

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, JULY 14, 2023, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Approval of Agenda.
4. Approval of the June 16, 2023 and June 23, 2023 Meeting Minutes.
5. Limited Public Comment.
6. County Treasurer - 100% Tax Payment Fund Surplus Resolution.
7. Human Resources Director Update.
 - Positions Update
 - Policy Revision
8. Municipal Employees Retirement System 2022 Actuarial Valuation.
9. Finance Director Update.
 - Health Insurance Report
 - Child Care Fund Update
10. Public Improvement Update.
 - Youth Facility Expansion Update
11. USDA 551 Building Lease Agreement.
12. 2022/2023 Budget Amendments.
13. Miscellaneous.
14. Bills.
15. 2023/2024 Budget.
 - Reclassification Recommendations
16. Limited Public Comment.

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, JUNE 16, 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; Controller/Administrator Connie Sobie, Finance Director Melissa Ballard, Equalization Director Tim Vandermark (virtual), Community Development Director Claudine Williams, Construction Code Director Chris Garrison, County Treasurer Bob Robinson, Sunfield Township Supervisor Selena Duits, Physical Plant Director Chad Powers, Trial Court Administrator Amy Etzel, and Technology Services Deputy Director Nathan Nighbert.

The June 16, 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.

Controller/Administrator Connie Sobie requested to remove agenda item #22, Legal Opinion -Eaton County Health and Rehabilitative Services Funding Obligation.

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

Commissioner Lautzenheiser moved to approve the May 12, 2023 minutes. Commissioner Rogers seconded. Motion carried unanimously.

No limited public comment.

A resolution to adopt the 2023 summer property tax levy and certification of the County allocated tax levy was presented (attached). Commissioner Brehler moved to recommend the authorization of the resolution to the Board of Commissioners, as presented. Commissioner Augustine seconded. Motion carried unanimously.

Equalization Director Tim Vandermark presented the DDA Captured Value and Headlee Rollback form L-4028 and 2023 Tax Rate Request L-4029 (attached) and provided a detailed explanation of the information provided. Discussion held. Commissioner Lautzenheiser moved to recommend approval of the 2023 Tax Limitation Valuations Form L-4028 and 2023 Tax Rate Request Form L-4029 to the Board of Commissioners as presented. Commissioner Brehler seconded. Motion carried unanimously.

Mr. Vandermark presented a resolution for to approve an application for Farmland and Open Space Developmental Rights agreement for One Land MC LLC for 20 years totaling approximately 45.5 acres in Bellevue Township (attached). Commissioner Augustine moved to recommend the approval of the resolution to the Board of Commissioners. Commissioner Droscha seconded. Motion carried unanimously.

A request was presented from the Drain Commissioner for the pledge of the County's Full Faith and Credit for the Watson No. 2 Drainage District. Commissioner Brehler moved the recommend approval of

full faith and credit for the Watson No. 2 Drainage District in an amount not to exceed \$867,000 to the Board of Commissioners. Commissioner Rogers seconded. Motion carried unanimously.

Sunfield Township Supervisor Selena Duit addressed the Committee regarding the Township's request for financial assistance with legal fees associated with a Michigan Tax Tribunal Case between Sunfield Township and Sunny Crest Youth Ranch. County Treasurer Bob Robinson indicated that there are monies available in the delinquent tax revolving fund sufficient to cover the request. Additionally, Treasurer Robinson indicated that this would be an appropriate use of the funds as the outcome of the Tribunal will impact tax revenue for multiple units, including the County. Commissioner Augustine recommended a transfer from the Delinquent Tax Revolving Fund to the General Fund be allocated and a budget amendment to increase the General Fund Transfers-In and Board of Commissioners expenses be moved to the Board of Commissioners. Commissioner Pearl-Wright seconded. Motion carried unanimously.

Ms. Sobie presented the positions update. Commissioner Lautzenheiser moved to refill the position vacancies as presented. Commissioner Droscha seconded. Motion carried unanimously.

Ms. Sobie requested an extension of the temporary authority for Controller Hiring and Retention Flexibility until December 31, 2023. Commissioner Augustine moved to extend this authority through December 31, 2023. Commissioner Lautzenheiser seconded. Discussion held. Motion carried unanimously.

Finance Director, Melissa Ballard, presented the updated health insurance report for calendar year 2023. The report indicates an unfavorable variance of (\$287,303) compared to revenues received. This is a decrease in the unfavorable variance from prior month due to the recognition of the quarter end settlements from the health insurance carrier. Discussion was held regarding transferring funds from current year budgeted health insurance for vacant positions to the health insurance fund in order to maintain funding. This will not be required currently, however the Controller/Administrator and the Finance Director will continue to monitor the health insurance fund.

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 \$789,073.

Physical Plant Director Chad Powers provided an update regarding the Youth Facility Expansion Project. An update from the Construction Firm Granger is scheduled to be presented at the upcoming Board of Commissioners meeting.

Mr. Powers and Technology Services Deputy Director Nathan Nighbert presented a memo regarding their recommendations for pricing plans for the Electric Vehicle (EV) charging stations. Discussion held. Commissioner Augustine moved to recommend that the EV charging stations be free for use between the hours of 7:00 a.m. and 5:30 p.m. Monday through Friday and a usage fee of \$0.30 per kilowatt hour be charged to users outside of those times. Commissioner Brehler seconded. Motion carried unanimously.

Ms. Sobie presented an addendum to the lease between Eaton County and Community Mental Health Authority of Clinton-Eaton-Ingham Counties. Commissioner Brehler moved to recommend approval of this addendum to the Board of Commissioners. Commissioner Augustine seconded. Motion carried unanimously.

Ms. Sobie presented 2022/23 budget amendments.

Courts Clean Slate. Commissioner Augustine moved to recommend the budget amendment as presented to the Board of Commissioners. Commissioner Lautzenheiser seconded. Discussion held. Motion carried unanimously.

Parks Equipment Replacement. -Commissioner Droscha moved to recommend the budget amendment as presented to the Board of Commissioners. Commissioner Augustine seconded. Motion carried unanimously.

Leased Vehicle Purchase. -Commissioner Lautzenheiser moved to recommend the budget amendment as presented to the Board of Commissioners. Commissioner Pearl-Wright seconded. Discussion held. Motion carried unanimously.

Audit Fees. -Commissioner Lautzenheiser moved to recommend the budget amendment as presented to the Board of Commissioners. Commissioner Rogers seconded. Discussion held. Motion carried.

GASB Software Contract. -Commissioner Brehler moved to recommend the budget amendment as presented to the Board of Commissioners. Commissioner Pearl-Wright seconded. Discussion held. Motion carried unanimously.

Construction Code and Community Development reorganization and renovation. -Commissioner Brehler moved to recommend the budget amendment as presented to the Board of Commissioners. Commissioner Lautzenheiser seconded. Motion carried unanimously.

Commissioner Augustine moved to recommend the budget amendments as presented to the Board of Commissioners. Commissioner Droscha seconded. Motion carried unanimously.

A resolution to educate and commemorate June 19th, 2023 or “Juneteenth” as a celebration of African American Liberation was presented. Commissioner Augustine moved the resolution to the Board of Commissioners as presented. Commissioner Brehler seconded. Discussion held. Motion carried unanimously.

A resolution to approve an application for the Raise the Age Grant was presented (attached). Commissioner Brehler moved to recommend approval of the resolution to approve the Raise the Age Grant application. Commissioner Lautzenheiser seconded. Motion carried unanimously.

A resolution to approve an application for Title IV-E Child and Parent Legal Representation Grant was presented (attached). Commissioner Brehler moved to recommend approval of the resolution to approve Title IV-E Child and Parent Legal Representation Grant application. Commissioner Lautzenheiser seconded. Motion carried unanimously.

Miscellaneous #1 – Audit Services Contract Amendment. -Commissioner Brehler moved to approve the amendment to the current audit contract as presented. Seconded by Commissioner Lautzenheiser. Discussion held. Commissioner Augustine opposed. Motion carried.

Miscellaneous #2 – Parks Seasonal Employee Wages. -Commissioner Droscha moved to approve the increase to the Parks Seasonal Employee’s wages from between \$12 and \$14 per hour based on years of service to between \$15 and \$18 per hour based on years of experience. Commissioner Augustine seconded. Discussion held. Motion carried unanimously.

Commissioner Brehler moved to recommend the approval of the payment of claims against the County totaling \$22,819,641.15 to the Board of Commissioners as presented. Seconded by Commissioner Droscha. Motion carried unanimously.

The 2023/2024 revenue and expenditure projections were presented (attached). Discussion held regarding the June 23, 2023 budget workshop meeting for departments to present their budget requests. The Controller’s Office will continue to evaluate budget estimates internally and with departments.

No limited public comment.

Chairperson Mulder adjourned the meeting at 11:07 AM.

A special budget meeting of the Ways and Means Committee will be held on Friday June 23, 2023 at 9:00 a.m. in the Board of Commissioners Room of the Courthouse located at 1045 Independence Blvd, Charlotte, MI 48813.

The next regularly scheduled meeting of the Ways & Means Committee will be held on Friday, July 14, 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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, JUNE 23, 2023

9:00 A.M.

MINUTES

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

MEMBERS ABSENT: Commissioner Brian Lautzenheiser.

ALSO PRESENT: Commissioner Jim Mott; Connie Sobie, Janice Cunningham, Doug Lloyd, Adam Strong, Elbert Sidel, Diana Bosworth, Jeremy Mulvany, Kelley Cunningham, Eric Daley, Nathan Nighbert, Chad Powers.

The June 23, 2023 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 Augustine moved to approve the agenda. Commissioner Droscha seconded. Motion carried unanimously.

No limited public comment.

Chief Judge Janice Cunningham discussed the Court's budget and the challenges and changes facing the Courts in the upcoming fiscal year as well as looking into the future including changes in the level of demand for services driven by changes at the state level impacting operations, and the impact salary competition is having on recruitment and retention.

Prosecuting Attorney Doug Lloyd discussed the long-term challenges his department is facing. He addressed ongoing staffing levels when mixed with the evolution of technology significantly increasing the demands placed on his office, and changes in the level of demand for services driven by changes at the state level impacting operations. Prosecutor Lloyd shared the impact salary competition is having on recruitment and retention within his entire office, and how retention impacts his office's ability to handle more complicated and sensitive cases, especially in relationship to the case review and trial preparation.

Deputy Chief Assistant Prosecuting Attorney Adam Strong discussed his tenure with Eaton County, highlighting the struggles employees in the Prosecutor's offices are facing with related to workload, salary level, and staffing turnover. Mr. Strong expressed that while employees within the Prosecutor's Office are passionate about their careers, there is a balance between compensation and job satisfaction in relationship to economic challenges.

Chairperson Mulder recessed the meeting starting at 10:24 a.m.

Chairperson Mulder reconvened the meeting at 10:40 a.m.

Chief Deputy Sidel discussed the importance of developing relationships between the Sheriff's Department and County Administration and how he is approaching his new role, and how Chief Deputy Sidel agreed with the changing pressures on law enforcement and the impact salary competition is having on recruitment and retention.

County Clerk/Register of Deeds Diana Bosworth discussed changes she hopes to accomplish in the Clerk, Circuit Court Clerk's and Register of Deeds offices, and the challenges of legislative changes passed down to the County and how these demands impact future planning. Clerk Bosworth discussed planning to grow her team and the impact salary competition will have on recruitment and retention.

Youth Facility Director Jeremy Mulvany discussed the expansion and how this will impact his department's operations, both short-term and long-term; Director Mulvany also discussed his departments ongoing struggle with the impact salary competition is having on recruitment and retention.

Central Dispatch Director Kelley Cunningham discussed the 911 millage and the surcharge funding mechanisms. She also spoke about the potential of a building for housing and maintaining emergency services equipment. Director Cunningham also expressed concerns about the impact salary competition is going to have on recruitment and retention in the future.

Technology Services Director Eric Daley discussed the County's continuing technology needs as well as the difficulties his office has faced regarding hiring and retention. Director Daley expressed concerns about the impact salary competition is having on recruitment and retention in the future, especially with many private firms offering work-from-home and the increasing demand for professionals with information technology.

Deputy Technology Services Director Nathan Nighbert spoke to the committee regarding the solar infrastructure and the successful implementation of the electronic vehicles charging stations that are now open to the public.

Facilities Management Director Chad Powers spoke to the committee about the on-going costs for maintaining the County's infrastructure. Director Powers shared how capital expenditure planning for the County includes some sizeable investments in the future including things such as elevator replacements. He also spoke about concerns he has on the impact salary competition is having on recruitment and retention in the future.

No limited public comment.

Chairperson Mulder adjourned the meeting at 12:38 p.m.

The next regularly scheduled meeting of the Ways & Means Committee will be held on Friday, July 14, 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

COUNTY OF EATON

Resolution No. 2023-_____

A regular meeting of the Board of Commissioners of the County of Eaton, Michigan (the "County"), was held in Charlotte, Michigan, on July 14, 2023. The following Commissioners were

PRESENT: _____

ABSENT: _____

The preambles and resolution set forth below were offered by Commissioner _____ and were seconded by Commissioner _____.

**RESOLUTION RECEIVING ADVICE FROM THE COUNTY TREASURER
AS TO A SURPLUS WHICH CAN BE TRANSFERRED FROM THE
EATON COUNTY 100% TAX PAYMENT FUND TO THE
EATON COUNTY GENERAL FUND**

WHEREAS, Section 87b(7) of Act No. 206, Michigan Public Acts of 1893, as amended ("Act 206") authorizes the Board of Commissioners to transfer to the Eaton County General Fund any surplus in the Eaton County 100% Tax Payment Fund by appropriate action of the Board of Commissioners; and

WHEREAS, the Eaton County Treasurer has reviewed the amounts which are currently available in the 100% Tax Payment Fund, and has determined that \$506,936.00 may be transferred to the General Fund as a "surplus" as of July 14, 2023; to be appropriated within the Fiscal Year 2023/2024 budget; and

WHEREAS, the Eaton County Treasurer hereby declares that a surplus of \$506,936.00 exists in the 100% Tax Payment Fund.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD AS FOLLOWS:

1. The Eaton County Treasurer is authorized to transfer \$506,936 from 100% Tax Payment Fund to the General Fund as of July 14, 2023, for the Fiscal Year 2023/2024 budget.
2. Any further transfers of surplus amounts will be specifically approved after recommendation by the Eaton County Treasurer by resolution of the Board of Commissioners.

Discussion followed. A vote was thereupon taken on the foregoing resolution and the vote for each such resolution was as follows:

AYES:

NAYS:

ABSTAIN:

The foregoing Resolution was hereby declared adopted.

STATE OF MICHIGAN

COUNTY OF EATON

I certify that the foregoing is a true and accurate copy of the resolutions adopted by the Eaton County Board of Commissioners, that such resolutions were duly adopted at a _____ meeting held on the ____ day of _____, ____, and that notice of such meeting was given as required by law.

Eaton County Clerk

[SEAL]

Resolution Eaton Transfer from 100% Tax Payment Fund to General Fund

Jim Mott, Chairperson

Dated: _____

WAYS & MEANS COMMITTEE
Positions Update
7/14/2023

<u>DEPARTMENT</u>	<u>POSITION OPENING</u>	<u>STATUS</u>	<u>DATE VACANT</u>	<u>REASON</u>	<u>FILLED</u>	<u>WAGE SCALE</u>
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
Controller's Office	Communications Director	Interviewing	5/17/2023	New Position		Grade 15
	Executive Assistant	Filled	6/16/2023	Resigned Other Employment	7/5/2023	Grade 4
County Clerk/Register of Deeds	Chief Deputy Register of Deeds	Filled	6/9/2023	Retirement	7/31/2023	Grade 6
Drain Commissioner	Soil Erosion Enforcement Officer	Reviewing	3/31/2023	Deceased		Grade 6
Emergency Management	Emergency Management Specialist	Filled	5/17/2023	New Position	7/5/2023	Grade 7
Physical Plant	Maintenance Worker	Interviewing	6/23/2023	Resigned Transfer to Parks		Union
Prosecuting Attorney	Legal Assistant -ECU Financial Assistant	Posted	2/3/2023	Resigned Other Agency		Grade 3
Resource Recovery	Coordinator	On Hold	1/25/2023	Resigned Other Agency		Grade 8
Sheriff's Office	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	To be Assigned	8/12/2022	Retirement		Union
	Deputy	Filled	9/24/2022	Resigned Personal	6/26/2023	Union
	Deputy	Filled	9/30/2022	Other	6/12/2023	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
	EMT Jail Medical Assistant	Posted	3/1/2023	Resigned Personal		Grade 5
	Deputy - Detective Assignment	To be Assigned	6/12/2023	Promotion		Union
	Corrections Deputy	Filled	6/1/2023	Corrections Deputy		Union
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
	Community Based Treatment Specialist	Program Temporarily Closed	5/13/2022	Transferred to Youth Specialist		Grade 3
	Administrative Assistant Friend of the Court	Interviewing	6/1/2023	Other		Grade 3
	Enforcement Caseworker	Evaluating	5/24/2023	Resigned Other Employment		Grade 4
<u>CURRENT POSITION OPENINGS:</u>						
Drain Commissioner's Office	Inspector	Recommended	7/11/2023	Other		Grade 8
Public Defender's Office	Legal Assistant II	Recommended	8/21/2023	Retirement		Grade 4

Junior Parks - Future Leader's Development Program

General Summary: As part of the County's attempt to develop and cultivate the next generation of Parks enthusiast we are rolling out a newly revised program, Junior Parks Program. The goal of the program is to give County residents under the age of 18 years of age the opportunity to perform seasonal work within the County's Park's system. We hope to not only develop an interest in these participants, but to assist them in building up their portfolio of professional experience.

Participants Wage: \$10.10

Restrictions: Being under 18 years of age, participants will have restrictions on hours of work, breaks, and other requirements. For more information see the department of Labor and Economic Development flyer for more details.

Program Structure:

1. Junior Parks Maintenance Assistants – Seasonal, Ages 16-17 years old.

- Participates in the operations, maintenance, grounds care and general care of County park facilities and land. This group is allowed to use power tool and can operate light equipment at Park's sites.

2. Junior Parks Maintenance Assistants – Seasonal, Ages 14-15 years old.

- Participates in the operations, maintenance, grounds care and general care of County park facilities and land. This group is not allowed to use power tools and can not operate light equipment at Park's sites.

HOURS

- Minors may not work during school hours while school is in session.
- Minors age 14 and 15 years old combined hours of school and work cannot exceed 48 hours in a workweek.
- 14- and 15-year-olds may not work before 7:00 a.m. or after 9:00 p.m.
- Minors 16 and 17 years old may work 24 hours per week when school is in session and 48 hours per week when school is not in session.
- 16- and 17-year-olds may not work before 6:00 a.m. or after 10:30 p.m. Sunday through Thursday and 11:30 p.m. on Friday and Saturday when school is in session and 11:30 p.m. 7 days per week when school is not in session.
- Minors are limited to working no more than 10 hours in a day with a weekly average of 8 hours per day.
- A minor may not work more than 6 days in a week.
- Approval may be granted for 16- and 17-year-olds to work beyond the starting and ending times specified in the Youth Employment Standards Act. Approvals can be obtained online from the Wage and Hour Division. 14- and 15-year-olds are not allowed to work beyond the times described in the act.

BREAKS

Workers less than 18 years of age may not work more than 5 hours without a documented 30-minute uninterrupted break.

SUPERVISION

- A minor may not be employed unless the employer or another employee 18 years of age or older provides supervision.
- Supervision means being on the premises to direct and control the work of minors and to assist in case of an emergency.
- Special penalties apply for employing minors in occupations involving cash transactions after sunset or 8:00 p.m., whichever is earlier, without required supervision.

ENFORCEMENT

Violation of the act is a misdemeanor punishable by imprisonment for not more than 1 year, or a \$500.00 fine, or both. Penalties increase for adult supervision violations.

Complaints may be filed online at www.michigan.gov.

Many Michigan employers and their employees under 18 years of age are subject to federal rules and regulations. For information about federal regulations contact the U.S. Department of Labor, Wage and Hour Division, toll-free at 1-866-487-9243.

Other Michigan Labor Laws

In addition to the Youth Employment Standards Act, the Wage and Hour Division also administers:

Michigan Minimum Wage Law (MWL)

PA 337 of 2018, the Improved Workforce Opportunity Wage Act, as amended, establishes the minimum wage including subminimum wage rates for certain employees, overtime pay, and recordkeeping and equal pay standards.

Payment of Wages and Fringe Benefits

PA 390 of 1978, as amended, establishes the time and manner for payment of wages and fringe benefits.

Paid Medical Leave Act (PMLA)

PA 338 of 2018, as amended, establishes the paid medical leave requirements, accrual amounts, allowed usage, and recordkeeping standards for certain eligible employees.

Human Trafficking

PA 62 of 2016, requires the posting of certain notices relating to human trafficking by certain entities.

This brochure is intended for general information only. It does not include all the provisions of Act 90, Public Act of 1978.

LEO is an equal opportunity employer/program. Auxiliary aids, services, and other reasonable accommodations are available upon request to individuals with disabilities. Call (517) 284-7800 to make your needs known to this agency.

Cost: 10,000 copies \$1,755.05@ \$0.18 per copy
WHD-9803 02/2021

EMPLOYING MINORS IN MICHIGAN



MICHIGAN DEPARTMENT OF
LABOR & ECONOMIC
OPPORTUNITY

WAGE & HOUR

Wage and Hour Division

Stevens T. Mason Building
530 W. Allegan St. Lansing, MI 48933
(517) 284-7800

Southeast Michigan

Cadillac Place
3026 W. Grand Blvd., Suite 9-450
Detroit, MI 48202

Mailing Address:

PO Box 30476
Lansing, MI 48909-7976

Toll Free: 1-855-4MI-WAGE
(1-855-464-9243)
www.michigan.gov/wagehour

The Youth Employment Standards Act (YESA) establishes regulations for employing minors in the State of Michigan.

MINORS COVERED

It covers workers under the age of 18 including volunteers and performing artists.

Every employer who hires young workers should know that:

- A minor must be at least 14 years old for most occupations unless exempt from the Youth Employment Standards Act.
- A work permit is required unless the minor is exempt from the act.
- Minors may be employed in most jobs except those considered hazardous.

MINORS NOT COVERED

The Youth Employment Standards Act does not apply to several groups of young people provided proof of exemption is on file at the worksite. These groups include, but not limited to:

- 16- and 17-year-olds who have completed requirements for high school graduation.
- 17-year-olds who have passed the GED test.
- Emancipated minors.
- Students 14 years old and older working under a work-study contract between an employer and a school district that provides supervision.
- Domestic workers at private residences.
- Minors working in businesses owned and operated by their parents.
- Workers who plant, cultivate, or harvest crops or raise livestock on farms.

WORK PERMITS

Teenage workers who are not exempt from the act must have a work permit before beginning work. Work permits are available at www.michigan.gov/wagehour and from most schools or their administrative offices.

- If a minor changes jobs, a new work permit is required for the new employer.
- A work permit may be taken away for poor academic performance or an employer's non-compliance with the act.
- A work permit is required even if the minor does not attend school.

WAGES

- Wages must be paid weekly, biweekly, monthly, or semimonthly.
- Michigan's minimum hourly wage rate for individuals 18 years of age or older can be found below.
- Minors 16 to 17 years of age may be paid a subminimum wage equal to 85% of the minimum hourly wage rate.
- If minors receive tips, an hourly rate of at least 38% of the minimum wage rate must be paid. Signed, dated tip statements must be obtained prior to payday. The combined total from adding hourly wages with declared tips must be equal to or greater than the minimum hourly wage rate at the end of each pay period. If not, the employer must make up the difference.

EFFECTIVE DATE	MINIMUM HOURLY WAGE RATE	85% OF MINIMUM HOURLY WAGE RATE
1/1/2020	\$9.65	\$8.20
1/1/2021*	\$9.65	\$8.20
1/1/2022**	\$9.87	\$8.39

*the rate did not increase for 2021 because the state unemployment rate exceeded 8.5%.

**the 2021 increase may occur in 2022 if the state unemployment rate is less than 8.5%.

WORKPLACE RESTRICTIONS

MINORS EMPLOYED IN WORKPLACES INVOLVING ALCOHOL

Minors 14 to 17 years old may be employed in a business where alcoholic beverages are sold or consumed if the sale of food or other goods is at least 50% of the total gross receipts.

Minors 14 and 15 years old cannot work in the part of a business where alcohol is consumed. Minors under the age of 18 cannot sell, serve, or supply alcoholic beverages.

HAZARD WORKPLACE RESTRICTIONS

Minors covered by the act may not work in any occupation determined to be hazardous. This includes, *but is not limited to*:

- Contact with hazardous substances, chemicals, explosives, or radioactive substances.
- Driving and working as an outside helper (pizza delivery, etc.).
- Jobs in the logging and sawmill industry.
- Jobs using woodworking machinery.
- Work on construction sites, excavation sites, bridges, streets or highways.
- Slaughtering, butchering, cutting meat or using meat slicers, cleavers, or boning knives.
- Occupations involving power driven equipment, tools, saws, or machinery (bakery machines, paper product machines, and metal-forming, punching, and shearing machines).

Original Language

b. Effective February 1, 2023 and continuing for the twelve-month period ending January 31, 2024 all full-time and regular part-time employees defined in Section 1. of this Article will be receive a retention premium stipend. in addition to their currently authorized salary, of \$5,000 for continued employment through January 31, 2024, paid semi-annually

All full-time and regular part-time employees as defined in Section 1. of this Article as of February 1. 2023 shall be eligible to receive a retention premium stipend of \$2,500 if they remain employed as of July 31, 2023 and as of January 31, 2024. to be paid with the first regular payroll of the following month.

Seasonal employees as defined in Section 1 of this Article shall be eligible to receive a retention premium stipend. in addition to their currently authorized salary, of \$2,500 at the completion of their seasonal employment, as long as the employee is not involuntarily terminated or does not resign prior to the end of the operational season, paid the with the employee's final paycheck.

Intermittent employees as defined in Section 1 of this Article shall be eligible to receive a retention premium stipend in addition to their currently authorized salary of \$2,500 if they remain employed as of July 31, 2023 and as of January 31, 2024, to be paid with the first regular payroll of the following month. provided they have continued to be compensated for hours worked in each month of the period.

All other employee classifications defined in Section 1 of this Article shall be eligible to receive a retention premium stipend in addition to their currently authorized salary of \$1,250 if they remain employed as of July 31, 2023 and as of January 31, 2024, to be paid with the first regular payroll of the following month, provided they have continued to be compensated for hours worked in each month of the period.

Track Changes Language

b. In recognition of the County's efforts to retain qualified employees, the County Board of Commissioner's authorize a retention premium stipend program, subject to the provisions that follow. Effective February 1, 2023 and continuing for the twelve-month period ending January 31, 2024 all current full-time and regular part-time employees defined in Section 1, of this Article will be eligible to receive a retention payment through this program, as defined below. To be eligible to receive the retention payment, the employee must be an active employee on the date on which the retention payment is paid. Retirees and employees who have otherwise separated from employment with the County are ineligible to receive the retention payment. ~~be receive a retention premium stipend. in addition to their currently authorized salary, of \$5,000 for continued employment through January 31, 2024, paid semi-annually~~

1. All full-time and regular part-time employees as defined in Section 1, of this Article ~~as of February 1, 2023~~ shall be eligible for two (2) retention payments of two thousand five hundred dollars (\$2,500.00) each, for a maximum of five thousand dollars (\$5,000.00). The first retention payment shall be paid to those eligible employees on July 31, 2023. The second retention payment shall be paid to those eligible employees on January 31, 2024, to receive a retention premium stipend of \$2,500 if they remain employed as of July 31, 2023 and as of January 31, 2024, to be paid with the first regular payroll of the following month.

2. Seasonal employees as defined in Section 1, of this Article shall be eligible to receive a retention payment, in addition to their currently authorized salary, of two thousand five hundred dollars (\$2,500.00). ~~to receive a retention premium stipend. in addition to their currently authorized salary, of \$2,500~~ at the completion of their seasonal employment, as long as the employee is not involuntarily terminated or does not resign prior to the end of the operational season. This will be paid the with the employee's final September 1, 2023 paycheck.

3. Intermittent employees as defined in Section 1, of this Article shall be eligible to receive two (2) retention payments of two thousand five hundred dollars (\$2,500.00) each, for a maximum of five thousand dollars (\$5,000.00). ~~a retention premium stipend in addition to their currently authorized salary of \$2,500~~ The first retention payment shall be paid to those eligible employees on July 31, 2023. The second retention payment shall be

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~~paid to those eligible employees on January 31, 2024 if they remain employed as of July 31, 2023 and as of January 31, 2024, to be paid with the first regular payroll of the following month. provided they have continued to be compensated for hours worked in each month of the period.~~

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All other employee classifications defined in Section 1, of this Article shall be eligible to receive two (2) retention payments ~~a retention premium stipend~~ in addition to their currently authorized salary of one thousand two hundred and fifty (\$1,250). ~~\$1,250~~ The first retention payment shall be paid to those eligible employees on July 31, 2023. The second retention payment shall be paid to those eligible employees on January 31, 2024 if they remain employed as of July 31, 2023 and as of January 31, 2024, to be paid with the first regular payroll of the following month. ~~provided they have continued to be compensated for hours worked in each month of the period.~~



Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report
December 31, 2022 - Eaton Co (2302)





Spring 2023

Eaton Co

In care of:
Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared for Eaton Co (2302) as of December 31, 2022. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Eaton Co is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2022,
- Establish contribution requirements for the fiscal year beginning October 1, 2024,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with state reporting requirements.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2022. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

The Municipal Employees' Retirement Act, PA 427 of 1984 and the MERS' Plan Document Article VI Sec. 71 (1)(d), provides the MERS Board with the authority to set actuarial assumptions and methods after consultation with the actuary. As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed regularly through a comprehensive study, most recently in the Fall of 2021. The MERS Retirement Board adopted a Dedicated Gains Policy at the February 17, 2022 Board meeting. The Dedicated Gains Policy automatically reduces the assumed rate of investment return in conjunction with recognizing excess investment gains to mitigate the impact on employer contributions the first year. The policy was effective with the December 31, 2021 annual actuarial valuation.

The Michigan Department of Treasury provides required assumptions to be used for purposes of Public Act 202 reporting. These assumptions are for reporting purposes only and do not impact required contributions. Please refer to the State Reporting page found at the end of this report for information for this filing.

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:

<https://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2022AnnualActuarialValuation-Appendix.pdf>

The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement.

This report reflects the impact of COVID-19 experience through December 31, 2022. At this time, no future assumptions have been adjusted as a result of COVID-19. Actual future experience will be reflected in each subsequent annual valuation, as experience emerges.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of Eaton Co as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and with applicable statutes.

Rebecca L. Stouffer, Mark Buis, Kurt Dosson, and Shana M. Neeson are members of the American Academy of Actuaries. These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.



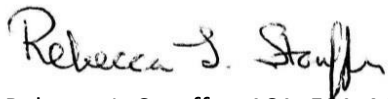
The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting, or investment advice.

This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible for the consequences of any unauthorized use. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS (6377).

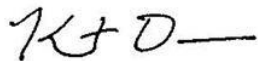
Sincerely,
Gabriel, Roeder, Smith & Company



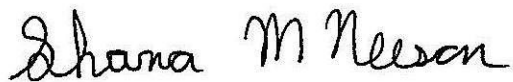
Rebecca L. Stouffer, ASA, FCA, MAAA



Mark Buis, FSA, FCA, EA, MAAA



Kurt Dosson, ASA, FCA, MAAA



Shana M. Neeson, ASA, FCA, MAAA



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Executive Summary

Funded Ratio

The funded ratio of a plan is the percentage of the dollar value of the actuarial accrued liability that is covered by the actuarial value of assets. While the funded ratio may be a useful plan measurement, understanding a plan's funding trend may be more important than a particular point in time. Refer to Table 7 to find a history of this information.

	12/31/2022	12/31/2021
Funded Ratio*	62%	63%

* Reflects assets from Surplus divisions, if any.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Required Employer Contributions

Your required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the employer contributions.

Effective with the December 31, 2021 valuation, the MERS Retirement Board adopted a Dedicated Gains Policy which allows for recognition of asset gains in excess of a set threshold in combination with lowering the assumed rate of investment return. Effective with the 2020 and 2019 valuations respectively, the MERS Retirement Board adopted updated demographic and economic assumptions. The combined impact of the prior 2020 and 2019 demographic and economic assumption changes may be phased in. This valuation reflects the last year of phase-in. The combined impact of the past economic and demographic changes will be fully reflected in the 2023 annual actuarial valuation.

By default, MERS will invoice you based on the amount in the “No Phase-in” columns. This amount will be considered the minimum required contribution unless you request to be billed the “Phase-in” rates. If you wish to be billed using the phased-in rates, please contact MERS, at which point the alternate minimum required contribution will be the amount in the “Phase-in” columns.

	Percentage of Payroll				Monthly \$ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2022	12/31/2022	12/31/2021	12/31/2021	12/31/2022	12/31/2022	12/31/2021	12/31/2021
Fiscal Year Beginning:	October 1, 2024	October 1, 2024	October 1, 2023	October 1, 2023	October 1, 2024	October 1, 2024	October 1, 2023	October 1, 2023
Division								
01 - NonUnion	13.83%	14.58%	12.41%	13.94%	\$ 95,831	\$ 101,063	\$ 84,586	\$ 95,050
02 - Sheriff Superv.	145.68%	150.24%	129.62%	138.55%	183,397	189,143	166,826	178,318
10 - Admin Staff	40.15%	41.23%	37.48%	39.76%	108,719	111,645	96,076	101,928
11 - General Maint	19.29%	20.09%	16.11%	17.70%	7,117	7,413	6,017	6,609
12 - NonSupervisors	25.94%	27.56%	23.38%	27.14%	16,134	17,139	12,480	14,490
13 - Dispatch Superv.	65.00%	67.37%	64.79%	70.62%	22,882	23,718	18,570	20,242
15 - Gen Youth Services	7.64%	7.64%	5.93%	5.93%	2,420	2,420	1,686	1,686
16 - Animal Control	41.99%	43.30%	53.17%	57.17%	4,569	4,712	3,805	4,091
20 - Sheriff Non-Superv 312	30.39%	32.53%	21.73%	25.47%	66,788	71,482	54,577	63,965
21 - Shrf Non-Spvs Non 312	17.67%	19.05%	14.52%	17.38%	31,957	34,451	25,349	30,337
Total Municipality - Estimated Monthly Contribution					\$ 539,814	\$ 563,186	\$ 469,972	\$ 516,716
Total Municipality - Estimated Annual Contribution					\$ 6,477,768	\$ 6,758,232	\$ 5,639,664	\$ 6,200,592

Employee contribution rates:

Valuation Date:	Employee Contribution Rate	
	12/31/2022	12/31/2021
Division		
01 - NonUnion	7.30%	7.30%
02 - Sheriff Superv.	13.50%	13.50%
10 - Admin Staff	9.00%	9.00%
11 - General Maint	5.94%	5.94%
12 - NonSupervisors	10.46%	10.46%
13 - Dispatch Superv.	12.20%	12.20%
15 - Gen Youth Services	1.00%	1.00%
16 - Animal Control	7.30%	7.30%
20 - Sheriff Non-Superv 312	10.70%	10.70%
21 - Shrf Non-Spvs Non 312	10.70%	10.70%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. Employers making contributions in excess of the minimum requirements may elect to apply the excess contribution immediately to a particular division, or segregate the excess into one or more “Surplus” divisions. An election in the first case would immediately reduce any unfunded accrued liability and lower the



amortization payments throughout the remaining amortization period. An election to set up one or more Surplus divisions would not immediately lower future contributions, however the assets from the Surplus division(s) could be transferred to an unfunded division in the future to reduce the unfunded liability in future years, or to be used to pay all or a portion of the minimum required contribution in a future year. For purposes of this report, the assets in any Surplus division have been included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used in calculating the minimum required contribution.

MERS strongly encourages employers to contribute more than the minimum contribution shown above. With the implemented Dedicated Gains policy, market gains and losses will continue to be smoothed over five years; however, since excess returns are used to lower the investment assumption, there will be fewer gains to smooth in down markets. Having additional funds in Surplus divisions will assist plans with navigating any market volatility.

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the fiscal year beginning in 2024 for the entire employer would be \$786,110, instead of \$563,186.

How and Why Do These Numbers Change?

In a defined benefit plan, contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2),
- Changes in actuarial assumptions and methods (see the Appendix), and
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions.

These impacts are reflected in various tables in the report. For more information, please contact your Regional Manager.

Comments on Investment Rate of Return Assumption

A defined benefit plan is funded by employer contributions, participant contributions, and investment earnings. Investment earnings have historically provided a significant portion of the funding. The larger the share of benefits being provided from investment returns, the smaller the required contributions, and vice versa. Determining the contributions required to prefund the promised retirement benefits requires an assumption of what investment earnings are expected to add to the fund over a long period of time. This is called the **Investment Return Assumption**.

The MERS Investment Return Assumption is **7.00%** per year. This, along with all of our other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the "What If" projection scenarios later in this report.

Assumption and Method Change in 2022

Effective February 17, 2022, the MERS Retirement Board adopted a dedicated gains policy that automatically lowers the assumed rate of investment return by using excess asset gains to mitigate large increases in



required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS [website](#). Some goals of the dedicated gains policy are to:

- Provide a systematic approach to lower the assumed rate of investment return between experience studies, and
- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first contribution year after application (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

The dedicated gains policy was implemented with the December 31, 2021 annual actuarial valuation and was reflected in the computed employer contribution amounts beginning in fiscal year 2023.

Investment performance measured for the one-year period ending December 31, 2022 did not result in excess gains for use in lowering the assumed rate of investment return. As a result, this assumption remains at 7.00%.

Furthermore, there were no other assumption or method changes in 2022.

Protecting MI Pension Grant Program

On July 1, 2022, Michigan lawmakers passed the state budget for the 2022-23 fiscal year. As a part of the budget, \$750 million was earmarked for underfunded municipal pension plans in counties, cities, townships, villages and road commissions across the state. Known as the **Protecting MI Pension Grant Program**, the legislation is designed to support municipal plans that are under 60% funded.

As of the valuation date the amount of funds and list of grant recipients is not yet known. Any funds received by municipalities will be considered in a future valuation.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short-term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. After initial application of asset smoothing, remaining excess market gains are used to buy down the assumed rate of investment return and increase the level of valuation assets, to the extent allowed by the dedicated gains policy. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. **The (smoothed) actuarial rate of return for 2022 was 3.51%, while the actual market rate of return was (10.61%).** To see historical details of the market rate of return compared to the smoothed actuarial rate of return, refer to this report's Appendix or view the "[How Smoothing Works](#)" [video](#) on the [Defined Benefit resource page](#) of the MERS website.

As of December 31, 2022, the actuarial value of assets is 116% of market value due to asset smoothing. This means that there are deferred investment losses, which will put upward pressure on contributions in the short term.

If the December 31, 2022 valuation results were based on market value instead of actuarial value:

- The funded percent of your entire municipality would be 53% (instead of 62%); and
- Your total employer contribution requirement for the fiscal year starting October 1, 2024 would be \$8,263,248 (instead of \$6,758,232).



Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore, the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.
- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.

Many assumptions are important in determining the required employer contributions. In the following table, we show the impact of varying the Investment Return assumption. Lower investment returns would generally result in higher required employer contributions, and vice versa. The three economic scenarios below provide a quantitative risk assessment for the impact of investment returns on the plan's projected financial condition for funding purposes.

The relative impact of the economic scenarios below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2022 valuation and are for the municipality in total, not by division. These results do not reflect a phase-in of the impact of the actuarial assumptions updated in the 2020 and 2019 valuations. There is no phase-in of dedicated gains.

It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size. Projections are not predictions. Future valuations will be based on actual future experience.

12/31/2022 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	5.00%	6.00%	7.00%
Accrued Liability	\$ 240,075,731	\$ 211,918,095	\$ 188,915,224
Valuation Assets ¹	\$ 116,984,345	\$ 116,984,345	\$ 116,984,345
Unfunded Accrued Liability	\$ 123,091,386	\$ 94,933,750	\$ 71,930,879
Funded Ratio	49%	55%	62%
Monthly Normal Cost	\$ 167,492	\$ 104,064	\$ 57,252
Monthly Amortization Payment	\$ 767,015	\$ 632,173	\$ 505,934
Total Employer Contribution²	\$ 934,507	\$ 736,237	\$ 563,186

¹ The Valuation Assets include assets from Surplus divisions, if any.

² If assets exceed accrued liabilities for a division, the division may have an overfunding credit to reduce the division's employer contribution requirement. If the overfunding credit is larger than the normal cost, the division's full credit is included in the municipality's amortization payment above but the division's total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer

contribution.

Projection Scenarios

The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic assumption scenarios. All three projections account for the past investment experience that will continue to affect the actuarial rate of return in the short term.

The 7.00% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 7.00% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively and make contributions in addition to the minimum requirements. The 6.00% and 5.00% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.

Your municipality includes one or more Surplus divisions. Extra contributions in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100% funded. The timing and use of these Surplus assets within the plan is discretionary. Certain employers have special funding arrangements that may differ from the Actuarial Policy.

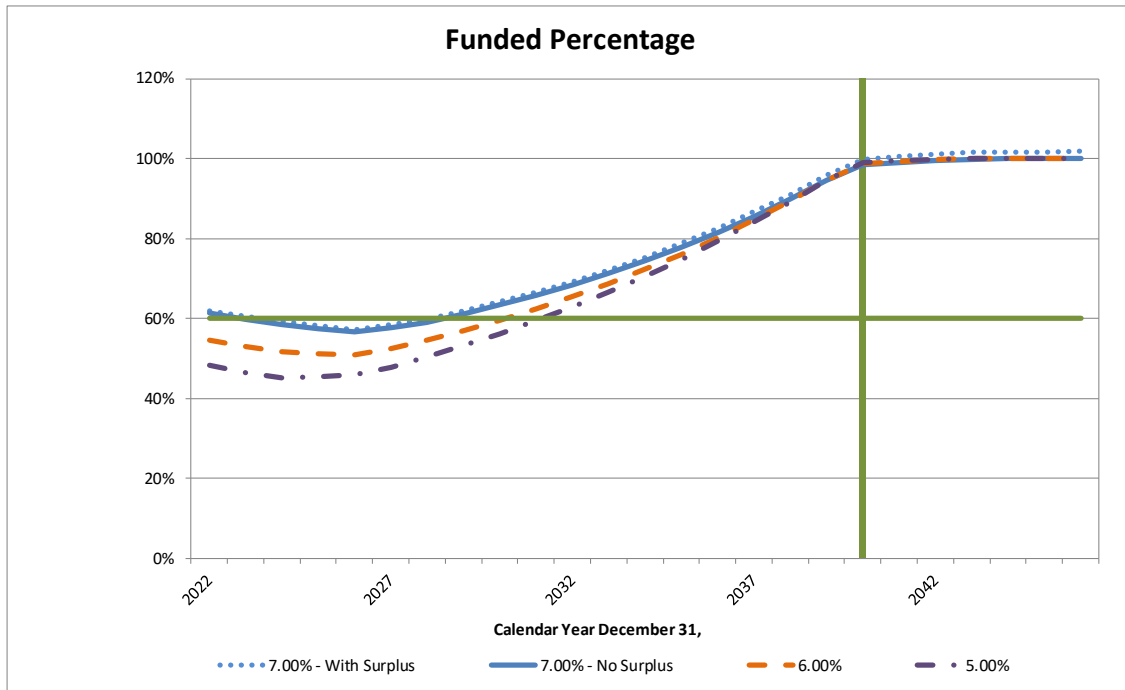
The Funded Percentage graph shows projections of funded status under the 7.00% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets within the plan is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

Valuation Year Ending 12/31	Fiscal Year Beginning 10/1	Actuarial Accrued Liability	Valuation Assets ²	Funded Percentage	Estimated Annual Employer Contribution ³
7.00%¹ - NO PHASE-IN					
2022	2024	\$ 188,915,224	\$ 115,870,012	61%	\$ 6,758,232
2023	2025	\$ 191,600,000	\$ 114,800,000	60%	\$ 7,420,000
2024	2026	\$ 195,000,000	\$ 114,300,000	59%	\$ 8,080,000
2025	2027	\$ 198,300,000	\$ 114,100,000	58%	\$ 8,760,000
2026	2028	\$ 201,400,000	\$ 114,100,000	57%	\$ 9,450,000
2027	2029	\$ 204,300,000	\$ 118,000,000	58%	\$ 9,790,000
6.00%¹ - NO PHASE-IN					
2022	2024	\$ 211,918,095	\$ 115,870,012	55%	\$ 8,834,844
2023	2025	\$ 214,700,000	\$ 113,700,000	53%	\$ 9,570,000
2024	2026	\$ 218,300,000	\$ 112,800,000	52%	\$ 10,300,000
2025	2027	\$ 221,800,000	\$ 113,700,000	51%	\$ 11,000,000
2026	2028	\$ 225,000,000	\$ 114,800,000	51%	\$ 11,700,000
2027	2029	\$ 228,000,000	\$ 119,500,000	52%	\$ 12,200,000
5.00%¹ - NO PHASE-IN					
2022	2024	\$ 240,075,731	\$ 115,870,012	48%	\$ 11,214,084
2023	2025	\$ 243,000,000	\$ 112,700,000	46%	\$ 12,000,000
2024	2026	\$ 246,700,000	\$ 111,300,000	45%	\$ 12,800,000
2025	2027	\$ 250,200,000	\$ 113,700,000	45%	\$ 13,600,000
2026	2028	\$ 253,500,000	\$ 116,200,000	46%	\$ 14,300,000
2027	2029	\$ 256,600,000	\$ 122,700,000	48%	\$ 14,900,000

¹ Represents both the interest rate for discounting liabilities and the future investment return assumption on the Market Value of assets.

² Valuation Assets do not include assets from Surplus divisions, if any.

³ All projected contributions are shown with no phase-in.

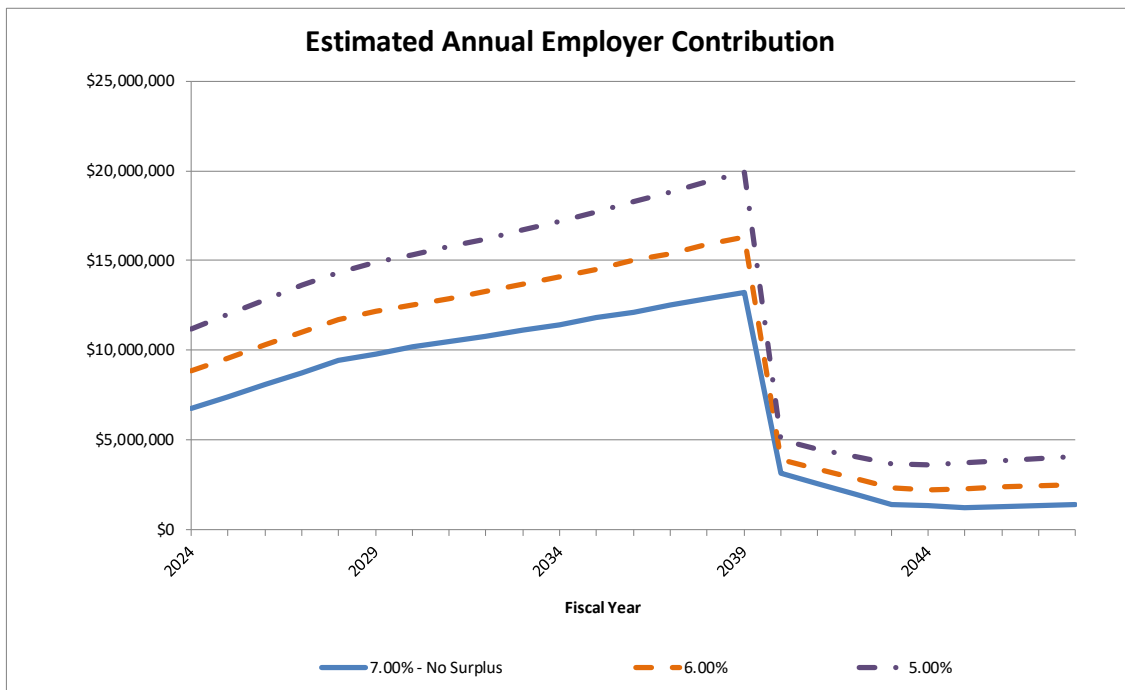


Notes:

All projected funded percentages are shown with no phase-in.

Assumes assets from the Surplus division(s) will not be used to lower employer contributions during the projection period.

The green indicator lines have been added at 60% funded and 18 years following the valuation date for PA 202 purposes.



Notes:

All projected contributions are shown with no phase-in.

Projected employer contributions do not reflect the use of any assets from the Surplus division(s).

Table 1: Employer Contribution Details for the Fiscal Year Beginning October 1, 2024

Division	Total Normal Cost	Employee Contribution Rate	Employer Contributions ¹			Computed Employer Contribution With Phase-In	Blended ER Rate No Phase-In ⁵	Blended ER Rate With Phase-In ⁵	Employee Contribution Conversion Factor ²
			Employer Normal Cost ⁶	Payment of the Unfunded Accrued Liability ⁴	Computed Employer Contribution No Phase-In				
Percentage of Payroll									
01 - NonUnion	11.83%	7.30%	4.53%	10.05%	14.58%	13.83%			0.83%
02 - Sheriff Superv.	14.34%	13.50%	0.84%	149.40%	150.24%	145.68%			0.77%
10 - Admin Staff	11.89%	9.00%	2.89%	38.34%	41.23%	40.15%			0.81%
11 - General Maint	11.76%	5.94%	5.82%	14.27%	20.09%	19.29%			0.82%
12 - NonSupervisors	12.48%	10.46%	2.02%	25.54%	27.56%	25.94%			0.70%
13 - Dispatch Superv.	13.62%	12.20%	1.42%	65.95%	67.37%	65.00%			0.80%
15 - Gen Youth Services	7.81%	1.00%	6.81%	0.83%	7.64%	7.64%			0.87%
16 - Animal Control	11.02%	7.30%	3.72%	39.58%	43.30%	41.99%			0.86%
20 - Sheriff Non-Superv 312	13.27%	10.70%	2.57%	29.96%	32.53%	30.39%			0.77%
21 - Shrf Non-Spvs Non 312	13.39%	10.70%	2.69%	16.36%	19.05%	17.67%			0.80%
Estimated Monthly Contribution ³									
01 - NonUnion			\$ 31,391	\$ 69,672	\$ 101,063	\$ 95,831			
02 - Sheriff Superv.			1,057	188,086	189,143	183,397			
10 - Admin Staff			7,826	103,819	111,645	108,719			
11 - General Maint			2,147	5,266	7,413	7,117			
12 - NonSupervisors			1,256	15,883	17,139	16,134			
13 - Dispatch Superv.			500	23,218	23,718	22,882			
15 - Gen Youth Services			2,158	262	2,420	2,420			
16 - Animal Control			405	4,307	4,712	4,569			
20 - Sheriff Non-Superv 312			5,647	65,835	71,482	66,788			
21 - Shrf Non-Spvs Non 312			4,865	29,586	34,451	31,957			
Total Municipality			\$ 57,252	\$ 505,934	\$ 563,186	\$ 539,814			
Estimated Annual Contribution ³			\$ 687,024	\$ 6,071,208	\$ 6,758,232	\$ 6,477,768			

¹ The above employer contribution requirements are in addition to the employee contributions, if any.

² If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1% because employee contributions may be refunded at termination of employment and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

³ For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (i.e., closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

⁴ Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the

displayed normal cost and unfunded accrued liability contributions not to add across.

- ⁵ For linked divisions, the employer will be invoiced the Computed Employer Contribution No Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-MERS (6377).
- ⁶ For divisions with a negative employer normal cost, employee contributions cover the normal cost and a portion of the payment of any unfunded accrued liability.

Please see the Comments on Asset Smoothing in the Executive Summary of this report.



Table 2: Benefit Provisions

01 - NonUnion: Open Division

	2022 Valuation	2021 Valuation
Benefit Multiplier:	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	9/30/2017	9/30/2017
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	7.30%	7.30%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

02 - Sheriff Superv.: Open Division

	2022 Valuation	2021 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	1/31/2019	1/31/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	13.50%	13.50%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

10 - Admin Staff: Open Division

	2022 Valuation	2021 Valuation
Benefit Multiplier:	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	9/30/2017	9/30/2017
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	9.00%	9.00%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

11 - General Maint: Open Division

	2022 Valuation	2021 Valuation
Benefit Multiplier:	Bridged Benefit: 2.25% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.25% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	12/31/2018	12/31/2018
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	5.94%	5.94%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

12 - NonSupervisors: Open Division

	2022 Valuation	2021 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	3/31/2019	3/31/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 4/1/2019, 0.00% after 4/1/2019	2.50% (Non-Compound) before 4/1/2019, 0.00% after 4/1/2019
Employee Contributions:	10.46%	10.46%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)



13 - Dispatch Superv.: Open Division

	2022 Valuation	2021 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	4/30/2019	4/30/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 5/1/2019, 0.00% after 5/1/2019	2.50% (Non-Compound) before 5/1/2019, 0.00% after 5/1/2019
Employee Contributions:	12.20%	12.20%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

15 - Gen Youth Services: Open Division

	2022 Valuation	2021 Valuation
Benefit Multiplier:	1.70% Multiplier (no max)	1.70% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	1.00%	1.00%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

16 - Animal Control: Open Division

	2022 Valuation	2021 Valuation
Benefit Multiplier:	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	7/31/2018	7/31/2018
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	7.30%	7.30%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)



20 - Sheriff Non-Superv 312: Open Division

	2022 Valuation	2021 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	1/31/2019	1/31/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	25 & Out	25 & Out
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019	2.50% (Non-Compound) before 2/1/2019, 0.00% after 2/1/2019
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	10.70%	10.70%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

21 - Shrf Non-Spvs Non 312: Open Division

	2022 Valuation	2021 Valuation
Benefit Multiplier:	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)	Bridged Benefit: 3.20% Multiplier (80% max)-Frozen FAC; 2.00% Multiplier (no max)
Bridged Benefit Date:	2/28/2019	2/28/2019
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	25 & Out	25 & Out
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound) before 3/1/2019, 0.00% after 3/1/2019	2.50% (Non-Compound) before 3/1/2019, 0.00% after 3/1/2019
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	10.70%	10.70%
Act 88:	Yes (Adopted 2/18/1970)	Yes (Adopted 2/18/1970)

Table 3: Participant Summary

Division	2022 Valuation		2021 Valuation		2022 Valuation		
	Number	Annual Payroll ¹	Number	Annual Payroll ¹	Average Age	Average Benefit Service ²	Average Eligibility Service ²
01 - NonUnion							
Active Employees	157	\$ 7,665,743	161	\$ 7,541,698	44.8	8.0	9.1
Vested Former Employees	38	388,719	41	398,462	49.1	9.2	15.7
Retirees and Beneficiaries	134	2,373,127	128	2,283,740	69.5		
Pending Refunds	99		82				
02 - Sheriff Superv.							
Active Employees	19	\$ 1,392,638	20	\$ 1,423,794	45.0	16.7	17.6
Vested Former Employees	7	236,305	8	269,497	48.1	14.6	14.6
Retirees and Beneficiaries	53	2,860,142	53	2,743,911	66.7		
Pending Refunds	0		0				
10 - Admin Staff							
Active Employees	40	\$ 2,995,531	40	\$ 2,835,953	51.9	13.4	15.8
Vested Former Employees	12	177,542	14	197,550	52.5	9.8	13.8
Retirees and Beneficiaries	70	2,059,949	64	1,950,400	71.4		
Pending Refunds	6		7				
11 - General Maint							
Active Employees	11	\$ 408,149	11	\$ 412,919	52.7	11.7	11.7
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	10	196,625	9	190,148	67.7		
Pending Refunds	2		2				
12 - NonSupervisors							
Active Employees	14	\$ 687,982	12	\$ 590,656	32.0	5.2	6.3
Vested Former Employees	3	64,738	4	84,274	50.3	11.3	12.1
Retirees and Beneficiaries	10	416,828	10	408,481	64.3		
Pending Refunds	17		13				
13 - Dispatch Superv.							
Active Employees	6	\$ 389,462	5	\$ 317,091	43.5	11.7	13.8
Vested Former Employees	1	43,536	1	43,536	41.5	16.4	16.4
Retirees and Beneficiaries	7	430,505	7	422,366	68.7		
Pending Refunds	0		0				
15 - Gen Youth Services							
Active Employees	9	\$ 350,588	8	\$ 314,223	36.3	5.0	5.0
Vested Former Employees	5	15,213	5	15,213	43.4	4.6	12.6
Retirees and Beneficiaries	1	9,841	1	9,841	67.3		
Pending Refunds	28		22				

Table 3 (continued)

	2022 Valuation		2021 Valuation		2022 Valuation		
	Number	Annual Payroll ¹	Number	Annual Payroll ¹	Average Age	Average Benefit Service ²	Average Eligibility Service ²
16 - Animal Control							
Active Employees	3	\$ 120,384	2	\$ 79,150	35.1	4.2	4.4
Vested Former Employees	2	33,563	2	33,563	40.9	13.1	14.8
Retirees and Beneficiaries	4	84,265	4	83,798	74.1		
Pending Refunds	1		1				
20 - Sheriff Non-Superv 312							
Active Employees	40	\$ 2,430,542	48	\$ 2,778,067	38.5	11.6	12.2
Vested Former Employees	9	191,808	7	175,922	44.6	10.7	14.7
Retirees and Beneficiaries	50	2,050,707	46	1,937,167	65.1		
Pending Refunds	20		17				
21 - Shrf Non-Spvs Non 312							
Active Employees	39	\$ 2,000,722	39	\$ 1,930,798	37.4	8.4	8.5
Vested Former Employees	7	106,331	6	67,018	48.2	10.8	12.2
Retirees and Beneficiaries	29	715,056	27	681,984	69.4		
Pending Refunds	6		4				
Total Municipality							
Active Employees	338	\$ 18,441,741	346	\$ 18,224,349	43.4	9.6	10.6
Vested Former Employees	84	1,257,755	88	1,285,035	48.4	10.0	14.6
Retirees and Beneficiaries	368	11,197,045	349	10,711,836	68.7		
Pending Refunds	<u>179</u>		<u>148</u>				
Total Participants	969		931				

¹ Annual payroll for active employees; annual deferred benefits payable for vested former employees; annual benefits being paid for retirees and beneficiaries.

² Descriptions can be found under Miscellaneous and Technical Assumptions in the Appendix.

Table 4: Reported Assets (Market Value)

Division	2022 Valuation		2021 Valuation	
	Employer and Retiree ¹	Employee ²	Employer and Retiree ¹	Employee ²
01 - NonUnion	\$ 20,000,209	\$ 5,853,812	\$ 24,424,902	\$ 5,474,439
02 - Sheriff Superv.	13,924,390	3,701,177	16,440,420	3,967,964
10 - Admin Staff	10,164,006	3,910,783	12,487,923	3,676,025
11 - General Maint	1,666,882	328,816	2,026,127	325,600
12 - NonSupervisors	3,483,642	785,948	4,298,502	731,427
13 - Dispatch Superv.	2,094,996	761,913	2,722,050	760,949
15 - Gen Youth Services	324,161	99,172	314,939	49,275
16 - Animal Control	427,413	135,427	546,421	121,499
20 - Sheriff Non-Superv 312	18,557,649	4,624,891	22,261,638	4,804,471
21 - Shrf Non-Spvs Non 312	6,535,926	2,708,203	8,264,368	2,343,330
S1 - Surplus Unassociated	962,570	0	1,076,568	0
Municipality Total³	\$ 78,141,843	\$ 22,910,143	\$ 94,863,858	\$ 22,254,981
Combined Assets³	\$101,051,986		\$117,118,838	

¹ Reserve for Employer Contributions and Benefit Payments.

² Reserve for Employee Contributions.

³ Totals may not add due to rounding.

The December 31, 2022 valuation assets (actuarial value of assets) are equal to 1.157665 times the reported market value of assets (compared to 0.998523 as of December 31, 2021). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Assets in the Surplus division(s) are employer assets that have been reserved separately and may be used within the plan at the employer's discretion at some point in the future. These assets are not used in calculating the employer contribution for the fiscal year beginning October 1, 2024.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions		Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
	Required	Additional						
2012	\$ 2,831,963	\$ 0	\$ 1,801,461	\$ 3,504,653	\$ (5,568,102)	\$ (275,793)	\$ (1)	\$ 77,756,681
2013	2,110,984	66,111	1,798,094	9,425,458	(6,265,576)	(199,094)	0	84,692,658
2014	2,295,136	0	1,900,799	4,782,881	(6,831,873)	(122,643)	0	86,716,958
2015	4,205,449	1,495	2,009,187	4,407,356	(7,387,334)	(314,275)	(1)	89,638,835
2016	2,864,179	1,433	1,969,543	4,489,037	(7,814,908)	(166,232)	(1)	90,981,886
2017	3,323,040	4,261,674	1,943,870	5,668,568	(8,297,705)	(196,017)	0	97,685,316
2018	4,155,278	239,434	1,821,210	3,581,003	(8,954,655)	(158,934)	0	98,368,652
2019	3,392,167	1,215,235	1,662,216	4,563,937	(9,387,589)	(363,663)	897	99,451,852
2020	3,612,689	593,369	1,571,650	7,728,071	(9,946,010)	(71,513)	0	102,940,108
2021	4,579,587	1,050,784	1,650,777	17,332,501	(10,390,380)	(217,524)	0	116,945,853
2022	5,706,190	24,789	1,703,956	3,809,197	(10,825,826)	(379,814)	0	116,984,345

Notes:

Transfers in and out are usually related to the transfer of participants between municipalities, and to employer and employee payments for service credit purchases (if any) that the governing body has approved.

The investment income column reflects the recognized investment income based on Valuation Assets. It does not reflect the market value investment return in any given year.

The Valuation Asset balance includes assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2022**

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - NonUnion	\$ 11,159,001	\$ 2,580,235	\$ 25,700,037	\$ 615,716	\$ 40,054,989	\$ 29,930,295	74.7%	\$ 10,124,694
02 - Sheriff Superv.	6,839,012	2,032,527	38,761,125	0	47,632,664	20,404,501	42.8%	27,228,163
10 - Admin Staff	7,867,338	1,364,649	21,922,646	85,272	31,239,905	16,293,891	52.2%	14,946,014
11 - General Maint	886,645	0	2,180,619	447	3,067,711	2,310,350	75.3%	757,361
12 - NonSupervisors	1,026,295	477,992	5,654,434	59,111	7,217,832	4,942,755	68.5%	2,275,077
13 - Dispatch Superv.	1,194,607	169,099	5,265,166	0	6,628,872	3,307,343	49.9%	3,321,529
15 - Gen Youth Services	308,323	65,730	125,412	15,903	515,368	490,078	95.1%	25,290
16 - Animal Control	72,628	324,978	869,788	2,412	1,269,806	651,580	51.3%	618,226
20 - Sheriff Non-Superv 312	8,921,253	1,319,933	26,002,338	99,879	36,343,403	26,837,615	73.8%	9,505,788
21 - Shrf Non-Spvs Non 312	4,845,685	765,514	9,304,684	28,791	14,944,674	10,701,604	71.6%	4,243,070
S1 - Surplus Unassociated	0	0	0	0	0	1,114,333		(1,114,333)
Total	\$ 43,120,787	\$ 9,100,657	\$135,786,249	\$ 907,531	\$ 188,915,224	\$ 116,984,345	61.9%	\$ 71,930,879

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

The December 31, 2022 valuation assets (actuarial value of assets) are equal to 1.157665 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	\$ 104,440,981	\$ 65,962,666	63%	\$ 38,478,315
2009	105,457,559	68,709,116	65%	36,748,443
2010	111,678,749	72,180,067	65%	39,498,682
2011	116,697,386	75,462,500	65%	41,234,886
2012	122,102,177	77,756,681	64%	44,345,496
2013	128,596,128	84,692,658	66%	43,903,470
2014	136,698,863	86,716,958	63%	49,981,905
2015	152,148,101	89,638,835	59%	62,509,266
2016	157,084,155	90,981,886	58%	66,102,269
2017	157,050,402	97,685,316	62%	59,365,086
2018	154,014,101	98,368,652	64%	55,645,449
2019	164,780,319	99,451,852	60%	65,328,467
2020	175,446,641	102,940,108	59%	72,506,533
2021	185,618,617	116,945,853	63%	68,672,764
2022	188,915,224	116,984,345	62%	71,930,879

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The Valuation Assets include assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - NonUnion

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 24,893,140	\$ 19,785,880	80%	\$ 5,107,260
2013	25,463,575	20,259,661	80%	5,203,914
2014	27,372,595	21,187,365	77%	6,185,230
2015	30,006,808	21,601,637	72%	8,405,171
2016	32,463,590	22,661,821	70%	9,801,769
2017	30,212,178	23,640,564	78%	6,571,614
2018	31,427,855	24,131,405	77%	7,296,450
2019	34,165,884	24,892,357	73%	9,273,527
2020	37,010,341	26,206,647	71%	10,803,694
2021	39,694,457	29,855,180	75%	9,839,277
2022	40,054,989	29,930,295	75%	10,124,694

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	144	\$ 5,723,887	10.73%	7.30%
2013	144	5,562,473	11.22%	7.30%
2014	150	5,972,734	11.91%	7.30%
2015	153	6,736,619	13.66%	7.30%
2016	157	6,850,993	14.99%	7.30%
2017	151	6,710,364	9.48%	7.30%
2018	149	6,616,008	10.69%	7.30%
2019	152	6,854,743	13.50%	7.30%
2020	148	6,462,103	16.44%	7.30%
2021	161	7,541,698	13.94%	7.30%
2022	157	7,665,743	14.58%	7.30%

¹ For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

² For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 29,775,925	\$ 15,049,446	51%	\$ 14,726,479
2013	31,155,559	15,292,583	49%	15,862,976
2014	33,018,140	15,592,413	47%	17,425,727
2015	37,033,054	15,984,959	43%	21,048,095
2016	38,467,530	16,421,100	43%	22,046,430
2017	39,936,565	17,877,428	45%	22,059,137
2018	39,436,884	17,851,359	45%	21,585,525
2019	42,549,966	17,740,945	42%	24,809,021
2020	45,051,143	17,910,776	40%	27,140,367
2021	47,120,886	20,378,241	43%	26,742,645
2022	47,632,664	20,404,501	43%	27,228,163

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-02: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	23	\$ 1,543,994	61.96%	16.50%
2013	23	1,553,312	66.70%	16.50%
2014	24	1,630,610	68.79%	16.50%
2015	25	1,806,665	78.00%	16.50%
2016	25	1,799,055	83.40%	16.50%
2017	23	1,651,845	91.70%	16.50%
2018	21	1,444,414	96.91%	14.50%
2019	21	1,431,799	123.45%	14.50%
2020	21	1,424,791	141.52%	13.50%
2021	20	1,423,794	138.55%	13.50%
2022	19	1,392,638	150.24%	13.50%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 10 - Admin Staff

Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 21,596,625	\$ 12,649,727	59%	\$ 8,946,898
2013	22,961,485	12,951,021	56%	10,010,464
2014	23,334,410	12,718,712	55%	10,615,698
2015	26,232,602	13,376,790	51%	12,855,812
2016	26,606,371	13,445,989	51%	13,160,382
2017	25,678,282	13,681,974	53%	11,996,308
2018	25,775,358	13,669,785	53%	12,105,573
2019	27,368,878	13,731,654	50%	13,637,224
2020	28,416,762	14,171,609	50%	14,245,153
2021	30,428,148	16,140,074	53%	14,288,074
2022	31,239,905	16,293,891	52%	14,946,014

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	33	\$ 1,814,457	34.49%	9.00%
2013	36	2,073,884	34.21%	9.00%
2014	35	2,075,857	35.39%	9.00%
2015	39	2,432,659	37.60%	9.00%
2016	37	2,443,922	38.93%	9.00%
2017	36	2,377,244	34.58%	9.00%
2018	37	2,478,897	34.71%	9.00%
2019	39	2,632,657	39.82%	9.00%
2020	39	2,633,057	42.26%	9.00%
2021	40	2,835,953	39.76%	9.00%
2022	40	2,995,531	41.23%	9.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 11 - General Maint

Table 8-11: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 2,105,766	\$ 1,833,467	87%	\$ 272,299
2013	2,256,253	1,904,004	84%	352,249
2014	2,405,854	1,937,984	81%	467,870
2015	2,607,522	1,953,561	75%	653,961
2016	2,623,015	1,938,705	74%	684,310
2017	2,538,434	1,953,961	77%	584,473
2018	2,546,910	2,047,390	80%	499,520
2019	2,758,420	2,056,562	75%	701,858
2020	2,873,302	2,103,615	73%	769,687
2021	3,026,440	2,348,253	78%	678,187
2022	3,067,711	2,310,350	75%	757,361

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-11: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	12	\$ 397,561	9.40%	5.94%
2013	11	361,385	11.24%	5.94%
2014	12	401,780	12.34%	5.94%
2015	11	390,934	16.04%	5.94%
2016	12	409,470	16.28%	5.94%
2017	11	383,517	15.26%	5.94%
2018	11	399,652	12.50%	5.94%
2019	11	385,699	18.09%	5.94%
2020	11	406,189	19.41%	5.94%
2021	11	412,919	17.70%	5.94%
2022	11	408,149	20.09%	5.94%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 12 - NonSupervisors

Table 8-12: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 4,606,505	\$ 3,663,890	80%	\$ 942,615
2013	4,996,034	3,922,147	79%	1,073,887
2014	5,239,028	4,134,428	79%	1,104,600
2015	5,929,152	4,275,866	72%	1,653,286
2016	6,073,039	4,360,262	72%	1,712,777
2017	6,197,596	4,389,789	71%	1,807,807
2018	5,878,455	4,412,654	75%	1,465,801
2019	6,288,648	4,467,185	71%	1,821,463
2020	6,754,337	4,604,889	68%	2,149,448
2021	7,045,593	5,022,499	71%	2,023,094
2022	7,217,832	4,942,755	68%	2,275,077

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-12: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	16	\$ 780,354	15.15%	13.46%
2013	15	759,556	17.15%	13.46%
2014	15	784,669	17.26%	13.46%
2015	15	803,633	21.02%	13.46%
2016	16	822,293	21.77%	13.46%
2017	12	690,925	25.65%	13.46%
2018	14	627,709	16.52%	10.46%
2019	13	648,018	21.81%	10.46%
2020	14	682,989	25.02%	10.46%
2021	12	590,656	27.14%	10.46%
2022	14	687,982	27.56%	10.46%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 13 - Dispatch Superv.

Table 8-13: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 4,280,279	\$ 2,201,610	51%	\$ 2,078,669
2013	4,481,230	2,309,207	52%	2,172,023
2014	5,001,305	2,499,585	50%	2,501,720
2015	5,457,858	2,464,917	45%	2,992,941
2016	5,560,877	2,563,845	46%	2,997,032
2017	5,833,801	3,042,240	52%	2,791,561
2018	5,547,991	3,096,102	56%	2,451,889
2019	5,846,904	3,146,744	54%	2,700,160
2020	6,291,556	3,231,892	51%	3,059,664
2021	6,461,520	3,477,855	54%	2,983,665
2022	6,628,872	3,307,343	50%	3,321,529

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-13: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	6	\$ 403,298	35.70%	15.20%
2013	6	395,715	38.33%	15.20%
2014	6	412,575	41.70%	15.20%
2015	5	369,150	\$ 20,433	15.20%
2016	6	408,765	51.75%	15.20%
2017	6	400,597	50.65%	15.20%
2018	6	384,509	41.27%	12.20%
2019	6	389,757	49.58%	12.20%
2020	5	317,565	72.28%	12.20%
2021	5	317,091	70.62%	12.20%
2022	6	389,462	67.37%	12.20%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 15 - Gen Youth Services

Table 8-15: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 182,180	\$ 229,212	126%	\$ (47,032)
2013	221,450	262,101	118%	(40,651)
2014	257,859	300,747	117%	(42,888)
2015	300,451	346,267	115%	(45,816)
2016	215,761	321,155	149%	(105,394)
2017	279,969	363,247	130%	(83,278)
2018	300,011	369,709	123%	(69,698)
2019	346,255	397,888	115%	(51,633)
2020	391,504	424,603	108%	(33,099)
2021	345,532	363,676	105%	(18,144)
2022	515,368	490,078	95%	25,290

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-15: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	10	\$ 353,397	5.49%	1.00%
2013	11	404,648	5.66%	1.00%
2014	11	406,790	5.42%	1.00%
2015	10	394,749	5.24%	1.00%
2016	11	401,182	3.94%	1.00%
2017	10	387,945	4.39%	1.00%
2018	9	367,639	4.69%	1.00%
2019	10	399,076	5.02%	1.00%
2020	8	329,590	4.46%	1.00%
2021	8	314,223	5.93%	1.00%
2022	9	350,588	7.64%	1.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 16 - Animal Control

Table 8-16: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 899,631	\$ 578,681	64%	\$ 320,950
2013	977,643	588,372	60%	389,271
2014	1,031,700	604,925	59%	426,775
2015	1,098,270	623,506	57%	474,764
2016	1,121,585	647,531	58%	474,054
2017	1,140,905	641,335	56%	499,570
2018	1,061,448	613,029	58%	448,419
2019	1,116,637	592,691	53%	523,946
2020	1,174,202	600,773	51%	573,429
2021	1,242,676	666,934	54%	575,742
2022	1,269,806	651,580	51%	618,226

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-16: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	3	\$ 137,716	18.91%	8.22%
2013	4	126,506	23.46%	8.22%
2014	4	135,647	23.33%	8.22%
2015	4	117,507	29.74%	8.22%
2016	3	109,367	32.04%	8.22%
2017	3	115,198	32.55%	8.22%
2018	2	93,192	34.25%	7.30%
2019	3	116,134	35.10%	7.30%
2020	3	120,317	38.12%	7.30%
2021	2	79,150	57.17%	7.30%
2022	3	120,384	43.30%	7.30%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 20 - Sheriff Non-Superv 312

Table 8-20: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 33,762,126	\$ 21,764,768	65%	\$ 11,997,358
2013	36,082,899	23,277,482	65%	12,805,417
2014	39,037,972	24,715,586	63%	14,322,386
2015	43,482,384	25,842,240	59%	17,640,144
2016	43,952,387	27,096,729	62%	16,855,658
2017	45,232,672	32,094,778	71%	13,137,894
2018	42,039,189	32,177,219	77%	9,861,970
2019	32,260,036	23,519,766	73%	8,740,270
2020	34,045,979	24,217,584	71%	9,828,395
2021	35,823,059	27,026,132	75%	8,796,927
2022	36,343,403	26,837,615	74%	9,505,788

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-20: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	100	\$ 5,154,910	20.62%	13.70%
2013	97	5,119,704	22.29%	13.70%
2014	97	5,106,380	24.15%	13.70%
2015	99	5,484,825	27.71%	13.70%
2016	98	5,199,524	28.15%	13.70%
2017	89	4,892,996	24.07%	13.70%
2018	85	4,212,867	15.43%	10.70%
2019	48	2,589,172	25.57%	10.70%
2020	48	2,686,998	29.26%	10.70%
2021	48	2,778,067	25.47%	10.70%
2022	40	2,430,542	32.53%	10.70%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 21 - Shrf Non-Spvs Non 312

Table 8-21: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 0	\$ 0	0%	\$ 0
2013	0	0	0%	0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	0	0	0%	0
2018	0	0	0%	0
2019	12,078,691	8,906,060	74%	3,172,631
2020	13,437,515	9,467,720	70%	3,969,795
2021	14,430,306	10,592,031	73%	3,838,275
2022	14,944,674	10,701,604	72%	4,243,070

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-21: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	0	\$ 0	\$ 0	0.00%
2013	0	0	\$ 0	0.00%
2014	0	0	\$ 0	0.00%
2015	0	0	\$ 0	0.00%
2016	0	0	\$ 0	0.00%
2017	0	0	\$ 0	0.00%
2018	0	0	\$ 0	0.00%
2019	42	1,899,906	12.70%	10.70%
2020	37	1,777,117	18.71%	10.70%
2021	39	1,930,798	17.38%	10.70%
2022	39	2,000,722	19.05%	10.70%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division S1 - Surplus Unassociated

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 0	\$ 0		\$ 0
2013	0	0		0
2014	0	0		0
2015	0	0		0
2016	0	0		0
2017	0	0		0
2018	0	0		0
2019	0	0		0
2020	0	0		0
2021	0	1,074,978		(1,074,978)
2022	0	1,114,333		(1,114,333)

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

Years where historical information is not available will be displayed with zero values.

Table 10: Division-Based Layered Amortization Schedule

Division 01 - NonUnion

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 8,405,171	23	\$ 8,745,252	16	\$ 740,772
(Gain)/Loss	12/31/2016	1,155,519	22	1,295,194	16	109,716
(Gain)/Loss	12/31/2017	205,220	21	228,496	16	19,356
Amendment	12/31/2017	(3,708,592)	21	(4,129,248)	16	(349,764)
(Gain)/Loss	12/31/2018	847,313	20	939,174	16	79,548
(Gain)/Loss	12/31/2019	789,269	19	867,311	16	73,464
Assumption	12/31/2019	1,285,966	19	1,358,618	16	115,080
Experience	12/31/2020	1,328,131	18	1,468,877	16	124,428
Experience	12/31/2021	(1,217,039)	17	(1,350,978)	16	(114,432)
Experience	12/31/2022	397,400	16	447,352	16	37,896
Total				\$ 9,870,048		\$ 836,064

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 02 - Sheriff Superv.

Table 10-02: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 21,048,095	23	\$ 21,614,918	16	\$ 1,830,900
(Gain)/Loss	12/31/2016	599,271	22	671,718	16	56,904
(Gain)/Loss	12/31/2017	(407,524)	21	(453,751)	16	(38,436)
(Gain)/Loss	12/31/2018	1,457,719	20	1,615,758	16	136,860
Assumption	12/31/2018	(198,603)	20	(220,125)	16	(18,648)
Amendment	12/31/2018	(1,928,428)	20	(2,137,494)	16	(181,056)
(Gain)/Loss	12/31/2019	1,345,826	19	1,478,891	16	125,268
Assumption	12/31/2019	1,824,146	19	1,848,997	16	156,624
Experience	12/31/2020	2,136,282	18	2,362,670	16	200,136
Experience	12/31/2021	(816,441)	17	(906,288)	16	(76,764)
Experience	12/31/2022	684,202	16	770,204	16	65,244
Total				\$ 26,645,498		\$ 2,257,032

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 10 - Admin Staff

Table 10-10: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 12,855,812	23	\$ 13,122,764	16	\$ 1,111,572
(Gain)/Loss	12/31/2016	98,254	22	110,136	16	9,324
(Gain)/Loss	12/31/2017	409,936	21	456,425	16	38,664
Amendment	12/31/2017	(1,768,017)	21	(1,968,554)	16	(166,752)
(Gain)/Loss	12/31/2018	94,150	20	104,354	16	8,844
(Gain)/Loss	12/31/2019	557,240	19	612,335	16	51,864
Assumption	12/31/2019	973,602	19	984,130	16	83,364
Experience	12/31/2020	489,243	18	541,094	16	45,840
Experience	12/31/2021	(120,088)	17	(133,298)	16	(11,292)
Experience	12/31/2022	780,260	16	878,337	16	74,400
Total				\$ 14,707,723		\$ 1,245,828

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 11 - General Maint

Table 10-11: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 653,961	23	\$ 690,237	16	\$ 58,464
(Gain)/Loss	12/31/2016	5,998	22	6,716	16	564
(Gain)/Loss	12/31/2017	(118,860)	21	(132,344)	16	(11,208)
(Gain)/Loss	12/31/2018	58,829	20	65,189	16	5,520
Assumption	12/31/2018	(10,860)	20	(12,027)	16	(1,020)
Amendment	12/31/2018	(130,074)	20	(144,169)	16	(12,216)
(Gain)/Loss	12/31/2019	110,141	19	121,035	16	10,248
Assumption	12/31/2019	102,423	19	108,488	16	9,192
Experience	12/31/2020	57,002	18	63,043	16	5,340
Experience	12/31/2021	(110,478)	17	(122,642)	16	(10,392)
Experience	12/31/2022	91,217	16	102,683	16	8,700
Total				\$ 746,209		\$ 63,192

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 12 - NonSupervisors

Table 10-12: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 1,653,286	23	\$ 1,726,200	16	\$ 146,220
(Gain)/Loss	12/31/2016	13,943	22	15,620	16	1,320
(Gain)/Loss	12/31/2017	50,155	21	55,837	16	4,728
(Gain)/Loss	12/31/2018	125,892	20	139,534	16	11,820
Assumption	12/31/2018	(25,813)	20	(28,619)	16	(2,424)
Amendment	12/31/2018	(461,976)	20	(512,061)	16	(43,380)
(Gain)/Loss	12/31/2019	108,064	19	118,748	16	10,056
Assumption	12/31/2019	262,229	19	277,690	16	23,520
Experience	12/31/2020	321,785	18	355,886	16	30,144
Experience	12/31/2021	(178,504)	17	(198,148)	16	(16,788)
Experience	12/31/2022	266,190	16	299,649	16	25,380
Total				\$ 2,250,336		\$ 190,596

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 13 - Dispatch Superv.

Table 10-13: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 2,992,941	21	\$ 3,113,835	16	\$ 263,760
(Gain)/Loss	12/31/2016	(130,203)	22	(145,947)	16	(12,360)
(Gain)/Loss	12/31/2017	(221,649)	21	(246,797)	16	(20,904)
(Gain)/Loss	12/31/2018	127,195	20	140,983	16	11,940
Assumption	12/31/2018	(45,656)	20	(50,601)	16	(4,284)
Amendment	12/31/2018	(412,963)	20	(457,716)	16	(38,772)
(Gain)/Loss	12/31/2019	37,978	19	41,733	16	3,540
Assumption	12/31/2019	231,615	19	237,933	16	20,160
Experience	12/31/2020	358,817	18	396,842	16	33,612
Experience	12/31/2021	(127,059)	17	(141,037)	16	(11,952)
Experience	12/31/2022	355,240	16	399,893	16	33,876
Total				\$ 3,289,121		\$ 278,616

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 15 - Gen Youth Services

Table 10-15: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Experience	12/31/2022	\$ 31,477	15	\$ 35,434	15	\$ 3,144
Total				\$ 35,434		\$ 3,144

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 16 - Animal Control

Table 10-16: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 474,764	23	\$ 493,395	16	\$ 41,796
(Gain)/Loss	12/31/2016	(11,514)	22	(12,905)	16	(1,092)
(Gain)/Loss	12/31/2017	13,875	21	15,450	16	1,308
(Gain)/Loss	12/31/2018	31,804	20	35,261	16	2,988
Assumption	12/31/2018	(6,650)	20	(7,363)	16	(624)
Amendment	12/31/2018	(80,964)	20	(89,746)	16	(7,608)
(Gain)/Loss	12/31/2019	32,947	19	36,201	16	3,072
Assumption	12/31/2019	43,227	19	44,263	16	3,744
Experience	12/31/2020	47,125	18	52,128	16	4,416
Experience	12/31/2021	(7,249)	17	(8,048)	16	(684)
Experience	12/31/2022	45,852	16	51,616	16	4,368
Total				\$ 610,252		\$ 51,684

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 20 - Sheriff Non-Superv 312

Table 10-20: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 11,900,794	23	\$ 12,323,393	16	\$ 1,043,856
(Gain)/Loss	12/31/2016	(803,165)	22	(900,240)	16	(76,260)
(Gain)/Loss	12/31/2017	(2,714,008)	21	(3,021,866)	16	(255,972)
(Gain)/Loss	12/31/2018	243,823	20	270,260	16	22,896
Assumption	12/31/2018	(261,998)	20	(290,408)	16	(24,600)
Amendment	12/31/2018	(2,036,132)	20	(2,256,877)	16	(191,172)
(Gain)/Loss	12/31/2019	884,492	19	971,957	16	82,332
Assumption	12/31/2019	1,467,434	19	1,563,690	16	132,456
Experience	12/31/2020	1,034,845	18	1,144,510	16	96,948
Experience	12/31/2021	(1,275,878)	17	(1,416,287)	16	(119,964)
Experience	12/31/2022	833,708	16	938,503	16	79,500
Total				\$ 9,326,635		\$ 790,020

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 21 - Shrf Non-Spvs Non 312

Table 10-21: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 10/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 5,739,350	23	\$ 5,943,154	16	\$ 503,412
(Gain)/Loss	12/31/2016	(387,340)	22	(434,158)	16	(36,780)
(Gain)/Loss	12/31/2017	(1,308,874)	21	(1,457,346)	16	(123,444)
(Gain)/Loss	12/31/2018	117,588	20	130,328	16	11,040
Assumption	12/31/2018	(126,353)	20	(140,052)	16	(11,868)
Amendment	12/31/2018	(981,958)	20	(1,088,413)	16	(92,196)
(Gain)/Loss	12/31/2019	(509,099)	19	(559,439)	16	(47,388)
Assumption	12/31/2019	594,781	19	636,708	16	53,928
Experience	12/31/2020	848,071	18	937,951	16	79,452
Experience	12/31/2021	(211,526)	17	(234,806)	16	(19,884)
Experience	12/31/2022	406,429	16	457,516	16	38,760
Total				\$ 4,191,443		\$ 355,032

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

GASB Statement No. 68 Information

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at <http://www.mersofmich.com/>.

Actuarial Valuation Date:	12/31/2022
Measurement Date of the Total Pension Liability (TPL):	12/31/2022

At 12/31/2022, the following employees were covered by the benefit terms:	
Inactive employees or beneficiaries currently receiving benefits:	368
Inactive employees entitled to but not yet receiving benefits (including refunds):	263
Active employees:	<u>338</u>
	969

Total Pension Liability as of 12/31/2021 measurement date:	\$ 180,371,674
Total Pension Liability as of 12/31/2022 measurement date:	\$ 183,699,493
Service Cost for the year ending on the 12/31/2022 measurement date:	\$ 2,247,632
Change in the Total Pension Liability due to:	
- Benefit changes ¹ :	\$ 0
- Differences between expected and actual experience ² :	\$ (466,395)
- Changes in assumptions ² :	\$ 0

Average expected remaining service lives of all employees (active and inactive):	3
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¹ A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

² Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Covered employee payroll (Needed for Required Supplementary Information):	\$ 18,441,741
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Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Change in Net Pension Liability as of 12/31/2022: \$	21,777,152	\$ 0	\$ (17,959,440)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.



Benefit Provision History

The following benefit provision history is provided by MERS. Any corrections to this history or discrepancies between this information and information displayed elsewhere in the valuation report should be reported to MERS. All provisions are listed by date of adoption.

01 - NonUnion

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2020	Service Credit Purchase Estimates - No
3/1/2019	Non-Standard Transfer Rules
10/1/2017	Non Standard Compensation Definition
10/1/2017	Benefit B-2 (No Max)
9/30/2017	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2009	E1 2.5% COLA for past retirees (01/01/2009)
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
1/1/2006	E1 2.5% COLA for past retirees (01/01/2006)
1/1/2004	E1 2.5% COLA for past retirees (01/01/2004)
12/1/2003	Day of Work defined as 10 8 hour days
11/19/2003	Part-time Full-time Conversion
1/1/2003	E1 2.5% COLA for past retirees (01/01/2003)
1/1/2002	E1 2.5% COLA for past retirees (01/01/2002)
11/1/2001	Benefit B-4 (80% max)
11/1/2001	Member Contribution Rate 7.30%
1/1/2001	E1 2.5% COLA for past retirees (01/01/2001)
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/2000)
11/1/1999	Benefit B-3 (80% max)
11/1/1999	Member Contribution Rate 5.50%
4/1/1996	Benefit B-2 (No Max)
4/1/1996	Member Contribution Rate 3.50%
1/1/1994	E1 2.5% COLA for past retirees (01/01/1994)
8/1/1993	Temporary 8 Year Vesting (08/01/1993 - 10/03/1993)
1/1/1991	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1989	Benefit B-1 (No Max)
1/1/1989	Benefit F55 (With 25 Years of Service)
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
1/1/1986	Member Contribution Rate 1.00%
5/15/1985	Blanket Resolution (All Service)
1/1/1984	Member Contribution Rate 4.00%
1/1/1980	Flexible E 2% COLA Adopted (01/01/1980)
1/1/1979	Exclude Temporary Employees requiring less than 6 months

01 - NonUnion

1/1/1971	Benefit C-1 (Old) (No Max)
2/18/1970	Covered by Act 88
1/1/1968	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1968	10 Year Vesting
1/1/1968	Benefit C (Old) (No Max)
1/1/1968	Member Contribution Rate 3.00% Under \$4,200.00 - Then 5.00%
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

02 - Sheriff Superv.

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Public Safety Employees - Yes
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2020	Participant Contribution Rate 13.5%
3/1/2019	Non-Standard Transfer Rules
2/1/2019	Non Standard Compensation Definition
2/1/2019	Benefit B-2 (No Max)
2/1/2019	Participant Contribution Rate 14.5%
1/31/2019	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of Work defined as 10 8 hour days
11/19/2003	Part-time Full-time Conversion
12/1/2000	Fiscal Month - October
1/1/1998	3.2% Multiplier (80% max)
1/1/1998	Member Contribution Rate 16.50%
3/1/1997	Benefit B-4 (80% max)
1/1/1996	3.2% Multiplier (80% max)
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1995	Benefit F50 (With 25 Years of Service)
1/1/1994	E1 2.5% COLA for past retirees (10/01/1993)
1/1/1994	E2 2.5% COLA bridged to 0% effective 02/01/2019
10/1/1993	Benefit B-4 (80% max)
10/1/1993	Member Contribution Rate 11.60%
1/1/1991	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1990	2.25% Multiplier (no max)
1/1/1989	Flexible E 2% COLA Adopted (01/01/1989)
1/21/1987	Blanket Resolution (All Service)
7/1/1983	Benefit F55 (With 25 Years of Service)
1/1/1982	Member Contribution Rate 1.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
1/1/1971	Benefit C-1 (Old) (No Max)
2/18/1970	Covered by Act 88
1/1/1968	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1968	10 Year Vesting

02 - Sheriff Superv.

1/1/1968	Benefit C (Old) (No Max)
1/1/1968	Member Contribution Rate 3.00% Under \$4,200.00 - Then 5.00%
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

10 - Admin Staff

1/1/2021	Voter-Elected Officials - Included
1/1/2021	Short Term Disability - Service Granted
1/1/2021	Appointed Officials - Included
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2020	Service Credit Purchase Estimates - No
3/1/2019	Non-Standard Transfer Rules
10/1/2017	Non Standard Compensation Definition
10/1/2017	Benefit B-2 (No Max)
9/30/2017	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
1/1/2006	E1 2.5% COLA for past retirees (01/01/2006)
1/1/2004	E1 2.5% COLA for past retirees (01/01/2004)
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
1/1/2003	E1 2.5% COLA for past retirees (01/01/2003)
1/1/2002	E1 2.5% COLA for past retirees (01/01/2002)
1/1/2001	E1 2.5% COLA for past retirees (01/01/2001)
12/1/2000	Benefit B-4 (80% max)
12/1/2000	Member Contribution Rate 9.00%
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/2000)
10/1/1996	Benefit B-3 (80% max)
10/1/1996	Member Contribution Rate 6.70%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1994	Benefit B-2 (No Max)
1/1/1994	Member Contribution Rate 4.10%
1/1/1994	E1 2.5% COLA for past retirees (01/01/1994)
1/1/1993	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1993	10 Year Vesting
1/1/1993	Benefit B-1 (No Max)
1/1/1993	Benefit F55 (With 25 Years of Service)
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
1/1/1986	Member Contribution Rate 1.00%
5/15/1985	Blanket Resolution (All Service)
5/1/1984	Member Contribution Rate 4.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months

10 - Admin Staff

2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

11 - General Maint

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
3/1/2019	Non-Standard Transfer Rules
1/1/2019	Non Standard Compensation Definition
1/1/2019	Benefit B-2 (No Max)
12/31/2018	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
11/1/2004	Benefit B-3 (80% max)
11/1/2004	Member Contribution Rate 5.94%
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/2000)
7/1/1997	Benefit B-2 (No Max)
7/1/1997	Member Contribution Rate 3.70%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1995	Benefit F55 (With 25 Years of Service)
11/1/1993	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/1991	Benefit FAC-5 (5 Year Final Average Compensation)
4/1/1991	10 Year Vesting
4/1/1991	Benefit B-1 (No Max)
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
1/1/1986	Member Contribution Rate 1.00%
5/15/1985	Blanket Resolution (All Service)
5/1/1984	Member Contribution Rate 4.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

12 - NonSupervisors

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2019	Participant Contribution Rate 10.46%



12 - NonSupervisors

4/1/2019	Non Standard Compensation Definition
4/1/2019	Benefit B-2 (No Max)
4/1/2019	Participant Contribution Rate 11.46%
3/31/2019	Frozen FAC
3/1/2019	Non-Standard Transfer Rules
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
10/1/2006	Member Contribution Rate 13.46%
10/1/2005	Member Contribution Rate 13.60%
10/1/2004	Member Contribution Rate 13.73%
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
10/1/2003	Member Contribution Rate 13.55%
1/1/2002	Member Contribution Rate 12.59%
1/1/2001	Member Contribution Rate 13.70%
1/1/2001	E2 2.5% COLA Bridged to 0% effective 4/1/19
12/1/2000	Fiscal Month - October
1/1/2000	E2 2.4% COLA Bridged to 0% effective 4/1/19
4/1/1999	Benefit FAC-3 (3 Year Final Average Compensation)
4/1/1999	3.2% Multiplier (80% max)
4/1/1999	Member Contribution Rate 14.20%
1/1/1997	Benefit B-4 (80% max)
1/1/1997	Benefit F50 (With 25 Years of Service)
1/1/1997	Member Contribution Rate 7.40%
1/1/1996	E2 2.5% COLA Bridged to 0% effective 4/1/19
4/1/1995	Member Contribution Rate 5.80%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1994	Member Contribution Rate 3.50%
1/1/1993	Member Contribution Rate 1.00%
1/1/1992	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1992	10 Year Vesting
1/1/1992	Benefit B-3 (80% max)
1/1/1992	Benefit F55 (With 25 Years of Service)
1/1/1992	Member Contribution Rate 6.00%
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
5/15/1985	Blanket Resolution (All Service)
1/1/1982	Member Contribution Rate 1.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

13 - Dispatch Superv.

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages



13 - Dispatch Superv.

10/1/2019	Participant Contribution Rate 12.2%
5/1/2019	Non Standard Compensation Definition
5/1/2019	Benefit B-2 (No Max)
5/1/2019	Participant Contribution Rate 13.2%
4/30/2019	Frozen FAC
3/1/2019	Non-Standard Transfer Rules
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
1/1/2001	E2 2.5% COLA bridged to 0% effective 05/01/2019
12/1/2000	Fiscal Month - October
1/1/2000	E2 2.4% COLA bridged to 0% effective 05/01/2019
1/1/1998	3.2% Multiplier (80% max)
1/1/1998	Member Contribution Rate 15.20%
7/1/1997	Member Contribution Rate 10.50%
1/1/1997	Benefit F50 (With 25 Years of Service)
1/1/1997	Member Contribution Rate 14.20%
12/31/1996	Member Contribution Rate 0.00%
1/1/1996	E2 2.5% COLA bridged to 0% effective 05/01/2019
7/1/1995	Member Contribution Rate 9.60%
6/30/1995	Member Contribution Rate 0.00%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1992	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1992	Benefit B-3 (80% max)
1/1/1992	Benefit F55 (With 25 Years of Service)
1/1/1992	Member Contribution Rate 5.80%
5/15/1985	Blanket Resolution (All Service)
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
1/1/1968	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1968	10 Year Vesting
1/1/1968	Benefit B-1 (No Max)
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

15 - Gen Youth Services

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
12/1/2000	Fiscal Month - October
10/1/1995	Benefit FAC-3 (3 Year Final Average Compensation)



15 - Gen Youth Services

10/1/1995	10 Year Vesting
10/1/1995	Benefit B-1 (No Max)
10/1/1995	Benefit F55 (With 25 Years of Service)
10/1/1995	Member Contribution Rate 1.00%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1988	E1 2.5% COLA for past retirees (01/01/1988)
5/15/1985	Blanket Resolution (All Service)
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

16 - Animal Control

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
3/1/2019	Non-Standard Transfer Rules
8/1/2018	Non Standard Compensation Definition
8/1/2018	Benefit B-2 (No Max)
8/1/2018	Participant Contribution Rate 7.3%
7/31/2018	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2007	E1 2.5% COLA for past retirees (01/01/2007)
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
9/1/2003	Benefit B-4 (80% max)
9/1/2003	Member Contribution Rate 8.22%
11/1/2001	Member Contribution Rate 5.90%
10/1/2001	Benefit B-3 (80% max)
12/1/2000	Fiscal Month - October
10/1/1999	Benefit FAC-3 (3 Year Final Average Compensation)
10/1/1999	10 Year Vesting
10/1/1999	Benefit B-2 (No Max)
10/1/1999	Benefit F55 (With 25 Years of Service)
10/1/1999	Member Contribution Rate 3.50%
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
5/15/1985	Blanket Resolution (All Service)
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

20 - Sheriff Non-Superv 312

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Public Safety Employees - Yes



20 - Sheriff Non-Superv 312

1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
10/1/2019	Participant Contribution Rate 10.7%
3/1/2019	Non-Standard Transfer Rules
2/1/2019	Non Standard Compensation Definition
2/1/2019	Benefit B-2 (No Max)
2/1/2019	Participant Contribution Rate 11.7%
1/31/2019	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
11/1/2006	Day of work defined as 80 Hours a Month for All employees.
12/1/2003	Day of work defined as 8 Hours a Day for All employees.
11/19/2003	Part-time Full-time Conversion
1/1/2001	E2 2.5% COLA Bridged to 0% effective 02/01/2019
12/1/2000	Fiscal Month - October
1/1/2000	E1 2.5% COLA for past retirees (01/01/1998)
1/1/2000	E2 2% COLA Bridged to 0% effective 2/1/19
1/1/1999	E2 2.3% COLA Bridged to 0% effective 2/1/19
1/1/1998	3.2% Multiplier (80% max)
1/1/1998	Member Contribution Rate 13.70%
3/1/1997	Benefit B-4 (80% max)
1/1/1997	E2 2.5% Window COLA for future retirees (01/01/1996) to (01/02/1997)
1/1/1996	3.2% Multiplier (80% max)
1/18/1995	Day of work defined as 4 Hours a Day for All employees.
1/1/1995	25 Years & Out
1/1/1993	Benefit B-3 (80% max)
1/1/1992	2.25% Multiplier (no max)
1/1/1992	Member Contribution Rate 6.00%
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1987	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1987	10 Year Vesting
1/1/1987	Benefit B-1 (No Max)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
5/15/1985	Blanket Resolution (All Service)
1/1/1982	Member Contribution Rate 1.00%
1/1/1979	Exclude Temporary Employees requiring less than 6 months
2/18/1970	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

21 - Shrf Non-Spvs Non 312

1/1/2021	Short Term Disability - Service Granted
1/1/2021	Public Safety Employees - Yes
1/1/2021	Long Term Disability - Service Granted
1/1/2021	Other Leave - Service Granted
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours



21 - Shrf Non-Spvs Non 312

1/1/2021	Custom Wages
10/1/2019	Participant Contribution Rate 10.7%
3/1/2019	Non Standard Compensation Definition
3/1/2019	Non-Standard Transfer Rules
3/1/2019	Benefit B-2 (No Max)
3/1/2019	Participant Contribution Rate 11.7%
2/28/2019	Frozen FAC
2/1/2019	Day of work defined as 80 Hours a Month for All employees.
2/1/2019	25 Years & Out
2/1/2019	Benefit FAC-5 (5 Year Final Average Compensation)
2/1/2019	10 Year Vesting
2/1/2019	Defined Benefit Normal Retirement Age - 60
2/1/2019	Service Credit Purchase Estimates - Yes
2/1/2019	3.2% Multiplier (80% max)
2/1/2019	Early Reduced at Age 55 (with 15 Years of Service)
2/1/2019	Participant Contribution Rate 13.7%
2/1/2019	E2 2.5% COLA Bridged to 0% effective 03/01/2019
2/1/2019	E1 2.5% COLA for past retirees (2/1/2019)
12/1/2000	Fiscal Month - October
5/15/1985	Blanket Resolution (All Service)
2/18/1970	Covered by Act 88

S1 - Surplus Unassociated

12/1/2000	Fiscal Month - October
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Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

Details on MERS plan provisions, actuarial assumptions, and actuarial methodology can be found in the Appendix. Some actuarial assumptions are specific to this municipality and its divisions. These are listed below.

Increase in Final Average Compensation

Division	FAC Increase Assumption
All Divisions	2.00%

Miscellaneous and Technical Assumptions

Loads – None.

Amortization Policy for Closed Not Linked Divisions: The default funding policy for closed not linked divisions, including open divisions with zero active members, is to follow a non-accelerated amortization, where each closed period decreases by one year each year until the period is exhausted. In select instances, closed not linked division(s) may follow an accelerated amortization policy.

Risk Commentary

Determination of the accrued liability, the employer contribution, and the funded ratio requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability, the actuarially determined contribution and the funded ratio that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- **Investment Risk** – actual investment returns may differ from the expected returns;
- **Asset/Liability Mismatch** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
- **Other Demographic Risks** – members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise, if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

PLAN MATURITY MEASURES

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
1. Ratio of the market value of assets to total payroll	5.5	6.4	6.3	5.7	5.4
2. Ratio of actuarial accrued liability to payroll	10.2	10.2	10.4	9.5	9.3
3. Ratio of actives to retirees and beneficiaries	0.9	1.0	1.0	1.1	1.1
4. Ratio of market value of assets to benefit payments	9.0	11.0	10.6	10.1	9.9
5. Ratio of net cash flow to market value of assets (boy)	-3.2%	-3.1%	-4.3%	-3.9%	-3.0%

RATIO OF MARKET VALUE OF ASSETS TO TOTAL PAYROLL

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 2.0 times the payroll, a return on assets 5% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

RATIO OF ACTIVES TO RETIREES AND BENEFICIARIES

A young plan with many active members and few retirees will have a high ratio of actives to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

RATIO OF MARKET VALUE OF ASSETS TO BENEFIT PAYMENTS

The MERS' Actuarial Policy requires a total minimum contribution equal to the excess (if any) of three times the expected annual benefit payments over the projected market value of assets as of the participating municipality or court's Fiscal Year for which the contribution applies. The ratio of market value of assets to benefit payments as of the valuation date provides an indication of whether the division is at risk for triggering the minimum contribution rule in the near term. If the division triggers this minimum contribution rule, the required employer contributions could increase dramatically relative to previous valuations.

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.

State Reporting

The following information has been prepared to provide some of the information necessary to complete the Public Act 202 pension reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form No. 5572). Additional resources are available at www.mersofmich.com and on the State [website](#).

Form 5572		
Line Reference	Description	Result
10	Membership as of December 31, 2022	
11	Indicate number of active members	338
12	Indicate number of inactive members (excluding pending refunds)	84
13	Indicate number of retirees and beneficiaries	368
14	Investment Performance for Calendar Year Ending December 31, 2022¹	
15	Enter actual rate of return - prior 1-year period	(10.37)%
16	Enter actual rate of return - prior 5-year period	4.95%
17	Enter actual rate of return - prior 10-year period	6.79%
18	Actuarial Assumptions	
19	Actuarial assumed rate of investment return ²	7.00%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any ³	16
22	Is each division within the system closed to new employees? ⁴	No
23	Uniform Assumptions	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	\$109,159,488
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions ⁵	\$192,084,314
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending September 30, 2023	\$7,635,900

- ¹ The Municipal Employees' Retirement System's investment performance has been provided to GRS from MERS Investment Staff and is included here for reporting purposes. The investment performance figures reported are net of investment expenses on a rolling calendar year basis for the previous 1-, 5-, and 10-year periods as required under PA 530.
- ² Net of administrative and investment expenses.
- ³ Populated with the longest amortization period remaining in the amortization schedule, across all divisions in the plan. This is when each division and the plan in total is expected to reach 100% funded if all assumptions are met.
- ⁴ If all divisions within the employer are closed, "yes." If at least one division is open (including shadow divisions), "no."
- ⁵ Line 25 actuarial accrued liability is determined under PA 202 uniform assumptions which differ from the valuation assumptions. In particular, the assumed rate of return for PA 202 purposes is 6.85%.

All County and Barry Eaton District Health Department Active Employees and Retirees

Jan, 2023	359,951	32,128	163,095	45,000	-	600,174	392,365	6,595	398,960	201,214	618,661	686,971	294,606
Feb, 2023	359,967	31,939	164,841	50,000	-	606,746	745,026	-	745,026	(138,279)	480,382	686,971	(58,055)
Mar, 2023	355,461	32,321	91,550	50,000	-	529,332	918,773	5,936	743,825	(214,493)	265,889	686,971	(231,802)
Apr, 2023	353,540	32,075	140,126	50,000	-	575,740	617,310	2,799	620,109	(44,368)	221,520	686,971	69,661
May, 2023	355,861	32,377	184,179	50,000	-	622,417	713,794	-	713,794	(91,377)	130,143	686,971	(26,823)
Jun, 2023						-	-	-	-	-	130,143		-
Jul, 2023						-	-	-	-	-	130,143		-
Aug, 2023						-	-	-	-	-	130,143		-
Sep, 2023						-	-	-	-	-	130,143		-
Oct, 2023						-	-	-	-	-	130,143		-
Nov, 2023						-	-	-	-	-	130,143		-
Dec, 2023						-	-	-	-	-	130,143		-
Totals	1,784,780	160,840	743,791	245,000	-	2,934,410	3,387,268	15,330	3,221,714	(287,303)	130,143	3,434,855	47,587
% of Totals	60.82%	5.48%	25.35%	8.35%	0.00%								

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	392,365		812
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	(229,001)	129,451	918,773	2,056,164	1,914
Apr, 2023	146,628	123,082	219,242	(284)	488,668	477		128,642	617,310		1,294
May, 2023	177,286	163,620	251,206	(8,578)	583,533	483		130,260	713,794		1,478
Jun, 2023	-	-	-	-	-		-	-	-	1,331,104	
Jul, 2023	-	-	-	-	-			-	-		
Aug, 2023	-	-	-	-	-			-	-		
Sep, 2023	-	-	-	-	-		-	-	-	-	
Oct, 2023	-	-	-	-	-			-	-		
Nov, 2023	-	-	-	-	-			-	-		
Dec, 2023	-	-	-	-	-		-	-	-	-	
Totals	1,142,031	815,136	1,132,825	(121,789)	2,968,204		(229,001)	648,065	3,387,268	3,387,268	7,048
% of Totals	33.72%	24.06%	33.44%	-3.60%	87.63%		-6.76%	19.13%			

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	264,213		927
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	(135,369)	76,592	709,177	1,515,550	2,497
Apr, 2023	114,602	84,117	146,828	(284)	345,263	281		75,783	421,045		1,498
May, 2023	105,562	134,924	163,482	(8,578)	395,391	284		76,592	471,982		1,662
Jun, 2023					-				-	893,028	
Jul, 2023					-				-		
Aug, 2023					-				-		
Sep, 2023					-				-	-	
Oct, 2023					-				-		
Nov, 2023					-				-		
Dec, 2023					-				-	-	
Totals	912,174	636,569	734,573	(121,789)	2,161,527		(135,369)	382,420	2,408,578	2,408,578	8,493
% of Totals	37.87%	26.43%	30.50%	-5.06%	89.74%		-5.62%	15.88%			

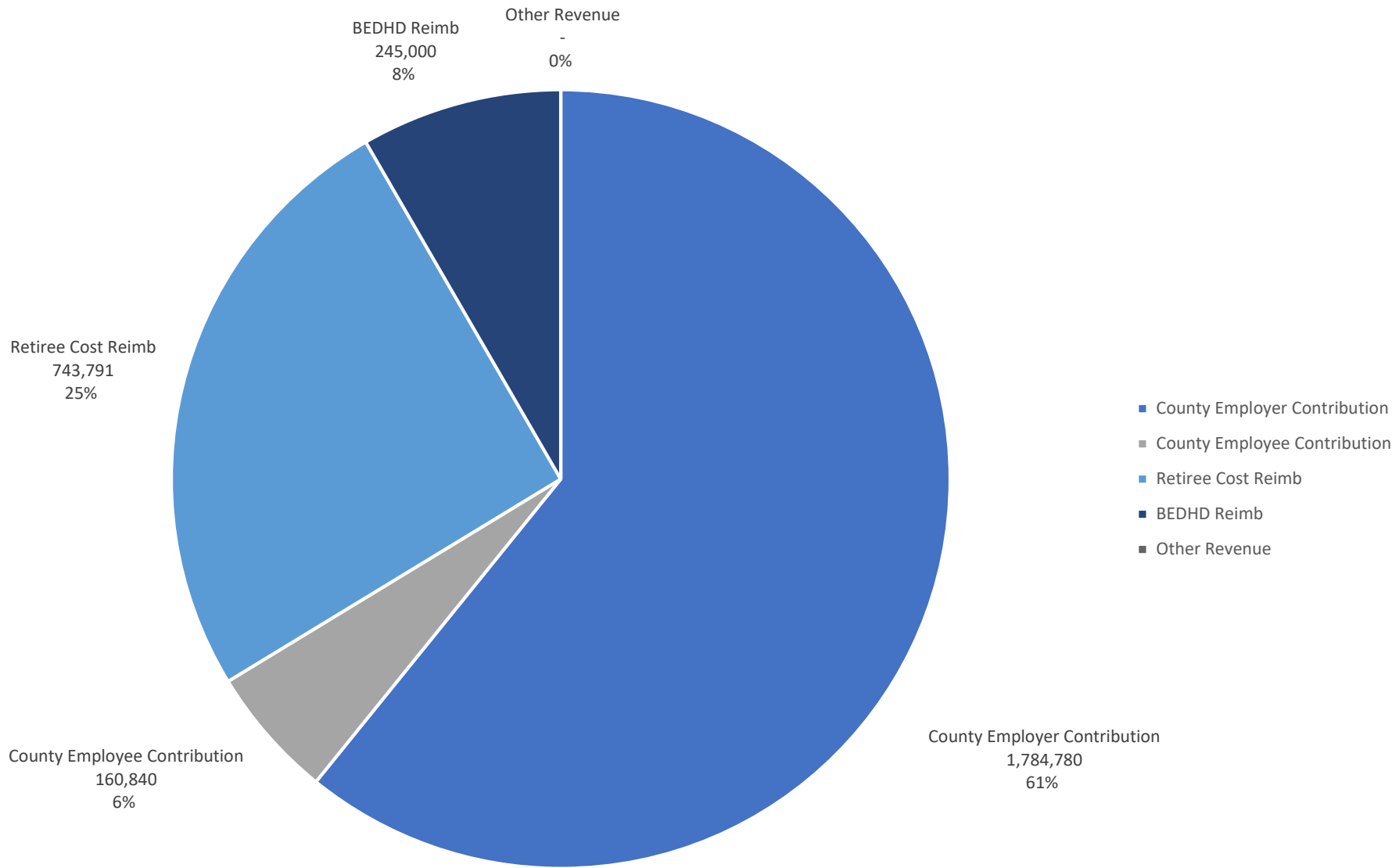
Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
All County Retirees

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	90,888		598
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	(72,208)	40,723	163,758	419,486	1,084
Apr, 2023	20,994	25,471	52,667	-	99,133	152		40,993	140,126		922
May, 2023	59,045	17,967	65,905	-	142,917	153		41,263	184,179		1,204
Jun, 2023					-				-	324,305	
Jul, 2023					-				-		
Aug, 2023					-				-		
Sep, 2023					-				-	-	
Oct, 2023					-				-		
Nov, 2023					-				-		
Dec, 2023					-				-	-	
Totals	171,601	115,115	324,318	-	611,034		(72,208)	204,964	743,791	743,791	4,893
% of Totals	23.07%	15.48%	43.60%	0.00%	82.15%		-9.71%	27.56%			

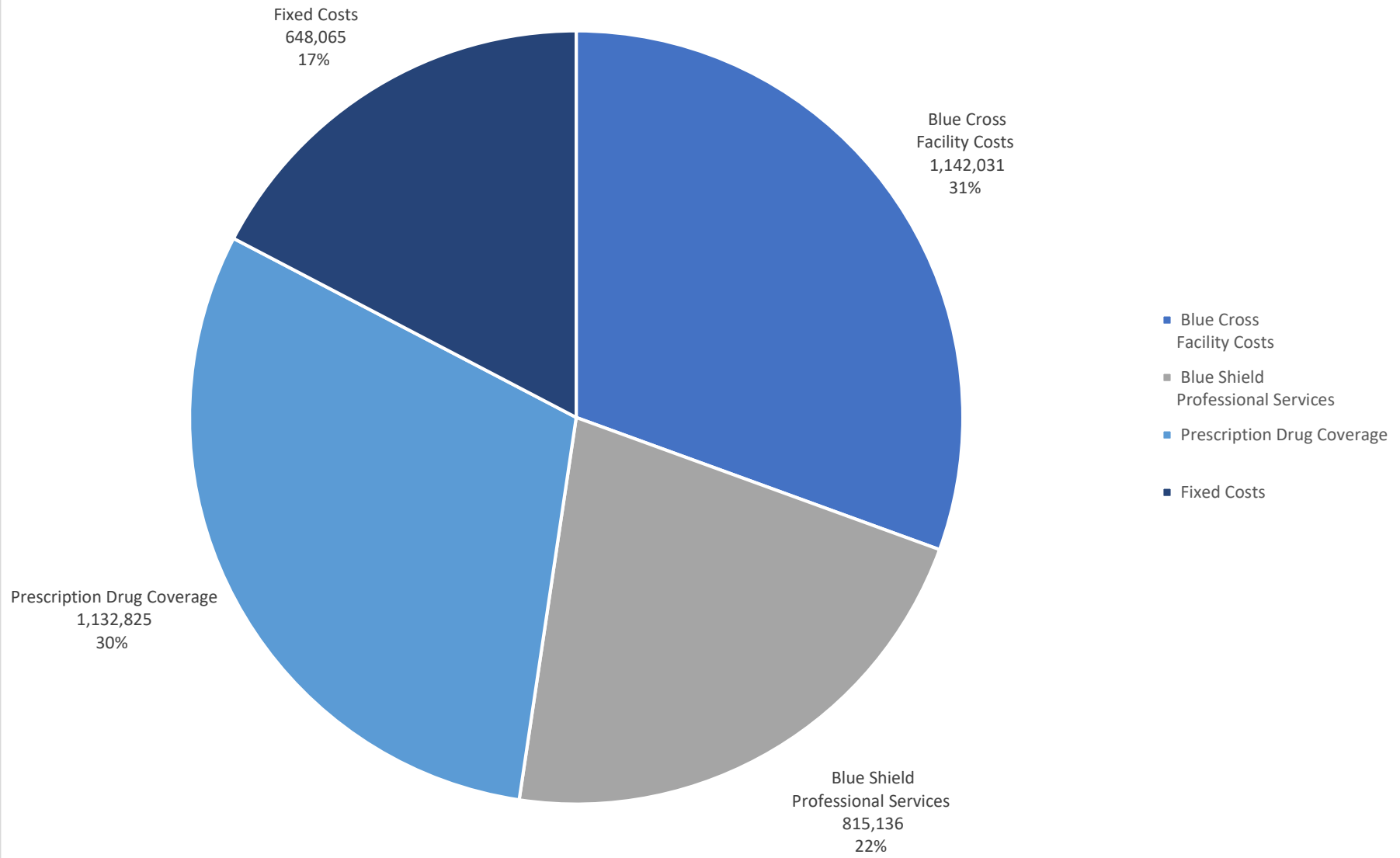
Eaton County
Blue Cross Blue Shield Analysis
January 1, 2023 through December 31, 2023
Barry Eaton District Health Department Active Employees and Retirees

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	37,264		810
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	(21,424)	12,136	45,838	121,127	1,019
Apr, 2023	11,031	13,494	19,748	-	44,273	44		11,866	56,139		1,276
May, 2023	12,679	10,729	21,818	-	45,226	46		12,406	57,632		1,253
Jun, 2023					-				-	113,771	
Jul, 2023					-				-		
Aug, 2023					-				-		
Sep, 2023					-				-	-	
Oct, 2023					-				-		
Nov, 2023					-				-		
Dec, 2023					-				-	-	
Totals	58,256	63,453	73,934	-	195,642		(21,424)	60,680	234,898	234,898	5,220
% of Totals	24.80%	27.01%	31.47%	0.00%	83.29%		-9.12%	25.83%			

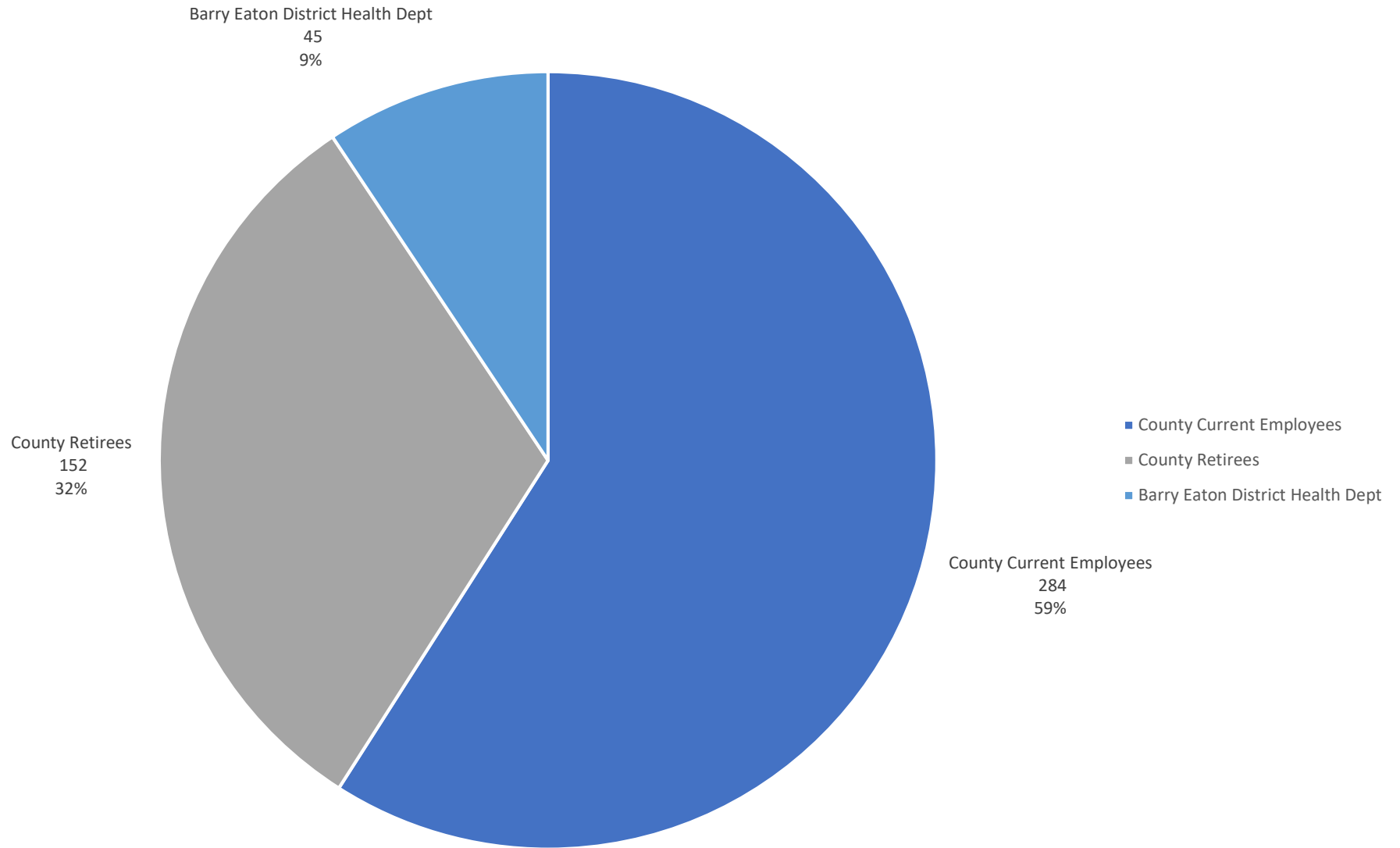
Health Insurance Contribution Sources
Calendar Year 2023



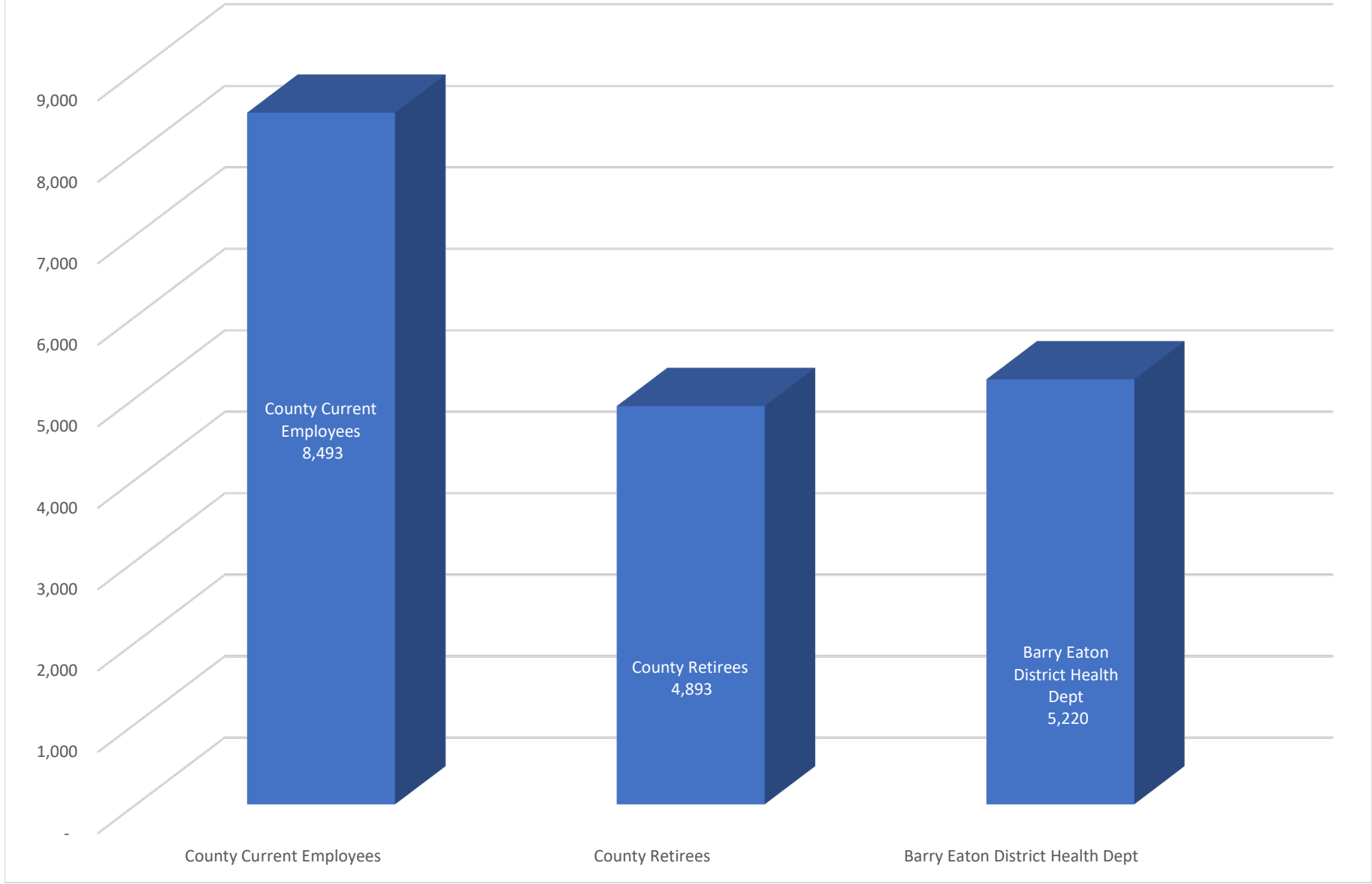
Health Insurance Expenses Calendar Year 2023



Calendar Year 2023
Average # of Lives Covered



Calendar Year 2023
Average Cost Per Life Covered



2022-2023 BUDGET

AS OF APRIL, 2023

	2022/2023 AMENDED BUDGET	2022/2023 YEAR TO DATE	2022/2023 ESTIMATED	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
CHILD CARE GRANT	\$ 2,342,352	\$ 1,021,744	\$ 1,841,703	\$ (500,649)
RAISE THE AGE GRANT	750,000	127,498	722,626	(27,374)
USDA FOOD PROGRAM	50,000	24,366	41,770	(8,230)
PARENT & GOVT REIMBURSEMENT	70,000	21,955	37,637	(32,363)
OTHER COUNTY REIMBURSEMENT	10,000	64,562	80,678	70,678
PROGRAM REIMBURSEMENTS	110,000	30,361	91,084	(18,916)
FUND BALANCE-CARRYOVER	-	-	-	-
TRANSFERS IN - GENERAL FUND (101)	1,188,849	891,637	1,188,849	-
TRANSFERS IN - JUVENILE MILLAGE (296)	1,290,713	968,035	1,290,713	-
TOTAL REVENUES	\$ 5,811,914	\$ 3,150,157	\$ 5,295,061	\$ (516,853)
<u>EXPENSES</u>				
YOUTH FACILITY	\$ 2,088,511	\$ 1,112,770	\$ 2,039,267	\$ 49,244
COMMUNITY BASED TREATMENT	448,386	39,929	71,380	377,006
DAY TREATMENT PROGRAM	872,737	365,750	803,841	68,896
IN-HOME CARE	390,373	213,201	381,133	9,240
RAISE THE AGE PROGRAM	750,000	29,438	722,626	27,374
OUT OF HOME PLACEMENT	4,900	-	-	4,900
INELIGIBLE FOR REIMBURSEMENT	83,130	18,583	56,857	26,273
INSTITUTIONAL CARE	204,000	58,467	58,467	145,533
STATE/COUNTY WARD CHARGEBACKS	500,000	243,805	419,759	80,241
PREVENTION PROGRAMS	469,877	125,082	437,786	32,091
TOTAL EXPENSES	\$ 5,811,914	\$ 2,207,025	\$ 4,991,115	\$ 820,799
EXCESS REVENUE OVER EXPENSE	\$ -	\$ 943,132	\$ 303,945	\$ 303,945
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			\$ 793,660	

2022/2023 ESTIMATED CHILD CARE PLACEMENT DAYS & COST

PAY PERIODS 14.6
MONTH 7
QTR 3

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	-	-	-	13	292	-	196	403	341	-	556	1,801
APRIL	-	-	-	-	328	-	195	420	240	-	759	1,942
MAY	-	-	-			-			-	-	-	-
JUNE	-	-	-			-			-	-	-	-
JULY	-	-	-			-			-	-	-	-
AUGUST	-	-	-			-			-	-	-	-
SEPTEMBER	-	-	-			-			-	-	-	-
DAYS YTD	0	0	0	136	1,974	0	1,555	2,999	1,853	0	3,777	12,294
COST YTD	\$0.00	\$0.00	\$0.00	\$ 58,466.82	\$ 1,112,769.80	\$ 39,929.03	\$ 365,750.39	\$ 213,200.79	\$29,438.40	\$ 18,582.96	\$243,805.14	\$2,081,943.33
COST PER DAY	\$0.00	\$0.00	\$0.00	\$429.90	\$563.71	\$0.00	\$235.21	\$71.09	\$15.89	\$0.00	\$129.10	\$169.35
COUNTY COST PER DAY	\$0.00	\$0.00	\$0.00	\$214.95	\$281.86	\$0.00	\$117.60	\$35.55	\$7.94	\$0.00	\$64.55	\$0.00
PROJECTED DAYS	0	0	0	136	3,384	0	2,666	5,141	3,177	0	6,475	20,978
PROJECTED COST	\$0.00	\$0.00	\$0.00	\$ 58,466.82	\$2,039,266.56	\$71,379.98	\$803,841.45	\$381,132.92	\$722,626.18	\$56,856.50	\$ 419,758.85	\$4,553,329.26
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	-	-	-	58,467	2,039,267	71,380	803,841	381,133	722,626	56,857	419,759	4,553,329
FAVORABLE (UNFAVORABLE)	4,900	-	-	145,533	49,244	377,006	68,896	9,240	27,374	26,273	80,241	788,708

	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%	46%	69%					
Treatment Occupancy %	67%	38%	35%	51%	56%	72%	68%					
Community Based Treatment%	0%	0%	0%	0%	0%	0%	0%					
Day Treatment Occupancy %	58%	66%	70%	63%	59%	47%	49%					

Days Expensed to date	91	91	0	61	181	181	181	181	181
Total Annual Days	365	365	365	136	365	365	365	365	365
	25%	25%	0%	45%	50%	50%	50%	50%	50%

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

7

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	305	251		556
APRIL	428	331		759
MAY				-
JUNE				-
JULY				-
AUGUST				-
SEPTEMBER				-
DAYS YTD	2,298	1,479	-	3,777
COST YTD	\$ 210,982.45	\$ 37,607.19	\$ (4,784.50)	\$ 243,805.14
COST PER DAY	\$ 183.62	\$ 50.85	\$ -	\$ 129.10
CHARGEBACK RATE	\$ 91.81	\$ 25.43	\$ -	\$ 64.55
PROJECTED DAYS	3,939	2,535	-	6,475
PROJECTED COST	\$ 363,248.09	\$ 64,748.23	\$ (8,237.46)	\$ 419,758.85
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	24,523.62	7,717.94	(707.15)	31,534.41
APRIL	37,462.64	10,735.44	(998.17)	47,199.91
MAY				-
JUNE				-
JULY				-
AUGUST				-
SEPTEMBER				-
COST YTD	\$ 210,982.45	\$ 37,607.19	\$ (4,784.50)	\$ 243,805.14

PUBLIC IMPROVEMENT FUND
2022/2023

Ways and Means Committee Meeting
July 14, 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	465,159	\$ 31,674
0001.05.22	Complex - JCI Public Health & Energy		4,414,794	4,081,558	3,959,016	\$ 122,542
1025.04.22	Sheriff Bldg - Fire Alarm Upgrade Phase II		160,600	160,600	45,714	\$ 114,886
	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	\$ 5,939,957	5,415,032	\$ 524,925
	225.101.00.970.000					

EATON COUNTY BOARD OF COMMISSIONERS

JULY 19, 2023

**RESOLUTION TO APPROVE THE UNITED STATES
DEPARTMENT OF AGRICULTURE (USDA) LEASE RENEWAL
AT THE EATON COUNTY OFFICE BUILDING**

Introduced by the Ways and Means Committee

WHEREAS, the USDA has been leasing space in the Office Building since 1993; and

WHEREAS, the USDA is desirous of extending the current lease through December 2025;
and

WHEREAS, the USDA is requesting the extension under the same terms and conditions
as currently exist, 3295 square feet at a cost of \$22.50 per square foot (all inclusive); and

WHEREAS, Ways and Means Committee is recommending the lease extension.

NOW, THEREFORE, BE IT RESOLVED, that the Board approves the lease extension
as described above effective beginning July 1, 2023 through December 31, 2025 and the
Chairperson be authorized to sign the lease.

UNITED STATES DEPARTMENT OF AGRICULTURE LEASE AMENDMENT	LEASE AMENDMENT No. 8
	TO LEASE NO. Eaton County
ADDRESS OF PREMISES 551 Courthouse, Suite 2 Charlotte, MI 48813	GREX Delegation Number: DMI03871-002 RPUID: FA.111850 EUID:

THIS AMENDMENT is made and entered into between **Eaton County Board of Commissioners, MI**

whose address is: **1045 Independence Blvd, Charlotte, MI 48813**

hereinafter called the Lessor, and the **UNITED STATES OF AMERICA**, hereinafter called the Government:

WHEREAS, the parties hereto desire to amend the above Lease to extend lease term.

NOW THEREFORE, these parties for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, covenant and agree that the said Lease is amended, effective upon execution by the Government as follows:

1. Effective upon execution by the Government, the lease period of the above-described premises will be extended from **January 1, 2023**, through **December 31, 2025**.
2. **Effective July 1, 2023**, the Government will pay the Lessor annual rent of **\$74,137.50** payable at the rate of **\$6,178.125** per month (representing **\$22.50*** per square foot for **3,295** rentable square feet of office space) in arrears. (*Rates may be rounded.)
3. The lease is amended to include FAR Part 52.204-25 and FAR Part 52.204.27 (attached to this lease document) which will be initialed by the Lessor and Government.
4. The Lessor must have an active/updated registration in the System for Award Management (SAM) System (<https://www.sam.gov>) upon receipt of this Lease Amendment. Registration needs to indicate Purpose as "All Awards" and NAICS Code of "531120". The Government will not process rent payments to Lessors without an active/updated SAM registration.

This Lease Amendment contains 5 page.

All other terms and conditions of the lease shall remain in force and effect.

IN WITNESS WHEREOF, the parties subscribed their names as of the below date.

FOR THE LESSOR:

FOR THE GOVERNMENT:

Signature: _____
 Name: _____
 Title: _____
 Entity Name: _____
 Date: _____

Signature: _____
 Name: _____
 Title: Lease Contracting Officer, USDA
 Date: _____

WITNESSED FOR THE LESSOR BY:

Signature: _____
 Name: _____
 Title: _____
 Date: _____

**Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment
(Nov 2021)**

(a) *Definitions.* As used in this clause—

Backhaul means intermediate links between the core network, or backbone network, and the small subnetworks at the edge of the network (*e.g.*, connecting cell phones/towers to the core telephone network). Backhaul can be wireless (*e.g.*, microwave) or wired (*e.g.*, fiber optic, coaxial cable, Ethernet).

Covered foreign country means The People's Republic of China.

Covered telecommunications equipment or services means—

(1) Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities);

(2) For the purpose of public safety, security of Government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities);

(3) Telecommunications or video surveillance services provided by such entities or using such equipment; or

(4) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

Critical technology means—

(1) Defense articles or defense services included on the United States Munitions List set forth in the International Traffic in Arms Regulations under subchapter M of chapter I of title 22, Code of Federal Regulations;

(2) Items included on the Commerce Control List set forth in Supplement No. 1 to part 774 of the Export Administration Regulations under subchapter C of chapter VII of title 15, Code of Federal Regulations, and controlled-

(i) Pursuant to multilateral regimes, including for reasons relating to national security, chemical and biological weapons proliferation, nuclear nonproliferation, or missile technology; or

(ii) For reasons relating to regional stability or surreptitious listening;

(3) Specially designed and prepared nuclear equipment, parts and components, materials, software, and technology covered by part 810 of title 10, Code of Federal Regulations (relating to assistance to foreign atomic energy activities);

(4) Nuclear facilities, equipment, and material covered by part 110 of title 10, Code of Federal Regulations (relating to export and import of nuclear equipment and material);

(5) Select agents and toxins covered by part 331 of title 7, Code of Federal Regulations, part 121 of title 9 of such Code, or part 73 of title 42 of such Code; or

(6) Emerging and foundational technologies controlled pursuant to section 1758 of the Export Control Reform Act of 2018 (50 U.S.C. 4817).

Interconnection arrangements means arrangements governing the physical connection of two or more networks to allow the use of another's network to hand off traffic where it is ultimately delivered (*e.g.*, connection of a customer of telephone provider A to a customer of telephone company B) or sharing data and other information resources.

Reasonable inquiry means an inquiry designed to uncover any information in the entity's possession about the identity of the producer or provider of covered telecommunications equipment or services used by the entity that excludes the need to include an internal or third-party audit.

Roaming means cellular communications services (*e.g.*, voice, video, data) received from a visited network when unable to connect to the facilities of the home network either because signal coverage is too weak or because traffic is too high.

Substantial or essential component means any component necessary for the proper function or performance of a piece of equipment, system, or service.

(b) Prohibition.

(1) Section 889(a)(1)(A) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 (Pub. L. 115-232) prohibits the head of an executive agency on or after August 13, 2019, from procuring or obtaining, or extending or renewing a contract to procure or obtain, any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. The Contractor is prohibited from providing to the Government any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system, unless an exception at paragraph (c) of this clause applies or the covered telecommunication equipment or services are covered by a waiver described in FAR [4.2104](#).

(2) Section 889(a)(1)(B) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 (Pub. L. 115-232) prohibits the head of an executive agency on or after August 13, 2020, from entering into a contract, or extending or renewing a contract, with an entity that uses any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system, unless an exception at paragraph (c) of this clause applies or the covered telecommunication equipment or services are covered by a waiver described in FAR [4.2104](#). This prohibition applies to the use of covered telecommunications equipment or services, regardless of whether that use is in performance of work under a Federal contract.

(c) Exceptions. This clause does not prohibit contractors from providing—

(1) A service that connects to the facilities of a third-party, such as backhaul, roaming, or interconnection arrangements; or

(2) Telecommunications equipment that cannot route or redirect user data traffic or permit visibility into any user data or packets that such equipment transmits or otherwise handles.

(d) Reporting requirement.

(1) In the event the Contractor identifies covered telecommunications equipment or services used as a substantial or essential component of any system, or as critical technology as part of any system, during contract performance, or the Contractor is notified of such by a subcontractor at any tier or by any other source, the Contractor shall report the information in paragraph (d)(2) of this clause to the Contracting Officer, unless elsewhere in this contract are established procedures for reporting the information; in the case of the Department of Defense, the Contractor shall report to the website at <https://dibnet.dod.mil>. For indefinite delivery contracts, the Contractor shall report to the Contracting Officer for the indefinite delivery contract and the Contracting Officer(s) for any affected order or, in the case of the Department of Defense, identify both the indefinite delivery contract and any affected orders in the report provided at <https://dibnet.dod.mil>.

(2) The Contractor shall report the following information pursuant to paragraph (d)(1) of this clause

(i) Within one business day from the date of such identification or notification: the contract number; the order number(s), if applicable; supplier name; supplier unique entity identifier (if known); supplier Commercial and Government Entity (CAGE) code (if known); brand; model number (original equipment manufacturer number, manufacturer part number, or wholesaler number); item description; and any readily available information about mitigation actions undertaken or recommended.

(ii) Within 10 business days of submitting the information in paragraph (d)(2)(i) of this clause: any further available information about mitigation actions undertaken or recommended. In addition, the Contractor shall describe the efforts it undertook to prevent use or submission of covered telecommunications equipment or services, and any additional efforts that will be incorporated to prevent future use or submission of covered telecommunications equipment or services.

(e) *Subcontracts*. The Contractor shall insert the substance of this clause, including this paragraph (e) and excluding paragraph (b)(2), in all subcontracts and other contractual instruments, including subcontracts for the acquisition of commercial products or commercial services.

FAR 52.204-27

PROHIBITION ON A BYTEDANCE COVERED APPLICATION (JUN 2023)

(a) Definitions. As used in this clause—

Covered application means the social networking service TikTok or any successor application or service developed or provided by ByteDance Limited or an entity owned by ByteDance Limited.

Information technology, as defined in 40 U.S.C. 11101(6)—

(1) Means any equipment or interconnected system or subsystem of equipment, used in the automatic acquisition, storage, analysis, evaluation, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information by the executive agency, if the equipment is used by the executive agency directly or is used by a contractor under a contract with the executive agency that requires the use—

(i) Of that equipment; or

(ii) Of that equipment to a significant extent in the performance of a service or the furnishing of a product;

(2) Includes computers, ancillary equipment (including imaging peripherals, input, output, and storage devices necessary for security and surveillance), peripheral equipment designed to be controlled by the central processing unit of a computer, software, firmware and similar procedures, services (including support services), and related resources; but

(3) Does not include any equipment acquired by a Federal contractor incidental to a Federal contract.

(b) Prohibition. Section 102 of Division R of the Consolidated Appropriations Act, 2023 (Pub. L. 117-328), the No TikTok on Government Devices Act, and its implementing guidance under Office of Management and Budget (OMB) Memorandum M-23-13, dated February 27, 2023, “No TikTok on Government Devices” Implementation Guidance, collectively prohibit the presence or use of a covered application on executive agency information technology, including certain equipment used by Federal contractors. The Contractor is prohibited from having or using a covered application on any information technology owned or managed by the Government, or on any information technology used or provided by the Contractor under this contract, including equipment provided by the Contractor’s employees; however, this prohibition does not apply if the Contracting Officer provides written notification to the Contractor that an exception has been granted in accordance with OMB Memorandum M-23-13.

(c) Subcontracts. The Contractor shall insert the substance of this clause, including this paragraph (c), in all subcontracts, including subcontracts for the acquisition of commercial products or commercial services.

(End of clause)

EATON COUNTY BOARD OF COMMISSIONERS

JULY 19, 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:

SPECIAL REVENUE FUNDS

DRAIN DEBT - 851

Increase	Special Assessment Revenue	\$ 191,348
Increase	Interest Revenue	\$ 280,000
Increase	Drain Bond Principal	\$ 304,000
Increase	Drain Bond Interest	\$ 167,348

To increase total budget for the additional payment of principal for McCreery Drain debt early payoff and interest for drain debt not included in adopted budget.

Eaton County Payment Report

For the month of July, 2023

Board Payments on 07/19/2023

Organization	Organization Description	# of Payments	Amount to be Paid
General Fund			
101	General Fund	3	10,909.30
101.101.00	Board of Commissioners	3	3,468.05
101.172.00	Controller's Office	3	1,102.08
101.215.00	County Clerk	2	807.03
101.265.00	Building & Grounds	30	7,187.96
101.281.31	Judicial - Circuit Court	2	575.00
101.281.36	Judicial - District Court	6	1,094.54
101.281.41	Judicial - Friend of the Court	5	810.00
101.281.48	Judicial - Probate Court	13	1,260.00
101.281.49	Judicial - Juvenile Court	113	18,823.44
101.296.29	Prosecutor	7	257.64
101.296.32	Prosecutor - Economic Crimes	1	45.00
101.301.01	Sheriff	38	44,299.62
101.301.03	Sheriff - Delta	32	30,907.81
101.301.43	Sheriff - Animal Control	4	1,323.33
101.301.51	Sheriff - Corrections	29	21,321.11
101.648.00	Medical Examiner	5	26,254.52
101.689.00	Veteran Services	17	3,479.81
101.710.00	MSU Extension	1	36,547.25
101.721.00	Community Development	1	16.25
101.728.00	Economic Development	1	25,231.50
General Fund Totals		316	235,721.24
208	Parks & Recreation	23	17,877.46
223	Comprehensive Plan	1	4,006.75
225	Public Improvement	2	30,000.00
226	Computer Fund	17	11,361.49
249	Construction Code	2	113.75
260	Indigent Defense	21	18,836.00
261	Central Dispatch	3	13,845.08
Total Payments		385	331,761.77

Eaton County Payment Report
For the month of July, 2023

Immediate Payments from 06/01/2023 to 06/30/2023

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	127	67,899.33
101.172.00	Controller's Office	5	35,891.51
101.215.00	County Clerk	2	243.64
101.215.07	County Clerk - Elections	1	96.57
101.228.00	Technology Services	5	1,812.15
101.253.00	Treasurer	2	453.08
101.257.00	Equalization	2	696.48
101.265.00	Building & Grounds	38	33,825.03
101.281.31	Judicial - Circuit Court	37	2,384.59
101.281.36	Judicial - District Court	5	2,113.32
101.281.41	Judicial - Friend of the Court	5	276.74
101.281.48	Judicial - Probate Court	3	602.19
101.281.49	Judicial - Juvenile Court	11	2,668.23
101.281.50	Judicial - Circuit Court Probation	3	141.91
101.296.29	Prosecutor	13	4,093.98
101.296.32	Prosecutor - Economic Crimes	7	1,874.44
101.301.01	Sheriff	16	42,989.57
101.301.03	Sheriff - Delta	5	2,522.27
101.301.43	Sheriff - Animal Control	6	1,321.84
101.301.51	Sheriff - Corrections	11	62,694.96
101.442.00	Drain	2	394.05
101.649.00	Community Mental Health	1	125,239.00
101.689.00	Veteran Services	2	28.00
101.689.89	Veteran Services Grant	2	4,261.01
101.711.00	Register of Deeds	2	263.19
101.721.00	Community Development	2	380.58
	General Fund Totals	315	395,167.66
208	Parks & Recreation	31	8,199.42
228	Solid Waste Ordinance	13	6,567.49
236	Community Development Block Grant	1	30.00
249	Construction Code	9	987.88
256	Register of Deeds Tech	1	33.40
260	Indigent Defense	5	2,297.03
261	Central Dispatch	23	8,055.28
263	Concealed Pistol Licenses	1	314.60
265	Drug Law Enforcement - Sheriff	2	100.00
272	Adult Circuit Drug Court	7	3,232.50
273	DWI Sobriety Court	1	1,375.00

Eaton County Payment Report

For the month of July, 2023

Immediate Payments from 06/01/2023 to 06/30/2023

Organization	Organization Description	# of Payments	Amount Paid
274	Swift & Sure Sanctions	8	1,192.52
275	Veteran's Court	3	1,355.00
276	Community Corrections	4	5,080.48
277	Residential Substance Abuse Treatment	5	8,996.67
278	Hybrid Sobriety Court	3	689.65
282	American Rescue Plan	1	3,436.18
287	Homeland Security	3	1,814.40
292	Child Care Fund	41	100,144.20
293	Soldiers & Sailors	7	1,050.00
296	Juvenile Millage	3	40,502.70
297	911 Surcharge	5	882.78
513	Foreclosing Governmental Unit	5	59,026.50
516	Delinquent Tax Revolving	2	10,995.00
670	Health Insurance	6	5,048.94
677	Workers Compensation	1	12,490.51
680	Dental Insurance	4	14,524.80
692	20X2 Delinquent Tax	2	545.01
701	Trust & Agency	169	216,864.95
704	Trust & Agency - Payroll	17	9,278.94
720	Donations - Sheriff	1	280.00
801	Drain	78	2,236,679.86
802	Drain Revolving	1	1,135.50
Total Payments		778	3,158,374.85

Eaton County Payment Report

For the month of July, 2023

Electronic Payments from 06/01/2023 to 06/30/2023

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	4	6,656.26
101.101.00	Board of Commissioners	10	41,439.96
101.172.00	Controller's Office	3	501.51
101.215.07	County Clerk - Elections	2	119.85
101.228.00	Technology Services	7	2,485.74
101.253.00	Treasurer	3	116.28
101.257.00	Equalization	7	1,795.79
101.265.00	Building & Grounds	9	3,281.07
101.281.31	Judicial - Circuit Court	15	1,271.52
101.281.36	Judicial - District Court	4	1,142.30
101.281.48	Judicial - Probate Court	1	30.00
101.281.49	Judicial - Juvenile Court	4	1,952.00
101.296.29	Prosecutor	6	1,707.04
101.296.32	Prosecutor - Economic Crimes	1	1,385.39
101.301.01	Sheriff	45	38,681.37
101.301.03	Sheriff - Delta	27	26,142.68
101.301.43	Sheriff - Animal Control	4	2,009.04
101.301.51	Sheriff - Corrections	31	22,366.19
101.442.00	Drain	6	3,224.37
101.689.00	Veteran Services	3	329.07
	General Fund Totals	192	156,637.43
201	Road Commission	5	3,028,744.70
208	Parks & Recreation	21	4,367.40
221	Barry-Eaton Health Department	6	527,414.22
226	Computer Fund	17	5,155.30
228	Solid Waste Ordinance	11	3,518.39
249	Construction Code	7	4,232.65
260	Indigent Defense	1	13.98
261	Central Dispatch	22	9,977.59
264	Local Corrections Officer Training	3	2,428.95
273	DWI Sobriety Court	1	185.00
287	Homeland Security	12	3,954.82
292	Child Care Fund	62	7,712.67
387	Dental Clinic	1	500.00
512	Medical Care Facility	5	1,913,615.57
656	Retirement	1	510,628.62
670	Health Insurance	1	698,652.00
676	Retiree's Health Insurance	4	28,434.34

Eaton County Payment Report

For the month of July, 2023

Electronic Payments from 06/01/2023 to 06/30/2023

Organization	Organization Description	# of Payments	Amount Paid
678	Unemployment	1	1,665.00
679	Life & Disability Insurance	2	4,405.35
691	20X1 Delinquent Tax	2	64,122.87
701	Trust & Agency	4	798,088.19
704	Trust & Agency - Payroll	49	698,005.97
706	Donations - Juvenile Court	1	19.48
707	Donations - Youth Facility	1	11.68
851	Drain Debt	2	256,500.00
Total Payments		434	8,728,992.17
Board Payments on 07/19/2023			331,761.77
Immediate Payments from 06/01/2023 to 06/30/2023			3,158,374.85
Electronic Payments from 06/01/2023 to 06/30/2023			8,728,992.17
Employee Payroll - see attached report			1,762,539.28
Total			13,981,668.07

Payment Type	Board
Payment Month/Year	2023 7

Report Org Set	Vendor	Total Payments
101	49549 - NORTHPOINTE INC	8,228.05
	7928 - MICHIGAN TOWNSHIPS ASSOCIATION	1,875.00
	3297 - MICHIGAN MUNICIPAL LEAGUE	806.25
101 Total		10,909.30
101.101.00	26415 - KELLER THOMA, PC	165.00
	6630 - COHL, STOKER & TOSKEY PC	1,311.80
	62449 - LEGACY LITIGATION GROUP PLLC	1,991.25
101.101.00 Total		3,468.05
101.172.00	48820 - MUNICIPAL CONSULTING SERVICES LLC	800.00
	61429 - MDK RECYCLING LLC	33.33
	3297 - MICHIGAN MUNICIPAL LEAGUE	268.75
101.172.00 Total		1,102.08
101.215.00	61429 - MDK RECYCLING LLC	182.03
	7928 - MICHIGAN TOWNSHIPS ASSOCIATION	625.00
101.215.00 Total		807.03
101.265.00	11887 - BYRUM ACE HARDWARE #3 INC	180.83
	12417 - INTERSTATE ALL BATTERY CENTER OF ANN ARBOR	267.41
	22638 - CINTAS FIRST AID & SAFETY	589.35
	28662 - LANSING SANITARY SUPPLY INC	434.38
	3707 - JOHNSTONE SUPPLY	274.91
	41798 - ETNA SUPPLY	724.00
	43755 - ULINE INC	527.30
	46772 - GUNTHORPE MECHANICAL	1,540.00
	47518 - THE SHERWIN-WILLIAMS COMPANY	1,127.01
	57203 - GRAINGER	721.07
	61113 - SAHR BUILDING SUPPLY LANSING	561.70
	63879 - YOUNG SUPPLY COMPANY	240.00
101.265.00 Total		7,187.96
101.281.31	60133 - 7C LINGO	575.00
101.281.31 Total		575.00
101.281.36	1632 - THOMSON WEST	219.37
	42954 - J-AD GRAPHICS	120.17
	60133 - 7C LINGO	755.00
101.281.36 Total		1,094.54
101.281.41	60133 - 7C LINGO	620.00
	61429 - MDK RECYCLING LLC	50.00
	61539 - CHILD AND FAMILY CHARITIES	140.00
101.281.41 Total		810.00
101.281.48	12614 - KAFANTARIS, ELIAS GEORGOIJ	625.00
	47850 - GLORIA S SANTRUCEK-ARNDT	60.00
	49428 - KLAVERSKI LAW PLLC	350.00
	61338 - MARK J CRAIG	100.00
	8517 - LAW OFFICE OF BRIAN T RICHARDS	50.00

Payment Type	Board
Payment Month/Year	2023 7

Report Org Set	Vendor	Total Payments
101.281.48	62568 - ALAN J SAOUD PC	75.00
101.281.48 Total		1,260.00
101.281.49	1322 - ANDERSON, STULL & ASSOCIATES PLLC	2,825.00
	1632 - THOMSON WEST	219.38
	42954 - J-AD GRAPHICS	54.06
	43767 - HEATHER M BOYER	2,000.00
	47973 - MELANIE L B WANDJI, ATTORNEY & COUNSELOR	1,450.00
	50686 - THE WOOLLEY LAW FIRM PLLC	1,450.00
	51671 - NICOL LAW PLLC	1,925.00
	61355 - ABMD LAW	175.00
	62023 - ADDISON FAMILY LAW PLLC	225.00
	62027 - LAFAVE SMITH, DENISE M	700.00
	8517 - LAW OFFICE OF BRIAN T RICHARDS	7,800.00
101.281.49 Total		18,823.44
101.296.29	10468 - EATON COUNTY CIVIL DIVISION	154.96
	42523 - CALHOUN COUNTY	19.83
	60863 - G & L PROCESS SERVICE INC	49.52
	61429 - MDK RECYCLING LLC	33.33
101.296.29 Total		257.64
101.296.32	61429 - MDK RECYCLING LLC	45.00
101.296.32 Total		45.00
101.301.01	1222 - MILLERS AMERI-CAN RENTALS INC	116.00
	23404 - J P COOKE COMPANY	48.05
	26415 - KELLER THOMA, PC	165.00
	27872 - NYE UNIFORM COMPANY	728.50
	29104 - LEA'S AUTO BODY	1,641.21
	3328 - INSTY PRINTS DOWNTOWN	18.45
	50591 - KIESLER POLICE SUPPLY INC	2,945.20
	51359 - BOUND TREE MEDICAL LLC	459.48
	51737 - MID MICHIGAN EMERGENCY EQUIPMENT	16,136.18
	5217 - DORNBOS SIGN INC	78.60
	52505 - MID MICHIGAN GLASSWORKS	1,405.00
	6130 - GORDON FOOD SERVICE	132.39
	65470 - ZEP SALES & SERVICE	58.97
	8250 - DELAU FIRE & SAFETY, INC	151.00
	53433 - DUROTECH AUTOMOTIVE LLC	3,629.59
	62580 - WASHTENAW COMMUNITY COLLEGE	10,586.00
	62414 - AIR SCIENCE USA LLC	6,000.00
101.301.01 Total		44,299.62
101.301.03	24839 - JOHNSON ROBERTS & ASSOC INC	35.00
	27872 - NYE UNIFORM COMPANY	916.00
	3328 - INSTY PRINTS DOWNTOWN	18.45
	50591 - KIESLER POLICE SUPPLY INC	2,945.20

Payment Type	Board
Payment Month/Year	2023 7

Report Org Set	Vendor	Total Payments
101.301.03	51359 - BOUND TREE MEDICAL LLC	459.48
	51737 - MID MICHIGAN EMERGENCY EQUIPMENT	14,754.00
	52505 - MID MICHIGAN GLASSWORKS	990.00
	62181 - ROBERT LAMSON, LLC	990.00
	65470 - ZEP SALES & SERVICE	58.97
	8250 - DELAU FIRE & SAFETY, INC	151.00
	53433 - DUROTECH AUTOMOTIVE LLC	3,589.71
	62414 - AIR SCIENCE USA LLC	6,000.00
101.301.03 Total		30,907.81
101.301.43	14758 - CAREY L FRYE	250.00
	27872 - NYE UNIFORM COMPANY	240.00
	61488 - JESSICA L LINDAHL PARLING	833.33
101.301.43 Total		1,323.33
101.301.51	24839 - JOHNSON ROBERTS & ASSOC INC	52.50
	27872 - NYE UNIFORM COMPANY	1,052.70
	31374 - COY, TED G	3,000.00
	42535 - MCKESSON MEDICAL SURGICAL GOVERNMENT	143.84
	4356 - STERICYCLE, INC.	1,112.52
	47289 - LANGUAGE LINE SERVICE	35.91
	49549 - NORTHPOINTE INC	2,742.66
	49777 - TRIDENTCARE	138.00
	50591 - KIESLER POLICE SUPPLY INC	2,945.20
	51701 - CHARM TEX INC	3,283.00
	58050 - WILLIAMS FARM MACHINERY INC	130.98
	6130 - GORDON FOOD SERVICE	378.30
	65470 - ZEP SALES & SERVICE	58.99
	53433 - DUROTECH AUTOMOTIVE LLC	6,202.83
	1074 - MCKESSON GENERAL SURGICAL INC	43.68
101.301.51 Total		21,321.11
101.648.00	33718 - LANSING MERCY AMBULANCE SERV	904.00
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	23,594.22
	62219 - PREFERRED REMOVAL SERVICES INC	1,756.30
101.648.00 Total		26,254.52
101.689.00	40710 - PRAY FUNERAL HOME INC	1,800.00
	52598 - MINER W ROTH	64.30
	60131 - DAVID A PETERSON	49.24
	60132 - RANDAL LEW BRUMMETTE	66.27
	Temporary Vendor(s)	1,500.00
101.689.00 Total		3,479.81
101.710.00	12829 - MICHIGAN STATE UNIVERSITY	36,547.25
101.710.00 Total		36,547.25
101.721.00	61429 - MDK RECYCLING LLC	16.25
101.721.00 Total		16.25

Payment Type	Board
Payment Month/Year	2023 7

Report Org Set	Vendor	Total Payments
101.728.00	51148 - TRI-COUNTY REGIONAL PLANNING COMM	25,231.50
101.728.00 Total		25,231.50
208	17308 - GRAND LEDGE AUTO PARTS	195.81
	17626 - GUARDIAN ALARM COMPANY	1,069.68
	3019 - VILLAGE OF BELLEVUE	20.00
	35605 - ST REGIS CULVERT INC	267.50
	35666 - GRANGER WASTE SERVICES INC	278.37
	38923 - ALTOGAS INC	89.48
	5217 - DORNBOS SIGN INC	8.40
	62022 - HUTSON INC OF MICHIGAN	86.38
	62044 - GRAND LEDGE ACE HARDWARE	601.84
	62562 - GAMETIME	15,260.00
208 Total		17,877.46
223	36968 - ROWE PROFESSIONAL SERVICES COMPANY	4,006.75
223 Total		4,006.75
225	50399 - CENTENNIAL ELECTRIC LLC	30,000.00
225 Total		30,000.00
226	18889 - CDW GOVERNMENT LLC	2,339.92
	49659 - LOGICALIS INC	450.00
	9486 - DELL MARKETING LP	5,548.50
	62453 - PEOPLE DRIVEN TECHNOLOGY INC	3,023.07
226 Total		11,361.49
249	61429 - MDK RECYCLING LLC	16.25
	6630 - COHL, STOKER & TOSKEY PC	97.50
249 Total		113.75
260	19842 - BESCO WATER TREATMENT	26.00
	3328 - INSTY PRINTS DOWNTOWN	75.65
	50686 - THE WOOLLEY LAW FIRM PLLC	3,240.00
	53943 - VINCENT & PIERCE PLLC	2,397.52
	60494 - BASIGA LAW FIRM, PC	7,884.33
	61429 - MDK RECYCLING LLC	32.50
	61867 - THE LAW OFFICE OF REID FELSING PLC	5,180.00
260 Total		18,836.00
261	22638 - CINTAS FIRST AID & SAFETY	75.50
	60845 - FIFER INVESTIGATIONS LLC	1,700.00
	62578 - CRITICAL RESPONSE GROUP INC	12,069.58
261 Total		13,845.08
Grand Total		331,761.77

Payment Type	Immediate
Payment Month/Year	2023 6

Report Org Set	Vendor	Total Payments
101	10469 - EATON COUNTY REGISTER OF DEEDS	30.00
	351 - STATE OF MICHIGAN	9,409.13
	51402 - RENT A CENTER	480.00
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	529.00
	53632 - CONTINENTAL HOME CENTER	65.00
	5908 - MICHIGAN FAM SUPPORT COUNCIL	200.00
	824 - AT&T	1,221.06
	9131 - SPICER GROUP INC.	44,929.01
	Temporary Vendor(s)	11,036.13
101 Total		67,899.33
101.172.00	19842 - BESCO WATER TREATMENT	8.00
	33214 - THE REHMANN GROUP	35,000.00
	51408 - APPLIED INNOVATION	530.70
	53704 - STAPLES ADVANTAGE	352.81
101.172.00 Total		35,891.51
101.215.00	51408 - APPLIED INNOVATION	243.64
101.215.00 Total		243.64
101.215.07	60829 - VERIZON WIRELESS	96.57
101.215.07 Total		96.57
101.228.00	51408 - APPLIED INNOVATION	130.76
	5928 - CITY OF CHARLOTTE	325.94
	6659 - CONSUMERS ENERGY	1,355.45
101.228.00 Total		1,812.15
101.253.00	51408 - APPLIED INNOVATION	453.08
101.253.00 Total		453.08
101.257.00	51408 - APPLIED INNOVATION	696.48
101.257.00 Total		696.48
101.265.00	19842 - BESCO WATER TREATMENT	5,051.90
	45670 - ROSE PEST SOLUTIONS	1,151.00
	49994 - GREAT LAKES POWER WASH	850.00
	51408 - APPLIED INNOVATION	47.76
	5928 - CITY OF CHARLOTTE	3,476.64
	60425 - REPUBLIC SERVICES #249	1,159.27
	6659 - CONSUMERS ENERGY	18,556.56
	62513 - LARGE COMPANY INC	3,531.90
101.265.00 Total		33,825.03
101.281.31	50292 - SIDESTREETS DELICATESSEN	71.78
	51408 - APPLIED INNOVATION	1,187.26
	52376 - M FRANCES FULLER	150.48
	53704 - STAPLES ADVANTAGE	189.29
	60829 - VERIZON WIRELESS	78.12
	61274 - CHRISTINE A WALKER	170.13
	Temporary Vendor(s)	537.53

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
101.281.31 Total		2,384.59
101.281.36	51408 - APPLIED INNOVATION	1,575.86
	53704 - STAPLES ADVANTAGE	537.46
101.281.36 Total		2,113.32
101.281.41	51408 - APPLIED INNOVATION	224.45
	53704 - STAPLES ADVANTAGE	52.29
101.281.41 Total		276.74
101.281.48	51408 - APPLIED INNOVATION	474.21
	53704 - STAPLES ADVANTAGE	127.98
101.281.48 Total		602.19
101.281.49	19842 - BESCO WATER TREATMENT	74.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	604.71
	51408 - APPLIED INNOVATION	500.30
	53704 - STAPLES ADVANTAGE	798.16
	5928 - CITY OF CHARLOTTE	385.47
	6659 - CONSUMERS ENERGY	305.59
101.281.49 Total		2,668.23
101.281.50	51408 - APPLIED INNOVATION	39.79
	53704 - STAPLES ADVANTAGE	102.12
101.281.50 Total		141.91
101.296.29	51408 - APPLIED INNOVATION	496.92
	53704 - STAPLES ADVANTAGE	389.46
	7212 - MALTBY, JAMES	3,116.00
	Temporary Vendor(s)	91.60
101.296.29 Total		4,093.98
101.296.32	24465 - ACD.NET	973.50
	38900 - PITNEY BOWES BANK INC PURCHASE POWER	626.86
	51408 - APPLIED INNOVATION	122.08
	51678 - TRANSUNION RISK AND	150.00
	53704 - STAPLES ADVANTAGE	2.00
101.296.32 Total		1,874.44
101.301.01	32511 - CENTURYLINK	49.21
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	402.00
	50832 - CLASSIC COFFEE COMPANY	21.50
	51408 - APPLIED INNOVATION	1,112.92
	53704 - STAPLES ADVANTAGE	163.02
	5928 - CITY OF CHARLOTTE	12,916.67
	6659 - CONSUMERS ENERGY	28,246.39
	824 - AT&T	77.86
101.301.01 Total		42,989.57
101.301.03	18094 - LANSING BOARD OF WATER & LIGHT	68.75
	24465 - ACD.NET	1,874.55
	51408 - APPLIED INNOVATION	466.72

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
101.301.03	53704 - STAPLES ADVANTAGE	112.25
101.301.03 Total		2,522.27
101.301.43	51408 - APPLIED INNOVATION	107.89
	53704 - STAPLES ADVANTAGE	95.72
	5928 - CITY OF CHARLOTTE	300.43
	6659 - CONSUMERS ENERGY	817.80
101.301.43 Total		1,321.84
101.301.51	40600 - CANTEEN SERVICES INC	21,605.09
	42675 - CEI COMMUNITY MENTAL HEALTH	36,129.25
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	121.00
	48590 - POTTERVILLE PHARMACY INC	3,915.06
	50832 - CLASSIC COFFEE COMPANY	21.50
	51408 - APPLIED INNOVATION	893.88
	53704 - STAPLES ADVANTAGE	9.18
101.301.51 Total		62,694.96
101.442.00	51408 - APPLIED INNOVATION	394.05
101.442.00 Total		394.05
101.649.00	42675 - CEI COMMUNITY MENTAL HEALTH	125,239.00
101.649.00 Total		125,239.00
101.689.00	51408 - APPLIED INNOVATION	28.00
101.689.00 Total		28.00
101.689.89	26618 - MEIJER INC	2,567.01
	62350 - MY COMMUNITY DENTAL CENTERS INC	1,694.00
101.689.89 Total		4,261.01
101.711.00	51408 - APPLIED INNOVATION	263.19
101.711.00 Total		263.19
101.721.00	51408 - APPLIED INNOVATION	380.58
101.721.00 Total		380.58
208	1222 - MILLERS AMERI-CAN RENTALS INC	120.00
	16947 - LOWE'S COMPANIES, INC.	35.14
	17305 - CITY OF GRAND LEDGE	301.30
	24431 - MENARDS - LANSING WEST	278.29
	39808 - THE WATER STORE INC	31.75
	39835 - COMCAST CABLE COMMUNICATIONS MANAGEMENT LLC	217.12
	47928 - FRONTIER	57.23
	48247 - SOLDAN'S FEEDS & PET SUPPLIES	5.98
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	1,022.00
	50060 - INTERNATIONAL MINUTE PRESS	298.12
	51408 - APPLIED INNOVATION	176.19
	57282 - WASTE MANAGEMENT OF MICHIGAN	740.46
	60223 - FAMILY FARM AND HOME	122.97
	61666 - BALL SEPTIC INC	1,455.00
	62022 - HUTSON INC OF MICHIGAN	92.90

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
208	6659 - CONSUMERS ENERGY	366.91
	824 - AT&T	108.84
	61775 - CXT INCORPORATED	2,769.22
208 Total		8,199.42
228	42102 - THE COUNTY JOURNAL INC	435.20
	44082 - MICHIGAN RECYCLING COALITION	100.00
	51408 - APPLIED INNOVATION	395.43
	57282 - WASTE MANAGEMENT OF MICHIGAN	161.15
	61814 - BRUCE BUTLER	566.12
	61846 - SPEED-TECH EQUIPMENT	290.00
	6659 - CONSUMERS ENERGY	47.22
	62552 - SCHUPAN & SONS INC	3,004.95
	50594 - CIRBA SOLUTIONS SERVICES US LLC	1,567.42
228 Total		6,567.49
236	10469 - EATON COUNTY REGISTER OF DEEDS	30.00
236 Total		30.00
249	42102 - THE COUNTY JOURNAL INC	142.28
	51408 - APPLIED INNOVATION	14.00
	53704 - STAPLES ADVANTAGE	191.60
	61098 - MARK MEACHUM	455.00
	Temporary Vendor(s)	185.00
249 Total		987.88
256	28671 - UNDERGROUND SECURITY COMPANY	33.40
256 Total		33.40
260	19842 - BESCO WATER TREATMENT	38.00
	51408 - APPLIED INNOVATION	547.17
	53704 - STAPLES ADVANTAGE	211.86
	39055 - PAR REHAB SERVICES	1,500.00
260 Total		2,297.03
261	10453 - EATON COUNTY CLERK	10.00
	32036 - T-MOBILE USA INC	27.18
	32511 - CENTURYLINK	2.26
	351 - STATE OF MICHIGAN	10.00
	39808 - THE WATER STORE INC	47.25
	51408 - APPLIED INNOVATION	309.48
	52576 - AT&T MOBILITY NATIONAL	481.64
	5928 - CITY OF CHARLOTTE	760.52
	61744 - NETSOURCE ONE INC	36.00
	6659 - CONSUMERS ENERGY	3,162.73
	824 - AT&T	3,208.22
261 Total		8,055.28
263	52018 - IDENTISYS INC	314.60
263 Total		314.60

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
272	154 - PREVENTION & TRAINING SERVICES INC	250.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	1,125.00
	3256 - CATA	35.00
	5089 - REALITY COUNSELING SERVICES	330.00
	60641 - WAI-IAM INC	1,102.00
	61552 - PINNACLE RECOVERY GROUP	390.50
272 Total		3,232.50
273	28606 - REDWOOD TOXICOLOGY LABORATORY	1,375.00
273 Total		1,375.00
274	154 - PREVENTION & TRAINING SERVICES INC	175.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	528.00
	5089 - REALITY COUNSELING SERVICES	170.00
	51408 - APPLIED INNOVATION	179.54
	53704 - STAPLES ADVANTAGE	49.98
	61508 - COGNITIVE CONSULTANTS	90.00
274 Total		1,192.52
275	154 - PREVENTION & TRAINING SERVICES INC	300.00
	5089 - REALITY COUNSELING SERVICES	975.00
	61508 - COGNITIVE CONSULTANTS	80.00
275 Total		1,355.00
276	5089 - REALITY COUNSELING SERVICES	3,040.00
	51408 - APPLIED INNOVATION	62.04
	53704 - STAPLES ADVANTAGE	108.44
	61508 - COGNITIVE CONSULTANTS	1,870.00
276 Total		5,080.48
277	48590 - POTTERVILLE PHARMACY INC	181.67
	61552 - PINNACLE RECOVERY GROUP	7,215.00
	62300 - DR LIZ PC	1,600.00
277 Total		8,996.67
278	3256 - CATA	100.00
	5089 - REALITY COUNSELING SERVICES	575.00
	53704 - STAPLES ADVANTAGE	14.65
278 Total		689.65
282	38673 - HOUSING SERVICES MID MICHIGAN	3,436.18
282 Total		3,436.18
287	45483 - EMPLOYMENT GROUP INC	1,814.40
287 Total		1,814.40
292	10473 - EATON RESA	9,194.17
	154 - PREVENTION & TRAINING SERVICES INC	55.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	2,308.41
	351 - STATE OF MICHIGAN	47,199.91
	4010 - BOB BARKER COMPANY	100.38
	42675 - CEI COMMUNITY MENTAL HEALTH	28,466.10

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
292	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	352.00
	49620 - CEDAR CREST DAIRY INC	362.15
	49678 - WOW BUSINESS	94.70
	51408 - APPLIED INNOVATION	500.53
	53704 - STAPLES ADVANTAGE	4.19
	5928 - CITY OF CHARLOTTE	1,541.87
	61056 - JEREMY MULVANY, AGENT	226.79
	61127 - CENTRAL PHARMACY CHARLOTTE	5.19
	6130 - GORDON FOOD SERVICE	4,442.11
	61508 - COGNITIVE CONSULTANTS	3,833.34
	62238 - BARBER LOVE BARBER SHOP INC	80.00
	6659 - CONSUMERS ENERGY	1,222.36
	Temporary Vendor(s)	155.00
292 Total		100,144.20
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
	62544 - JANET BIERKAMP	150.00
293 Total		1,050.00
296	38673 - HOUSING SERVICES MID MICHIGAN	2,237.07
	42675 - CEI COMMUNITY MENTAL HEALTH	38,265.63
296 Total		40,502.70
297	18094 - LANSING BOARD OF WATER & LIGHT	350.32
	60829 - VERIZON WIRELESS	10.04
	61318 - TRI-COUNTY ELECTRIC COOPERATIVE HOMEWORKS	422.42
	61505 - MARK HOLTON MAINTENANCE AND PREP	100.00
297 Total		882.78
513	52628 - CLARK HILL PLLC	2,705.50
	53579 - ELLISON, JUSTIN	520.00
	Temporary Vendor(s)	55,801.00
513 Total		59,026.50
516	33771 - SUNFIELD TOWNSHIP	10,000.00
	36078 - FRED PRYOR SEMINARS & CAREER TRACK	995.00
516 Total		10,995.00
670	47051 - UNITED STATES TREASURY	3,272.79
	53464 - FIRST AMERICAN ADMINISTRATORS	1,776.15
670 Total		5,048.94
677	1829 - ASU RISK MANAGEMENT	12,490.51
677 Total		12,490.51
680	8252 - DELTA DENTAL	14,524.80

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
680 Total		14,524.80
692	Temporary Vendor(s)	545.01
692 Total		545.01
701	19785 - KALAMO TOWNSHIP	60.00
	31365 - CITY OF EATON RAPIDS	9.92
	32531 - EATON COUNTY SHERIFF DEPT	75.00
	351 - STATE OF MICHIGAN	28,596.58
	37614 - WALTON TOWNSHIP	60.00
	41775 - AUTO MART INC	100.00
	42102 - THE COUNTY JOURNAL INC	285.80
	4331 - BROOKFIELD TOWNSHIP TREASURER	60.00
	44685 - AUTOMOTIVE FINANCE CORPORATION	150.00
	46340 - EASTBROOK HOMES INC	2,100.00
	47241 - LANSING POLICE DEPARTMENT	75.00
	49305 - VERMONTVILLE TOWNSHIP	70.00
	50490 - COUNTRY VIEW ESTATES LLC	4,000.00
	52639 - PHIL WIPPEL, TRUSTEE	625.00
	52678 - AUTO OWNERS INSURANCE	502.00
	52759 - SMITH, PHYLLIS	11.73
	52762 - DAVIDSON, DALE	11.73
	52763 - STANLEY ANDERSON	11.73
	52764 - KUHN, DENNIS AND CINDY	11.73
	52765 - IDE, VICTOR	11.73
	52767 - AUTO OWNERS INSURANCE	65.00
	52770 - KOSBAR, DONNA	11.73
	52771 - FORD, LAVEVIA	11.73
	52773 - WADE, GARY & ROSEMARY	23.46
	52774 - WARD, DAWN	11.79
	53006 - GILBERT, ERIC & SANDY	11.73
	53007 - CONKLIN, KIM	11.73
	53015 - NEVINS, GERALD	11.73
	53158 - HARTFORD INSURANCE	300.00
	53428 - KEEBLER, JACKIE	60.00
	53443 - LAKE TRUST CREDIT UNION	250.00
	53449 - MICHIGAN DEPARTMENT OF	200.00
	53622 - CHASE, SHAWN LYNN	12.50
	53690 - EUGENE A KENNEY	25.00
	5928 - CITY OF CHARLOTTE	1,000.00
	5960 - CHARLOTTE PUBLIC SCHOOLS	20.00
	60025 - NATIONAL CITY BANK NKA PNC BANK	102.14
	60435 - CONSUMERS ENERGY	50.00
	60455 - CAROL ANN PRESTON	42.50
	60456 - KERRY LEE RASMUSSEN	42.50

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
	60575 - MALCOM AND CAROLYN ADAMS	5.30
	60839 - MICHIGAN DEPARTMENT OF TREASURY	7,225.00
	60858 - TERESE MARIE HUNSBERGER	11.73
	60992 - ANITA WEAVER	121.92
	61080 - STANLEY MILTON HERRIFF	25.00
	61120 - THERESA CAROLINE PITTINGTON	200.00
	61139 - HUNTINGTON NATIONAL BANK	25.00
	61348 - ULTA BEAUTY	100.00
	61561 - YORK RISK SERVICES	200.00
	61590 - LIBERTY MUTUAL GROUP CLAIM - #037873961-01	500.00
	61601 - DEPARTMENT OF TREASURY	50.00
	61607 - CARL CHALLENGER	106.00
	61622 - BRYANNA SUE ROBERTS	25.00
	61690 - SPEEDWAY GAS	103.92
	61777 - TIN CAN	10.00
	61855 - ZACHARY LYNN BURNHAM	27.26
	61861 - KAREN CUTSHAW DICHOZA	52.09
	61882 - THEODORE GRAHAM	2,404.21
	62008 - LEIGH TYLER	17.50
	62052 - MAPLE HILL CEMETARY	50.00
	62065 - JESSICA LYNN DILLER	17.48
	62066 - HAILEY CHRISTINE GODFREY	17.48
	62209 - CYGNUS HOMES SERVICES LLC	1,056.67
	62227 - SAMANTHA NEWTON	20.00
	62240 - HOME DEPOT	1,455.97
	62273 - MMLWCF	25.00
	62274 - AFNI SUBROGATION DEPT	150.00
	62315 - DON HAGA	25.00
	62318 - CELEBRATION OF LIFE	35.00
	62320 - AYODELE GREENRIDGE	70.00
	62343 - RICHARD KIBBLE	27.00
	62398 - OLIVET FIRST ASSEMBLY OF GOD	100.00
	62422 - ALEXANDRA MINICH	25.00
	Temporary Vendor(s)	157,796.05
	60135 - MEIJER	125.00
	53352 - AT&T ASSET PROTECTION #211	1,250.00
	62549 - ALAMO DAMAGE RECOVERY	1,662.00
	62545 - DAVID CRIPPEN	12.50
	53010 - GETZMEYER, THOMAS	65.74
	62546 - DANIEL HAIGH	12.50
	61849 - SHARON L HAVENS	22.84
	62547 - TERRY NEFF	12.50
	62548 - TYLER ROYSTON	128.50

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
	61584 - GARY AND THERESA SHARPE	75.00
	62497 - STEVEN SHERMAN	10.00
	62567 - ROXANNE ROBERTSON	1,500.00
	62565 - RICHARD HEVERLY	50.80
	62496 - RICHARD PARKER	10.00
	62566 - RANDALL BACHMAN	500.00
	62572 - ALBERT & TERI BEADLE	25.00
	62570 - ANNEKE HALLIDAY	25.50
	62569 - MICHAEL AND PAULA OLIVERI	45.00
	60631 - EATON COUNTY FAIRGROUNDS	150.00
	51339 - ERICA JAMES	10.00
701 Total		216,864.95
704	18285 - ALIVE	1,303.80
	28694 - LAFCU	400.00
	51301 - EATON COMMUNITY BANK	76.00
	53286 - POLICE OFFICERS ASSOCIATION	6,129.06
	61226 - WELTMAN, WEINBERG & REIS CO., LPA	811.40
	6560 - UNION OF OPERATING ENGINEERS	311.22
	6567 - CAPITOL CITY LABOR PROGRAM INC	95.22
	6568 - GOVERNMENTAL EMPLOYEES LABOR	152.24
704 Total		9,278.94
720	62364 - JOSHUA GAINES	280.00
720 Total		280.00
801	18094 - LANSING BOARD OF WATER & LIGHT	508.76
	33986 - CEI - CIVIL ENGINEERS INC	1,875.00
	35605 - ST REGIS CULVERT INC	2,687.44
	36205 - NORTHERN CONCRETE PIPE INC	27,082.14
	3731 - ADVANCED DRAINAGE SYSTEMS INC	35,934.48
	38196 - CUMMINS INC	6,778.03
	41207 - ROOTER EXPRESS	1,145.00
	42102 - THE COUNTY JOURNAL INC	574.98
	46321 - MID MICHIGAN PONDS LLC	612.00
	48673 - COUNTY OF CLINTON	3,886.46
	48993 - C & H UNDERGROUND LLC	2,890.00
	5170 - IONIA COUNTY	19,294.71
	51786 - COUNTY OF INGHAM	30,105.21
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	15,346.02
	52381 - C & B LAWN CARE INC	3,315.00
	52628 - CLARK HILL PLLC	705.00
	53323 - PRECISION GRADE EXCAVATING LLC	12,752.85
	60657 - HUBBELL ROTH & CLARK INC	46,428.26
	60811 - LAND & RESOURCE ENGINEERING - LRE	13,105.19
	61925 - KEPITIS FARMS LLC	9,740.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
801	62204 - ATA NATIONAL TITLE GROUP LLC	1,867,134.58
	7293 - MEAD BROS. EXCAVATING, INC.	59,305.50
	9131 - SPICER GROUP INC.	70,698.25
	62454 - CHIRCO TITLE AGENCY INC	975.00
	62556 - DAN EDWARDS LLC	3,800.00
801 Total		2,236,679.86
802	5217 - DORNBOS SIGN INC	1,135.50
802 Total		1,135.50
265	1481 - PAAM	100.00
265 Total		100.00
Grand Total		3,158,374.85

Payment Type	EFT
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Report Org Set	Vendor	Total Payments
101	21572 - U S POSTAL SERVICE	17,000.00
	23588 - COBRA SOLUTIONS	296.24
	62504 - STAYBRIDGE SUITES ANN ARBOR	(10,674.30)
	61475 - HOLIDAY INN EXPRESS - KALAMAZOO	34.32
101 Total		6,656.26
101.101.00	43126 - WEX BANK	(475.69)
	47698 - PNC BANK	(1,079.11)
	60445 - ENTERPRISE FM TRUST	42,994.76
101.101.00 Total		41,439.96
101.172.00	23588 - COBRA SOLUTIONS	98.76
	48961 - AMAZON.COM LLC	402.75
101.172.00 Total		501.51
101.215.07	15518 - CAPITAL ONE	24.88
	49678 - WOW BUSINESS	94.97
101.215.07 Total		119.85
101.228.00	43126 - WEX BANK	1,585.86
	4635 - CRYSTAL MOUNTAIN RESORT & SPA	309.48
	60168 - DELTA AIR LINES INC	590.40
101.228.00 Total		2,485.74
101.253.00	40997 - USA TODAY NETWORK	11.99
	43126 - WEX BANK	46.00
	62560 - ADOBE INC	58.29
101.253.00 Total		116.28
101.257.00	43126 - WEX BANK	1,487.79
	60146 - OUTSHINER CHARLOTTE	8.00
	61996 - APPRAISAL INSTITUTE	300.00
101.257.00 Total		1,795.79
101.265.00	43126 - WEX BANK	1,405.74
	48961 - AMAZON.COM LLC	755.33
	62559 - LTI SMART GLASS INC	1,120.00
101.265.00 Total		3,281.07
101.281.31	15518 - CAPITAL ONE	25.47
	2840 - MICHIGAN COURT ADMINISTRATION ASSOCIATION	90.00
	42483 - QUALITY DAIRY COMPANY	12.49
	43126 - WEX BANK	337.80
	45282 - COTTAGE INN PIZZA OF CHARLOTTE	343.94
	49042 - SUBWAY	213.30
	62413 - CANOPY HOTEL GRAND RAPIDS	248.52
101.281.31 Total		1,271.52
101.281.36	60441 - INTUIT INC	168.80
	60625 - RADISSON PLAZA HOTEL	661.50
	61475 - HOLIDAY INN EXPRESS - KALAMAZOO	312.00
101.281.36 Total		1,142.30

Payment Type	EFT
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Report Org Set	Vendor	Total Payments
101.281.48	2840 - MICHIGAN COURT ADMINISTRATION ASSOCIATION	30.00
101.281.48 Total		30.00
101.281.49	43126 - WEX BANK	1,952.00
101.281.49 Total		1,952.00
101.296.29	40997 - USA TODAY NETWORK	1.00
	43126 - WEX BANK	1,245.00
	62455 - TRADEWINDS ISLAND RESORTS	461.04
101.296.29 Total		1,707.04
101.296.32	61119 - MICHIGAN RETAILERS SERVICES INC	1,385.39
101.296.32 Total		1,385.39
101.301.01	15518 - CAPITAL ONE	207.74
	24431 - MENARDS - LANSING WEST	98.89
	27872 - NYE UNIFORM COMPANY	(2.97)
	32035 - MICHIGAN SHERIFF'S ASSOCIATION	295.00
	35666 - GRANGER WASTE SERVICES INC	92.79
	43126 - WEX BANK	28,617.43
	48961 - AMAZON.COM LLC	1,111.18
	50292 - SIDESTREETS DELICATESSEN	57.47
	60793 - C & C LANDFILL	100.73
	60829 - VERIZON WIRELESS	159.93
	61119 - MICHIGAN RETAILERS SERVICES INC	104.00
	62325 - 5.11 TACTICAL	208.61
	62504 - STAYBRIDGE SUITES ANN ARBOR	6,529.12
	61582 - EMBASSY SUITES - SCHAUMBURG	801.47
	62396 - HOLIDAY INN GRAND RAPIDS DOWNTOWN	299.98
101.301.01 Total		38,681.37
101.301.03	35666 - GRANGER WASTE SERVICES INC	92.79
	43126 - WEX BANK	26,640.24
	48961 - AMAZON.COM LLC	1,259.23
	60115 - CHEWY INC	265.92
	60793 - C & C LANDFILL	100.74
	61582 - EMBASSY SUITES - SCHAUMBURG	(2,216.24)
101.301.03 Total		26,142.68
101.301.43	43126 - WEX BANK	2,009.04
101.301.43 Total		2,009.04
101.301.51	14216 - HITCHES AND MORE INC	67.90
	15518 - CAPITAL ONE	15.48
	24431 - MENARDS - LANSING WEST	23.92
	25259 - NATIONAL SHERIFFS' ASSOCIATION	140.40
	43126 - WEX BANK	3,543.51
	48961 - AMAZON.COM LLC	1,219.02
	49678 - WOW BUSINESS	205.35
	53589 - BLUE CROSS BLUE SHIELD OF	15,762.53

Payment Type	EFT
Payment Month/Year	2023 6

Report Org Set	Vendor	Total Payments
101.301.51	62013 - HELLMUTH OBATA & KASSABAUM INC	1,242.11
	60720 - GERALD R. FORD INTERNATIONAL AIRPORT AUTHORITY	126.00
	62551 - zTRIP NE	19.97
101.301.51 Total		22,366.19
101.442.00	43126 - WEX BANK	2,888.51
	49806 - TEAM ONE CHEVROLET BUICK	305.87
	61456 - CAR WASH PARTNERS INC	29.99
101.442.00 Total		3,224.37
101.689.00	43126 - WEX BANK	329.07
101.689.00 Total		329.07
201	10454 - EATON COUNTY ROAD COMMISSION	3,028,744.70
201 Total		3,028,744.70
208	15518 - CAPITAL ONE	329.89
	31672 - MEIJER	30.05
	43126 - WEX BANK	1,907.81
	48512 - MICHAELS	4.49
	48961 - AMAZON.COM LLC	1,809.43
	61725 - OPENEDGE	285.73
208 Total		4,367.40
221	2693 - BARRY-EATON DIST. HEALTH DEPT.	527,414.22
221 Total		527,414.22
226	48961 - AMAZON.COM LLC	3,222.31
	60173 - GODADDY.COM LLC	99.99
	60994 - LEICA GEOSYSTEMS INC	506.00
	61705 - ZOOM VIDEO COMMUNICATIONS INC	100.00
	62557 - KEEPER SECURITY INC	1,227.00
226 Total		5,155.30
228	15518 - CAPITAL ONE	153.38
	42483 - QUALITY DAIRY COMPANY	50.24
	43126 - WEX BANK	723.87
	60174 - FACEBOOK INC	23.23
	60445 - ENTERPRISE FM TRUST	2,429.74
	62261 - COTTAGE INN PIZZA	137.93
228 Total		3,518.39
249	15518 - CAPITAL ONE	86.64
	43126 - WEX BANK	3,087.04
	48961 - AMAZON.COM LLC	475.17
	61004 - THE H HOTEL	583.80
249 Total		4,232.65
260	18562 - GOODWILL INDUSTRIES OF	13.98
260 Total		13.98
261	14974 - APCO INTERNATIONAL INC	1,070.00
	15518 - CAPITAL ONE	279.08

Payment Type	EFT
Payment Month/Year	2023 6

Report Org Set	Vendor	Total Payments
261	40997 - USA TODAY NETWORK	11.98
	43126 - WEX BANK	2,985.34
	48961 - AMAZON.COM LLC	521.18
	49678 - WOW BUSINESS	573.38
	60273 - CAESARS LINQ LLC (45-1291627)	880.40
	61275 - ALLEGIANT AIR LLC	355.00
	62537 - POLL EVERYWHERE INC	120.00
	62538 - MAGNATAG INC	2,872.53
	62458 - TRU BY HILTON - GAYLORD	308.70
261 Total		9,977.59
264	25259 - NATIONAL SHERIFFS' ASSOCIATION	655.20
	62563 - HYATT PLACE OMAHA DOWNTOWN OLD MARKET	1,773.75
264 Total		2,428.95
273	26618 - MEIJER INC	185.00
273 Total		185.00
287	17556 - AMWAY GRAND PLAZA HOTEL	3,254.82
	60891 - NATIONAL HOMELAND SECURITY ASSOCIATION INC	700.00
287 Total		3,954.82
292	15518 - CAPITAL ONE	958.97
	1556 - HARMON GLASS DOCTOR	75.00
	23824 - NCS PEARSON, INC.	87.00
	43126 - WEX BANK	4,508.44
	45010 - RIEDY'S PIZZA	63.95
	48961 - AMAZON.COM LLC	1,063.85
	51131 - GRAND VALLEY STATE UNIVERSITY	100.00
	61390 - SHIPT INC	441.42
	62013 - HELLMUTH OBATA & KASSABAUM INC	414.04
292 Total		7,712.67
387	61082 - U S BANK ST PAUL	500.00
387 Total		500.00
512	10466 - EATON COUNTY HEALTH AND	1,913,615.57
512 Total		1,913,615.57
656	14286 - MERS	510,628.62
656 Total		510,628.62
670	53589 - BLUE CROSS BLUE SHIELD OF	698,652.00
670 Total		698,652.00
676	14286 - MERS	28,434.34
676 Total		28,434.34
678	351 - STATE OF MICHIGAN	1,665.00
678 Total		1,665.00
679	33191 - STANDARD INSURANCE CO.	4,405.35
679 Total		4,405.35
691	47698 - PNC BANK	64,122.87

Payment Type	EFT
Payment Month/Year	2023 6

Report Org Set	Vendor	Total Payments
691 Total		64,122.87
701	351 - STATE OF MICHIGAN	798,088.19
701 Total		798,088.19
704	14286 - MERS	159,551.81
	15860 - CITISTREET INVESTMENT SERV	2,109.50
	1860 - CITY OF LANSING	604.00
	24909 - AMERICAN FIDELITY ASSURANCE CO	11,219.46
	33191 - STANDARD INSURANCE CO.	40,125.95
	351 - STATE OF MICHIGAN	69,365.77
	47051 - UNITED STATES TREASURY	405,383.60
	51691 - TEXAS LIFE INSURANCE COMPANY	1,269.70
	62366 - ASSURITY LIFE INSURANCE COMPANY	7,871.08
	62465 - COLLECTION SERVICES CENTER	505.10
704 Total		698,005.97
706	15518 - CAPITAL ONE	19.48
706 Total		19.48
707	15518 - CAPITAL ONE	11.68
707 Total		11.68
851	61083 - HIGHPOINT COMMUNITY BANK	256,000.00
	61139 - HUNTINGTON NATIONAL BANK	500.00
851 Total		256,500.00
Grand Total		8,728,992.17

Payroll History Total

Hours Description	Hours	Gross	Withholdings and Deductions	Gross Base	Benefits	Amount
210 Regular - Regular	43,315.0000	1,155,964.19	Gross	1,762,539.28	Community Blue 12	87,556.67
213 LWOP - Leave without Pay	33.3987	.00	Federal	146,388.13	Community Blue 12 Elected	1,307.88
215 Hourly Temp - Temporary	3,045.5000	55,221.49	FICA	104,952.58	Community Blue 6	253,296.91
Hourly			Local Taxes	616.55	Community Blue 6 Elected	12,234.48
217 Funeral - Regular	75.5000	1,688.20	Medicare	24,545.31	Dental Insurance	14,133.00
Funeral/Bereavement			Michigan State Taxes	63,170.27	Dental Insurance Elected	450.00
218 Holiday Temp - Temporary	39.7500	762.84			HCSP Flat - Elected Officials	800.00
Holiday			Accident Policy - Emp Pd Pre	138.30	Health Care Savings - Additional	3,017.77
219 Holiday - Holiday - Non	1,649.7600	43,104.80	Tax	.00	Health Care Savings - Flat Rate	17,400.00
Union			Alive Wellness	1,242.40	Health Care Savings Program	6,985.39
220 Sick - Sick Leave	879.8266	22,332.66	Alive Wellness - Elected	61.40	Health Care Savings Program	231.18
221 Sick FMLA - Sick Leave	153.7700	3,563.10	Assurity Accident Fund	1,041.68	Life & Disability	19,955.22
FMLA			Assurity Critical Illness	872.76	Life & Disability - Elected	881.75
230 Annual - Annual Leave	3,057.7747	83,249.50	Assurity Whole Life	2,028.84	MESC - Unemployment	167.36
231 Annual FMLA - Annual	(40.0000)	(744.80)	Cancer Employee Paid After	81.40	Retire - Administrative	84,079.15
Leave FMLA			Tax	.00	Retire - Administrative Comm	1,535.69
240 Personal - Personal Leave	299.5000	8,825.03	Cancer Employee Paid Before	330.32	Retire - Administrative Elected	17,383.86
245 Other - Other Leave	16.5000	408.96	Tx	.00	Retire - Animal Control	3,682.70
250 Comp Used - Comp Used	661.0000	18,727.05	Cap City Labor-Animal Officer	95.22	Retire - Command	162,517.56
270 Overtime - Overtime	1,634.5000	68,558.99	CB6 Pre-Tax Elected	1,460.08	Retire - Dispatch Non Sup	13,686.38
275 Overtime ST - Overtime -	17.0000	395.62	Command Unit Union	76.00	Retire - Dispatch Supervisor	22,897.22
Straight Time			Withholding	.00	Retire - General	104,538.60
277 OT Base Pay - Overtime -	140.0000	5,512.20	Community Blue 6 - Post-Tax	932.86	Retire - Maintenance	6,403.64
Part of Base Pay			Community Blue 6 - Pre Tax	29,275.62	Retire - Rehired Retirees	1,512.08
280 Training - FTO Training	21.0000	922.20	Critical Illness	60.68	Retire - Sheriff Non Sup	54,247.92
Hours (1.5x)			Dependent Care Flex - Elected	416.66	Retire - Sheriff Non312	30,276.35
282 Training WK - FTO Training	1.0000	30.72	Dependent Care Flex Plan	624.98	Retire - Youth Facility	1,306.36
Weekly Reporting			Eaton County Labor Council	400.00	Retirees Health - Commissioners	297.75
283 K9 Unit - Canine Unit Pay	28.0000	826.84	Friend of Court - Iowa	505.10	Retirees Health - Elected	5,565.38
284 On Call PA - On Call -	10.0000	1,369.89	Friend of the Court	4,784.85	Retirees Health Care	135,291.38
Prosecutor			Friend of the Court %	1,410.65	W/C - General Emp - Commissioner	36.78
285 On Call - On Call Hours	71.2500	1,353.33	Garnishment	811.40	W/C General Emp - Elected	165.81
286 Des Staff CT - Designated	11.0000	.00		3,245.62	W/C General Employees	3,020.31
Staff Comp Time ST			Govt. Employees Labor	152.24	W/C Public Safety	3,438.82
287 Des Staff PD - Designated	14.0000	297.92	Council	.00	W/C Public Safety - Elected	56.62
Staff Pay ST			HCSP Additional Elected HCSP	1,109.28	Total	\$1,070,357.97
288 Shift Sup - Alternate Shift	25.0000	798.00	PreTax Contribution Health	439.58	Direct Deposits	Amount
Supervisor OT			Care Savings - Additional	12,342.12	Adventure Credit Union	590.91
290 Transcripts - Transcripts	.0000	2,472.80	Health Care Savings - Elected	527.72	Advia Credit Union	800.00
298 Sup Temp - Temporary	11.0000	288.31	Health Care Savings Program	52,772.24	Ally Bank	120.00
Supervisor			Life Ins - Employee Paid	10,903.17	American Express National Bank	200.00
310 Reimb OT - Reimbursed	37.0000	1,698.50		1,026.04		
Wages - Overtime				.00		

330 Detective OT - Detective Overtime	32.0000	1,502.40	Long Term Disability-Emp Paid	788.24	.00	Astera Credit Union	11,400.67
340 CO Backfill - Corrections Officers Backfill OT	72.0000	2,598.30	Medical Flex Plan	7,062.32	.00	Bank of America N.a.	2,000.00
345 Holiday OT - Holiday Overtime	42.0000	2,462.14	Medical Flex Plan - Elected	654.16	.00	Bank of America, Na	15,255.50
350 Holiday - Holiday Pay	497.5000	13,467.67	MERS Admin Deferred	17,906.14	198,956.72	Branch Banking and Trust Marylan	4,218.17
375 Unshed OT - On Call	5.5000	293.59	MERS Admin Deferred - Elected	3,702.18	41,135.44	Capital Area School Employee CU	40,260.40
Unscheduled Overtime			MERS Admin Deferred Commissioner	327.05	3,633.92	Capital National Bank	4,125.80
385 Unshed Comp - On Call	12.0000	.00	MERS Animal Control Deferred	705.24	9,660.80	Capital One NA	394.68
Unscheduled OT COMP			MERS Command Deferred	15,503.01	114,837.17	Citizens Bank Na	180.00
390 Holiday Comp - On Call	8.0000	.00	MERS Deputies Def (1/1/98)	19,837.84	185,399.24	Clearwater CU	4,839.67
Unshed Holiday OT Comp			MERS Disp Sup Deferred	3,864.77	31,678.52	Comerica Bank	8,516.04
410 Sup Regular - Supervisory Regular	1,837.5000	90,305.71	MERS Dispatcher Deferred	5,721.84	54,701.80	Commercial Bank	8,543.09
415 Sup Per Diem - Supervisory Per Diem	.0000	3,200.00	MERS General	306.24	4,195.20	Community Choice CU	620.00
419 Sup Holiday - Supervisory Holiday - Non Union	104.0000	4,533.44	MERS General Deferred	46,113.05	631,683.17	Consumers Credit Union	10,531.93
420 Sup Sick - Supervisory Sick Leave	4.5000	214.44	MERS Maint. Deferred	1,959.64	32,991.61	Consumers Professional CU	1,985.56
430 Sup Annual - Supervisory Annual Leave	109.0000	4,520.87	MERS Non312 (1/1/98)	17,314.63	161,819.64	Cornerstone Community Financial	4,207.37
500 Other Pay - Other Pay	.0000	5,200.00	MERS Youth Serv Deferred	292.90	29,290.08	CP Federal Credit Union	4,925.76
510 ARPA Prem - Temp	.0000	6,000.00	Police Officers Association of	4,144.46	.00	DFCU Financial	5,650.91
Retention Prem Exp 1/31/23			Probate Judge Retirement Def.	2,109.50	14,063.28	Dow Chemical Employees CU	4,006.34
550 Mileage - Mileage - Taxable	.0000	583.22	Standard - PostTax % - General	5,220.45	85,662.99	Eaton Community Bank	46,192.72
560 Mile NonTax - Mileage - Non Taxable	.0000	588.72	Standard - PostTax Flat - Elect	400.00	.00	Eaton Community Bk	8,014.15
580 Meals - Meal	.0000	2,700.00	Standard - PostTax Flat - Gen	13,219.22	.00	Embers Credit Union	602.99
Reimbursement			Standard - PreTax % - Comm	879.23	976.92	Fifth Third Bank Cincin	4,476.35
590 Other Travel - Other Travel Reimbursement	.0000	383.67	Standard - PreTax % - General	7,784.37	61,396.25	Fifth Third Bank Cincinnati	62,273.63
595 Other Emp Ex - Other Non-Taxable Employee Reimb	.0000	110.90	Standard - PreTax Flat - Elected	1,970.00	.00	Flagstar Bank, Fsb	4,572.36
600 Disability - Disability Pay	.0000	2,147.00	Standard - PreTax Flat - General	11,837.68	.00	Flint Area School Employees CU	3,377.83
610 Dis. MERS - Disability Pay - MERS Supplement	.0000	3,842.00	Texas Life Ins - Emp Pd	1,269.88	.00	Grand Trunk Employees FCU	5,961.56
655 WC NonMERS - Work Comp Adj Non MERS	.0000	(3,598.82)	Union Dues - Command	1,013.60	.00	Greenstate Credit Union	1,562.46
660 WC Hrlly - Work Comp Hourly Compensation	160.0000	4,580.80	Union Dues - Disp Sup	274.80	.00	Hastings City Bank	8,903.97
720 Sick Retire - Payout - Sick Leave Retirement	610.0860	19,308.81	Union Dues - Dispatcher Non Sup	696.20	.00	Honors Credit Union	3,381.08
730 Ann. Payout - Payout - Annual Leave	913.6693	26,805.89	Union of Operating Engineers Net	311.22	.00	Horizon Bk	3,812.29
				<u>\$1,156,525.23</u>		Huntington National Bank	12,060.34
						Huntington National BK	55,443.06
						Independent Bank	70,707.08
						Independent BK	1,160.46
						Isabella Community CU	500.00
						Journey Federal Credit Union	7,955.04
						JP Morgan Case Bank	4,063.23
						JP Morgan Chase	346.31
						JP Morgan Chase Bank	21,766.20
						JPMorgan Chase	3,423.29
						Kalsee Credit Union	451.00
						Kellogg Federal Credit Union	15,756.61
						LAFCU	101,199.09

750 Comp Term - Payout -	1.2500	30.79
Comp Leave Termination		
755 Comp Payout - Payout -	40.0000	1,181.20
Comp Leave		
810 Waiver - Health Insurance	.0000	4,483.33
Waiver		
830 Cleaning - Cleaning	.0000	15,145.60
Allowance		
840 Clothing - Clothing	.0000	167.96
Reimbursement		
880 Longevity - Longevity	.0000	1,711.23
920 E-Sick - Earned Sick Leave	1,973.8973	.00
921 Sick Lost - Sick Leave	764.6219	.00
Hours Lost		
930 E-Annual - Earned Annual	3,445.1718	.00
Leave		
931 Annual Lost - Annual Leave	15.8950	.00
Hours Lost		
940 E-Personal - Earned	100.0000	.00
Personal Leave		
941 Pers Lost - Personal Leave	76.0000	.00
Hours Lost		
950 E-Comp - Earned Comp	647.7500	.00
Hours		
955 E-Comp ST - Earned Comp	10.0000	.00
Straight Time		
957 E-Comp Hol - Earned	42.0000	.00
Comp Holiday ST		
959 E-Comp FTO - Earned	20.0000	.00
Comp FTO (1.5x)		
Salary - Salary	.0000	70,440.08
Total	66,752.3713	\$1,762,539.28

Lake Michigan Credit Union	7,840.47
Lake Trust	38,229.06
Lake Trust Credit Union	52,852.38
Lake Trust CU	3,596.42
M & T Bank NY	3,221.62
Marshall Community Credit Union	11,984.00
Mercantile BK of Michigan	3,097.81
Michigan Schools and Government C	950.00
MSU Federal Credit Union	296,095.41
Navy Federal Credit Union	18,811.04
Omni Community Credit Union	1,000.00
PNC Bank, Ohio	63,133.46
Portland Federal Credit Union	33,741.05
Preferred Credit Union	4,784.59
Sun Community FCU	790.50
Sutton Bank	1,339.91
The Bankcorp Bank	400.00
The Dart Bank	5,493.31
The Northern Trust Company	25.00
The State Bank	246.68
Thornapple Valley Credit Union	3,174.92
Union Bank	5,491.47
USAA Federal Savings Bank	4,442.19
Veridian Credit Union	200.00
Wayne-Westland FCU	1,714.21
Wells Fargo Bank, Na	3,735.23
Wildfire Credit Union	2,945.32
Total	\$1,150,671.95
Check	\$5,853.28

Eaton County

Annual Budget by Function Report

Report by: Summary

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	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	25,119,530.00	1,295,412.00	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	828,972.00	(96,662.00)	-10%
120 - State Revenue	4,314,292.18	4,759,184.69	4,718,951.08	5,093,404.00	5,270,256.00	176,852.00	3%
125 - Local Unit Contributions	3,382,961.04	3,510,790.52	3,967,071.90	4,444,516.00	4,512,730.00	68,214.00	2%
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	330,991.00	317,705.00	(13,286.00)	-4%
145 - Refunds and Reimbursements	203,780.89	317,341.45	285,155.61	249,469.00	172,425.00	(77,044.00)	-31%
150 - Other Financing Sources	296,184.10	310,711.20	427,874.00	642,000.00	615,000.00	(27,000.00)	-4%
155 - Transfers In	929,296.03	1,455,819.08	1,536,879.29	1,666,646.00	1,580,441.00	(86,205.00)	-5%
155 - Transfers In - ARP Fund	-	-	1,860,000.00	3,482,500.00	3,082,500.00	(400,000.00)	-11%
155 - Historical Margin	-	-	-	2,631,972.00	934,325.00	(1,697,647.00)	-65%
155 - Use of Fund Balance	-	-	-	(899,278.00)	995,648.00	1,894,926.00	-211%
Revenue Totals	35,961,364.78	35,967,483.32	39,476,440.43	45,685,422.00	46,716,257.00	1,030,835.00	2%
Expenditures							
05 - Legislative	423,363.92	272,072.44	325,309.32	350,350.00	387,483.00	37,133.00	11%
10 - Judicial	4,885,703.26	5,256,689.87	5,489,033.35	6,252,781.00	6,418,796.00	166,015.00	3%
15 - General Government	8,757,900.69	9,091,447.14	9,876,256.84	11,558,264.00	12,043,763.00	485,499.00	4%
20 - Public Safety	13,926,266.81	15,007,134.85	16,590,367.52	18,487,669.00	19,353,860.00	866,191.00	5%
30 - Health And Welfare	1,210,802.31	1,169,330.68	1,166,002.08	1,265,784.00	1,446,380.00	180,596.00	14%
35 - Recreation and Culture	15,000.00	15,000.00	17,000.00	17,000.00	17,000.00	-	0%
40 - Other	15,989.00	7,936.00	18,184.00	438,877.00	169,000.00	(269,877.00)	-61%
45 - Capital Outlay	720,771.35	318,835.13	672,785.83	1,449,429.00	951,850.00	(497,579.00)	-34%
50 - Debt Service	200,588.34	305,785.51	325,060.04	580,976.00	570,702.00	(10,274.00)	-2%
60 - Transfers Out	4,655,217.88	5,647,003.39	6,014,208.01	5,284,292.00	5,357,423.00	73,131.00	1%
Expenditure Totals	34,811,603.56	37,091,235.01	40,494,206.99	45,685,422.00	46,716,257.00	1,030,835.00	3%

Annual Budget by Function Report

Report by: Summary

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Proposed	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Revenue Grand Totals:	35,961,364.78	35,967,483.32	39,476,440.43	45,685,422.00	46,716,257.00	1,030,835.00	3%
Expenditure Grand Totals:	34,811,603.56	37,091,235.01	40,494,206.99	45,685,422.00	46,716,257.00	1,030,835.00	3%
Net Grand Totals:	1,149,761.22	(1,123,751.69)	(1,017,766.56)	-	-	-	+++
Beginning Fund Balance	5,906,408.03	7,056,169.25	5,932,417.56	4,914,651.00	5,813,929.00		
Change in Fund Balance	1,149,761.22	(1,123,751.69)	(1,017,766.56)	899,278.00	(995,648.00)		
Ending Fund Balance	7,056,169.25	5,932,417.56	4,914,651.00	5,813,929.00	4,818,281.00		

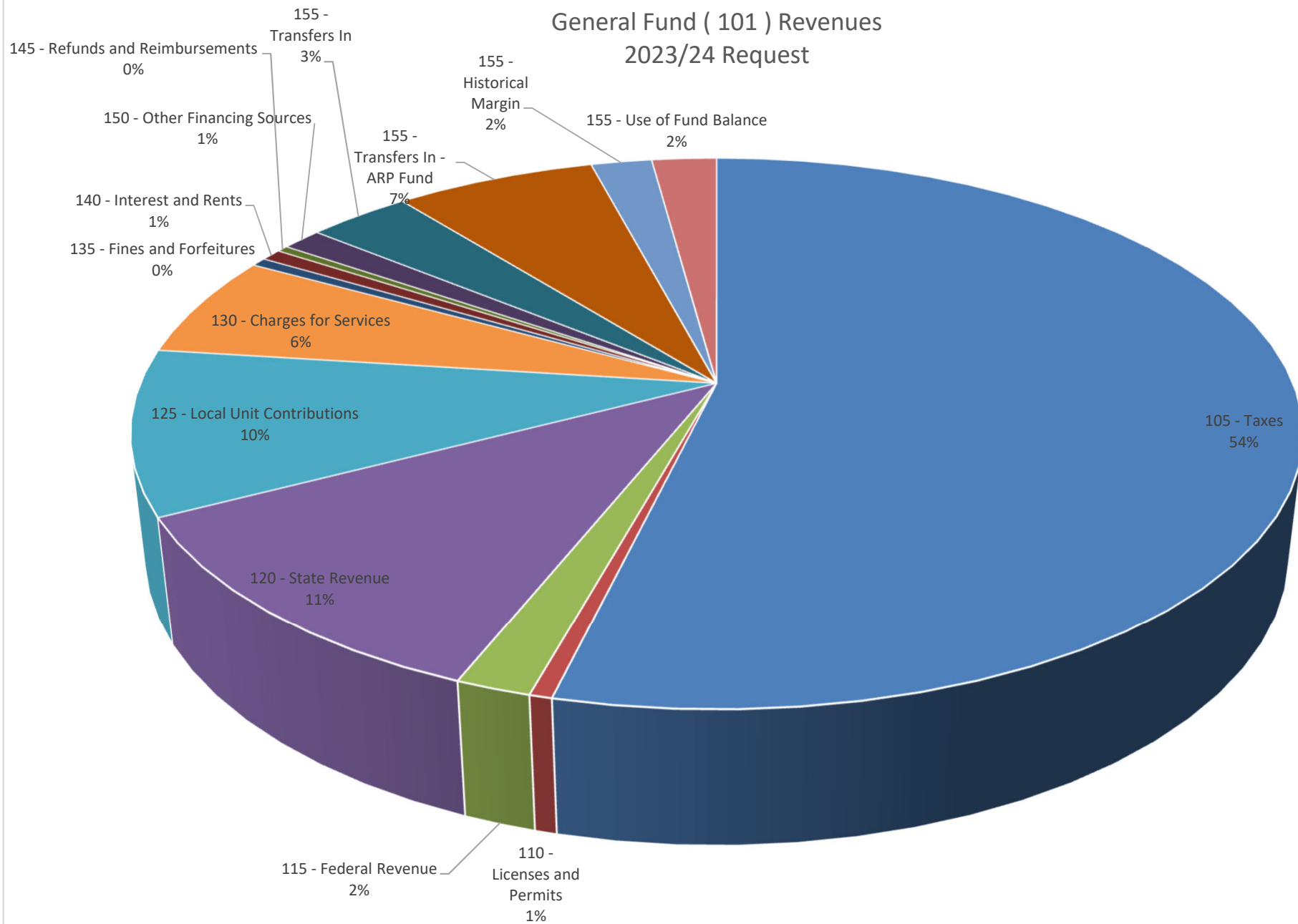
Annual Budget by Account Classification Report

	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	25,119,530.00	1,295,412.00	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	828,972.00	(96,662.00)	-10%
120 - State Revenue	4,314,292.18	4,759,184.69	4,718,951.08	5,093,404.00	5,270,256.00	176,852.00	3%
125 - Local Unit Contributions	3,382,961.04	3,510,790.52	3,967,071.90	4,444,516.00	4,512,730.00	68,214.00	2%
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	330,991.00	317,705.00	(13,286.00)	-4%
145 - Refunds and Reimbursements	203,780.89	317,341.45	285,155.61	249,469.00	172,425.00	(77,044.00)	-31%
150 - Other Financing Sources	296,184.10	310,711.20	427,874.00	642,000.00	615,000.00	(27,000.00)	-4%
155 - Transfers In	929,296.03	1,455,819.08	1,536,879.29	1,666,646.00	1,580,441.00	(86,205.00)	-5%
155 - Transfers In - ARP Fund	-	-	1,860,000.00	3,482,500.00	3,082,500.00	(400,000.00)	-11%
155 - Historical Margin	-	-	-	2,631,972.00	934,325.00	(1,697,647.00)	-65%
155 - Use of Fund Balance	-	-	-	(899,278.00)	995,648.00	1,894,926.00	-211%
Revenue Totals	35,961,364.78	35,967,483.32	39,476,440.43	45,685,422.00	46,716,257.00	1,030,835.00	2%
Expenditures							
701 - Personnel - Personnel Services	23,214,895.91	24,518,645.19	26,471,221.84	30,079,267.00	30,969,789.00	890,522.00	3%
727 - Supplies	750,848.92	729,069.03	943,378.63	1,031,804.00	1,268,467.00	236,663.00	23%
800 - Other Services And Charges	5,269,281.16	5,571,896.76	6,067,552.64	7,259,654.00	7,598,026.00	338,372.00	5%
901 - Capital Outlay	720,771.35	318,835.13	672,785.83	1,449,429.00	951,850.00	(497,579.00)	-34%
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	5,284,292.00	5,357,423.00	73,131.00	1%
Expenditure Totals	34,811,603.56	37,091,235.01	40,494,206.99	45,685,422.00	46,716,257.00	1,030,835.00	2%

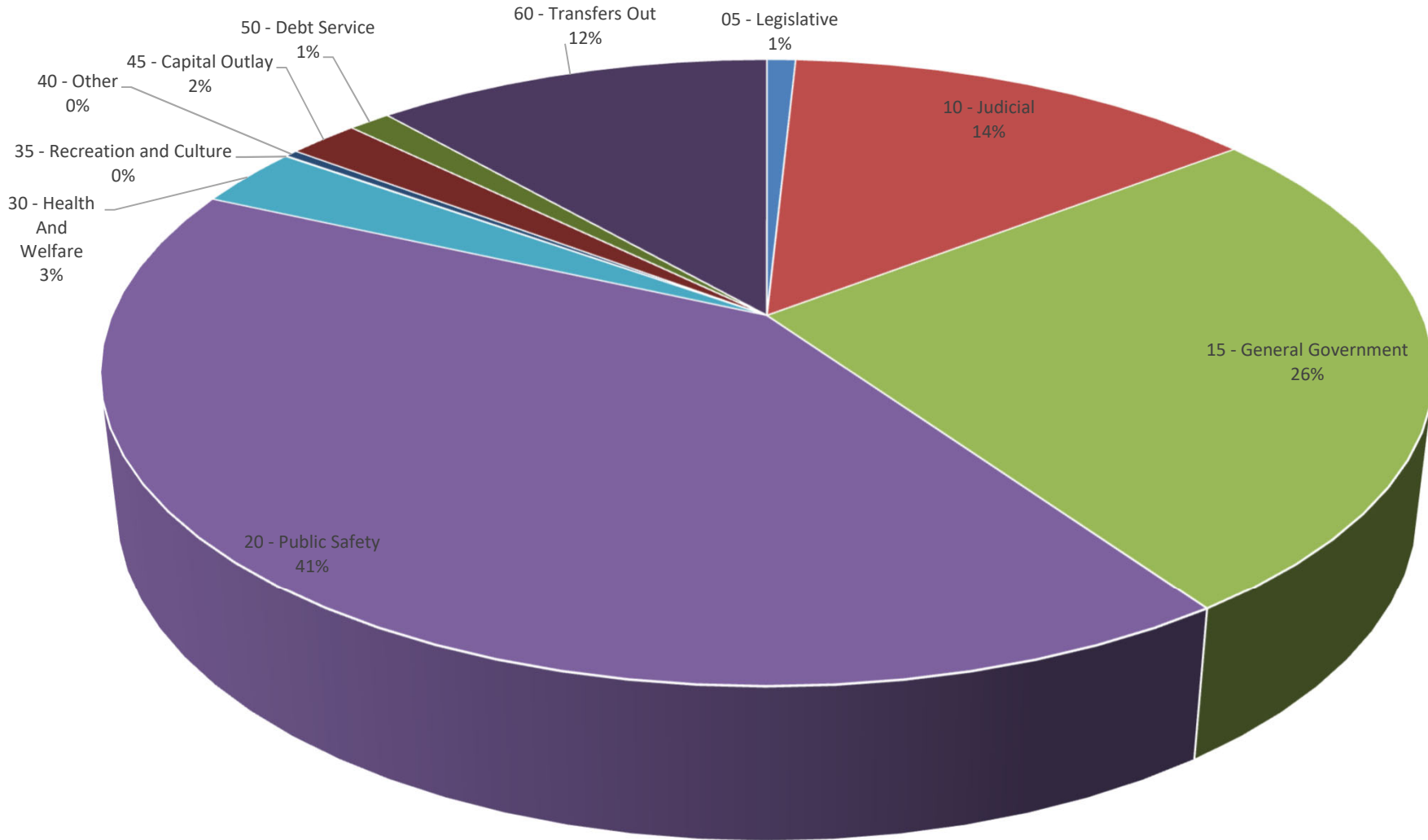
Annual Budget by Account Classification Report

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Request	Increase (Decrease)	% Inc (Dec)
Fund: 101 General Fund							
Revenue Grand Totals:	35,961,364.78	35,967,483.32	39,476,440.43	45,685,422.00	46,716,257.00	1,030,835.00	2%
Expenditure Grand Totals:	34,811,603.56	37,091,235.01	40,494,206.99	45,685,422.00	46,716,257.00	1,030,835.00	2%
Net Grand Totals:	1,149,761.22	(1,123,751.69)	(1,017,766.56)	-	-	-	
Beginning Fund Balance	5,906,408.03	7,056,169.25	5,932,417.56	4,914,651.00	5,813,929.00		
Change in Fund Balance	1,149,761.22	(1,123,751.69)	(1,017,766.56)	899,278.00	(995,648.00)		
Ending Fund Balance	7,056,169.25	5,932,417.56	4,914,651.00	5,813,929.00	4,818,281.00		

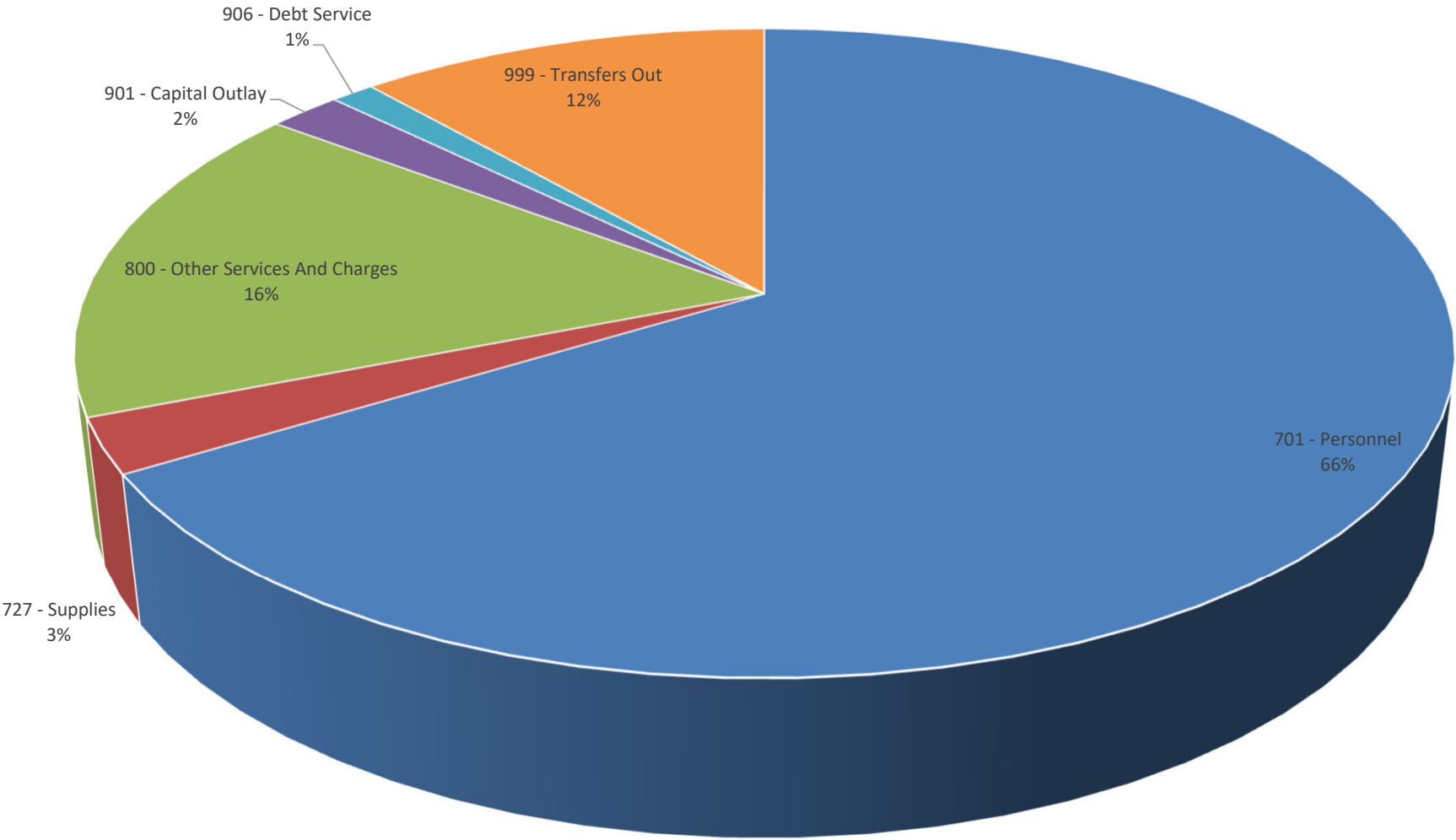
General Fund (101) Revenues 2023/24 Request



General Fund (101) Expenses by Function
2023/24 Request



General Fund (101) Expenses by Classification
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	1,828,321	486,458	2,314,779	1,739,027	453,133	2,192,160	122,619	5.6%		
702.000	SALARIES - REGULAR	14,553,836	6,019,080	20,572,916	13,669,532	5,554,660	19,224,192	1,348,724	7.0%		
702.001	SALARIES - LONGEVITY	114,200	37,251	151,451	116,289	38,533	154,822	(3,371)	-2.2%		
703.000	SALARIES - TEMPORARY	370,250	468,900	839,150	277,060	387,400	664,460	174,690	26.3%		
704.000	SALARIES - OVERTIME	600,360	397,800	998,160	595,290	382,740	978,030	20,130	2.1%		
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	79,700	218,200	136,000	74,700	210,700	7,500	3.6%		
706.000	SICK PAY	106,130	37,880	144,010	117,370	44,800	162,170	(18,160)	-11.2%		
710.000	SOCIAL SECURITY	1,370,068	576,558	1,946,626	1,288,812	531,609	1,820,421	126,205	6.9%		
711.000	WORKERS COMPENSATION INS	81,708	25,130	106,838	68,173	19,936	88,109	18,729	21.3%		
712.000	UNEMPLOYMENT INSURANCE	5,398	2,316	7,714	5,074	2,135	7,209	505	7.0%		
713.000	RETIREMENT	5,505,508	1,583,790	7,089,298	5,570,537	1,574,110	7,144,647	(55,349)	-0.8%		
714.000	LIFE & DISABILITY INSURANCE	224,306	88,185	312,491	212,686	81,508	294,194	18,297	6.2%		
715.000	HEALTH INSURANCE	3,595,870	1,761,840	5,357,710	3,485,430	1,622,520	5,107,950	249,760	4.9%		
715.001	HEALTH INSURANCE - WAIVER	48,000	9,600	57,600	46,800	13,200	60,000	(2,400)	-4.0%		
716.000	RETIREE'S HEALTH	1,650,430	561,920	2,212,350	1,628,350	534,370	2,162,720	49,630	2.3%		
716.001	RETIREE'S HEALTH - HCSP	312,239	146,379	458,618	294,238	116,209	410,447	48,171	11.7%		
717.000	DENTAL INSURANCE	190,692	81,084	271,776	187,956	77,700	265,656	6,120	2.3%		
		30,845,816	12,363,871	43,209,687	29,588,624	11,509,263	41,097,887	2,111,800	5.1%		
		GF	SRF	Total	PY GF	PY SRF	PY Total	GF Difference	SRF Difference	Total Difference	% Inc
58% Salaries		17,861,597	7,527,069	25,388,666	16,800,568	6,935,966	23,736,534	1,061,029	591,103	1,652,132	6.96%
12% Health Insurance		3,643,870	1,771,440	5,415,310	3,532,230	1,635,720	5,167,950	111,640	135,720	247,360	4.79%
18% Retirement		5,505,508	1,583,790	7,089,298	5,570,537	1,574,110	7,144,647	(65,029)	9,680	(55,349)	-0.77%
6% Retiree's Health		1,962,669	708,299	2,670,968	1,922,588	650,579	2,573,167	40,081	57,720	97,801	3.80%
6% Other Fringes		1,872,172	773,273	2,645,445	1,762,701	712,888	2,475,589	109,471	60,385	169,856	6.86%
100% Total Wages/Benefits		30,845,816	12,363,871	43,209,687	29,588,624	11,509,263	41,097,887	1,257,192	854,608	2,111,800	21.63%
<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	17,868,571	17,861,597						
Health Insurance		3,711,830	3,742,830	3,756,860	3,643,870						
Retirement		5,458,461	5,463,117	5,508,146	5,505,508						
Retiree's Health		2,083,661	2,083,490	2,085,940	1,962,669						
Other Fringes		1,846,016	1,855,215	1,871,697	1,872,172						
Total Wages/Benefits		30,694,219	30,847,463	31,091,214	30,845,816	-	-	-	-	-	-

Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs
Legislative	Board of Commissioners						
	Chairperson	101.101.00	1.00		\$8,978 - \$8,978	\$714 - \$5,584	\$9,692 - \$14,562
	Vice Chairperson	101.101.00	1.00		\$8,123 - \$8,123	\$646 - \$5,176	\$8,769 - \$13,299
	Ways and Means Chairperson	101.101.00	1.00		\$8,123 - \$8,123	\$646 - \$5,176	\$8,769 - \$13,299
	Commissioners	101.101.00	12.00		\$7,743 - \$7,743	\$616 - \$4,995	\$8,359 - \$12,738
	Department Total			15.00			
	General Fund Total			15.00			
	Special Revenue Total			-			

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Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs
Judicial							
	Trial Courts						
	Circuit Court						
	Judge	101.281.31	2.00		\$45,724 - \$45,724	\$7,427 - \$26,140	\$53,151 - \$71,864
	Trial Court Administrator	101.281.31	1.00		\$85,987 - \$111,779	\$45,346 - \$77,994	\$131,333 - \$189,773
	Specialty Court Coordinator	101.281.31	1.00		\$54,392 - \$70,678	\$29,867 - \$57,859	\$84,259 - \$128,537
	Judicial Administrative Assistant/Court Recorder	101.281.31	2.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537
	Law Clerk	101.281.31	2.00		\$45,988 - \$59,820	\$7,465 - \$27,455	\$53,453 - \$87,275
	Court Recorder	101.281.31	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Administrative Assistant/Jury Coordinator	101.281.31	1.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Sub Department Total			10.00			
	District Court						
	Judge	101.281.36	2.00		\$45,724 - \$45,724	\$7,427 - \$26,140	\$53,151 - \$71,864
	Deputy Trial Court Administrator	101.281.36	1.00		\$74,464 - \$96,803	\$39,700 - \$70,658	\$114,164 - \$167,461
	Chief Probation Officer	101.281.36	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Probation Officer	101.281.36	2.50		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914
	Judicial Administrative Assistant/Court Recorder	101.281.36	2.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537
	Chief Deputy Clerk	101.281.36	2.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537
	Deputy Clerk	101.281.36	7.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Court Financial Assistant	101.281.36	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	PT Attorney/Magistrate	101.281.36	0.50		\$51,833 - \$67,267	\$11,362 - \$16,045	\$63,195 - \$83,312
	Sub Department Total			19.00			
	Friend Of The Court						
	Friend of the Court	101.281.41	1.00		\$81,868 - \$106,454	\$43,328 - \$75,386	\$125,196 - \$181,840
	Assistant Friend of the Court/Attorney Referee	101.281.41	1.00		\$70,928 - \$92,206	\$37,968 - \$68,405	\$108,896 - \$160,611
	Senior Investigator/Conciliator	101.281.41	1.00		\$54,392 - \$70,678	\$15,823 - \$39,610	\$70,215 - \$110,288
	Investigator/Conciliator	101.281.41	3.00		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914
	Office Manager	101.281.41	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Enforcement Caseworker	101.281.41	6.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Court Financial Assistant	101.281.41	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Administrative Assistant	101.281.41	2.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Enforcement Caseworker	215.281.41	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Sub Department Total			17.00			

Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs
Probate Court							
	Judge	101.281.48	1.00		\$172,978 - \$172,978	\$19,135 - \$37,848	\$192,113 - \$210,826
	Judicial Administrative Assistant/Court Recorder	101.281.48	1.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537
	Probate Register	101.281.48	1.00		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740
	Deputy Probate Register	101.281.48	2.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Sub Department Total			5.00			
Juvenile Court							
	Attorney Referee/Juvenile Court Administrator	101.281.49	1.00		\$70,928 - \$92,206	\$37,968 - \$68,405	\$108,896 - \$160,611
	Chief Juvenile Probation Officer	101.281.49	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Juvenile Probation Officer	101.281.49	2.00		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914
	Juvenile Register	101.281.49	1.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537
	Deputy Juvenile Register	101.281.49	2.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Court Financial Assistant	101.281.49	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Sub Department Total			8.00			
Community Corrections							
	Community Corrections Clerk	276.281.52	0.50		\$29,889 - \$38,854	\$6,552 - \$9,817	\$36,441 - \$48,671
	Case Manager/Assessor	272.281.38	1.00		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740
	Case Manager/Assessor	273.281.38	1.00		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740
	Case Manager/Assessor	274.281.38	0.50		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740
	Case Manager/Assessor	275.281.38	0.50		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740
	Sub Department Total			3.50			
Youth Facility							
	Director of Youth Services	292.281.56	1.00		\$81,868 - \$106,454	\$43,328 - \$75,386	\$125,196 - \$181,840
	Psychologist	292.281.56	1.00		\$59,800 - \$77,750	\$17,076 - \$41,248	\$76,876 - \$118,998
	Shift Supervisor	292.281.56	2.00		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914
	Shift Supervisor/Training Coordinator	292.281.56	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Aftercare/Family Services Coordinator	292.281.56	1.00		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914
	Office Manager	292.281.56	1.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Cook	292.281.56	1.00		\$31,408 - \$40,809	\$10,498 - \$32,689	\$41,906 - \$73,498
	PT Cook	292.281.56	0.50		\$29,889 - \$38,854	\$6,552 - \$9,817	\$36,441 - \$48,671
	Youth Specialist	292.281.56	10.50		\$36,982 - \$45,156	\$8,827 - \$30,079	\$45,809 - \$75,235
	Sub Department Total			19.00			
Community Based Treatment							
	Therapist	292.281.58	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Treatment Specialist	292.281.58	4.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Sub Department Total			5.00			

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Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs
	Day Treatment						
	Deputy Youth Services Director	292.281.60	1.00		\$59,800 - \$77,750	\$32,517 - \$61,323	\$92,317 - \$139,073
	Juvenile Probation Officer	292.281.60	1.00		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914
	Therapist	292.281.60	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Senior Treatment Specialist	292.281.60	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Treatment Specialist	292.281.60	3.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Sub Department Total			7.00			
	In-Home Care						
	Juvenile Probation Officer	292.281.60	3.00		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914 *
	Sub Department Total			3.00			
	Department Total			96.50			
	General Fund Total			58.00			
	Special Revenue Total			38.50			

Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs	
General Government								
	Controller							
	Controller/Administrator	101.172.00	1.00		\$98,883 - \$128,523	\$51,663 - \$86,197	\$150,546 - \$214,720	*
	Finance Director	101.172.00	1.00		\$74,464 - \$96,803	\$39,700 - \$70,658	\$114,164 - \$167,461	
	Human Resources Director	101.172.00	1.00		\$74,464 - \$96,803	\$39,700 - \$70,658	\$114,164 - \$167,461	
	Communications Director	101.172.00	1.00		\$74,464 - \$96,803	\$39,700 - \$70,658	\$114,164 - \$167,461	
	Benefit Specialist	101.172.00	1.00		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914	
	Accountant	101.172.00	1.00		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914	
	FOIA Specialist	101.172.00	1.00		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914	
	Payroll Specialist	101.172.00	1.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537	
	Financial & Purchasing Assistant	101.172.00	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543	*
	Executive Assistant	101.172.00	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543	
	Department Total			10.00				
	County Clerk							
	County Clerk							
	County Clerk/Register of Deeds	101.215.00	1.00		\$67,516 - \$87,734	\$36,276 - \$65,951	\$103,792 - \$153,685	*
	Chief Deputy County Clerk	101.215.00	1.00		\$42,827 - \$55,619	\$24,201 - \$50,481	\$67,028 - \$106,100	
	Chief Deputy Circuit Court Clerk	101.215.00	1.00		\$42,827 - \$55,619	\$24,201 - \$50,481	\$67,028 - \$106,100	
	Elections Specialist	101.215.00	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543	
	Deputy Vital Records Clerk	101.215.00	2.13		\$31,408 - \$40,809	\$10,498 - \$32,689	\$41,906 - \$73,498	
	Deputy Court Clerk	101.215.00	3.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543	
	Sub Department Total			9.13				
	Register Of Deeds							
	Chief Deputy Register of Deeds	101.711.00	1.00		\$42,827 - \$55,619	\$24,201 - \$50,481	\$67,028 - \$106,100	
	Deputy Register of Deeds	101.711.00	3.00		\$29,889 - \$38,854	\$10,146 - \$32,236	\$40,035 - \$71,090	
	Sub Department Total			4.00				
	Department Total			13.13				
	Technology Services							
	Technology Services Director	101.228.00	1.00		\$81,868 - \$106,454	\$43,328 - \$75,386	\$125,196 - \$181,840	*
	Deputy Technology Services Director	101.228.00	1.00		\$74,464 - \$96,803	\$39,700 - \$70,658	\$114,164 - \$167,461	
	Network & PC Administrator	101.228.00	3.00		\$64,292 - \$83,574	\$18,117 - \$42,598	\$82,409 - \$126,172	
	Technology Field Specialist	101.228.00	3.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087	
	PC Technician	101.228.00	1.00		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740	
	GIS Administrator	101.228.00	2.00		\$59,800 - \$77,750	\$17,076 - \$41,248	\$76,876 - \$118,998	
	Technical Services Technician	101.228.00	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543	
	Department Total			12.00				

Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs
County Treasurer							
	Treasurer	101.253.00	1.00		\$67,516 - \$87,734	\$36,276 - \$66,188	\$103,792 - \$153,922
	Chief Deputy Treasurer	101.253.00	1.00		\$54,392 - \$70,678	\$29,867 - \$57,859	\$84,259 - \$128,537 *
	Deputy Treasurer	101.253.00	3.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Foreclosure Coordinator/Deputy Treasurer	513.253.00	1.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537 *
	Department Total			6.00			
Equalization							
	Equalization Director	101.257.00	1.00		\$81,868 - \$106,454	\$43,328 - \$75,386	\$125,196 - \$181,840 *
	Deputy Equalization Director	101.257.00	1.00		\$54,392 - \$70,678	\$29,867 - \$57,859	\$84,259 - \$128,537
	Appraiser	101.257.00	1.00		\$45,988 - \$59,820	\$13,876 - \$37,094	\$59,864 - \$96,914
	Property Description Specialist	101.257.00	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Administrative Assistant	101.257.00	1.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Property Description Clerk	101.257.00	1.00		\$31,408 - \$40,809	\$10,498 - \$32,689	\$41,906 - \$73,498
	Department Total			6.00			
Facilities Management							
	Facilities Management Director	101.265.00	1.00		\$64,292 - \$83,574	\$34,717 - \$64,177	\$99,009 - \$147,751
	Custodial Supervisor	101.265.00	1.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537 *
	Administrative Assistant	101.265.00	1.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	General Maintenance Worker	101.265.00	4.00		\$39,769 - \$44,782	\$13,930 - \$35,294	\$53,699 - \$80,076 *
	Groundskeeper	101.265.00	2.00		\$34,049 - \$39,208	\$12,390 - \$33,792	\$46,439 - \$73,000
	Custodian	101.265.00	4.00		\$31,740 - \$36,566	\$11,768 - \$33,081	\$43,508 - \$69,647 *
	General Maintenance Worker	299.301.51	1.00		\$39,769 - \$44,782	\$13,930 - \$35,294	\$53,699 - \$80,076
	Department Total			14.00			
Prosecuting Attorney							
Prosecuting Attorney							
	Prosecuting Attorney	101.296.29	1.00		\$98,883 - \$128,523	\$51,634 - \$86,159	\$150,517 - \$214,682 *
	Chief Assistant Prosecuting Attorney	101.296.29	1.00		\$81,868 - \$106,454	\$43,328 - \$75,386	\$125,196 - \$181,840
	Deputy Chief Assistant Prosecuting Attorney	101.296.29	1.00		\$74,464 - \$96,803	\$20,474 - \$45,663	\$94,938 - \$142,466
	Assistant Prosecuting Attorney	101.296.29	7.00		\$70,928 - \$92,206	\$19,655 - \$44,598	\$90,583 - \$136,804
	Investigator/Felony Case Manager	101.296.29	1.00		\$54,392 - \$70,678	\$15,823 - \$39,610	\$70,215 - \$110,288 *
	Office Manager/Supervisor	101.296.29	0.50		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740 *
	Legal Assistant	101.296.29	5.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543 *
	Sub Department Total			16.50			
Economic Crimes Unit							
	Sr Assistant Prosecuting Attorney - ECU	101.296.32	1.00		\$74,464 - \$96,803	\$20,474 - \$45,663	\$94,938 - \$142,466
	Detective	101.296.32	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Financial Assistant - ECU	101.296.32	2.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Sub Department Total			4.00			

Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs
Child Support Unit							
	Legal Assistant	101.296.34	2.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Sub Department Total			2.00			
Crime Victims Unit							
	Office Manger/Supervisor	101.296.35	0.50		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740 *
	Victim Witness Coordinator	101.296.35	1.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537
	Victim Advocate	101.296.35	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Sub Department Total			2.50			
	Department Total			25.00			
Drain Commissioner							
	Drain Commissioner	101.442.00	1.00		\$67,516 - \$87,734	\$36,276 - \$66,188	\$103,792 - \$153,922
	Drain Maintenance Supervisor	101.442.00	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Drain Inspector	101.442.00	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Deputy Drain Commissioner/Assessment Administ	101.442.00	1.00		\$54,392 - \$70,678	\$29,867 - \$57,859	\$84,259 - \$128,537
	Soil Erosion Enforcement Officer	101.442.00	1.00		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740
	Administrative Assistant	101.442.00	1.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Department Total			6.00			
Indigent Defense							
	Public Defender Administrator	260.299.00	1.00		\$85,987 - \$111,779	\$45,346 - \$77,994	\$131,333 - \$189,773
	Chief Assistant Public Defender	260.299.00	1.00		\$81,868 - \$106,454	\$43,328 - \$75,386	\$125,196 - \$181,840
	Assistant Public Defenders	260.299.00	8.00		\$69,180 - \$89,939	\$19,250 - \$44,073	\$88,430 - \$134,012
	Investigator	260.299.00	2.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Social Worker	260.299.00	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Paralegal	260.299.00	1.00		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740
	Legal Assistant	260.299.00	2.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	Department Total			16.00			
General Fund Total				90.13			
Special Revenue Total				18.00			

Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs	
Public Safety								
	Sheriff							
	County Patrol							
	Sheriff	101.301.01	1.00		\$85,987 - \$111,779	\$45,320 - \$77,961	\$131,307 - \$189,740	
	Undersheriff	101.301.01	1.00		\$74,464 - \$96,803	\$39,700 - \$70,658	\$114,164 - \$167,461	
	Executive Assistant to the Sheriff	101.301.01	1.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537	*
	Administrative Services Assistant	101.301.01	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543	
	Chief Deputy	101.301.01	1.00		\$86,424 - \$86,424	\$130,938 - \$150,951	\$217,362 - \$237,375	
	Captain	101.301.01	2.00		\$82,368 - \$82,368	\$124,944 - \$144,957	\$207,312 - \$227,325	*
	Lieutenant	101.301.01	1.00		\$78,436 - \$78,436	\$119,133 - \$139,146	\$197,569 - \$217,582	*
	Sergeant	101.301.01	5.00		\$71,822 - \$71,822	\$109,359 - \$129,372	\$181,181 - \$201,194	*
	Detective	101.301.01	2.00		\$66,560 - \$66,560	\$26,317 - \$46,330	\$92,877 - \$112,890	*
	Deputy - FTO	101.301.01	1.00		\$66,560 - \$66,560	\$26,317 - \$46,330	\$92,877 - \$112,890	*
	Deputy	101.301.01	14.00		\$47,008 - \$62,795	\$19,532 - \$45,024	\$66,540 - \$107,819	*
	Deputy - Windsor Township Assignment	101.301.05	1.00		\$47,008 - \$62,795	\$19,532 - \$45,024	\$66,540 - \$107,819	*
	Deputy - Waverly Public Schools	101.301.06	1.00		\$47,008 - \$62,795	\$19,532 - \$45,024	\$66,540 - \$107,819	*
	Deputy - Quartermaster/Property Officer	101.301.01	1.00		\$66,560 - \$66,560	\$26,317 - \$46,330	\$92,877 - \$112,890	*
	Records Clerk	101.301.01	4.00		\$33,321 - \$42,099	\$12,087 - \$34,436	\$45,408 - \$76,535	
	Cadet	101.301.01	6.00		\$31,200 - \$35,360	\$6,100 - \$25,197	\$37,300 - \$60,557	
	Sub Department Total			43.00				
	Delta Patrol							
	Lieutenant	101.301.03	1.00		\$78,436 - \$78,436	\$119,133 - \$139,146	\$197,569 - \$217,582	*
	Sergeant	101.301.03	4.00		\$71,822 - \$71,822	\$109,359 - \$129,372	\$181,181 - \$201,194	*
	Detective	101.301.03	4.00		\$66,560 - \$66,560	\$26,317 - \$46,330	\$92,877 - \$112,890	*
	Deputy	101.301.03	24.00		\$47,008 - \$62,795	\$19,532 - \$45,024	\$66,540 - \$107,819	*
	Records Clerk	101.301.03	2.00		\$33,321 - \$42,099	\$12,087 - \$34,436	\$45,408 - \$76,535	
	Sub Department Total			35.00				
	Secondary Road Patrol							
	Deputy	101.301.33	2.00		\$47,008 - \$62,795	\$19,532 - \$45,024	\$66,540 - \$107,819	
	Sub Department Total			2.00				

Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs	
Corrections								
	Captain	299.301.51	1.00		\$82,368 - \$82,368	\$124,944 - \$144,957	\$207,312 - \$227,325	*
	Corrections Lieutenant	101.301.51	1.00		\$76,086 - \$76,086	\$115,660 - \$135,674	\$191,746 - \$211,760	
	Jail Health Coordinator	101.301.51	1.00		\$64,292 - \$83,574	\$18,117 - \$42,598	\$82,409 - \$126,172	
	Jail Medical Assistant/EMT	101.301.51	3.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537	
	Corrections Sergeant	101.301.51	5.00		\$69,659 - \$69,659	\$27,392 - \$47,405	\$97,051 - \$117,064	*
	Corrections Deputy	101.301.51	26.00		\$45,593 - \$60,881	\$15,353 - \$39,434	\$60,946 - \$100,315	*
	Corrections Clerk	101.301.51	3.00		\$33,321 - \$42,099	\$12,087 - \$34,436	\$45,408 - \$76,535	*
	Corrections Deputy/Road Crew	286.301.51	1.00		\$45,593 - \$60,881	\$15,353 - \$39,434	\$60,946 - \$100,315	
	Corrections Deputy	299.301.51	5.00		\$45,593 - \$60,881	\$15,353 - \$39,434	\$60,946 - \$100,315	*
	Jail Medical Assistant/EMT	595.301.51	1.00		\$40,788 - \$53,019	\$12,671 - \$35,518	\$53,459 - \$88,537	
	Sub Department Total			47.00				
Animal Control								
	Lead Animal Control Officer	101.301.43	1.00		\$47,361 - \$47,361	\$34,668 - \$54,681	\$82,029 - \$102,042	
	Animal Control Officer	101.301.43	2.00		\$36,067 - \$44,678	\$27,169 - \$52,900	\$63,236 - \$97,578	
	Sub Department Total			3.00				
	Department Total			130.00				
Central Dispatch								
Central Dispatch								
	Central Dispatch Director	261.325.00	1.00		\$64,292 - \$83,574	\$34,717 - \$64,177	\$99,009 - \$147,751	*
	Deputy Central Dispatch Director	261.325.00	1.00		\$59,800 - \$77,750	\$32,517 - \$61,323	\$92,317 - \$139,073	*
	Administrative Assistant	261.325.00	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543	
	Clerk/Receptionist	261.325.00	1.00		\$31,408 - \$40,809	\$10,498 - \$32,689	\$41,906 - \$73,498	
	Dispatch Supervisor	261.325.00	6.00		\$56,971 - \$66,809	\$48,712 - \$76,581	\$105,683 - \$143,390	*
	Dispatcher	261.325.00	15.00		\$42,432 - \$56,617	\$18,653 - \$43,825	\$61,085 - \$100,442	*
	Sub Department Total			25.00				
Emergency Services								
	Emergency Services Manager	261.101.26	1.00		\$59,800 - \$77,750	\$32,517 - \$61,323	\$92,317 - \$139,073	
	Emergency Services Specialist	101.426.00	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087	
	Sub Department Total			2.00				
	Department Total			27.00				

Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs
Construction Code							
	Construction Code Director	249.371.00	1.00		\$64,292 - \$83,574	\$34,717 - \$64,177	\$99,009 - \$147,751
	Inspector	249.371.00	3.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	PT Inspector	249.371.00	0.50		\$51,833 - \$67,267	\$4,137 - \$5,368	\$55,970 - \$72,635
	Zoning Administrator/Code Enforce. Officer	249.371.00	0.60		\$42,827 - \$55,619	\$9,388 - \$13,492	\$52,215 - \$69,111
	Planning & Zoning Assistant & Permit Special.	249.371.00	0.50		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Permit Specialist	249.371.00	1.00		\$31,408 - \$40,809	\$10,498 - \$32,689	\$41,906 - \$73,498
	Department Total			6.60			
Community Development							
	Community Services & Development Admin.	101.721.00	1.00		\$74,464 - \$96,803	\$39,700 - \$70,658	\$114,164 - \$167,461
	Zoning Administrator/Code Enforce. Officer	101.721.00	0.40		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740
	Planning & Zoning Assistant & Permit Special.	101.721.00	0.50		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Department Total			1.90			
General Fund Total				124.90			
Special Revenue Total				40.60			

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Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs
Public Works							
	Resource Recovery						
	Resource Recovery Coordinator	228.528.00	1.00		\$51,833 - \$67,267	\$28,613 - \$56,188	\$80,446 - \$123,455
	Program Assistant	228.528.00	1.00		\$37,044 - \$48,152	\$11,804 - \$34,391	\$48,848 - \$82,543
	<u>Department Total</u>			2.00			
	General Fund Total			-			
	Special Revenue Total			2.00			

Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs
Health & Welfare	Veterans						
	Veterans Coordinator	101.689.00	1.00		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740
	Administrative Assistant (Grant Funded)	101.689.89	0.50		\$32,988 - \$42,848	\$7,231 - \$10,693	\$40,219 - \$53,541
	Department Total			1.50			
	General Fund Total			1.50			
	Special Revenue Total			-			

Proposed Position Allocation List
2023/2024 Proposed Budget

Function	Department Position	GL Org	FTE	Total FTE	Pay Scale	Fringe Benefits	Total Personnel Costs
Recreation & Culture	Parks						
	Administration						
	Parks & Recreation Director	208.751.00	1.00		\$59,800 - \$77,750	\$32,517 - \$61,323	\$92,317 - \$139,073
	Building & Grounds Supervisor	208.751.00	1.00		\$42,827 - \$55,619	\$13,144 - \$36,121	\$55,971 - \$91,740
	Administrative Assistant	208.751.00	1.00		\$32,988 - \$42,848	\$10,864 - \$33,162	\$43,852 - \$76,010
	Sub Department Total			3.00			
	Fitzgerald Park						
	Parks Program and Operations Manager	208.752.00	1.00		\$51,833 - \$67,267	\$15,230 - \$38,820	\$67,063 - \$106,087
	Building and Groundskeeper	208.752.00	1.00		\$29,889 - \$38,854	\$10,146 - \$32,236	\$40,035 - \$71,090
	Sub Department Total			2.00			
	Department Total			5.00			
	General Fund Total				-		
Special Revenue Total				5.00			
Total Employees							
General Fund Total				289.53			
Special Revenue Total				104.10			
Grand Total				393.63			

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	24,161,015.00	1,249,896.00	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	97,515.00	(1,324.00)	(1)
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	\$24,394,530.00	\$1,295,412.00	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	340,138.00	126,830.00	59
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	2,655,417.00	55,567.00	2
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	\$3,426,555.00	\$178,397.00	5%
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	69,920.00	20,000.00	(49,920.00)	(71)
Refunds and Reimbursements Totals		\$88,174.08	\$137,122.99	\$119,563.79	\$94,920.00	\$36,500.00	(\$58,420.00)	(62%)

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	\$26,679,101.00	\$27,989,490.00	\$1,310,389.00	5%
	Department 101 - Commissioners Totals	\$24,983,838.51	\$24,013,734.40	\$25,161,441.16	\$26,679,101.00	\$27,989,490.00	\$1,310,389.00	5%
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%)
	State Revenue							
101.215.00.548.015	State Revenue - Judicial Other	.00	.00	.00	7,465.00	.00	(7,465.00)	(100)
	State Revenue Totals	\$0.00	\$0.00	\$0.00	\$7,465.00	\$0.00	(\$7,465.00)	(100%)
	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	\$107,565.00	\$101,750.00	(\$5,815.00)	(5%)
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	+++

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								
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%
	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	\$132,565.00	\$199,750.00	\$67,185.00	51%
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	88,286.00	75,000.00	(13,286.00)	(15)
	Interest And Rents Totals	\$79,196.96	\$1,034.75	\$924.26	\$88,286.00	\$75,000.00	(\$13,286.00)	(15%)
	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	\$199,286.00	\$211,000.00	\$11,714.00	6%
	Department 253 - Treasurer Totals	\$253,826.01	\$155,274.89	\$138,498.46	\$199,286.00	\$211,000.00	\$11,714.00	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								
REVENUE								
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	+++
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 - Facilities Management								
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 - Facilities Management 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)

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								
101.281.31.610.000	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)
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)
101.281.36.548.015	State Revenue - Judicial Other	.00	.00	.00	24,362.00	.00	(24,362.00)	(100)
State Revenue Totals		\$120,373.30	\$122,207.57	\$116,647.59	\$151,510.00	\$121,948.00	(\$29,562.00)	(20%)
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)

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								
101.281.36.610.000	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)
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	\$1,292,010.00	\$1,174,948.00	(\$117,062.00)	(9%)
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%)

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								
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	
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	\$2,823,573.00	\$2,680,613.00	(\$142,960.00)	(5%)
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	99,972.00	8,338.00	9
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	\$124,972.00	\$8,338.00	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								
REVENUE								
Department 296 - Prosecuting Attorney								
Sub-Department 29 - Prosecuting Attorney								
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%
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	\$728,522.00	\$40,888.00	6%
Department 296 - Prosecuting Attorney Totals		\$628,050.16	\$665,508.78	\$713,670.60	\$687,634.00	\$728,522.00	\$40,888.00	6%
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	

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								
Federal Revenue								
	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	+++
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%)

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 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	4,104,695.00	25,471.00	1
	Local Unit Contributions Totals	\$3,096,246.22	\$3,195,587.41	\$3,724,146.07	\$4,079,224.00	\$4,104,695.00	\$25,471.00	1%
	Sub-Department 03 - Delta Totals	\$3,096,246.22	\$3,195,587.41	\$3,724,146.07	\$4,079,224.00	\$4,104,695.00	\$25,471.00	1%
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	121,453.00	(3,284.00)	(3)
	Local Unit Contributions Totals	\$93,088.47	\$109,772.99	\$115,131.00	\$124,737.00	\$121,453.00	(\$3,284.00)	(3%)
	Sub-Department 05 - Sheriff - Windsor Totals	\$93,088.47	\$109,772.99	\$115,131.00	\$124,737.00	\$121,453.00	(\$3,284.00)	(3%)
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%)

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 43 - Animal Control								
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%)
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	\$5,361,223.00	(\$95,288.00)	(2%)
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%
	Refunds and Reimbursements							
101.442.00.687.000	Refunds & Reimbursements -	.00	.00	.00	27,024.00	.00	(27,024.00)	(100)
	Refunds and Reimbursements Totals	\$0.00	\$0.00	\$0.00	\$27,024.00	\$0.00	(\$27,024.00)	(100%)
	Sub-Department 00 - - Totals	\$126,590.29	\$162,672.64	\$188,485.76	\$187,024.00	\$175,000.00	(\$12,024.00)	(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								
REVENUE								
Department 442 - Drain Commissioner Totals		\$126,590.29	\$162,672.64	\$188,485.76	\$187,024.00	\$175,000.00	(\$12,024.00)	(6%)
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	340,138.00	126,830.00	59
	State Revenue Totals	\$233,716.45	\$230,689.91	\$220,633.21	\$213,308.00	\$340,138.00	\$126,830.00	59%
Sub-Department 00 - Commissioners Totals		\$233,716.45	\$230,689.91	\$220,633.21	\$213,308.00	\$340,138.00	\$126,830.00	59%
Department 631 - Substance Abuse Totals		\$233,716.45	\$230,689.91	\$220,633.21	\$213,308.00	\$340,138.00	\$126,830.00	59%
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%
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	86,000.00	36,000.00	72
	State Revenue Totals	\$9,682.05	\$8,792.84	\$23,937.87	\$50,000.00	\$86,000.00	\$36,000.00	72%
Sub-Department 89 - Veterans Relief Totals		\$9,682.05	\$8,792.84	\$23,937.87	\$50,000.00	\$86,000.00	\$36,000.00	72%
Department 689 - Veterans Totals		\$9,682.05	\$8,792.84	\$23,937.87	\$50,000.00	\$86,000.00	\$36,000.00	72%
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%

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 - -								
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%
	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	1,732,694.00	1,929,973.00	197,279.00	11
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	4,597,500.00	4,082,500.00	(515,000.00)	(11)
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	\$7,523,840.00	\$7,207,914.00	(\$315,926.00)	(4%)
	Sub-Department 00 - Commissioners Totals	\$1,225,480.13	\$1,766,530.28	\$3,824,753.29	\$7,523,840.00	\$7,207,914.00	(\$315,926.00)	(4%)
	Department 960 - Transfers In Totals	\$1,225,480.13	\$1,766,530.28	\$3,824,753.29	\$7,523,840.00	\$7,207,914.00	(\$315,926.00)	(4%)
	REVENUE TOTALS	\$35,961,364.78	\$35,967,483.32	\$39,476,440.43	\$45,685,422.00	\$46,716,257.00	\$1,030,835.00	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 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 Travel Reimb	.00	.00	.00	1,526.00	4,000.00	2,474.00	162
	Personnel - Wages Totals	\$144,460.12	\$145,300.12	\$148,170.12	\$172,031.00	\$191,150.00	\$19,119.00	11%
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	37,000.00	33,000.00	(4,000.00)	(11)
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	33,874.00	36,600.00	2,726.00	8
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	1,500.00	1,500.00	.00	
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	140.00	20.00	17
101.101.00.910.002	Property & Liability Insurance Liability Insurance	820.00	671.00	796.00	739.00	853.00	114.00	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 101 - Commissioners								
Sub-Department 00 -								
Other Services And Charges								
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	\$138,678.00	\$156,593.00	\$17,915.00	13%
Capital Outlay								
101.101.00.974.000	Vehicle -	18,349.68	81,847.20	.00	200,433.00	200,000.00	(433.00)	
	Capital Outlay Totals	\$18,349.68	\$81,847.20	\$0.00	\$200,433.00	\$200,000.00	(\$433.00)	0%
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	\$663,413.00	\$707,483.00	\$44,070.00	7%
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	

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 26 - Emergency Services								
Other Services And Charges								
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	\$663,413.00	\$707,483.00	\$44,070.00	7%
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	530,416.00	595,810.00	65,394.00	12
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	\$692,068.00	\$739,550.00	\$47,482.00	7%
Personnel - Fringes								
101.172.00.710.000	Social Security -	34,800.95	35,872.46	40,804.05	53,130.00	56,513.00	3,383.00	6
101.172.00.711.000	Workers Compensation Ins -	581.75	627.21	1,394.14	1,698.00	2,217.00	519.00	31
101.172.00.712.000	Unemployment Insurance -	48.52	49.03	56.12	205.00	222.00	17.00	8
101.172.00.713.000	Retirement -	107,243.00	103,583.50	132,130.03	186,146.00	204,442.00	18,296.00	10
101.172.00.714.000	Life & Disability Insurance -	3,834.02	4,098.52	5,576.12	8,535.00	9,235.00	700.00	8
101.172.00.715.000	Health Insurance -	91,240.01	102,013.40	123,228.27	158,835.00	172,230.00	13,395.00	8
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	9,000.00	10,400.00	1,400.00	16
101.172.00.717.000	Dental Insurance -	4,427.50	5,412.00	6,685.00	6,735.00	7,200.00	465.00	7
Personnel - Fringes Totals		\$331,285.69	\$331,065.18	\$399,314.17	\$505,734.00	\$529,599.00	\$23,865.00	5%
Personnel Services Totals		\$804,863.75	\$823,623.52	\$955,444.24	\$1,197,802.00	\$1,269,149.00	\$71,347.00	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 172 - Controllers Office								
Sub-Department 00 - -								
Supplies								
101.172.00.727.000	Supplies Office	3,792.09	2,739.65	2,111.30	4,500.00	3,000.00	(1,500.00)	(33)
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	5,170.00	3,200.00	(1,970.00)	(38)
	Supplies Totals	\$27,317.98	\$35,474.00	\$29,624.01	\$38,620.00	\$37,500.00	(\$1,120.00)	(3%)
Other Services And Charges								
101.172.00.801.000	Professional Services -	123,884.80	131,770.11	176,856.21	127,156.00	119,500.00	(7,656.00)	(6)
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	132,000.00	146,500.00	14,500.00	11
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	2,644.00	364.00	16
101.172.00.910.002	Property & Liability Insurance Liability Insurance	3,297.00	2,650.00	4,031.00	2,748.00	3,437.00	689.00	25
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	4,133.00	6,000.00	1,867.00	45
	Other Services And Charges Totals	\$141,277.87	\$156,999.27	\$217,892.96	\$296,085.00	\$315,341.00	\$19,256.00	7%
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	\$1,532,507.00	\$1,621,990.00	\$89,483.00	6%
Department 172 - Controllers Office Totals		\$973,459.60	\$1,016,096.79	\$1,209,443.21	\$1,532,507.00	\$1,621,990.00	\$89,483.00	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 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	20,800.00	3,800.00	22
101.215.00.704.000	Salaries - Overtime -	43.96	.00	426.57	8,465.00	1,000.00	(7,465.00)	(88)
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	\$451,685.00	\$485,930.00	\$34,245.00	8%
Personnel - Fringes								
101.215.00.710.000	Social Security -	25,189.40	25,758.40	28,581.98	34,151.00	37,230.00	3,079.00	9
101.215.00.711.000	Workers Compensation Ins -	426.33	439.10	966.00	1,117.00	1,460.00	343.00	31
101.215.00.712.000	Unemployment Insurance -	27.39	26.62	30.12	108.00	120.00	12.00	11
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	\$335,718.00	\$22,246.00	7%
Personnel Services Totals		\$575,369.30	\$582,459.43	\$647,374.53	\$765,157.00	\$821,648.00	\$56,491.00	7%
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	13,195.00	8,300.00	(4,895.00)	(37)
101.215.00.808.000	Memberships & Subscriptions -	1,230.00	1,435.00	1,400.00	3,305.00	3,800.00	495.00	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 215 - County Clerk								
Sub-Department 00 - County Clerk								
Other Services And Charges								
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)
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	1,453.00	267.00	23
101.215.00.910.002	Property & Liability Insurance Liability Insurance	2,581.00	2,183.00	2,017.00	2,023.00	2,262.00	239.00	12
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	\$34,015.00	\$10,136.00	42%
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	\$813,316.00	\$871,763.00	\$58,447.00	7%
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	18,072.00	39,500.00	21,428.00	119
101.215.07.840.001	Board Expenses Per Diems	725.00	4,511.88	1,225.00	1,400.00	5,000.00	3,600.00	257
101.215.07.840.006	Board Expenses Travel	.00	.00	.00	559.00	800.00	241.00	43
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	

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 07 - Elections								
Other Services And Charges								
101.215.07.969.000	Training -	.00	.00	455.00	40.00	.00	(40.00)	(100)
	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%
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	\$891,839.00	\$1,058,790.00	\$166,951.00	19%
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)

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								
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	39,170.00	(550.00)	(1)
101.228.00.716.001	Retirees Health Insurance HCSP	10,558.84	9,689.63	12,750.00	14,300.00	15,600.00	1,300.00	9
101.228.00.717.000	Dental Insurance -	7,065.00	7,600.00	8,738.33	9,360.00	9,360.00	.00	
	Personnel - Fringes Totals	\$378,674.08	\$355,012.54	\$367,483.58	\$497,856.00	\$468,266.00	(\$29,590.00)	(6%)
	Personnel Services Totals	\$1,044,603.87	\$999,969.41	\$1,083,793.08	\$1,392,186.00	\$1,410,866.00	\$18,680.00	1%
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	15,490.00	10,000.00	(5,490.00)	(35)
	Supplies Totals	\$3,885.88	\$9,690.09	\$12,390.03	\$20,690.00	\$23,300.00	\$2,610.00	13%
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	3,783.00	(406.00)	(10)
101.228.00.910.002	Property & Liability Insurance Liability Insurance	4,357.00	5,752.00	4,250.00	4,074.00	4,388.00	314.00	8
101.228.00.910.003	Property & Liability Insurance Vehicle Insurance	1,023.00	987.00	1,127.00	1,275.00	1,532.00	257.00	20
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)

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								
101.228.00.920.300	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
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	\$60,203.00	\$2,665.00	5%
Capital Outlay								
101.228.00.973.000	Office Equipment -	.00	.00	.00	6,510.00	.00	(6,510.00)	(100)
101.228.00.974.000	Vehicle -	.00	.00	38,104.80	.00	.00	.00	
Capital Outlay Totals		\$0.00	\$0.00	\$38,104.80	\$6,510.00	\$0.00	(\$6,510.00)	(100%)
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	\$1,509,614.00	\$17,445.00	1%
Department 228 - Technology Services Totals		\$1,091,196.80	\$1,059,239.11	\$1,197,059.63	\$1,492,169.00	\$1,509,614.00	\$17,445.00	1%
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	196,070.00	12,410.00	7
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	\$289,900.00	\$15,120.00	6%
Personnel - Fringes								
101.253.00.710.000	Social Security -	18,406.17	19,378.42	19,934.82	20,982.00	22,100.00	1,118.00	5
101.253.00.711.000	Workers Compensation Ins -	317.73	331.25	673.74	686.00	867.00	181.00	26
101.253.00.712.000	Unemployment Insurance -	18.44	18.38	18.61	57.00	61.00	4.00	7
101.253.00.713.000	Retirement -	66,395.04	63,396.77	74,961.48	84,435.00	80,664.00	(3,771.00)	(4)
101.253.00.714.000	Life & Disability Insurance -	2,209.64	2,271.69	2,694.99	3,429.00	3,611.00	182.00	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 253 - Treasurer								
Sub-Department 00 - -								
Personnel Services								
Personnel - Fringes								
101.253.00.715.000	Health Insurance -	78,977.90	67,473.16	60,063.42	91,110.00	82,630.00	(8,480.00)	(9)
101.253.00.715.001	Health Insurance Health Waiver	.00	1,200.00	930.00	.00	.00	.00	
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	\$224,913.00	(\$7,616.00)	(3%)
Personnel Services Totals		\$445,712.17	\$445,684.26	\$458,449.60	\$507,309.00	\$514,813.00	\$7,504.00	1%
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	1,408.00	259.00	23
101.253.00.910.002	Property & Liability Insurance Liability Insurance	1,884.00	1,596.00	1,333.00	1,249.00	1,346.00	97.00	8
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	\$72,454.00	\$2,856.00	4%
Capital Outlay								
101.253.00.973.000	Office Equipment -	5,120.00	.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 253 - Treasurer								
Sub-Department 00 - -								
Capital Outlay								
	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	\$618,267.00	\$14,285.00	2%
	Department 253 - Treasurer Totals	\$532,563.78	\$537,770.42	\$527,733.68	\$603,982.00	\$618,267.00	\$14,285.00	2%
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	40.00	650.00	610.00	1,525
	Personnel - Wages Totals	\$351,000.66	\$373,125.20	\$338,347.93	\$358,850.00	\$372,390.00	\$13,540.00	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	\$641,505.00	\$656,770.00	\$15,265.00	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

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 - -								
Supplies								
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	27,587.00	28,000.00	413.00	1
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	5,213.00	13,240.00	8,027.00	154
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	160.00	.00	(160.00)	(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	2,464.00	453.00	23
101.257.00.910.002	Property & Liability Insurance Liability Insurance	2,584.00	2,242.00	1,721.00	1,635.00	1,732.00	97.00	6
101.257.00.910.003	Property & Liability Insurance Vehicle Insurance	512.00	493.00	1,690.00	1,912.00	2,298.00	386.00	20
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	\$55,979.00	\$66,319.00	\$10,340.00	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%

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 - - 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 - Facilities Management								
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
101.265.00.702.000	Salaries - Regular -	422,171.34	450,815.64	446,577.36	478,395.00	498,310.00	19,915.00	4
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	\$611,260.00	\$22,540.00	4%
Personnel - Fringes								
101.265.00.710.000	Social Security -	38,323.45	40,578.93	41,400.77	45,124.00	46,833.00	1,709.00	4
101.265.00.711.000	Workers Compensation Ins -	633.18	698.55	1,410.42	1,475.00	1,837.00	362.00	25
101.265.00.712.000	Unemployment Insurance -	52.72	54.78	56.66	177.00	184.00	7.00	4
101.265.00.713.000	Retirement -	88,162.90	83,450.53	111,625.15	128,123.00	120,947.00	(7,176.00)	(6)
101.265.00.714.000	Life & Disability Insurance -	4,484.17	4,731.84	5,644.61	7,374.00	7,653.00	279.00	4
101.265.00.715.000	Health Insurance -	164,552.28	169,595.94	183,222.07	187,800.00	172,270.00	(15,530.00)	(8)
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	\$428,834.00	(\$23,369.00)	(5%)
	Personnel Services Totals	\$890,630.58	\$936,608.64	\$986,838.28	\$1,040,923.00	\$1,040,094.00	(\$829.00)	0%
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)

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 - Facilities Management								
Sub-Department 00 - -								
Supplies								
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
	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	31,116.00	7,848.00	34
101.265.00.910.002	Property & Liability Insurance Liability Insurance	3,677.00	3,045.00	2,751.00	2,580.00	2,842.00	262.00	10
101.265.00.910.003	Property & Liability Insurance Vehicle Insurance	2,047.00	1,974.00	2,253.00	2,892.00	3,064.00	172.00	6
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	551,600.00	50,968.00	10
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	\$1,005,598.00	\$74,299.00	8%
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	

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 - Facilities Management								
Sub-Department 00 - -								
Capital Outlay								
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	\$2,269,654.00	\$161,182.00	8%
	Department 265 - Facilities Management Totals	\$1,747,358.53	\$1,769,260.79	\$1,979,826.95	\$2,108,472.00	\$2,269,654.00	\$161,182.00	8%
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	473,180.00	18,260.00	4
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	\$596,910.00	\$18,990.00	3%
Personnel - Fringes								
101.281.31.710.000	Social Security -	35,591.03	35,895.16	34,110.07	42,276.00	43,728.00	1,452.00	3
101.281.31.711.000	Workers Compensation Ins -	717.94	725.59	1,371.45	1,388.00	1,720.00	332.00	24
101.281.31.712.000	Unemployment Insurance -	50.38	48.14	45.60	138.00	144.00	6.00	4
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

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								
Personnel Services								
Personnel - Fringes								
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	\$328,274.00	\$12,294.00	4%
	Personnel Services Totals	\$805,144.14	\$829,309.77	\$782,120.29	\$893,900.00	\$925,184.00	\$31,284.00	3%
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	47,896.00	5,000.00	(42,896.00)	(90)
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	15,000.00	10,000.00	200
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	40,000.00	81,200.00	41,200.00	103
101.281.31.850.000	Telephone -	1,795.23	1,843.52	2,265.65	2,000.00	3,500.00	1,500.00	75
101.281.31.860.001	Travel Mileage	112.96	938.84	628.20	.00	3,700.00	3,700.00	

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 31 - Circuit Court								
Other Services And Charges								
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	4,912.00	904.00	23
101.281.31.910.002	Property & Liability Insurance Liability Insurance	3,321.00	2,777.00	2,864.00	2,512.00	2,658.00	146.00	6
101.281.31.910.003	Property & Liability Insurance Vehicle Insurance	512.00	493.00	563.00	637.00	766.00	129.00	20
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	\$306,636.00	\$31,983.00	12%
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	\$1,264,065.00	\$64,049.00	5%
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	27,862.00	5,000.00	(22,862.00)	(82)
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

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 - Wages								
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	\$1,045,955.00	\$1,070,800.00	\$24,845.00	2%
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
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	177,930.00	(2,990.00)	(2)
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	\$541,638.00	(\$41.00)	0%
	Personnel Services Totals	\$1,290,728.68	\$1,396,973.98	\$1,413,380.79	\$1,587,634.00	\$1,612,438.00	\$24,804.00	2%
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	1,575.00	12,500.00	10,925.00	694
	Supplies Totals	\$23,629.59	\$57,104.88	\$64,009.67	\$38,175.00	\$47,950.00	\$9,775.00	26%
Other Services And Charges								
101.281.36.801.000	Professional Services -	41,151.73	48,453.49	44,243.47	53,159.00	10,850.00	(42,309.00)	(80)
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

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								
101.281.36.803.001	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	2,000.00	(87.00)	(4)
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	14,330.00	57,360.00	43,030.00	300
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)
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	8,434.00	1,552.00	23
101.281.36.910.002	Property & Liability Insurance Liability Insurance	5,813.00	4,806.00	4,686.00	4,615.00	4,940.00	325.00	7
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	\$155,584.00	\$10,511.00	7%
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	\$1,778,382.00	\$1,815,972.00	\$37,590.00	2%
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	797,510.00	29,910.00	4
101.281.41.702.001	Salaries - Regular Longevity	6,600.00	7,006.00	7,961.00	9,120.00	9,300.00	180.00	2
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)

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 - Wages								
101.281.41.709.101	Other Employee Wages Non-Taxable	.00	.00	.00	.00	850.00	850.00	
	Travel Reimb							
	Personnel - Wages Totals	\$682,409.57	\$765,681.94	\$799,138.89	\$891,640.00	\$924,990.00	\$33,350.00	4%
	Personnel - Fringes							
101.281.41.710.000	Social Security -	50,524.94	56,440.86	60,569.74	68,485.00	71,063.00	2,578.00	4
101.281.41.711.000	Workers Compensation Ins -	851.41	984.61	2,064.22	2,239.00	2,787.00	548.00	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	177,563.00	(16,078.00)	(8)
101.281.41.714.000	Life & Disability Insurance -	6,140.76	6,563.41	8,255.54	11,191.00	11,612.00	421.00	4
101.281.41.715.000	Health Insurance -	185,197.36	199,970.76	200,183.93	223,740.00	225,480.00	1,740.00	1
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
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	\$641,474.00	\$5,059.00	1%
	Personnel Services Totals	\$1,154,908.98	\$1,266,190.13	\$1,352,358.04	\$1,528,055.00	\$1,566,464.00	\$38,409.00	3%
	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	2,878.00	3,000.00	122.00	4
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	622.00	2,000.00	1,378.00	222
101.281.41.850.000	Telephone -	3,030.27	1,081.90	1,790.07	5,200.00	5,000.00	(200.00)	(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 41 - Friend of the Court								
Other Services And Charges								
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	2,144.00	395.00	23
101.281.41.910.002	Property & Liability Insurance Liability Insurance	5,311.00	4,488.00	4,171.00	4,062.00	4,306.00	244.00	6
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	\$33,450.00	\$4,564.00	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	\$1,625,944.00	\$51,253.00	3%
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%

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								
101.281.48.710.000	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	
101.281.48.716.000	Retirees Health Insurance -	22,505.15	24,391.99	13,652.81	15,260.00	21,020.00	5,760.00	38
101.281.48.716.001	Retirees Health Insurance HCSP	4,859.37	4,936.12	5,100.00	5,200.00	5,200.00	.00	
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	\$170,370.00	(\$3,145.00)	(2%)
	Personnel Services Totals	\$480,804.88	\$533,604.10	\$498,462.20	\$535,165.00	\$533,040.00	(\$2,125.00)	0%
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	18,859.00	3,000.00	(15,859.00)	(84)
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	8,636.00	27,000.00	18,364.00	213
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	

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								
101.281.48.860.003	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	1,943.00	357.00	23
101.281.48.910.002	Property & Liability Insurance Liability Insurance	2,052.00	1,730.00	1,705.00	1,623.00	1,664.00	41.00	3
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	\$125,407.00	\$28,428.00	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	\$683,147.00	\$39,253.00	6%
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	180.00	1,100.00	920.00	511
Personnel - Wages Totals		\$321,139.31	\$335,770.17	\$395,176.92	\$428,870.00	\$428,290.00	(\$580.00)	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)	

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								
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)
	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	\$689,473.00	\$635,759.00	(\$53,714.00)	(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	6,225.00	.00	(6,225.00)	(100)
	Supplies Totals	\$12,288.62	\$17,069.10	\$16,910.19	\$19,725.00	\$14,500.00	(\$5,225.00)	(26%)
Other Services And Charges								
101.281.49.801.000	Professional Services -	12,111.28	7,608.40	10,702.03	21,937.00	43,000.00	21,063.00	96
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	1,300.00	11,500.00	10,200.00	785
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	220.00	.00	(220.00)	(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

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								
101.281.49.901.000	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	1,991.00	107.00	6
101.281.49.910.003	Property & Liability Insurance Vehicle Insurance	2,558.00	2,467.00	2,253.00	2,892.00	3,064.00	172.00	6
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	\$336,478.00	\$372,602.00	\$36,124.00	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	\$1,061,940.00	\$1,038,292.00	(\$23,648.00)	(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	1,452.00	204.00	16
101.281.50.930.003	Repairs & Maintenance Office Equipment	38.07	93.85	326.07	500.00	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 281 - Judicial								
Sub-Department 50 - Probation								
Other Services And Charges								
	Other Services And Charges Totals	\$2,921.46	\$1,558.92	\$1,440.88	\$4,248.00	\$2,952.00	(\$1,296.00)	(31%)
	Sub-Department 50 - Probation Totals	\$3,824.73	\$2,336.21	\$2,653.57	\$6,185.00	\$4,952.00	(\$1,233.00)	(20%)
	Department 281 - Judicial Totals	\$4,931,323.33	\$5,278,353.50	\$5,540,418.13	\$6,280,108.00	\$6,447,372.00	\$167,264.00	3%
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	1,158,170.00	41,780.00	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	8,000.00	.00	
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	\$1,329,970.00	\$49,058.00	4%
Personnel - Fringes								
101.296.29.710.000	Social Security -	72,492.61	76,043.96	87,215.04	98,727.00	100,900.00	2,173.00	2
101.296.29.711.000	Workers Compensation Ins -	1,263.56	1,305.06	2,937.80	3,267.00	4,009.00	742.00	23
101.296.29.712.000	Unemployment Insurance -	90.29	87.17	101.10	354.00	362.00	8.00	2
101.296.29.713.000	Retirement -	173,429.23	156,734.01	205,544.18	268,991.00	242,762.00	(26,229.00)	(10)
101.296.29.714.000	Life & Disability Insurance -	8,951.15	8,827.34	11,657.95	16,234.00	16,601.00	367.00	2
101.296.29.715.000	Health Insurance -	166,668.80	166,421.32	201,175.01	251,340.00	280,140.00	28,800.00	11
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	\$793,344.00	\$22,441.00	3%
	Personnel Services Totals	\$1,514,692.00	\$1,528,524.95	\$1,786,784.51	\$2,051,815.00	\$2,123,314.00	\$71,499.00	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								
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)
	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	15,250.00	11,760.00	(3,490.00)	(23)
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	7,700.00	6,500.00	(1,200.00)	(16)
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	500.00	327.00	189
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	2,315.00	426.00	23
101.296.29.910.002	Property & Liability Insurance Liability Insurance	6,450.00	5,434.00	5,730.00	5,874.00	6,146.00	272.00	5
101.296.29.910.003	Property & Liability Insurance Vehicle Insurance	512.00	493.00	563.00	637.00	766.00	129.00	20
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	\$92,587.00	(\$100,971.00)	(52%)

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								
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%)
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	\$2,238,008.00	(\$78,889.00)	(3%)
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	256,360.00	12,110.00	5
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	\$281,860.00	\$11,920.00	4%
Personnel - Fringes								
101.296.32.710.000	Social Security -	15,749.38	18,247.05	20,104.22	20,742.00	21,616.00	874.00	4
101.296.32.711.000	Workers Compensation Ins -	274.59	319.68	710.60	678.00	848.00	170.00	25
101.296.32.712.000	Unemployment Insurance -	22.66	25.15	27.64	82.00	85.00	3.00	4
101.296.32.713.000	Retirement -	25,442.16	24,856.75	27,521.02	40,154.00	35,737.00	(4,417.00)	(11)
101.296.32.714.000	Life & Disability Insurance -	1,843.96	2,009.60	2,343.27	3,077.00	3,220.00	143.00	5
101.296.32.715.000	Health Insurance -	64,612.00	67,979.42	40,089.20	44,190.00	58,820.00	14,630.00	33
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	\$129,606.00	\$11,403.00	10%
Personnel Services Totals		\$343,752.46	\$387,098.22	\$365,185.71	\$388,143.00	\$411,466.00	\$23,323.00	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 32 - Economic Crime Unit								
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)
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	27,375.00	22,000.00	(5,375.00)	(20)
101.296.32.809.000	Subscription Based IT Services -	.00	.00	.00	5,625.00	15,000.00	9,375.00	167
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	1,311.00	81.00	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	\$66,561.00	\$3,881.00	6%
Sub-Department 32 - Economic Crime Unit Totals		\$375,386.59	\$425,942.24	\$472,636.05	\$455,373.00	\$482,127.00	\$26,754.00	6%
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	89,440.00	3,710.00	4
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	\$90,510.00	\$4,450.00	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 296 - Prosecuting Attorney								
Sub-Department 34 - Child Support								
Personnel Services								
Personnel - Fringes								
101.296.34.710.000	Social Security -	5,260.14	5,782.37	6,092.55	6,584.00	6,905.00	321.00	5
101.296.34.711.000	Workers Compensation Ins -	85.87	96.22	202.70	216.00	271.00	55.00	25
101.296.34.712.000	Unemployment Insurance -	7.13	7.66	8.19	26.00	28.00	2.00	8
101.296.34.713.000	Retirement -	8,571.34	8,000.09	10,337.35	14,094.00	12,468.00	(1,626.00)	(12)
101.296.34.714.000	Life & Disability Insurance -	608.40	662.17	810.87	1,076.00	1,129.00	53.00	5
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	\$58,441.00	\$8,925.00	18%
	Personnel Services Totals	\$113,175.30	\$110,963.24	\$114,561.62	\$135,576.00	\$148,951.00	\$13,375.00	10%
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	421.00	29.00	7
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	\$2,021.00	(\$191.00)	(9%)
	Sub-Department 34 - Child Support Totals	\$115,316.94	\$112,046.32	\$119,755.45	\$138,838.00	\$151,472.00	\$12,634.00	9%
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)

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 - Wages								
101.296.35.709.101	Other Employee Wages Non-Taxable	.00	.00	.00	.00	500.00	500.00	
	Travel Reimb							
	Personnel - Wages Totals	\$97,561.96	\$108,778.60	\$118,540.11	\$126,510.00	\$134,080.00	\$7,570.00	6%
	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	622.00	46.00	8
	Other Services And Charges Totals	\$935.83	\$1,302.57	\$2,419.42	\$1,976.00	\$3,222.00	\$1,246.00	63%
Sub-Department 35 - Crime Victims Totals		\$171,939.75	\$191,678.90	\$208,027.24	\$227,662.00	\$236,428.00	\$8,766.00	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	296 - Prosecuting Attorney Totals	\$2,291,255.23	\$2,330,836.41	\$2,688,596.23	\$3,138,770.00	\$3,108,035.00	(\$30,735.00)	(1%)
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	2,165,170.00	265,460.00	14
101.301.01.702.001	Salaries - Regular Longevity	22,219.67	21,534.66	20,192.53	19,941.00	17,596.00	(2,345.00)	(12)
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	\$2,792,926.00	\$259,090.00	10%
Personnel - Fringes								
101.301.01.710.000	Social Security -	170,846.24	177,470.32	184,177.98	202,221.00	212,893.00	10,672.00	5
101.301.01.711.000	Workers Compensation Ins -	3,416.16	3,956.11	12,170.35	15,675.00	18,035.00	2,360.00	15
101.301.01.712.000	Unemployment Insurance -	222.88	230.08	243.61	881.00	940.00	59.00	7
101.301.01.713.000	Retirement -	791,398.87	945,209.18	1,196,935.80	1,504,620.00	1,479,310.00	(25,310.00)	(2)
101.301.01.714.000	Life & Disability Insurance -	19,237.12	19,979.99	24,326.61	35,656.00	36,649.00	993.00	3
101.301.01.715.000	Health Insurance -	441,388.48	449,030.69	407,578.42	459,880.00	518,230.00	58,350.00	13
101.301.01.715.001	Health Insurance Health Waiver	6,623.34	5,530.00	7,743.33	9,600.00	6,000.00	(3,600.00)	(38)
101.301.01.716.000	Retirees Health Insurance -	319,857.74	306,612.56	345,811.85	413,600.00	389,580.00	(24,020.00)	(6)
101.301.01.716.001	Retirees Health Insurance HCSP	26,951.34	31,340.78	30,788.32	38,762.00	42,946.00	4,184.00	11
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	\$2,729,783.00	\$23,688.00	1%
Personnel Services Totals		\$4,082,854.97	\$4,322,799.91	\$4,699,009.98	\$5,239,931.00	\$5,522,709.00	\$282,778.00	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 01 - County Patrol								
Supplies								
101.301.01.727.000	Supplies Office	9,578.05	9,588.13	7,133.07	8,650.00	9,500.00	850.00	10
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	62,300.00	82,050.00	19,750.00	32
	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	82,600.00	90,000.00	7,400.00	9
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	2,745.00	11,000.00	8,255.00	301
101.301.01.809.000	Subscription Based IT Services -	.00	.00	.00	11,000.00	.00	(11,000.00)	(100)
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	162,324.00	281.00	
101.301.01.910.003	Property & Liability Insurance Vehicle Insurance	22,718.00	21,706.00	20,275.00	22,947.00	27,574.00	4,627.00	20
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	6,000.00	4,000.00	(2,000.00)	(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 301 - Sheriffs Department								
Sub-Department 01 - County Patrol								
Other Services And Charges								
101.301.01.930.004	Repairs & Maintenance Equipment	2,529.77	150.00	10,259.79	10,500.00	13,000.00	2,500.00	24
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	\$868,837.00	\$11,369.00	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	78,000.00	(487,250.00)	(86)
Capital Outlay Totals		\$214,631.91	\$95,392.20	\$178,157.05	\$807,250.00	\$333,000.00	(\$474,250.00)	(59%)
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	\$7,209,293.00	(\$109,281.00)	(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	2,140,490.00	113,920.00	6
101.301.03.702.001	Salaries - Regular Longevity	18,467.00	17,763.00	19,837.17	14,774.00	15,069.00	295.00	2
101.301.03.703.000	Salaries Temporary	6,527.50	3,174.50	10,449.58	24,410.00	24,000.00	(410.00)	(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	24,480.00	(6,030.00)	(20)
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	

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								
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	
Personnel - Wages Totals		\$2,129,733.83	\$2,202,628.54	\$2,255,169.70	\$2,419,864.00	\$2,470,539.00	\$50,675.00	2%
Personnel - Fringes								
101.301.03.710.000	Social Security -	161,031.49	166,435.65	170,709.43	184,308.00	188,193.00	3,885.00	2
101.301.03.711.000	Workers Compensation Ins -	3,187.09	3,664.27	11,330.63	14,780.00	16,447.00	1,667.00	11
101.301.03.712.000	Unemployment Insurance -	214.36	220.97	234.14	806.00	821.00	15.00	2
101.301.03.713.000	Retirement -	566,327.07	682,459.35	846,214.35	1,057,600.00	1,008,360.00	(49,240.00)	(5)
101.301.03.714.000	Life & Disability Insurance -	18,159.91	18,996.62	23,323.28	33,241.00	33,876.00	635.00	2
101.301.03.715.000	Health Insurance -	340,775.42	357,699.35	376,478.81	417,764.00	462,350.00	44,586.00	11
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	304,410.00	(26,280.00)	(8)
101.301.03.716.001	Retirees Health Insurance HCSP	32,340.74	35,955.94	37,725.00	46,796.00	46,297.00	(499.00)	(1)
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	\$2,091,954.00	(\$25,831.00)	(1%)
Personnel Services Totals		\$3,543,194.89	\$3,763,865.88	\$4,025,816.35	\$4,537,649.00	\$4,562,493.00	\$24,844.00	1%
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	39,670.00	43,600.00	3,930.00	10
Supplies Totals		\$155,846.40	\$167,225.53	\$244,868.74	\$213,946.00	\$265,650.00	\$51,704.00	24%
Other Services And Charges								
101.301.03.801.000	Professional Services -	79,453.72	92,659.15	92,034.80	99,980.00	100,000.00	20.00	
101.301.03.808.000	Memberships & Subscriptions -	1,970.13	2,910.48	6,382.88	2,900.00	18,000.00	15,100.00	521
101.301.03.809.000	Subscription Based IT Services -	.00	.00	.00	18,000.00	.00	(18,000.00)	(100)
101.301.03.835.000	Physician -	2,539.20	3,339.50	3,580.00	4,720.00	3,200.00	(1,520.00)	(32)

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								
101.301.03.850.000	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)
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	136,974.00	(3,576.00)	(3)
101.301.03.910.003	Property & Liability Insurance Vehicle Insurance	13,303.00	12,830.00	18,027.00	20,399.00	24,512.00	4,113.00	20
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	\$420,249.00	\$402,686.00	(\$17,563.00)	(4%)
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	63,000.00	(26,250.00)	(29)
	Capital Outlay Totals	\$260,305.55	\$133,471.80	\$298,004.35	\$252,250.00	\$228,000.00	(\$24,250.00)	(10%)
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	\$5,614,624.00	\$19,424.00	0%
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%

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 04 - Tri-County Metro Narcotics		\$32,559.00	\$12,041.00	\$12,893.00	\$13,050.00	\$14,000.00	\$950.00	7%
	Totals							
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	4,004.00	(97.00)	(2)
101.301.05.910.003	Property & Liability Insurance Vehicle Insurance	301.00	493.00	563.00	637.00	766.00	129.00	20
	Other Services And Charges Totals	\$4,182.00	\$4,624.00	\$4,670.00	\$4,738.00	\$4,770.00	\$32.00	1%
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	\$148,544.00	(\$1,540.00)	(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	3,585.00	3,585.00	
Other Services And Charges Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$3,585.00	\$3,585.00	+++
Sub-Department 06 - Sheriff - Waverly Schools Totals		\$0.00	\$0.00	\$0.00	\$125,000.00	\$134,611.00	\$9,611.00	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	768.00	65.00	9
101.301.43.910.003	Property & Liability Insurance Vehicle Insurance	1,535.00	1,480.00	1,690.00	1,912.00	2,298.00	386.00	20
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	\$46,944.00	(\$2,555.00)	(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	\$379,661.00	\$56,063.00	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	2,219,470.00	136,810.00	7
101.301.51.702.001	Salaries - Regular Longevity	11,338.00	11,884.59	14,741.50	13,759.00	14,686.00	927.00	7
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	753.00	1,000.00	247.00	33
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	\$2,432,082.00	\$2,561,776.00	\$129,694.00	5%
Personnel - Fringes								
101.301.51.710.000	Social Security -	136,940.58	150,884.98	170,582.98	185,534.00	195,524.00	9,990.00	5
101.301.51.711.000	Workers Compensation Ins -	2,779.30	3,293.83	10,800.82	13,648.00	15,788.00	2,140.00	16
101.301.51.712.000	Unemployment Insurance -	189.99	206.26	249.46	818.00	857.00	39.00	5
101.301.51.713.000	Retirement -	583,198.71	609,001.70	819,195.57	1,013,790.00	1,009,510.00	(4,280.00)	
101.301.51.714.000	Life & Disability Insurance -	15,727.82	17,279.21	23,505.77	32,811.00	34,442.00	1,631.00	5
101.301.51.715.000	Health Insurance -	344,590.09	432,357.30	484,841.65	494,400.00	452,450.00	(41,950.00)	(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 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	9,600.00	3,600.00	60
101.301.51.716.000	Retirees Health Insurance -	98,780.06	114,025.74	122,247.05	173,960.00	196,130.00	22,170.00	13
101.301.51.716.001	Retirees Health Insurance HCSP	33,392.92	37,383.13	42,992.33	48,557.00	52,491.00	3,934.00	8
101.301.51.717.000	Dental Insurance -	22,218.02	25,639.96	27,681.89	27,648.00	28,368.00	720.00	3
	Personnel - Fringes Totals	\$1,246,574.16	\$1,395,408.78	\$1,706,910.85	\$1,997,166.00	\$1,995,160.00	(\$2,006.00)	0%
	Personnel Services Totals	\$3,055,023.91	\$3,406,411.50	\$4,011,792.38	\$4,429,248.00	\$4,556,936.00	\$127,688.00	3%
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	534,853.00	500,000.00	(34,853.00)	(7)
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	15,147.00	161,300.00	146,153.00	965
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	19,297.00	15,000.00	(4,297.00)	(22)
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	144,337.00	585.00	
101.301.51.910.003	Property & Liability Insurance Vehicle Insurance	2,047.00	1,974.00	1,127.00	1,275.00	1,532.00	257.00	20
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	\$1,105,534.00	\$1,251,169.00	\$145,635.00	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	\$6,107,528.00	\$287,082.00	5%
Department 301 - Sheriffs Department Totals		\$14,264,784.03	\$15,163,043.62	\$16,942,729.38	\$19,614,922.00	\$19,837,560.00	\$222,638.00	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 426 - Emergency Services								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
101.426.00.702.000	Salaries - Regular -	.00	.00	.00	24,099.00	52,650.00	28,551.00	118
101.426.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	.00	500.00	500.00	
Personnel - Wages Totals		\$0.00	\$0.00	\$0.00	\$24,099.00	\$53,150.00	\$29,051.00	121%
Personnel - Fringes								
101.426.00.710.000	Social Security -	.00	.00	.00	1,844.00	4,028.00	2,184.00	118
101.426.00.711.000	Workers Compensation Ins -	.00	.00	.00	29.00	158.00	129.00	445
101.426.00.712.000	Unemployment Insurance -	.00	.00	.00	3.00	16.00	13.00	433
101.426.00.713.000	Retirement -	.00	.00	.00	3,962.00	7,340.00	3,378.00	85
101.426.00.714.000	Life & Disability Insurance -	.00	.00	.00	205.00	659.00	454.00	221
101.426.00.715.000	Health Insurance -	.00	.00	.00	7,453.00	7,020.00	(433.00)	(6)
101.426.00.716.001	Retirees Health Insurance HCSP	.00	.00	.00	475.00	1,300.00	825.00	174
101.426.00.717.000	Dental Insurance -	.00	.00	.00	306.00	720.00	414.00	135
Personnel - Fringes Totals		\$0.00	\$0.00	\$0.00	\$14,277.00	\$21,241.00	\$6,964.00	49%
Personnel Services Totals		\$0.00	\$0.00	\$0.00	\$38,376.00	\$74,391.00	\$36,015.00	94%
Other Services And Charges								
101.426.00.860.002	Travel Airfare	.00	.00	.00	.00	1,500.00	1,500.00	
101.426.00.860.003	Travel Lodging	.00	.00	.00	.00	2,500.00	2,500.00	
101.426.00.910.002	Property & Liability Insurance Liability Insurance	.00	.00	.00	.00	245.00	245.00	
101.426.00.969.000	Training -	.00	.00	.00	.00	5,000.00	5,000.00	
Other Services And Charges Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$9,245.00	\$9,245.00	+++
Sub-Department 00 - - Totals		\$0.00	\$0.00	\$0.00	\$38,376.00	\$83,636.00	\$45,260.00	118%
Department 426 - Emergency Services Totals		\$0.00	\$0.00	\$0.00	\$38,376.00	\$83,636.00	\$45,260.00	118%
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	302,320.00	16,980.00	6
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)

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								
101.442.00.706.000	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	\$405,150.00	\$11,960.00	3%
	Personnel - Fringes							
101.442.00.710.000	Social Security -	25,445.86	27,117.60	28,665.56	30,170.00	30,993.00	823.00	3
101.442.00.711.000	Workers Compensation Ins -	419.86	457.23	955.13	986.00	1,216.00	230.00	23
101.442.00.712.000	Unemployment Insurance -	26.85	28.02	29.85	93.00	95.00	2.00	2
101.442.00.713.000	Retirement -	76,233.12	72,111.20	87,337.10	101,279.00	95,476.00	(5,803.00)	(6)
101.442.00.714.000	Life & Disability Insurance -	2,974.93	3,111.34	3,820.52	4,930.00	5,065.00	135.00	3
101.442.00.715.000	Health Insurance -	58,043.04	62,529.18	55,258.92	53,870.00	89,640.00	35,770.00	66
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	\$238,105.00	\$14,047.00	6%
	Personnel Services Totals	\$522,864.46	\$555,027.96	\$585,482.57	\$617,248.00	\$643,255.00	\$26,007.00	4%
	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	1,340.00	1,500.00	160.00	12
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	540.00	300.00	(240.00)	(44)
	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	29,024.00	16,000.00	(13,024.00)	(45)
101.442.00.808.000	Memberships & Subscriptions -	11,956.41	12,029.41	12,068.41	9,500.00	73,150.00	63,650.00	670
101.442.00.809.000	Subscription Based IT Services -	.00	.00	.00	17,000.00	5,000.00	(12,000.00)	(71)
101.442.00.850.000	Telephone -	5,062.48	4,882.13	4,510.48	5,051.00	6,000.00	949.00	19
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	

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								
101.442.00.910.001	Property & Liability Insurance Property Insurance	900.00	887.00	778.00	858.00	1,052.00	194.00	23
101.442.00.910.002	Property & Liability Insurance Liability Insurance	2,210.00	1,855.00	1,818.00	1,791.00	1,888.00	97.00	5
101.442.00.910.003	Property & Liability Insurance Vehicle Insurance	2,047.00	1,974.00	2,253.00	2,550.00	3,064.00	514.00	20
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	\$80,974.00	\$120,354.00	\$39,380.00	49%
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	\$738,504.00	\$797,492.00	\$58,988.00	8%
	Department 442 - Drain Commissioner Totals	\$588,507.03	\$620,597.47	\$655,464.87	\$738,504.00	\$797,492.00	\$58,988.00	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	340,138.00	126,830.00	59
	Other Services And Charges Totals	\$285,042.24	\$230,689.91	\$219,774.00	\$213,308.00	\$340,138.00	\$126,830.00	59%
	Sub-Department 00 - Commissioners Totals	\$285,042.24	\$230,689.91	\$219,774.00	\$213,308.00	\$340,138.00	\$126,830.00	59%
	Department 631 - Substance Abuse Totals	\$285,042.24	\$230,689.91	\$219,774.00	\$213,308.00	\$340,138.00	\$126,830.00	59%
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%
	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%

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 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	
	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%

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 - -								
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	350.00	20.00	6
101.689.00.910.003	Property & Liability Insurance Vehicle Insurance	512.00	493.00	563.00	637.00	766.00	129.00	20
101.689.00.930.002	Repairs & Maintenance Vehicle	333.55	989.12	209.30	1,346.00	1,500.00	154.00	11
101.689.00.930.003	Repairs & Maintenance Office Equipment	.00	14.00	176.90	154.00	200.00	46.00	30
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	\$30,866.00	(\$101.00)	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	+++
	Sub-Department 00 - - Totals	\$88,810.77	\$96,837.23	\$105,520.95	\$111,990.00	\$116,249.00	\$4,259.00	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%

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 89 - Veterans Relief								
Personnel Services								
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)
101.689.89.799.000	Equipment Under 5,000 -	.00	.00	.00	.00	7,500.00	7,500.00	
Supplies Totals		\$6,682.05	\$0.00	\$4,446.37	\$2,000.00	\$8,000.00	\$6,000.00	300%
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%
Capital Outlay								
101.689.89.975.000	Equipment -	.00	.00	.00	.00	28,500.00	28,500.00	
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$28,500.00	\$28,500.00	+++
Sub-Department 89 - Veterans Relief Totals		\$9,682.05	\$8,792.84	\$23,938.37	\$50,211.00	\$86,000.00	\$35,789.00	71%
Department 689 - Veterans Totals		\$98,492.82	\$105,630.07	\$129,459.32	\$162,201.00	\$202,249.00	\$40,048.00	25%
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	

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								
101.710.00.713.000	Retirement -	1,986.58	.00	.00	.00	.00	.00	
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	1,460.00	(420.00)	(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 711 - Register of Deeds								
Sub-Department 00 -								
Personnel Services								
Personnel - Wages								
101.711.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	136.00	100.00	(36.00)	(26)
	Personnel - Wages Totals	\$150,113.50	\$167,971.33	\$171,972.09	\$176,636.00	\$180,340.00	\$3,704.00	2%
	Personnel - Fringes							
101.711.00.710.000	Social Security -	11,736.73	12,472.48	12,776.18	13,501.00	13,880.00	379.00	3
101.711.00.711.000	Workers Compensation Ins -	200.26	213.45	430.21	442.00	545.00	103.00	23
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	2,268.00	62.00	3
101.711.00.715.000	Health Insurance -	33,555.90	34,603.68	39,257.50	49,703.00	44,820.00	(4,883.00)	(10)
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	.00	(17,470.00)	(100)
101.711.00.716.001	Retirees Health Insurance HCSP	3,495.28	3,820.40	3,975.00	3,900.00	5,200.00	1,300.00	33
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	\$110,188.00	(\$23,556.00)	(18%)
	Personnel Services Totals	\$249,039.21	\$268,408.56	\$286,112.63	\$310,380.00	\$290,528.00	(\$19,852.00)	(6%)
	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	1,123.00	163.00	17
101.711.00.910.002	Property & Liability Insurance Liability Insurance	1,077.00	888.00	837.00	768.00	840.00	72.00	9
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	\$4,213.00	\$685.00	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 711 - Register of Deeds								
Sub-Department 00 - - Totals		\$253,518.71	\$273,579.25	\$293,072.06	\$316,872.00	\$297,991.00	(\$18,881.00)	(6%)
Department 711 - Register of Deeds Totals		\$253,518.71	\$273,579.25	\$293,072.06	\$316,872.00	\$297,991.00	(\$18,881.00)	(6%)
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	81,709.00	97,181.00	15,472.00	19
101.721.00.702.000	Salaries - Regular -	29,358.43	29,881.04	30,377.15	49,288.00	55,020.00	5,732.00	12
101.721.00.702.001	Salaries - Regular Longevity	1,527.03	1,800.03	1,800.03	2,100.00	1,929.00	(171.00)	(8)
101.721.00.706.000	Sick Pay -	2,611.50	2,720.64	2,775.24	2,860.00	3,640.00	780.00	27
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	\$135,957.00	\$159,770.00	\$23,813.00	18%
Personnel - Fringes								
101.721.00.710.000	Social Security -	7,795.92	7,840.42	8,041.46	10,675.00	12,069.00	1,394.00	13
101.721.00.711.000	Workers Compensation Ins -	126.91	135.71	274.12	342.00	473.00	131.00	38
101.721.00.712.000	Unemployment Insurance -	10.58	10.61	10.89	41.00	48.00	7.00	17
101.721.00.713.000	Retirement -	30,045.65	28,645.70	33,699.87	42,138.00	46,310.00	4,172.00	10
101.721.00.714.000	Life & Disability Insurance -	899.73	918.81	1,095.77	1,687.00	1,969.00	282.00	17
101.721.00.715.000	Health Insurance -	27,317.94	28,167.06	29,215.08	37,280.00	37,800.00	520.00	1
101.721.00.716.000	Retirees Health Insurance -	26,327.87	28,393.04	31,654.12	40,830.00	47,570.00	6,740.00	17
101.721.00.716.001	Retirees Health Insurance HCSP	.00	.00	.00	225.00	1,300.00	1,075.00	478
101.721.00.717.000	Dental Insurance -	1,275.06	1,374.96	1,399.92	1,458.00	1,512.00	54.00	4
Personnel - Fringes Totals		\$93,799.66	\$95,486.31	\$105,391.23	\$134,676.00	\$149,051.00	\$14,375.00	11%
Personnel Services Totals		\$199,654.30	\$202,623.44	\$214,585.19	\$270,633.00	\$308,821.00	\$38,188.00	14%
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

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								
101.721.00.840.001	Board Expenses Per Diems	2,310.00	2,835.00	2,660.00	3,500.00	4,000.00	500.00	14
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	3,400.00	5,000.00	1,600.00	47
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	703.00	129.00	22
101.721.00.910.002	Property & Liability Insurance Liability Insurance	802.00	763.00	609.00	585.00	735.00	150.00	26
101.721.00.930.003	Repairs & Maintenance Office Equipment	212.46	247.97	1,252.67	2,100.00	1,500.00	(600.00)	(29)
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	\$22,938.00	\$717.00	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	\$295,992.00	\$334,609.00	\$38,617.00	13%
Department 721 - Community Development Totals		\$216,777.05	\$217,955.84	\$280,808.58	\$295,992.00	\$334,609.00	\$38,617.00	13%
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	420,877.00	150,000.00	(270,877.00)	(64)
	Other Services And Charges Totals	\$0.00	\$0.00	\$0.00	\$420,877.00	\$150,000.00	(\$270,877.00)	(64%)
	Sub-Department 00 - - Totals	\$0.00	\$0.00	\$0.00	\$420,877.00	\$150,000.00	(\$270,877.00)	(64%)
	Department 958 - Contingency Totals	\$0.00	\$0.00	\$0.00	\$420,877.00	\$150,000.00	(\$270,877.00)	(64%)
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	284,979.00	.00	(284,979.00)	(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	1,408,615.00	210,872.00	18
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	83,822.00	81,392.00	(2,430.00)	(3)
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	1,243,454.00	54,605.00	5
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	150,000.00	.00	
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	\$5,284,292.00	\$5,357,423.00	\$73,131.00	1%
Sub-Department 00 - Commissioners	Totals	\$4,655,217.88	\$5,647,003.39	\$6,014,208.01	\$5,284,292.00	\$5,357,423.00	\$73,131.00	1%
Department 999 - Transfers Out	Totals	\$4,655,217.88	\$5,647,003.39	\$6,014,208.01	\$5,284,292.00	\$5,357,423.00	\$73,131.00	1%
	EXPENSE TOTALS	\$34,811,603.56	\$37,091,235.01	\$40,494,206.99	\$45,685,422.00	\$46,716,257.00	\$1,030,835.00	2%
Fund 101 - General Fund	Totals							
	REVENUE TOTALS	\$35,961,364.78	\$35,967,475.32	\$39,476,440.43	\$45,685,422.00	\$46,716,257.00	\$1,030,835.00	2%
	EXPENSE TOTALS	\$34,811,603.56	\$37,091,235.01	\$40,494,206.99	\$45,685,422.00	\$46,716,257.00	\$1,030,835.00	2%
Fund 101 - General Fund	Totals	\$1,149,761.22	(\$1,123,759.69)	(\$1,017,766.56)	\$0.00	\$0.00	\$0.00	+++
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$35,961,364.78	\$35,967,483.32	\$39,476,440.43	\$45,685,422.00	\$46,716,257.00	\$1,030,835.00	2%
	EXPENSE GRAND TOTALS	\$34,811,603.56	\$37,091,235.01	\$40,494,206.99	\$45,685,422.00	\$46,716,257.00	\$1,030,835.00	2%
	Net Grand Totals	\$1,149,761.22	(\$1,123,751.69)	(\$1,017,766.56)	\$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 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
REVENUE								
Department 325 - Central Dispatch								
Sub-Department 00 -								
Taxes								
261.325.00.404.000	Special Assessments -	3,502,857.29	3,612,377.23	3,744,477.88	3,918,849.00	4,175,768.00	256,919.00	7
261.325.00.411.000	Delinquent Personal Taxes -	3,079.59	5,655.64	3,395.68	1,000.00	3,000.00	2,000.00	200
261.325.00.432.000	Payment in Lieu of Taxes -	1,192.54	644.92	2,164.07	1,000.00	600.00	(400.00)	(40)
261.325.00.437.000	Industrial Facility Tax -	17,321.58	16,844.14	17,642.79	17,003.00	17,749.00	746.00	4
261.325.00.445.000	Interest on Taxes -	154.68	389.73	418.93	200.00	.00	(200.00)	(100)
	Taxes Totals	\$3,524,605.68	\$3,635,911.66	\$3,768,099.35	\$3,938,052.00	\$4,197,117.00	\$259,065.00	7%
Federal Revenue								
261.325.00.505.006	Federal Revenue - Public Safety Emergency Services	31,452.67	31,886.00	60,739.00	30,000.00	31,000.00	1,000.00	3
	Federal Revenue Totals	\$31,452.67	\$31,886.00	\$60,739.00	\$30,000.00	\$31,000.00	\$1,000.00	3%
State Revenue								
261.325.00.539.000	State Grants -	.00	.00	178,936.52	.00	.00	.00	
261.325.00.574.010	State Revenue Sharing Wireless E911 - State	273,877.00	273,257.00	272,856.00	275,000.00	275,000.00	.00	
261.325.00.574.015	State Revenue Sharing Wireless E911 - Training	23,055.00	21,784.00	22,747.00	20,000.00	22,000.00	2,000.00	10
	State Revenue Totals	\$296,932.00	\$295,041.00	\$474,539.52	\$295,000.00	\$297,000.00	\$2,000.00	1%
Local Unit Contributions								
261.325.00.580.000	Local Unit Contributions -	.00	57,464.34	26,907.97	25,167.00	27,381.00	2,214.00	9
	Local Unit Contributions Totals	\$0.00	\$57,464.34	\$26,907.97	\$25,167.00	\$27,381.00	\$2,214.00	9%
Charges For Services								
261.325.00.640.011	Department Services Department Fees	.00	10,000.00	.00	.00	.00	.00	
	Charges For Services Totals	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Interest And Rents								
261.325.00.667.000	Rental Income -	.00	3,900.00	3,600.00	3,600.00	3,600.00	.00	
	Interest And Rents Totals	\$0.00	\$3,900.00	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	0%
Refunds and Reimbursements								
261.325.00.693.000	Sale of Fixed Assets -	846.00	.00	.00	.00	.00	.00	
	Refunds and Reimbursements Totals	\$846.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 00 - - Totals	\$3,853,836.35	\$4,034,203.00	\$4,333,885.84	\$4,291,819.00	\$4,556,098.00	\$264,279.00	6%
	Department 325 - Central Dispatch Totals	\$3,853,836.35	\$4,034,203.00	\$4,333,885.84	\$4,291,819.00	\$4,556,098.00	\$264,279.00	6%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
REVENUE								
Department 960 - Transfers In								
Sub-Department 00 - -								
Transfers In and Other Financing Sources								
261.960.00.690.000	Fund Balance Carryover -	.00	.00	.00	315,030.00	158,823.00	(156,207.00)	(50)
261.960.00.691.000	Proceeds from Borrowing Loans	29,702.40	.00	.00	.00	.00	.00	
261.960.00.692.000	Proceeds from Borrowing -	.00	.00	38,105.00	.00	.00	.00	
Transfers In and Other Financing Sources Totals		\$29,702.40	\$0.00	\$38,105.00	\$315,030.00	\$158,823.00	(\$156,207.00)	(50%)
Sub-Department 00 - - Totals		\$29,702.40	\$0.00	\$38,105.00	\$315,030.00	\$158,823.00	(\$156,207.00)	(50%)
Department 960 - Transfers In Totals		\$29,702.40	\$0.00	\$38,105.00	\$315,030.00	\$158,823.00	(\$156,207.00)	(50%)
REVENUE TOTALS		\$3,883,538.75	\$4,034,203.00	\$4,371,990.84	\$4,606,849.00	\$4,714,921.00	\$108,072.00	2%
EXPENSE								
Department 101 - Commissioners								
Sub-Department 26 - Emergency Services								
Personnel Services								
Personnel - Wages								
261.101.26.702.000	Salaries - Regular -	55,909.76	64,435.68	68,549.04	73,642.00	78,060.00	4,418.00	6
261.101.26.702.001	Salaries - Regular Longevity	.00	.00	.00	79.00	300.00	221.00	280
261.101.26.703.000	Salaries Temporary	.00	.00	4,352.00	6,400.00	6,400.00	.00	
261.101.26.704.000	Salaries - Overtime -	.00	.00	.00	600.00	5,000.00	4,400.00	733
261.101.26.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	500.00	1,300.00	800.00	160
Personnel - Wages Totals		\$55,909.76	\$64,435.68	\$72,901.04	\$81,221.00	\$91,060.00	\$9,839.00	12%
Personnel - Fringes								
261.101.26.710.000	Social Security -	4,180.52	4,822.11	5,470.83	6,103.00	6,867.00	764.00	13
261.101.26.711.000	Workers Compensation Ins -	67.09	81.75	182.35	508.00	631.00	123.00	24
261.101.26.712.000	Unemployment Insurance -	5.53	6.47	7.22	27.00	31.00	4.00	15
261.101.26.713.000	Retirement -	20,443.09	22,542.21	27,296.17	30,980.00	32,310.00	1,330.00	4
261.101.26.714.000	Life & Disability Insurance -	475.21	552.83	685.38	918.00	1,042.00	124.00	14
261.101.26.715.000	Health Insurance -	6,220.38	6,415.20	6,653.34	6,920.00	7,020.00	100.00	1
261.101.26.716.001	Retirees Health Insurance HCSP	2,236.56	1,511.42	1,325.00	1,300.00	1,300.00	.00	
261.101.26.717.000	Dental Insurance -	765.00	825.00	840.00	720.00	720.00	.00	
Personnel - Fringes Totals		\$34,393.38	\$36,756.99	\$42,460.29	\$47,476.00	\$49,921.00	\$2,445.00	5%
Personnel Services Totals		\$90,303.14	\$101,192.67	\$115,361.33	\$128,697.00	\$140,981.00	\$12,284.00	10%
Supplies								
261.101.26.727.000	Supplies Office	1,070.15	717.72	162.52	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 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 101 - Commissioners								
Sub-Department 26 - Emergency Services								
Supplies								
261.101.26.728.000	Postage -	.00	.00	.00	50.00	50.00	.00	
261.101.26.733.000	Supplies Other	4,239.94	2,260.55	1,466.29	3,000.00	3,000.00	.00	
261.101.26.740.000	Fuel -	1,285.39	1,280.62	3,059.25	3,250.00	3,500.00	250.00	8
261.101.26.741.000	Uniforms -	571.69	281.92	565.82	600.00	700.00	100.00	17
	Supplies Totals	\$7,167.17	\$4,540.81	\$5,253.88	\$7,900.00	\$8,250.00	\$350.00	4%
	Other Services And Charges							
261.101.26.801.000	Professional Services -	.00	1,650.00	3,050.00	1,250.00	.00	(1,250.00)	(100)
261.101.26.808.000	Memberships & Subscriptions -	710.00	1,310.00	755.00	2,435.00	1,800.00	(635.00)	(26)
261.101.26.809.000	Subscription Based IT Services -	.00	.00	.00	800.00	3,400.00	2,600.00	325
261.101.26.850.000	Telephone -	4,059.05	3,373.11	3,305.52	5,700.00	5,700.00	.00	
261.101.26.860.001	Travel Mileage	.00	51.36	50.32	.00	.00	.00	
261.101.26.860.002	Travel Airfare	403.20	900.03	.00	800.00	3,000.00	2,200.00	275
261.101.26.860.003	Travel Lodging	1,554.48	1,608.28	1,426.65	3,250.00	3,500.00	250.00	8
261.101.26.860.004	Travel Meals	212.00	450.28	310.00	500.00	.00	(500.00)	(100)
261.101.26.860.005	Travel Other	367.33	1,571.96	20.00	200.00	.00	(200.00)	(100)
261.101.26.901.000	Printing -	.00	.00	.00	500.00	500.00	.00	
261.101.26.910.002	Property & Liability Insurance Liability Insurance	.00	.00	.00	363.00	418.00	55.00	15
261.101.26.910.003	Property & Liability Insurance Vehicle Insurance	.00	.00	.00	637.00	766.00	129.00	20
261.101.26.930.002	Repairs & Maintenance Vehicle	1,856.64	1,554.96	1,554.96	2,200.00	2,200.00	.00	
261.101.26.969.000	Training -	(195.42)	1,793.00	1,400.00	5,000.00	7,500.00	2,500.00	50
	Other Services And Charges Totals	\$8,967.28	\$14,262.98	\$11,872.45	\$23,635.00	\$28,784.00	\$5,149.00	22%
Sub-Department 26 - Emergency Services Totals		\$106,437.59	\$119,996.46	\$132,487.66	\$160,232.00	\$178,015.00	\$17,783.00	11%
Department 101 - Commissioners Totals		\$106,437.59	\$119,996.46	\$132,487.66	\$160,232.00	\$178,015.00	\$17,783.00	11%
Department 325 - Central Dispatch								
Sub-Department 00 - -								
Taxes - Contra Revenues								
261.325.00.402.001	Current Property Tax Valuation Decrease	3,777.06	1,264.81	49,999.76	2,000.00	2,000.00	.00	
	Taxes - Contra Revenues Totals	\$3,777.06	\$1,264.81	\$49,999.76	\$2,000.00	\$2,000.00	\$0.00	0%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
261.325.00.701.000	Salaries Supervisory	71,133.12	71,971.98	72,500.88	81,925.00	83,891.00	1,966.00	2
261.325.00.702.000	Salaries - Regular -	1,173,697.11	1,150,594.23	1,073,119.22	1,297,502.00	1,336,770.00	39,268.00	3
261.325.00.702.001	Salaries - Regular Longevity	10,321.00	11,059.74	9,489.00	11,450.00	8,811.00	(2,639.00)	(23)
261.325.00.703.000	Salaries Temporary	.00	3,112.88	9,496.02	10,000.00	10,000.00	.00	
261.325.00.704.000	Salaries - Overtime -	247,573.21	166,671.04	220,198.63	240,000.00	240,000.00	.00	
261.325.00.705.000	Holiday Pay -	36,699.29	31,286.41	34,371.43	36,000.00	36,000.00	.00	
261.325.00.706.000	Sick Pay -	5,906.77	10,837.07	4,149.09	16,740.00	8,390.00	(8,350.00)	(50)
261.325.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	2,500.00	4,250.00	1,750.00	70
	Personnel - Wages Totals	\$1,545,330.50	\$1,445,533.35	\$1,423,324.27	\$1,696,117.00	\$1,728,112.00	\$31,995.00	2%
Personnel - Fringes								
261.325.00.710.000	Social Security -	115,402.15	106,842.95	106,767.52	129,909.00	132,242.00	2,333.00	2
261.325.00.711.000	Workers Compensation Ins -	1,865.05	1,845.89	3,676.55	4,252.00	5,186.00	934.00	22
261.325.00.712.000	Unemployment Insurance -	153.69	145.60	147.18	503.00	519.00	16.00	3
261.325.00.713.000	Retirement -	346,762.58	321,706.82	384,949.73	604,735.00	630,880.00	26,145.00	4
261.325.00.714.000	Life & Disability Insurance -	13,037.05	12,479.87	14,610.22	21,102.00	21,484.00	382.00	2
261.325.00.715.000	Health Insurance -	295,593.34	323,826.80	310,098.35	417,477.00	368,360.00	(49,117.00)	(12)
261.325.00.715.001	Health Insurance Health Waiver	6,530.00	4,903.33	3,376.66	3,600.00	4,800.00	1,200.00	33
261.325.00.716.000	Retirees Health Insurance -	124,987.98	113,932.48	127,728.90	224,580.00	215,550.00	(9,030.00)	(4)
261.325.00.716.001	Retirees Health Insurance HCSP	22,000.29	23,823.30	21,643.64	30,116.00	34,183.00	4,067.00	14
261.325.00.717.000	Dental Insurance -	17,952.50	19,410.00	18,946.67	18,441.00	18,720.00	279.00	2
	Personnel - Fringes Totals	\$944,284.63	\$928,917.04	\$991,945.42	\$1,454,715.00	\$1,431,924.00	(\$22,791.00)	(2%)
	Personnel Services Totals	\$2,489,615.13	\$2,374,450.39	\$2,415,269.69	\$3,150,832.00	\$3,160,036.00	\$9,204.00	0%
Supplies								
261.325.00.727.000	Supplies Office	2,911.90	3,323.29	645.90	5,000.00	5,000.00	.00	
261.325.00.728.000	Postage -	444.74	267.24	144.97	500.00	500.00	.00	
261.325.00.733.000	Supplies Other	12,865.51	3,404.68	12,725.31	17,000.00	20,000.00	3,000.00	18
261.325.00.740.000	Fuel -	1,676.69	1,283.28	3,526.51	5,000.00	5,000.00	.00	
261.325.00.741.000	Uniforms -	6,282.64	4,835.81	5,490.38	7,000.00	9,000.00	2,000.00	29
261.325.00.780.000	Books -	89.00	298.64	50.00	250.00	250.00	.00	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 00 - -								
Supplies								
261.325.00.799.000	Equipment Under 5,000 -	.00	.00	.00	8,300.00	8,450.00	150.00	2
	Supplies Totals	\$24,270.48	\$13,412.94	\$22,583.07	\$43,050.00	\$48,200.00	\$5,150.00	12%
	Other Services And Charges							
261.325.00.801.000	Professional Services -	58,451.12	111,134.12	102,783.56	98,850.00	15,000.00	(83,850.00)	(85)
261.325.00.803.000	Legal Services -	8,369.25	8,426.25	673.75	3,000.00	3,000.00	.00	
261.325.00.808.000	Memberships & Subscriptions -	3,742.13	3,867.34	3,654.03	4,000.00	4,000.00	.00	
261.325.00.809.000	Subscription Based IT Services -	.00	.00	.00	34,180.00	100,000.00	65,820.00	193
261.325.00.835.000	Physician -	846.00	1,392.00	2,026.00	1,000.00	1,000.00	.00	
261.325.00.850.000	Telephone -	126,136.69	118,360.08	99,090.06	73,000.00	75,000.00	2,000.00	3
261.325.00.860.001	Travel Mileage	.00	.00	26.76	118.00	.00	(118.00)	(100)
261.325.00.860.002	Travel Airfare	1,665.89	(211.80)	2,272.67	8,000.00	8,000.00	.00	
261.325.00.860.003	Travel Lodging	3,637.69	817.50	6,061.29	15,000.00	15,000.00	.00	
261.325.00.860.004	Travel Meals	724.00	198.00	980.00	482.00	.00	(482.00)	(100)
261.325.00.860.005	Travel Other	155.81	49.00	260.56	1,000.00	.00	(1,000.00)	(100)
261.325.00.900.000	Advertising -	6.48	737.00	.00	500.00	500.00	.00	
261.325.00.901.000	Printing -	855.56	1,668.47	4,740.65	7,000.00	7,000.00	.00	
261.325.00.910.001	Property & Liability Insurance Property Insurance	8,397.00	8,274.00	7,587.00	8,370.00	6,546.00	(1,824.00)	(22)
261.325.00.910.002	Property & Liability Insurance Liability Insurance	14,019.00	21,291.00	8,164.00	7,569.00	8,033.00	464.00	6
261.325.00.910.003	Property & Liability Insurance Vehicle Insurance	2,047.00	1,974.00	2,253.00	1,913.00	2,298.00	385.00	20
261.325.00.920.100	Utilities Electric	40,381.96	41,503.56	44,316.35	45,000.00	45,000.00	.00	
261.325.00.920.200	Utilities Gas	6,997.05	3,319.60	7,142.46	7,000.00	8,000.00	1,000.00	14
261.325.00.920.300	Utilities Water & Sewer	2,512.38	2,824.55	2,952.51	3,500.00	3,500.00	.00	
261.325.00.930.001	Repairs & Maintenance Building	.00	1,680.00	.00	.00	5,000.00	5,000.00	
261.325.00.930.002	Repairs & Maintenance Vehicle	1,729.90	2,840.05	5,087.84	4,000.00	4,000.00	.00	
261.325.00.930.003	Repairs & Maintenance Office Equipment	305.24	574.52	2,069.45	3,000.00	3,000.00	.00	
261.325.00.930.004	Repairs & Maintenance Equipment	283,940.87	257,291.98	231,639.49	296,500.00	300,000.00	3,500.00	1
261.325.00.940.001	Rentals Equipment	3,033.02	3,072.89	3,328.81	7,500.00	4,000.00	(3,500.00)	(47)
261.325.00.969.000	Training -	5,335.80	3,014.75	13,050.00	20,000.00	20,000.00	.00	
	Other Services And Charges Totals	\$573,289.84	\$594,098.86	\$550,160.24	\$650,482.00	\$637,877.00	(\$12,605.00)	(2%)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 261 - Central Dispatch								
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 00 - -								
Capital Outlay								
261.325.00.973.000	Office Equipment -	3,876.70	21,342.66	14,757.49	.00	44,000.00	44,000.00	
261.325.00.974.000	Vehicle -	29,702.40	.00	38,104.80	.00	.00	.00	
261.325.00.975.000	Equipment -	30,717.59	1,000.00	190,240.00	35,150.00	61,775.00	26,625.00	76
	Capital Outlay Totals	\$64,296.69	\$22,342.66	\$243,102.29	\$35,150.00	\$105,775.00	\$70,625.00	201%
Debt Service								
261.325.00.991.000	Principal -	9,954.68	11,934.84	18,891.88	52,258.00	18,372.00	(33,886.00)	(65)
261.325.00.993.000	Interest -	2,399.84	2,832.48	1,055.04	15,281.00	4,166.00	(11,115.00)	(73)
	Debt Service Totals	\$12,354.52	\$14,767.32	\$19,946.92	\$67,539.00	\$22,538.00	(\$45,001.00)	(67%)
	Sub-Department 00 - - Totals	\$3,167,603.72	\$3,020,336.98	\$3,301,061.97	\$3,949,053.00	\$3,976,426.00	\$27,373.00	1%
	Department 325 - Central Dispatch Totals	\$3,167,603.72	\$3,020,336.98	\$3,301,061.97	\$3,949,053.00	\$3,976,426.00	\$27,373.00	1%
Department 327 - Dispatch Training								
Sub-Department 00 - -								
Personnel Services								
Personnel - Wages								
261.327.00.709.101	Other Employee Wages Non-Taxable Travel Reimb	.00	.00	.00	440.00	1,500.00	1,060.00	241
	Personnel - Wages Totals	\$0.00	\$0.00	\$0.00	\$440.00	\$1,500.00	\$1,060.00	241%
	Personnel Services Totals	\$0.00	\$0.00	\$0.00	\$440.00	\$1,500.00	\$1,060.00	241%
Other Services And Charges								
261.327.00.860.001	Travel Mileage	.00	.00	.00	12.00	.00	(12.00)	(100)
261.327.00.860.003	Travel Lodging	1,482.88	1,846.63	7,260.77	3,500.00	3,500.00	.00	
261.327.00.860.004	Travel Meals	646.00	.00	424.00	1,048.00	.00	(1,048.00)	(100)
261.327.00.969.000	Training -	9,663.42	11,854.00	11,121.00	15,000.00	15,000.00	.00	
	Other Services And Charges Totals	\$11,792.30	\$13,700.63	\$18,805.77	\$19,560.00	\$18,500.00	(\$1,060.00)	(5%)
	Sub-Department 00 - - Totals	\$11,792.30	\$13,700.63	\$18,805.77	\$20,000.00	\$20,000.00	\$0.00	0%
	Department 327 - Dispatch Training Totals	\$11,792.30	\$13,700.63	\$18,805.77	\$20,000.00	\$20,000.00	\$0.00	0%
Department 999 - Transfers Out								
Sub-Department 00 - -								
Transfers Out								
261.999.00.995.101	Transfers Out General Fund	293,020.00	290,000.00	399,990.00	400,000.00	445,100.00	45,100.00	11
261.999.00.995.225	Transfers Out Public Improvement	60,000.00	.00	.00	.00	.00	.00	
261.999.00.995.226	Transfers Out Computer Fund	146,734.00	99,274.00	216,212.00	77,564.00	95,380.00	17,816.00	23
	Transfers Out Totals	\$499,754.00	\$389,274.00	\$616,202.00	\$477,564.00	\$540,480.00	\$62,916.00	13%

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Estimated	Increase (Decrease)	% Inc (Dec)
Fund	261 - Central Dispatch							
	EXPENSE							
Department	999 - Transfers Out							
	Sub-Department 00 - - Totals	\$499,754.00	\$389,274.00	\$616,202.00	\$477,564.00	\$540,480.00	\$62,916.00	13%
Department	999 - Transfers Out Totals	\$499,754.00	\$389,274.00	\$616,202.00	\$477,564.00	\$540,480.00	\$62,916.00	13%
	EXPENSE TOTALS	\$3,785,587.61	\$3,543,308.07	\$4,068,557.40	\$4,606,849.00	\$4,714,921.00	\$108,072.00	2%
Fund	261 - Central Dispatch Totals							
	REVENUE TOTALS	\$3,883,538.75	\$4,034,203.00	\$4,371,990.84	\$4,606,849.00	\$4,714,921.00	\$108,072.00	2%
	EXPENSE TOTALS	\$3,785,587.61	\$3,543,308.07	\$4,068,557.40	\$4,606,849.00	\$4,714,921.00	\$108,072.00	2%
Fund	261 - Central Dispatch Totals	\$97,951.14	\$490,894.93	\$303,433.44	\$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 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 296 - Juvenile Millage								
REVENUE								
Department 281 - Judicial								
Sub-Department 49 - Juvenile Court								
Taxes								
296.281.49.402.000	Current Property Tax -	1,290,946.42	1,330,627.51	1,379,115.68	1,443,655.00	1,538,301.00	94,646.00	7
296.281.49.404.000	Special Assessments -	(515.49)	.00	194.69	.00	.00	.00	
296.281.49.411.000	Delinquent Personal Taxes -	1,135.00	2,082.93	1,250.52	500.00	500.00	.00	
296.281.49.432.000	Payment in Lieu of Taxes -	439.37	237.58	797.22	500.00	500.00	.00	
296.281.49.437.000	Industrial Facility Tax -	6,397.78	6,205.03	6,499.25	6,264.00	6,914.00	650.00	10
296.281.49.445.000	Interest on Taxes -	57.51	143.38	154.27	100.00	100.00	.00	
	Taxes Totals	\$1,298,460.59	\$1,339,296.43	\$1,388,011.63	\$1,451,019.00	\$1,546,315.00	\$95,296.00	7%
	Sub-Department 49 - Juvenile Court Totals	\$1,298,460.59	\$1,339,296.43	\$1,388,011.63	\$1,451,019.00	\$1,546,315.00	\$95,296.00	7%
	Department 281 - Judicial Totals	\$1,298,460.59	\$1,339,296.43	\$1,388,011.63	\$1,451,019.00	\$1,546,315.00	\$95,296.00	7%
Department 960 - Transfers In								
Sub-Department 00 - -								
Transfers In and Other Financing Sources								
296.960.00.690.000	Fund Balance Carryover -	.00	.00	.00	125,605.00	(27,854.00)	(153,459.00)	(122)
	Transfers In and Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	\$125,605.00	(\$27,854.00)	(\$153,459.00)	(122%)
	Sub-Department 00 - - Totals	\$0.00	\$0.00	\$0.00	\$125,605.00	(\$27,854.00)	(\$153,459.00)	(122%)
	Department 960 - Transfers In Totals	\$0.00	\$0.00	\$0.00	\$125,605.00	(\$27,854.00)	(\$153,459.00)	(122%)
	REVENUE TOTALS	\$1,298,460.59	\$1,339,296.43	\$1,388,011.63	\$1,576,624.00	\$1,518,461.00	(\$58,163.00)	(4%)
EXPENSE								
Department 281 - Judicial								
Sub-Department 49 - Juvenile Court								
Taxes - Contra Revenues								
296.281.49.402.001	Current Property Tax Valuation Decrease	1,391.57	450.91	18,419.33	1,500.00	1,500.00	.00	
	Taxes - Contra Revenues Totals	\$1,391.57	\$450.91	\$18,419.33	\$1,500.00	\$1,500.00	\$0.00	0%
	Other Services And Charges							
296.281.49.801.000	Professional Services -	144,077.67	128,766.25	162,006.14	281,911.00	185,258.00	(96,653.00)	(34)
296.281.49.969.000	Training -	865.92	.00	2,000.00	2,500.00	2,500.00	.00	
	Other Services And Charges Totals	\$144,943.59	\$128,766.25	\$164,006.14	\$284,411.00	\$187,758.00	(\$96,653.00)	(34%)
	Sub-Department 49 - Juvenile Court Totals	\$146,335.16	\$129,217.16	\$182,425.47	\$285,911.00	\$189,258.00	(\$96,653.00)	(34%)
	Department 281 - Judicial Totals	\$146,335.16	\$129,217.16	\$182,425.47	\$285,911.00	\$189,258.00	(\$96,653.00)	(34%)
Department 999 - Transfers Out								
Sub-Department 00 - -								
Transfers Out								
296.999.00.995.000	Transfers Out -	943,568.00	1,043,462.00	1,295,200.00	1,290,713.00	1,329,203.00	38,490.00	3

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Estimated	Increase (Decrease)	% Inc (Dec)
Fund	296 - Juvenile Millage							
	EXPENSE							
	Department 999 - Transfers Out							
	Sub-Department 00 - - Transfers Out							
	Transfers Out Totals	\$943,568.00	\$1,043,462.00	\$1,295,200.00	\$1,290,713.00	\$1,329,203.00	\$38,490.00	3%
	Sub-Department 00 - - Totals	\$943,568.00	\$1,043,462.00	\$1,295,200.00	\$1,290,713.00	\$1,329,203.00	\$38,490.00	3%
	Department 999 - Transfers Out Totals	\$943,568.00	\$1,043,462.00	\$1,295,200.00	\$1,290,713.00	\$1,329,203.00	\$38,490.00	3%
	EXPENSE TOTALS	\$1,089,903.16	\$1,172,679.16	\$1,477,625.47	\$1,576,624.00	\$1,518,461.00	(\$58,163.00)	(4%)
	Fund 296 - Juvenile Millage Totals							
	REVENUE TOTALS	\$1,298,460.59	\$1,339,296.43	\$1,388,011.63	\$1,576,624.00	\$1,518,461.00	(\$58,163.00)	(4%)
	EXPENSE TOTALS	\$1,089,903.16	\$1,172,679.16	\$1,477,625.47	\$1,576,624.00	\$1,518,461.00	(\$58,163.00)	(4%)
	Fund 296 - Juvenile Millage Totals	\$208,557.43	\$166,617.27	(\$89,613.84)	\$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 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 297 - Central Dispatch - 911 Surcharge								
REVENUE								
Department 325 - Central Dispatch								
Sub-Department 00 - -								
Charges For Services								
297.325.00.640.009	Department Services Charges for Services	1,998,350.57	1,941,212.09	1,973,056.46	1,650,000.00	1,900,000.00	250,000.00	15
	Charges For Services Totals	\$1,998,350.57	\$1,941,212.09	\$1,973,056.46	\$1,650,000.00	\$1,900,000.00	\$250,000.00	15%
	Sub-Department 00 - - Totals	\$1,998,350.57	\$1,941,212.09	\$1,973,056.46	\$1,650,000.00	\$1,900,000.00	\$250,000.00	15%
	Department 325 - Central Dispatch Totals	\$1,998,350.57	\$1,941,212.09	\$1,973,056.46	\$1,650,000.00	\$1,900,000.00	\$250,000.00	15%
Department 960 - Transfers In								
Sub-Department 00 - -								
Transfers In and Other Financing Sources								
297.960.00.690.000	Fund Balance Carryover -	.00	.00	.00	1,391,988.00	(47,372.00)	(1,439,360.00)	(103)
	Transfers In and Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	\$1,391,988.00	(\$47,372.00)	(\$1,439,360.00)	(103%)
	Sub-Department 00 - - Totals	\$0.00	\$0.00	\$0.00	\$1,391,988.00	(\$47,372.00)	(\$1,439,360.00)	(103%)
	Department 960 - Transfers In Totals	\$0.00	\$0.00	\$0.00	\$1,391,988.00	(\$47,372.00)	(\$1,439,360.00)	(103%)
	REVENUE TOTALS	\$1,998,350.57	\$1,941,212.09	\$1,973,056.46	\$3,041,988.00	\$1,852,628.00	(\$1,189,360.00)	(39%)
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 00 - -								
Supplies								
297.325.00.727.000	Supplies Office	.00	117.57	.00	.00	.00	.00	
297.325.00.733.000	Supplies Other	1,193.74	2,356.66	.00	1,500.00	1,000.00	(500.00)	(33)
	Supplies Totals	\$1,193.74	\$2,474.23	\$0.00	\$1,500.00	\$1,000.00	(\$500.00)	(33%)
	Other Services And Charges							
297.325.00.801.000	Professional Services -	15,000.00	10,000.00	10,320.00	61,840.00	57,000.00	(4,840.00)	(8)
297.325.00.809.000	Subscription Based IT Services -	.00	.00	.00	5,160.00	10,500.00	5,340.00	103
297.325.00.920.100	Utilities Electric	8,650.02	7,656.53	7,943.39	10,000.00	10,000.00	.00	
297.325.00.920.200	Utilities Gas	459.20	.00	771.05	2,000.00	2,000.00	.00	
297.325.00.930.004	Repairs & Maintenance Equipment	82,987.55	24,389.09	60,965.42	100,000.00	75,000.00	(25,000.00)	(25)
297.325.00.940.000	Rentals -	8,771.78	7,687.43	4,279.09	7,800.00	7,800.00	.00	
	Other Services And Charges Totals	\$115,868.55	\$49,733.05	\$84,278.95	\$186,800.00	\$162,300.00	(\$24,500.00)	(13%)
	Capital Outlay							
297.325.00.970.000	Capital Outlay -	247,837.86	210,875.40	73,325.25	1,196,360.00	77,000.00	(1,119,360.00)	(94)
	Capital Outlay Totals	\$247,837.86	\$210,875.40	\$73,325.25	\$1,196,360.00	\$77,000.00	(\$1,119,360.00)	(94%)
	Debt Service							
297.325.00.991.000	Principal -	1,612,327.00	1,245,440.76	1,289,987.29	1,362,368.00	1,372,057.00	9,689.00	1
297.325.00.993.000	Interest -	.00	366,886.24	326,035.71	294,960.00	240,271.00	(54,689.00)	(19)

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 297 - Central Dispatch - 911 Surcharge								
EXPENSE								
Department 325 - Central Dispatch								
Sub-Department 00 - -								
Debt Service								
	Debt Service Totals	\$1,612,327.00	\$1,612,327.00	\$1,616,023.00	\$1,657,328.00	\$1,612,328.00	(\$45,000.00)	(3%)
	Sub-Department 00 - - Totals	\$1,977,227.15	\$1,875,409.68	\$1,773,627.20	\$3,041,988.00	\$1,852,628.00	(\$1,189,360.00)	(39%)
Department 325 - Central Dispatch Totals		\$1,977,227.15	\$1,875,409.68	\$1,773,627.20	\$3,041,988.00	\$1,852,628.00	(\$1,189,360.00)	(39%)
	EXPENSE TOTALS	\$1,977,227.15	\$1,875,409.68	\$1,773,627.20	\$3,041,988.00	\$1,852,628.00	(\$1,189,360.00)	(39%)
Fund 297 - Central Dispatch - 911 Surcharge Totals								
	REVENUE TOTALS	\$1,998,350.57	\$1,941,212.09	\$1,973,056.46	\$3,041,988.00	\$1,852,628.00	(\$1,189,360.00)	(39%)
	EXPENSE TOTALS	\$1,977,227.15	\$1,875,409.68	\$1,773,627.20	\$3,041,988.00	\$1,852,628.00	(\$1,189,360.00)	(39%)
Fund 297 - Central Dispatch - 911 Surcharge Totals		\$21,123.42	\$65,802.41	\$199,429.26	\$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 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 299 - Jail Millage								
REVENUE								
Department 301 - Sheriffs Department								
Sub-Department 51 - Corrections								
Taxes								
299.301.51.404.000	Special Assessments -	2,581,016.54	2,661,835.05	2,759,174.14	2,887,724.00	3,077,044.00	189,320.00	7
299.301.51.411.000	Delinquent Personal Taxes -	2,268.84	4,167.43	2,502.29	6,000.00	6,000.00	.00	
299.301.51.432.000	Payment in Lieu of Taxes -	878.73	475.24	1,594.66	500.00	500.00	.00	
299.301.51.437.000	Industrial Facility Tax -	12,795.86	12,418.58	12,999.60	12,515.00	12,969.00	454.00	4
299.301.51.445.000	Interest on Taxes -	113.81	287.56	308.97	200.00	200.00	.00	
	Taxes Totals	\$2,597,073.78	\$2,679,183.86	\$2,776,579.66	\$2,906,939.00	\$3,096,713.00	\$189,774.00	7%
Federal Revenue								
299.301.51.505.026	Federal Revenue - Public Safety SCAAP	3,604.00	.00	5,547.00	.00	.00	.00	
	Federal Revenue Totals	\$3,604.00	\$0.00	\$5,547.00	\$0.00	\$0.00	\$0.00	+++
	Sub-Department 51 - Corrections Totals	\$2,600,677.78	\$2,679,183.86	\$2,782,126.66	\$2,906,939.00	\$3,096,713.00	\$189,774.00	7%
	Department 301 - Sheriffs Department Totals	\$2,600,677.78	\$2,679,183.86	\$2,782,126.66	\$2,906,939.00	\$3,096,713.00	\$189,774.00	7%
Department 960 - Transfers In								
Sub-Department 00 -								
Transfers In and Other Financing Sources								
299.960.00.690.000	Fund Balance Carryover -	.00	.00	.00	(504,686.00)	(778,741.00)	(274,055.00)	54
	Transfers In and Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	(\$504,686.00)	(\$778,741.00)	(\$274,055.00)	54%
	Sub-Department 00 - - Totals	\$0.00	\$0.00	\$0.00	(\$504,686.00)	(\$778,741.00)	(\$274,055.00)	54%
	Department 960 - Transfers In Totals	\$0.00	\$0.00	\$0.00	(\$504,686.00)	(\$778,741.00)	(\$274,055.00)	54%
	REVENUE TOTALS	\$2,600,677.78	\$2,679,183.86	\$2,782,126.66	\$2,402,253.00	\$2,317,972.00	(\$84,281.00)	(4%)
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 51 - Corrections								
Taxes - Contra Revenues								
299.301.51.402.001	Current Property Tax Valuation Decrease	2,783.13	932.27	36,843.86	2,500.00	2,500.00	.00	
	Taxes - Contra Revenues Totals	\$2,783.13	\$932.27	\$36,843.86	\$2,500.00	\$2,500.00	\$0.00	0%
Personnel Services								
Personnel - Wages								
299.301.51.702.000	Salaries - Regular -	652,693.12	550,534.23	548,298.73	536,677.00	494,220.00	(42,457.00)	(8)
299.301.51.702.001	Salaries - Regular Longevity	10,208.00	7,207.00	7,667.00	7,082.00	6,584.00	(498.00)	(7)
299.301.51.703.000	Salaries Temporary	14,092.70	60,784.18	.00	.00	.00	.00	
299.301.51.704.000	Salaries - Overtime -	39,853.89	60,817.63	81,973.90	105,000.00	105,000.00	.00	
299.301.51.705.000	Holiday Pay -	15,856.85	12,322.25	17,137.07	20,000.00	20,000.00	.00	
299.301.51.706.000	Sick Pay -	13,764.03	3,868.85	6,487.48	9,370.00	9,940.00	570.00	6

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 299 - Jail Millage								
EXPENSE								
Department 301 - Sheriffs Department								
Sub-Department 51 - Corrections								
Personnel Services								
Personnel - Wages								
299.301.51.709.106	Other Employee Wages Uniform Clothing Allowance	75.00	.00	.00	.00	.00	.00	
	Personnel - Wages Totals	\$746,543.59	\$695,534.14	\$661,564.18	\$678,129.00	\$635,744.00	(\$42,385.00)	(6%)
	Personnel - Fringes							
299.301.51.710.000	Social Security -	56,738.63	52,787.40	50,942.71	51,968.00	48,635.00	(3,333.00)	(6)
299.301.51.711.000	Workers Compensation Ins -	1,135.56	1,167.01	3,122.15	3,825.00	3,917.00	92.00	2
299.301.51.712.000	Unemployment Insurance -	78.62	72.54	68.35	242.00	229.00	(13.00)	(5)
299.301.51.713.000	Retirement -	122,114.76	56,747.03	71,276.46	208,730.00	194,920.00	(13,810.00)	(7)
299.301.51.714.000	Life & Disability Insurance -	6,584.31	5,687.80	6,835.77	10,054.00	9,510.00	(544.00)	(5)
299.301.51.715.000	Health Insurance -	136,242.90	109,951.53	122,176.70	161,560.00	159,650.00	(1,910.00)	(1)
299.301.51.715.001	Health Insurance Health Waiver	3,600.00	2,500.00	2,400.00	1,200.00	.00	(1,200.00)	(100)
299.301.51.716.000	Retirees Health Insurance -	101,064.51	93,890.29	113,928.46	143,430.00	162,830.00	19,400.00	14
299.301.51.716.001	Retirees Health Insurance HCSP	8,821.66	8,470.23	8,271.73	7,946.00	5,707.00	(2,239.00)	(28)
299.301.51.717.000	Dental Insurance -	9,741.98	8,490.00	8,120.00	8,640.00	7,920.00	(720.00)	(8)
	Personnel - Fringes Totals	\$446,122.93	\$339,763.83	\$387,142.33	\$597,595.00	\$593,318.00	(\$4,277.00)	(1%)
	Personnel Services Totals	\$1,192,666.52	\$1,035,297.97	\$1,048,706.51	\$1,275,724.00	\$1,229,062.00	(\$46,662.00)	(4%)
	Other Services And Charges							
299.301.51.801.000	Professional Services -	792.88	.00	1,220.34	.00	.00	.00	
299.301.51.860.004	Travel Meals	.00	.00	66.00	.00	.00	.00	
299.301.51.910.002	Property & Liability Insurance Liability Insurance	5,772.00	4,026.00	3,219.00	3,089.00	2,962.00	(127.00)	(4)
	Other Services And Charges Totals	\$6,564.88	\$4,026.00	\$4,505.34	\$3,089.00	\$2,962.00	(\$127.00)	(4%)
	Debt Service							
299.301.51.991.000	Principal -	25,672.32	.00	.00	34,916.00	.00	(34,916.00)	(100)
299.301.51.993.000	Interest -	1,403.47	.00	.00	440.00	.00	(440.00)	(100)
	Debt Service Totals	\$27,075.79	\$0.00	\$0.00	\$35,356.00	\$0.00	(\$35,356.00)	(100%)
	Sub-Department 51 - Corrections Totals	\$1,229,090.32	\$1,040,256.24	\$1,090,055.71	\$1,316,669.00	\$1,234,524.00	(\$82,145.00)	(6%)
	Department 301 - Sheriffs Department Totals	\$1,229,090.32	\$1,040,256.24	\$1,090,055.71	\$1,316,669.00	\$1,234,524.00	(\$82,145.00)	(6%)
	Department 999 - Transfers Out							
	Sub-Department 00 - -							
	Transfers Out							
299.999.00.995.000	Transfers Out -	1,206,663.00	1,202,238.00	1,196,150.00	1,085,584.00	1,083,448.00	(2,136.00)	

G/L Account	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Amended	2023/24 Estimated	Increase (Decrease)	% Inc (Dec)
Fund 299 - Jail Millage								
EXPENSE								
Department 999 - Transfers Out								
Sub-Department 00 - - Transfers Out								
299.999.00.995.226	Transfers Out Computer Fund	.00	7,500.00	.00	.00	.00	.00	
	Transfers Out Totals	\$1,206,663.00	\$1,209,738.00	\$1,196,150.00	\$1,085,584.00	\$1,083,448.00	(\$2,136.00)	0%
	Sub-Department 00 - - Totals	\$1,206,663.00	\$1,209,738.00	\$1,196,150.00	\$1,085,584.00	\$1,083,448.00	(\$2,136.00)	0%
	Department 999 - Transfers Out Totals	\$1,206,663.00	\$1,209,738.00	\$1,196,150.00	\$1,085,584.00	\$1,083,448.00	(\$2,136.00)	0%
	EXPENSE TOTALS	\$2,435,753.32	\$2,249,994.24	\$2,286,205.71	\$2,402,253.00	\$2,317,972.00	(\$84,281.00)	(4%)
	Fund 299 - Jail Millage Totals							
	REVENUE TOTALS	\$2,600,677.78	\$2,679,183.86	\$2,782,126.66	\$2,402,253.00	\$2,317,972.00	(\$84,281.00)	(4%)
	EXPENSE TOTALS	\$2,435,753.32	\$2,249,994.24	\$2,286,205.71	\$2,402,253.00	\$2,317,972.00	(\$84,281.00)	(4%)
	Fund 299 - Jail Millage Totals	\$164,924.46	\$429,189.62	\$495,920.95	\$0.00	\$0.00	\$0.00	+++

Changes from Prior Month

Revenues

Budget as Presented 6/16/2023		46,830,032.00
Updated Tax Projections	31,026.00	
Updated Revenue based on Personnel Changes	(100,430.00)	
Increased Convention Facilities Tax Allocation	220,276.00	
Increased State Revenue Sharing	55,417.00	
Increase of Transfers In - MMRMA Fund	100,000.00	
Correction of Transfers In - ARP Fund	(400,000.00)	
Historical Margin Updated (2% of total expense budget)	(2,276.00)	
Use of Fund Balance Updated	(17,788.00)	
Total Revenue Changes	(113,775.00)	46,716,257.00

Expenses

Budget as Presented 6/16/2023		46,830,032.00
Personnel Changes from Prior Month	(223,913.00)	
Increase to Substance Abuse Expenses - Based on Convention Facilities Tax	110,138.00	
Total Expense Changes	(113,775.00)	46,716,257.00

Total Changes	-	-
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2023/2024 Juvenile Millage Proposals

As Recommended by Health and Human Services Committee 7/10/2023

Agency	Program	Requested	CCF%	Eligible	Net Millage Cost	Continuation	2022/2023 Grant Amount (net JJM)	Requested Inc. (Dec.) from Prior Year	Requested % Inc./ (Dec.) from Prior Year
Community Mental Health	Truancy Intervention Program Mental Health (TIP)	66,171	*	100%	33,086	Yes	103,808	(70,722)	-68.13%
Eaton RESA	Truancy Intervention Program (TIP)	131,500	*	100%	65,750	Yes	65,750	-	0.00%
Community Mental Health	Parent-Young Child Program (PYC)	-	*	0%	-	Yes	149,942	(149,942)	-100.00%
Community Mental Health	Integrative Community Youth Outreach Unit (ICYOU)	145,258	*	0%	145,258	Yes	91,968	53,290	57.94%
Capital Area College Access Network	College Access Program	10,000		0%	10,000	Yes	10,000	-	0.00%
Housing Services Mid-Michigan	Shared Housing Intervention Program	30,000	*	0%	30,000	Yes	30,000	-	0.00%
Total Requests Received					\$ 382,929		\$ 451,468	\$ (167,374)	

* Includes Indirect Cost

CMH TIP	\$ 6,016	10/1/2022 Beginning Fund Balance	793,475
Eaton RESA	\$ 7,514	FY2022/23 Estimated Revenues	1,451,019
CMH ICYOU	\$13,205	FY2022/23 Budgeted Expenditures	(1,576,624)
Cap CAN	\$ 500	9/30/2023 Estimated Fund Balance	667,870
Shared Housing	\$ 1,400		
	\$28,635	FY2023/24 Estimated Revenues	1,546,315
		FY2023/24 Requested Expenditures	(1,517,111)
		9/30/2024 Estimated Fund Balance	697,074