00	2,103.00	116.00	6
101.301.43.715.000	Health Insurance -	18,660.39	14,904.78	7,154.19	11,895.00	14,030.00	2,135.00	18
101.301.43.715.001	Health Insurance Health Waiver	.00	.00	300.00	1,200.00	.00	(1,200.00)	(100)
101.301.43.716.000	Retirees Health Insurance -	13,898.94	15,228.90	2,717.26	2,210.00	3,330.00	1,120.00	51
101.301.43.716.001	Retirees Health Insurance HCSP	1,462.81	1,515.57	3,325.00	4,272.00	4,268.00	(4.00)	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 43 - Animal Control								
Personnel Services								
Personnel - Fringes								
101.301.43.717.000	Dental Insurance -	2,235.00	2,475.00	1,785.00	2,160.00	2,160.00	.00	
	Personnel - Fringes Totals	\$84,790.69	\$88,357.42	\$64,363.62	\$87,110.00	\$131,055.00	\$43,945.00	50%
	Personnel Services Totals	\$224,275.50	\$238,329.27	\$191,167.06	\$242,033.00	\$295,956.00	\$53,923.00	22%
Supplies								
101.301.43.727.000	Supplies Office	548.18	756.17	187.56	700.00	700.00	.00	
101.301.43.728.000	Postage -	77.03	108.41	125.38	250.00	250.00	.00	
101.301.43.733.000	Supplies Other	485.46	69.99	174.85	725.00	800.00	75.00	10
101.301.43.740.000	Fuel -	6,603.95	7,138.88	10,015.28	12,000.00	12,000.00	.00	
101.301.43.741.000	Uniforms -	2,673.96	93.50	2,641.27	2,000.00	3,000.00	1,000.00	50
101.301.43.747.000	Supplies Animal	3,679.72	3,157.36	5,114.39	5,000.00	5,000.00	.00	
101.301.43.799.000	Equipment Under 5,000 -	.00	.00	4,000.00	1,380.00	5,000.00	3,620.00	262
	Supplies Totals	\$14,068.30	\$11,324.31	\$22,258.73	\$22,055.00	\$26,750.00	\$4,695.00	21%
Other Services And Charges								
101.301.43.801.000	Professional Services -	14,874.58	14,591.13	18,034.08	15,000.00	15,000.00	.00	
101.301.43.850.000	Telephone -	1,880.59	1,587.09	1,456.07	2,000.00	2,000.00	.00	
101.301.43.901.000	Printing -	443.89	216.70	429.93	500.00	500.00	.00	
101.301.43.910.001	Property & Liability Insurance Property Insurance	1,188.00	1,171.00	1,074.00	1,184.00	1,078.00	(106.00)	(9)
101.301.43.910.002	Property & Liability Insurance Liability Insurance	887.00	821.00	750.00	703.00	781.00	78.00	11
101.301.43.910.003	Property & Liability Insurance Vehicle Insurance	1,535.00	1,480.00	1,690.00	1,912.00	2,278.00	366.00	19
101.301.43.920.100	Utilities Electric	7,241.04	7,709.08	8,358.60	8,000.00	8,000.00	.00	
101.301.43.920.200	Utilities Gas	3,704.73	3,536.80	5,287.51	7,000.00	4,000.00	(3,000.00)	(43)
101.301.43.920.300	Utilities Water & Sewer	1,293.86	1,269.37	1,308.66	1,500.00	1,500.00	.00	
101.301.43.930.002	Repairs & Maintenance Vehicle	9,272.81	5,189.02	5,094.04	9,000.00	9,000.00	.00	
101.301.43.930.003	Repairs & Maintenance Office Equipment	.00	100.85	729.26	700.00	800.00	100.00	14
101.301.43.930.004	Repairs & Maintenance Equipment	.00	.00	175.00	500.00	500.00	.00	
101.301.43.930.005	Repairs & Maintenance Dog Damages	.00	.00	.00	500.00	500.00	.00	
101.301.43.969.000	Training -	895.00	537.29	704.00	1,000.00	1,000.00	.00	
	Other Services And Charges Totals	\$43,216.50	\$38,209.33	\$45,091.15	\$49,499.00	\$46,937.00	(\$2,562.00)	(5%)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 43 - Animal Control								
Capital Outlay								
101.301.43.974.000	Vehicle -	20,801.40	.00	.00	.00	.00	.00	
101.301.43.975.000	Equipment -	8,570.00	.00	.00	.00	.00	.00	
	Capital Outlay Totals	\$29,371.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Debt Service								
101.301.43.991.000	Principal -	5,200.35	8,320.56	9,837.56	8,321.00	8,321.00	.00	
101.301.43.993.000	Interest -	1,072.74	1,689.24	172.24	1,690.00	1,690.00	.00	
	Debt Service Totals	\$6,273.09	\$10,009.80	\$10,009.80	\$10,011.00	\$10,011.00	\$0.00	0%
	Sub-Department 43 - Animal Control Totals	\$317,204.79	\$297,872.71	\$268,526.74	\$323,598.00	\$379,654.00	\$56,056.00	17%
Sub-Department 51 - Corrections								
Personnel Services								
Personnel - Wages								
101.301.51.702.000	Salaries - Regular -	1,622,819.06	1,766,312.78	1,933,617.49	2,082,660.00	2,190,020.00	107,360.00	5
101.301.51.702.001	Salaries - Regular Longevity	11,338.00	11,884.59	14,741.50	13,759.00	15,094.00	1,335.00	10
101.301.51.703.000	Salaries Temporary	51,000.62	46,382.24	47,751.43	60,000.00	50,000.00	(10,000.00)	(17)
101.301.51.704.000	Salaries - Overtime -	60,905.13	114,340.79	218,024.16	205,000.00	205,000.00	.00	
101.301.51.705.000	Holiday Pay -	38,683.02	45,459.32	54,032.83	45,000.00	45,000.00	.00	
101.301.51.706.000	Sick Pay -	10,495.84	14,546.07	23,513.49	10,360.00	12,120.00	1,760.00	17
101.301.51.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	50.00	1,000.00	950.00	1,900
101.301.51.709.102	Other Employee Wages Other Non- Taxable Reimb	.00	.00	.00	50.00	.00	(50.00)	(100)
101.301.51.709.105	Other Employee Wages Uniform Cleaning Allowance	12,632.04	11,421.94	12,600.63	13,500.00	13,500.00	.00	
101.301.51.709.106	Other Employee Wages Uniform Clothing Allowance	576.04	654.99	600.00	1,000.00	1,000.00	.00	
	Personnel - Wages Totals	\$1,808,449.75	\$2,011,002.72	\$2,304,881.53	\$2,431,379.00	\$2,532,734.00	\$101,355.00	4%
Personnel - Fringes								
101.301.51.710.000	Social Security -	136,940.58	150,884.98	170,582.98	185,534.00	192,935.00	7,401.00	4
101.301.51.711.000	Workers Compensation Ins -	2,779.30	3,293.83	10,800.82	13,648.00	15,598.00	1,950.00	14
101.301.51.712.000	Unemployment Insurance -	189.99	206.26	249.46	818.00	847.00	29.00	4
101.301.51.713.000	Retirement -	583,198.71	609,001.70	819,195.57	1,013,790.00	1,004,720.00	(9,070.00)	(1)
101.301.51.714.000	Life & Disability Insurance -	15,727.82	17,279.21	23,505.77	32,811.00	34,019.00	1,208.00	4
101.301.51.715.000	Health Insurance -	344,590.09	432,357.30	484,841.65	494,400.00	529,470.00	35,070.00	7

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 51 - Corrections								
Personnel Services								
Personnel - Fringes								
101.301.51.715.001	Health Insurance Health Waiver	8,756.67	5,336.67	4,813.33	6,000.00	4,800.00	(1,200.00)	(20)
101.301.51.716.000	Retirees Health Insurance -	98,780.06	114,025.74	122,247.05	173,960.00	217,950.00	43,990.00	25
101.301.51.716.001	Retirees Health Insurance HCSP	33,392.92	37,383.13	42,992.33	48,557.00	49,532.00	975.00	2
101.301.51.717.000	Dental Insurance -	22,218.02	25,639.96	27,681.89	27,648.00	27,648.00	.00	
	Personnel - Fringes Totals	\$1,246,574.16	\$1,395,408.78	\$1,706,910.85	\$1,997,166.00	\$2,077,519.00	\$80,353.00	4%
	Personnel Services Totals	\$3,055,023.91	\$3,406,411.50	\$4,011,792.38	\$4,428,545.00	\$4,610,253.00	\$181,708.00	4%
Supplies								
101.301.51.727.000	Supplies Office	9,668.45	5,147.95	4,748.54	12,500.00	12,500.00	.00	
101.301.51.728.000	Postage -	56.86	64.55	52.40	250.00	250.00	.00	
101.301.51.733.000	Supplies Other	26,782.37	20,657.04	25,847.10	27,175.00	35,000.00	7,825.00	29
101.301.51.735.000	Supplies Food	87.12	152.46	.00	1,000.00	1,000.00	.00	
101.301.51.740.000	Fuel -	5,056.18	6,252.45	12,510.18	12,000.00	12,000.00	.00	
101.301.51.741.000	Uniforms -	16,174.24	12,655.82	24,105.80	30,000.00	49,500.00	19,500.00	65
101.301.51.742.000	Supplies Clothing & Bedding	17,146.96	21,028.84	25,524.43	30,000.00	30,000.00	.00	
101.301.51.745.000	Supplies Kitchen	10,711.35	14,731.82	10,339.47	18,000.00	18,000.00	.00	
101.301.51.780.000	Books -	.00	.00	49.68	350.00	350.00	.00	
101.301.51.799.000	Equipment Under 5,000 -	.00	.00	15,940.09	30,380.00	43,500.00	13,120.00	43
	Supplies Totals	\$85,683.53	\$80,690.93	\$119,117.69	\$161,655.00	\$202,100.00	\$40,445.00	25%
Other Services And Charges								
101.301.51.801.000	Professional Services -	363,513.13	489,752.41	490,771.28	545,853.00	500,000.00	(45,853.00)	(8)
101.301.51.808.000	Memberships & Subscriptions -	555.34	615.52	1,728.81	4,000.00	4,000.00	.00	
101.301.51.809.000	Subscription Based IT Services -	.00	.00	.00	4,147.00	161,300.00	157,153.00	3,790
101.301.51.835.000	Physician -	7,422.00	8,473.50	2,807.00	10,500.00	8,000.00	(2,500.00)	(24)
101.301.51.835.001	Physician Inmate Medical Care	253,432.57	245,728.38	320,569.14	275,000.00	320,000.00	45,000.00	16
101.301.51.835.002	Physician Inmate Dental	.00	6,165.00	.00	3,000.00	3,000.00	.00	
101.301.51.835.003	Physician Inmate Medical Other Agency	7,811.07	12,985.01	4,273.89	20,000.00	15,000.00	(5,000.00)	(25)
101.301.51.850.000	Telephone -	4,947.41	5,004.00	4,967.95	7,500.00	7,500.00	.00	
101.301.51.860.001	Travel Mileage	67.86	82.77	81.31	100.00	.00	(100.00)	(100)
101.301.51.860.002	Travel Airfare	597.60	.00	.00	575.00	575.00	.00	
101.301.51.860.003	Travel Lodging	.00	.00	946.99	1,000.00	1,000.00	.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 51 - Corrections								
Other Services And Charges								
101.301.51.860.004	Travel Meals	30.00	.00	262.92	400.00	.00	(400.00)	(100)
101.301.51.860.005	Travel Other	(197.60)	.00	15.00	100.00	.00	(100.00)	(100)
101.301.51.860.010	Travel Extradition	11,941.75	.00	5,750.00	20,000.00	15,000.00	(5,000.00)	(25)
101.301.51.860.011	Travel Ambulance	.00	.00	.00	500.00	500.00	.00	
101.301.51.901.000	Printing -	436.59	117.26	185.18	700.00	700.00	.00	
101.301.51.910.001	Property & Liability Insurance Property Insurance	34,448.00	33,942.00	31,122.00	34,335.00	35,225.00	890.00	3
101.301.51.910.002	Property & Liability Insurance Liability Insurance	111,377.00	130,297.00	144,244.00	143,752.00	142,157.00	(1,595.00)	(1)
101.301.51.910.003	Property & Liability Insurance Vehicle Insurance	2,047.00	1,974.00	1,127.00	1,275.00	1,519.00	244.00	19
101.301.51.930.002	Repairs & Maintenance Vehicle	6,070.11	4,613.58	7,226.80	15,000.00	15,000.00	.00	
101.301.51.930.003	Repairs & Maintenance Office Equipment	1,879.89	1,367.54	1,232.30	2,000.00	2,000.00	.00	
101.301.51.930.004	Repairs & Maintenance Equipment	2,474.35	1,917.06	6,016.31	4,000.00	4,000.00	.00	
101.301.51.940.002	Rentals Tether	1,350.00	395.00	2,760.00	5,000.00	5,000.00	.00	
101.301.51.969.000	Training -	463.52	9,279.00	9,140.40	7,500.00	7,500.00	.00	
Other Services And Charges Totals		\$810,667.59	\$952,709.03	\$1,035,228.28	\$1,106,237.00	\$1,248,976.00	\$142,739.00	13%
Capital Outlay								
101.301.51.973.000	Office Equipment -	10,901.00	.00	.00	.00	.00	.00	
101.301.51.974.000	Vehicle -	.00	.00	.00	37,000.00	.00	(37,000.00)	(100)
101.301.51.975.000	Equipment -	2,734.85	.00	.00	76,600.00	29,350.00	(47,250.00)	(62)
101.301.51.975.001	Equipment Kitchen	.00	.00	.00	.00	48,000.00	48,000.00	
Capital Outlay Totals		\$13,635.85	\$0.00	\$0.00	\$113,600.00	\$77,350.00	(\$36,250.00)	(32%)
Debt Service								
101.301.51.991.000	Principal -	5,042.64	5,042.64	6,350.64	8,043.00	15,392.00	7,349.00	91
101.301.51.993.000	Interest -	1,365.48	1,365.48	57.48	2,366.00	4,581.00	2,215.00	94
Debt Service Totals		\$6,408.12	\$6,408.12	\$6,408.12	\$10,409.00	\$19,973.00	\$9,564.00	92%
Sub-Department 51 - Corrections Totals		\$3,971,419.00	\$4,446,219.58	\$5,172,546.47	\$5,820,446.00	\$6,158,652.00	\$338,206.00	6%
Department 301 - Sheriffs Department Totals		\$14,264,784.03	\$15,163,043.62	\$16,942,729.38	\$19,614,922.00	\$20,220,494.00	\$605,572.00	3%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 442 - Drain Commissioner								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
101.442.00.701.000	Salaries Supervisory	80,821.20	81,665.58	83,101.08	86,020.00	88,070.00	2,050.00	2
101.442.00.702.000	Salaries - Regular -	243,275.07	264,122.94	279,438.85	285,340.00	298,350.00	13,010.00	5
101.442.00.702.001	Salaries - Regular Longevity	2,628.00	3,221.00	3,153.00	3,580.00	2,100.00	(1,480.00)	(41)
101.442.00.704.000	Salaries - Overtime -	5,737.20	12,013.80	13,266.19	16,000.00	10,000.00	(6,000.00)	(38)
101.442.00.706.000	Sick Pay -	1,779.96	1,873.56	1,985.69	2,250.00	2,660.00	410.00	18
Personnel - Wages Totals		\$334,241.43	\$362,896.88	\$380,944.81	\$393,190.00	\$401,180.00	\$7,990.00	2%
Personnel - Fringes								
101.442.00.710.000	Social Security -	25,445.86	27,117.60	28,665.56	30,170.00	30,689.00	519.00	2
101.442.00.711.000	Workers Compensation Ins -	419.86	457.23	955.13	986.00	1,204.00	218.00	22
101.442.00.712.000	Unemployment Insurance -	26.85	28.02	29.85	93.00	94.00	1.00	1
101.442.00.713.000	Retirement -	76,233.12	72,111.20	87,337.10	101,279.00	94,922.00	(6,357.00)	(6)
101.442.00.714.000	Life & Disability Insurance -	2,974.93	3,111.34	3,820.52	4,930.00	5,015.00	85.00	2
101.442.00.715.000	Health Insurance -	58,043.04	62,529.18	55,258.92	53,870.00	68,630.00	14,760.00	27
101.442.00.715.001	Health Insurance Health Waiver	2,400.00	1,673.33	1,200.00	1,200.00	.00	(1,200.00)	(100)
101.442.00.716.000	Retirees Health Insurance -	11,826.48	14,139.44	15,730.68	20,710.00	3,500.00	(17,210.00)	(83)
101.442.00.716.001	Retirees Health Insurance HCSP	6,662.89	6,191.24	6,500.00	6,500.00	7,800.00	1,300.00	20
101.442.00.717.000	Dental Insurance -	4,590.00	4,772.50	5,040.00	4,320.00	4,320.00	.00	
Personnel - Fringes Totals		\$188,623.03	\$192,131.08	\$204,537.76	\$224,058.00	\$216,174.00	(\$7,884.00)	(4%)
Personnel Services Totals		\$522,864.46	\$555,027.96	\$585,482.57	\$617,248.00	\$617,354.00	\$106.00	0%
Supplies								
101.442.00.727.000	Supplies Office	1,476.67	712.02	535.23	1,200.00	1,200.00	.00	
101.442.00.728.000	Postage -	1,517.25	1,198.82	1,948.78	1,500.00	1,500.00	.00	
101.442.00.738.000	Supplies Field	284.70	209.66	594.94	800.00	800.00	.00	
101.442.00.740.000	Fuel -	6,001.99	6,906.37	9,448.29	8,000.00	8,000.00	.00	
101.442.00.741.000	Uniforms -	.00	.00	242.99	380.00	300.00	(80.00)	(21)
Supplies Totals		\$9,280.61	\$9,026.87	\$12,770.23	\$11,880.00	\$11,800.00	(\$80.00)	(1%)
Other Services And Charges								
101.442.00.801.000	Professional Services -	4,459.57	4,464.15	1,617.81	16,000.00	16,000.00	.00	
101.442.00.808.000	Memberships & Subscriptions -	11,956.41	12,029.41	12,068.41	12,500.00	78,150.00	65,650.00	525
101.442.00.850.000	Telephone -	5,062.48	4,882.13	4,510.48	5,051.00	6,000.00	949.00	19

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 442 - Drain Commissioner								
Sub-Department 00 - -								
Other Services And Charges								
101.442.00.860.003	Travel Lodging	844.20	675.74	1,623.12	2,200.00	2,200.00	.00	
101.442.00.901.000	Printing -	170.00	.00	170.00	300.00	300.00	.00	
101.442.00.910.001	Property & Liability Insurance Property Insurance	900.00	887.00	778.00	858.00	1,049.00	191.00	22
101.442.00.910.002	Property & Liability Insurance Liability Insurance	2,210.00	1,855.00	1,818.00	1,791.00	1,899.00	108.00	6
101.442.00.910.003	Property & Liability Insurance Vehicle Insurance	2,047.00	1,974.00	2,253.00	2,550.00	3,037.00	487.00	19
101.442.00.930.002	Repairs & Maintenance Vehicle	6,733.59	5,607.62	6,535.16	8,000.00	7,000.00	(1,000.00)	(13)
101.442.00.930.003	Repairs & Maintenance Office Equipment	234.62	1,490.31	2,323.91	2,500.00	2,500.00	.00	
101.442.00.969.000	Training -	930.00	595.00	1,431.90	2,200.00	2,200.00	.00	
	Other Services And Charges Totals	\$35,547.87	\$34,460.36	\$35,129.79	\$53,950.00	\$120,335.00	\$66,385.00	123%
Capital Outlay								
101.442.00.973.000	Office Equipment -	.00	.00	.00	6,319.00	.00	(6,319.00)	(100)
	Capital Outlay Totals	\$0.00	\$0.00	\$0.00	\$6,319.00	\$0.00	(\$6,319.00)	(100%)
Debt Service								
101.442.00.991.000	Principal -	16,598.73	17,638.80	22,219.80	17,639.00	17,639.00	.00	
101.442.00.993.000	Interest -	4,215.36	4,443.48	(137.52)	4,444.00	4,444.00	.00	
	Debt Service Totals	\$20,814.09	\$22,082.28	\$22,082.28	\$22,083.00	\$22,083.00	\$0.00	0%
	Sub-Department 00 - - Totals	\$588,507.03	\$620,597.47	\$655,464.87	\$711,480.00	\$771,572.00	\$60,092.00	8%
	Department 442 - Drain Commissioner Totals	\$588,507.03	\$620,597.47	\$655,464.87	\$711,480.00	\$771,572.00	\$60,092.00	8%
Department 631 - Substance Abuse								
Sub-Department 00 - Commissioners								
Other Services And Charges								
101.631.00.801.000	Professional Services -	285,042.24	230,689.91	219,774.00	213,308.00	230,000.00	16,692.00	8
	Other Services And Charges Totals	\$285,042.24	\$230,689.91	\$219,774.00	\$213,308.00	\$230,000.00	\$16,692.00	8%
	Sub-Department 00 - Commissioners Totals	\$285,042.24	\$230,689.91	\$219,774.00	\$213,308.00	\$230,000.00	\$16,692.00	8%
	Department 631 - Substance Abuse Totals	\$285,042.24	\$230,689.91	\$219,774.00	\$213,308.00	\$230,000.00	\$16,692.00	8%
Department 648 - Medical Examiner								
Sub-Department 00 - -								
Other Services And Charges								
101.648.00.835.005	Physician Autopsies	259,253.25	269,623.50	256,814.01	293,000.00	310,000.00	17,000.00	6
101.648.00.860.011	Travel Ambulance	15,827.00	17,360.20	10,695.75	22,000.00	22,000.00	.00	
	Other Services And Charges Totals	\$275,080.25	\$286,983.70	\$267,509.76	\$315,000.00	\$332,000.00	\$17,000.00	5%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 648 - Medical Examiner								
	Sub-Department 00 - - Totals	\$275,080.25	\$286,983.70	\$267,509.76	\$315,000.00	\$332,000.00	\$17,000.00	5%
	Department 648 - Medical Examiner Totals	\$275,080.25	\$286,983.70	\$267,509.76	\$315,000.00	\$332,000.00	\$17,000.00	5%
Department 649 - Community Mental Health								
Sub-Department 00 - -								
Other Services And Charges								
101.649.00.801.200	Professional Services Other Appropriations	482,135.00	473,873.00	477,105.00	500,956.00	525,985.00	25,029.00	5
	Other Services And Charges Totals	\$482,135.00	\$473,873.00	\$477,105.00	\$500,956.00	\$525,985.00	\$25,029.00	5%
	Sub-Department 00 - - Totals	\$482,135.00	\$473,873.00	\$477,105.00	\$500,956.00	\$525,985.00	\$25,029.00	5%
	Department 649 - Community Mental Health Totals	\$482,135.00	\$473,873.00	\$477,105.00	\$500,956.00	\$525,985.00	\$25,029.00	5%
Department 672 - Tri-County Office on Aging								
Sub-Department 00 - -								
Other Services And Charges								
101.672.00.801.200	Professional Services Other Appropriations	70,052.00	72,154.00	72,154.00	74,319.00	78,000.00	3,681.00	5
	Other Services And Charges Totals	\$70,052.00	\$72,154.00	\$72,154.00	\$74,319.00	\$78,000.00	\$3,681.00	5%
	Sub-Department 00 - - Totals	\$70,052.00	\$72,154.00	\$72,154.00	\$74,319.00	\$78,000.00	\$3,681.00	5%
	Department 672 - Tri-County Office on Aging Totals	\$70,052.00	\$72,154.00	\$72,154.00	\$74,319.00	\$78,000.00	\$3,681.00	5%
Department 689 - Veterans								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
101.689.00.702.000	Salaries - Regular -	48,200.94	51,916.80	53,050.49	54,550.00	55,850.00	1,300.00	2
101.689.00.702.001	Salaries - Regular Longevity	300.00	300.00	510.00	600.00	600.00	.00	
101.689.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	500.00	500.00	
	Personnel - Wages Totals	\$48,500.94	\$52,216.80	\$53,560.49	\$55,150.00	\$56,950.00	\$1,800.00	3%
Personnel - Fringes								
101.689.00.710.000	Social Security -	3,726.94	3,776.58	4,011.76	4,219.00	4,318.00	99.00	2
101.689.00.711.000	Workers Compensation Ins -	62.72	64.47	134.13	139.00	170.00	31.00	22
101.689.00.712.000	Unemployment Insurance -	5.29	5.07	5.27	17.00	17.00	.00	
101.689.00.713.000	Retirement -	6,233.91	5,457.74	7,176.71	8,968.00	7,790.00	(1,178.00)	(13)
101.689.00.714.000	Life & Disability Insurance -	444.40	434.40	536.75	690.00	706.00	16.00	2
101.689.00.715.000	Health Insurance -	6,220.38	6,415.20	6,653.34	6,920.00	7,020.00	100.00	1
101.689.00.716.001	Retirees Health Insurance HCSP	992.42	1,191.71	1,325.00	1,300.00	1,300.00	.00	
101.689.00.717.000	Dental Insurance -	765.00	825.00	840.00	720.00	720.00	.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 689 - Veterans								
Sub-Department 00 - -								
Personnel Services								
Personnel - Fringes								
	Personnel - Fringes Totals	\$18,451.06	\$18,170.17	\$20,682.96	\$22,973.00	\$22,041.00	(\$932.00)	(4%)
	Personnel Services Totals	\$66,952.00	\$70,386.97	\$74,243.45	\$78,123.00	\$78,991.00	\$868.00	1%
Supplies								
101.689.00.728.000	Postage -	45.87	127.07	389.82	500.00	500.00	.00	
101.689.00.733.000	Supplies Other	.00	96.25	.00	500.00	500.00	.00	
101.689.00.740.000	Fuel -	134.58	15.81	370.01	1,600.00	1,600.00	.00	
101.689.00.780.000	Books -	.00	.00	.00	300.00	300.00	.00	
	Supplies Totals	\$180.45	\$239.13	\$759.83	\$2,900.00	\$2,900.00	\$0.00	0%
Other Services And Charges								
101.689.00.808.000	Memberships & Subscriptions -	150.00	150.00	150.00	200.00	200.00	.00	
101.689.00.833.000	Veterans Burial -	18,900.00	22,500.00	27,300.00	25,000.00	25,000.00	.00	
101.689.00.833.001	Veterans Burial Foundations & Markers	.00	300.00	.00	.00	.00	.00	
101.689.00.840.001	Board Expenses Per Diems	700.00	775.00	800.00	850.00	850.00	.00	
101.689.00.840.006	Board Expenses Travel	813.77	768.01	803.47	1,000.00	1,000.00	.00	
101.689.00.860.001	Travel Mileage	.00	.00	.00	350.00	.00	(350.00)	(100)
101.689.00.860.003	Travel Lodging	.00	.00	.00	200.00	200.00	.00	
101.689.00.860.004	Travel Meals	.00	.00	.00	100.00	.00	(100.00)	(100)
101.689.00.910.002	Property & Liability Insurance Liability Insurance	269.00	222.00	340.00	330.00	355.00	25.00	8
101.689.00.910.003	Property & Liability Insurance Vehicle Insurance	512.00	493.00	563.00	637.00	759.00	122.00	19
101.689.00.930.002	Repairs & Maintenance Vehicle	333.55	989.12	209.30	1,500.00	1,500.00	.00	
101.689.00.930.003	Repairs & Maintenance Office Equipment	.00	14.00	176.90	.00	200.00	200.00	
101.689.00.969.000	Training -	.00	.00	175.00	800.00	800.00	.00	
	Other Services And Charges Totals	\$21,678.32	\$26,211.13	\$30,517.67	\$30,967.00	\$30,864.00	(\$103.00)	0%
Debt Service								
101.689.00.991.000	Principal -	.00	.00	.00	.00	3,232.00	3,232.00	
101.689.00.993.000	Interest -	.00	.00	.00	.00	260.00	260.00	
	Debt Service Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$3,492.00	\$3,492.00	+++

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 689 - Veterans								
Sub-Department 00 - - Totals		\$88,810.77	\$96,837.23	\$105,520.95	\$111,990.00	\$116,247.00	\$4,257.00	4%
Sub-Department 89 - Veterans Relief								
Personnel Services								
Personnel - Wages								
101.689.89.702.000	Salaries - Regular -	.00	7,400.00	15,569.46	17,350.00	18,600.00	1,250.00	7
	Personnel - Wages Totals	\$0.00	\$7,400.00	\$15,569.46	\$17,350.00	\$18,600.00	\$1,250.00	7%
Personnel - Fringes								
101.689.89.710.000	Social Security -	.00	566.10	1,229.28	1,327.00	1,423.00	96.00	7
101.689.89.711.000	Workers Compensation Ins -	.00	10.03	40.14	43.00	56.00	13.00	30
101.689.89.712.000	Unemployment Insurance -	.00	.75	1.56	5.00	6.00	1.00	20
101.689.89.713.000	Retirement -	.00	815.96	2,169.29	2,852.00	2,600.00	(252.00)	(9)
	Personnel - Fringes Totals	\$0.00	\$1,392.84	\$3,440.27	\$4,227.00	\$4,085.00	(\$142.00)	(3%)
	Personnel Services Totals	\$0.00	\$8,792.84	\$19,009.73	\$21,577.00	\$22,685.00	\$1,108.00	5%
Supplies								
101.689.89.733.000	Supplies Other	6,682.05	.00	4,446.37	2,000.00	500.00	(1,500.00)	(75)
	Supplies Totals	\$6,682.05	\$0.00	\$4,446.37	\$2,000.00	\$500.00	(\$1,500.00)	(75%)
Other Services And Charges								
101.689.89.801.000	Professional Services -	3,000.00	.00	289.00	26,334.00	26,515.00	181.00	1
101.689.89.850.000	Telephone -	.00	.00	193.27	300.00	300.00	.00	
	Other Services And Charges Totals	\$3,000.00	\$0.00	\$482.27	\$26,634.00	\$26,815.00	\$181.00	1%
Sub-Department 89 - Veterans Relief Totals		\$9,682.05	\$8,792.84	\$23,938.37	\$50,211.00	\$50,000.00	(\$211.00)	0%
Department 689 - Veterans Totals		\$98,492.82	\$105,630.07	\$129,459.32	\$162,201.00	\$166,247.00	\$4,046.00	2%
Department 710 - MSU Extension								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
101.710.00.702.000	Salaries - Regular -	21,090.61	.00	.00	.00	.00	.00	
101.710.00.702.001	Salaries - Regular Longevity	1,500.00	.00	.00	.00	.00	.00	
101.710.00.706.000	Sick Pay -	4,506.86	.00	.00	.00	.00	.00	
	Personnel - Wages Totals	\$27,097.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Personnel - Fringes								
101.710.00.710.000	Social Security -	2,023.58	.00	.00	.00	.00	.00	
101.710.00.711.000	Workers Compensation Ins -	32.54	.00	.00	.00	.00	.00	
101.710.00.712.000	Unemployment Insurance -	2.68	.00	.00	.00	.00	.00	
101.710.00.713.000	Retirement -	1,986.58	.00	.00	.00	.00	.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 710 - MSU Extension								
Sub-Department 00 - -								
Personnel Services								
Personnel - Fringes								
101.710.00.714.000	Life & Disability Insurance -	230.35	.00	.00	.00	.00	.00	
101.710.00.715.000	Health Insurance -	6,162.68	.00	.00	.00	.00	.00	
101.710.00.716.000	Retirees Health Insurance -	6,723.41	.00	.00	.00	.00	.00	
101.710.00.717.000	Dental Insurance -	310.00	.00	.00	.00	.00	.00	
	Personnel - Fringes Totals	\$17,471.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Personnel Services Totals	\$44,569.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Supplies								
101.710.00.727.000	Supplies Office	1,014.52	.00	.00	.00	.00	.00	
101.710.00.733.000	Supplies Other	.00	.00	.00	500.00	.00	(500.00)	(100)
	Supplies Totals	\$1,014.52	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)	(100%)
Other Services And Charges								
101.710.00.801.000	Professional Services -	83,995.59	139,149.00	141,931.00	146,189.00	150,574.00	4,385.00	3
101.710.00.850.000	Telephone -	644.45	120.03	24.30	2,000.00	50.00	(1,950.00)	(98)
101.710.00.910.001	Property & Liability Insurance Property Insurance	479.00	472.00	433.00	478.00	1,287.00	809.00	169
101.710.00.910.002	Property & Liability Insurance Liability Insurance	356.00	.00	.00	.00	.00	.00	
101.710.00.910.003	Property & Liability Insurance Vehicle Insurance	512.00	.00	.00	.00	.00	.00	
101.710.00.930.002	Repairs & Maintenance Vehicle	895.50	.00	.00	.00	.00	.00	
101.710.00.930.003	Repairs & Maintenance Office Equipment	529.23	.00	.00	.00	.00	.00	
	Other Services And Charges Totals	\$87,411.77	\$139,741.03	\$142,388.30	\$148,667.00	\$151,911.00	\$3,244.00	2%
	Sub-Department 00 - - Totals	\$132,995.58	\$139,741.03	\$142,388.30	\$149,167.00	\$151,911.00	\$2,744.00	2%
	Department 710 - MSU Extension Totals	\$132,995.58	\$139,741.03	\$142,388.30	\$149,167.00	\$151,911.00	\$2,744.00	2%
Department 711 - Register of Deeds								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
101.711.00.701.000	Salaries Supervisory	46,992.28	51,916.80	53,160.57	54,550.00	55,850.00	1,300.00	2
101.711.00.702.000	Salaries - Regular -	101,321.22	114,254.53	117,011.52	120,070.00	122,930.00	2,860.00	2
101.711.00.702.001	Salaries - Regular Longevity	1,800.00	1,800.00	1,800.00	1,880.00	2,630.00	750.00	40
101.711.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	136.00	100.00	(36.00)	(26)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 711 - Register of Deeds								
Sub-Department 00 -								
Personnel Services								
Personnel - Wages								
	Personnel - Wages Totals	\$150,113.50	\$167,971.33	\$171,972.09	\$176,636.00	\$181,510.00	\$4,874.00	3%
Personnel - Fringes								
101.711.00.710.000	Social Security -	11,736.73	12,472.48	12,776.18	13,501.00	13,969.00	468.00	3
101.711.00.711.000	Workers Compensation Ins -	200.26	213.45	430.21	442.00	548.00	106.00	24
101.711.00.712.000	Unemployment Insurance -	17.07	17.08	17.13	53.00	55.00	2.00	4
101.711.00.713.000	Retirement -	32,281.69	30,550.11	36,964.74	42,789.00	39,340.00	(3,449.00)	(8)
101.711.00.714.000	Life & Disability Insurance -	1,419.11	1,441.06	1,719.47	2,206.00	2,283.00	77.00	3
101.711.00.715.000	Health Insurance -	33,555.90	34,603.68	39,257.50	49,703.00	40,610.00	(9,093.00)	(18)
101.711.00.715.001	Health Insurance Health Waiver	.00	.00	.00	800.00	1,200.00	400.00	50
101.711.00.716.000	Retirees Health Insurance -	13,159.67	14,018.97	15,640.31	17,470.00	19,960.00	2,490.00	14
101.711.00.716.001	Retirees Health Insurance HCSP	3,495.28	3,820.40	3,975.00	3,900.00	3,900.00	.00	
101.711.00.717.000	Dental Insurance -	3,060.00	3,300.00	3,360.00	2,880.00	2,880.00	.00	
	Personnel - Fringes Totals	\$98,925.71	\$100,437.23	\$114,140.54	\$133,744.00	\$124,745.00	(\$8,999.00)	(7%)
	Personnel Services Totals	\$249,039.21	\$268,408.56	\$286,112.63	\$310,380.00	\$306,255.00	(\$4,125.00)	(1%)
Supplies								
101.711.00.727.000	Supplies Office	.00	351.22	759.40	364.00	650.00	286.00	79
101.711.00.728.000	Postage -	2,163.60	2,028.89	2,137.70	2,500.00	2,500.00	.00	
101.711.00.740.000	Fuel -	77.97	55.27	212.80	100.00	100.00	.00	
	Supplies Totals	\$2,241.57	\$2,435.38	\$3,109.90	\$2,964.00	\$3,250.00	\$286.00	10%
Other Services And Charges								
101.711.00.808.000	Memberships & Subscriptions -	.00	685.00	745.00	700.00	750.00	50.00	7
101.711.00.850.000	Telephone -	199.93	56.46	280.28	100.00	300.00	200.00	200
101.711.00.860.001	Travel Mileage	.00	.00	63.18	.00	.00	.00	
101.711.00.901.000	Printing -	.00	37.00	464.90	.00	200.00	200.00	
101.711.00.910.001	Property & Liability Insurance Property Insurance	961.00	947.00	831.00	960.00	1,120.00	160.00	17
101.711.00.910.002	Property & Liability Insurance Liability Insurance	1,077.00	888.00	837.00	768.00	859.00	91.00	12
101.711.00.930.003	Repairs & Maintenance Office Equipment	.00	121.85	628.17	1,000.00	1,000.00	.00	
	Other Services And Charges Totals	\$2,237.93	\$2,735.31	\$3,849.53	\$3,528.00	\$4,229.00	\$701.00	20%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department	711 - Register of Deeds							
	Sub-Department 00 - - Totals	\$253,518.71	\$273,579.25	\$293,072.06	\$316,872.00	\$313,734.00	(\$3,138.00)	(1%)
	Department 711 - Register of Deeds Totals	\$253,518.71	\$273,579.25	\$293,072.06	\$316,872.00	\$313,734.00	(\$3,138.00)	(1%)
Department	721 - Community Development							
	Sub-Department 00 - -							
Personnel Services								
Personnel - Wages								
101.721.00.701.000	Salaries Supervisory	72,357.68	72,735.42	74,241.54	76,227.00	78,056.00	1,829.00	2
101.721.00.702.000	Salaries - Regular -	29,358.43	29,881.04	30,377.15	47,220.00	48,350.00	1,130.00	2
101.721.00.702.001	Salaries - Regular Longevity	1,527.03	1,800.03	1,800.03	2,100.00	2,230.00	130.00	6
101.721.00.706.000	Sick Pay -	2,611.50	2,720.64	2,775.24	2,860.00	2,920.00	60.00	2
101.721.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	2,000.00	2,000.00	
	Personnel - Wages Totals	\$105,854.64	\$107,137.13	\$109,193.96	\$128,407.00	\$133,556.00	\$5,149.00	4%
Personnel - Fringes								
101.721.00.710.000	Social Security -	7,795.92	7,840.42	8,041.46	9,823.00	10,064.00	241.00	2
101.721.00.711.000	Workers Compensation Ins -	126.91	135.71	274.12	322.00	395.00	73.00	23
101.721.00.712.000	Unemployment Insurance -	10.58	10.61	10.89	39.00	40.00	1.00	3
101.721.00.713.000	Retirement -	30,045.65	28,645.70	33,699.87	39,980.00	37,780.00	(2,200.00)	(6)
101.721.00.714.000	Life & Disability Insurance -	899.73	918.81	1,095.77	1,606.00	1,645.00	39.00	2
101.721.00.715.000	Health Insurance -	27,317.94	28,167.06	29,215.08	37,280.00	37,810.00	530.00	1
101.721.00.716.000	Retirees Health Insurance -	26,327.87	28,393.04	31,654.12	40,450.00	46,050.00	5,600.00	14
101.721.00.717.000	Dental Insurance -	1,275.06	1,374.96	1,399.92	1,440.00	1,440.00	.00	
	Personnel - Fringes Totals	\$93,799.66	\$95,486.31	\$105,391.23	\$130,940.00	\$135,224.00	\$4,284.00	3%
	Personnel Services Totals	\$199,654.30	\$202,623.44	\$214,585.19	\$259,347.00	\$268,780.00	\$9,433.00	4%
Supplies								
101.721.00.727.000	Supplies Office	1,436.37	890.24	751.94	1,938.00	2,000.00	62.00	3
101.721.00.728.000	Postage -	800.41	473.67	604.51	1,000.00	750.00	(250.00)	(25)
101.721.00.740.000	Fuel -	.00	.00	.00	100.00	.00	(100.00)	(100)
101.721.00.780.000	Books -	.00	.00	.00	100.00	100.00	.00	
	Supplies Totals	\$2,236.78	\$1,363.91	\$1,356.45	\$3,138.00	\$2,850.00	(\$288.00)	(9%)
Other Services And Charges								
101.721.00.801.000	Professional Services -	.00	.00	127.50	500.00	500.00	.00	
101.721.00.808.000	Memberships & Subscriptions -	1,048.00	1,041.00	708.00	1,100.00	2,200.00	1,100.00	100
101.721.00.840.001	Board Expenses Per Diems	2,310.00	2,835.00	2,660.00	3,500.00	4,000.00	500.00	14

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 721 - Community Development								
Sub-Department 00 - - Other Services And Charges								
101.721.00.840.002	Board Expenses Appeal Boards	1,085.00	665.00	875.00	1,750.00	2,000.00	250.00	14
101.721.00.840.006	Board Expenses Travel	806.31	484.96	1,116.04	1,800.00	2,000.00	200.00	11
101.721.00.850.000	Telephone -	2,373.47	1,496.50	1,704.53	3,000.00	2,000.00	(1,000.00)	(33)
101.721.00.860.001	Travel Mileage	218.97	.00	106.02	1,700.00	.00	(1,700.00)	(100)
101.721.00.860.003	Travel Lodging	.00	.00	.00	750.00	200.00	(550.00)	(73)
101.721.00.860.004	Travel Meals	.00	.00	.00	200.00	.00	(200.00)	(100)
101.721.00.860.005	Travel Other	.00	.00	.00	200.00	.00	(200.00)	(100)
101.721.00.900.000	Advertising -	4,798.68	5,232.06	4,625.68	5,000.00	5,000.00	.00	
101.721.00.901.000	Printing -	107.50	.00	.00	62.00	100.00	38.00	61
101.721.00.910.001	Property & Liability Insurance Property Insurance	602.00	593.00	613.00	574.00	701.00	127.00	22
101.721.00.910.002	Property & Liability Insurance Liability Insurance	802.00	763.00	609.00	585.00	623.00	38.00	6
101.721.00.930.003	Repairs & Maintenance Office Equipment	212.46	247.97	1,252.67	500.00	1,500.00	1,000.00	200
101.721.00.967.000	Project Costs -	.00	.00	50,249.50	.00	.00	.00	
101.721.00.969.000	Training -	.00	610.00	220.00	1,000.00	2,000.00	1,000.00	100
Other Services And Charges Totals		\$14,364.39	\$13,968.49	\$64,866.94	\$22,221.00	\$22,824.00	\$603.00	3%
Capital Outlay								
101.721.00.973.000	Office Equipment -	521.58	.00	.00	.00	.00	.00	
Capital Outlay Totals		\$521.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub-Department 00 - - Totals		\$216,777.05	\$217,955.84	\$280,808.58	\$284,706.00	\$294,454.00	\$9,748.00	3%
Department 721 - Community Development Totals		\$216,777.05	\$217,955.84	\$280,808.58	\$284,706.00	\$294,454.00	\$9,748.00	3%
Department 728 - Economic Development								
Sub-Department 00 - - Other Services And Charges								
101.728.00.801.200	Professional Services Other Appropriations	100,926.00	100,926.00	100,926.00	100,926.00	105,971.00	5,045.00	5
Other Services And Charges Totals		\$100,926.00	\$100,926.00	\$100,926.00	\$100,926.00	\$105,971.00	\$5,045.00	5%
Sub-Department 00 - - Totals		\$100,926.00	\$100,926.00	\$100,926.00	\$100,926.00	\$105,971.00	\$5,045.00	5%
Department 728 - Economic Development Totals		\$100,926.00	\$100,926.00	\$100,926.00	\$100,926.00	\$105,971.00	\$5,045.00	5%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 804 - Courthouse Square								
Sub-Department 00 - -								
Other Services And Charges								
101.804.00.801.200	Professional Services Other Appropriations	15,000.00	15,000.00	17,000.00	17,000.00	17,000.00	.00	
	Other Services And Charges Totals	\$15,000.00	\$15,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
	Sub-Department 00 - - Totals	\$15,000.00	\$15,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
	Department 804 - Courthouse Square Totals	\$15,000.00	\$15,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0%
Department 851 - Insurance and Bonds								
Sub-Department 25 - Treasurer								
Other Services And Charges								
101.851.25.801.000	Professional Services -	15,989.00	7,936.00	18,184.00	18,000.00	19,000.00	1,000.00	6
	Other Services And Charges Totals	\$15,989.00	\$7,936.00	\$18,184.00	\$18,000.00	\$19,000.00	\$1,000.00	6%
	Sub-Department 25 - Treasurer Totals	\$15,989.00	\$7,936.00	\$18,184.00	\$18,000.00	\$19,000.00	\$1,000.00	6%
	Department 851 - Insurance and Bonds Totals	\$15,989.00	\$7,936.00	\$18,184.00	\$18,000.00	\$19,000.00	\$1,000.00	6%
Department 958 - Contingency								
Sub-Department 00 - -								
Other Services And Charges								
101.958.00.958.000	Contingency -	.00	.00	.00	519,338.00	150,000.00	(369,338.00)	(71)
	Other Services And Charges Totals	\$0.00	\$0.00	\$0.00	\$519,338.00	\$150,000.00	(\$369,338.00)	(71%)
	Sub-Department 00 - - Totals	\$0.00	\$0.00	\$0.00	\$519,338.00	\$150,000.00	(\$369,338.00)	(71%)
	Department 958 - Contingency Totals	\$0.00	\$0.00	\$0.00	\$519,338.00	\$150,000.00	(\$369,338.00)	(71%)
Department 999 - Transfers Out								
Sub-Department 00 - Commissioners								
Transfers Out								
101.999.00.995.000	Transfers Out -	31,682.39	1,027,711.04	30,880.05	42,165.00	42,165.00	.00	
101.999.00.995.208	Transfers Out Parks & Recreation	558,956.00	571,451.00	777,505.00	370,489.00	.00	(370,489.00)	(100)
101.999.00.995.215	Transfers Out Friend of the Court	8,623.00	.00	.00	12,310.00	16,000.00	3,690.00	30
101.999.00.995.221	Transfers Out Health Department	748,690.00	771,150.00	794,250.00	818,078.00	858,982.00	40,904.00	5
101.999.00.995.223	Transfers Out Comprehensive Plan	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	.00	
101.999.00.995.225	Transfers Out Public Improvement	200,000.00	425,000.00	1,025,000.00	450,000.00	500,000.00	50,000.00	11
101.999.00.995.226	Transfers Out Computer Fund	1,076,503.65	944,328.00	1,561,615.49	1,197,743.00	1,455,915.00	258,172.00	22
101.999.00.995.227	Transfers Out Landfill	10,000.00	10,000.00	35,000.00	70,000.00	70,000.00	.00	
101.999.00.995.228	Transfers Out Solid Waste	.00	11,480.00	45,150.00	81,392.00	81,392.00	.00	
101.999.00.995.260	Transfers Out Indigent Defense	445,329.00	454,236.00	440,971.00	448,815.00	448,815.00	.00	
101.999.00.995.286	Transfers Out Work Crew	18,540.00	27,079.00	16,649.00	9,531.00	.00	(9,531.00)	(100)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund 101 - General Fund								
EXPENSE								
Department 999 - Transfers Out								
Sub-Department 00 - Commissioners								
Transfers Out								
101.999.00.995.289	Transfers Out Stop Domestic Violence	95,858.00	91,379.90	.00	.00	.00	.00	
101.999.00.995.291	Transfers Out MDHHS CCF	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	.00	
101.999.00.995.292	Transfers Out Child Care Fund	839,270.00	655,120.00	625,000.00	1,188,849.00	1,188,849.00	.00	
101.999.00.995.293	Transfers Out Soldiers & Sailors	20,000.00	15,000.00	15,000.00	15,000.00	15,000.00	.00	
101.999.00.995.512	Transfers Out Medical Care Facility	150,000.00	150,000.00	150,000.00	150,000.00	1,300,000.00	1,150,000.00	767
101.999.00.995.801	Transfers Out Drains	428,765.84	470,068.45	474,187.47	490,000.00	500,000.00	10,000.00	2
	Transfers Out Totals	\$4,655,217.88	\$5,647,003.39	\$6,014,208.01	\$5,367,372.00	\$6,500,118.00	\$1,132,746.00	21%
Sub-Department 00 - Commissioners	Totals	\$4,655,217.88	\$5,647,003.39	\$6,014,208.01	\$5,367,372.00	\$6,500,118.00	\$1,132,746.00	21%
Department 999 - Transfers Out	Totals	\$4,655,217.88	\$5,647,003.39	\$6,014,208.01	\$5,367,372.00	\$6,500,118.00	\$1,132,746.00	21%
	EXPENSE TOTALS	\$34,811,603.56	\$37,091,235.01	\$40,494,206.99	\$45,563,365.00	\$48,713,146.00	\$3,149,781.00	7%
Fund 101 - General Fund	Totals							
	REVENUE TOTALS	\$35,961,364.78	\$35,967,475.32	\$39,476,440.43	\$45,563,365.00	\$45,102,737.00	(\$460,628.00)	(1%)
	EXPENSE TOTALS	\$34,811,603.56	\$37,091,235.01	\$40,494,206.99	\$45,563,365.00	\$48,713,146.00	\$3,149,781.00	7%
Fund 101 - General Fund	Totals	\$1,149,761.22	(\$1,123,759.69)	(\$1,017,766.56)	\$0.00	(\$3,610,409.00)	(\$3,610,409.00)	+++
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$35,961,364.78	\$35,967,475.32	\$39,476,440.43	\$45,563,365.00	\$45,102,737.00	(\$460,628.00)	(1%)
	EXPENSE GRAND TOTALS	\$34,811,603.56	\$37,091,235.01	\$40,494,206.99	\$45,563,365.00	\$48,713,146.00	\$3,149,781.00	7%
	Net Grand Totals	\$1,149,761.22	(\$1,123,759.69)	(\$1,017,766.56)	\$0.00	(\$3,610,409.00)	(\$3,610,409.00)	+++