

OGEMAW COUNTY BOARD OF COMMISSIONERS

**RESOLUTION TO APPROVE
GENERAL APPROPRIATIONS FOR FISCAL YEAR 2024**

**RESOLUTION NUMBER 23-132
ADOPTED SEPTEMBER 28, 2023**

WHEREAS the Uniform Budgeting and Accounting Act, Public Act 621 of 1978, requires that each local unit of government adopt a balanced budget for all required funds; and

WHEREAS county offices, the courts, county departments, and others have submitted requests for a county appropriation in the Fiscal Year 2024 Budget; and

WHEREAS the County Administrator has considered these requests and has submitted a recommended budget as required by statute; and

WHEREAS the Board of Commissioners annually adopts a balanced budget and authorizes appropriations subject to the conditions set forth in its annual General Appropriations Resolution.

THEREFORE, BE IT RESOLVED that the Fiscal Year 2024 Ogemaw County Budget, as set forth in the Recommended Budget and incorporated by reference herein, is hereby adopted on a basis consistent with Ogemaw County's Budget Adoption and Amendment Policies and subject to all county policies regarding the expenditure of funds and the conditions set forth in this resolution.

BE IT FURTHER RESOLVED that the following tax levies are hereby authorized for the 2023 tax year/2024 budget year for a total county levy of 10.1842 mills, including authorized levies for General Fund operations and special purpose millages:

<u>Purpose</u>	<u>Millage</u>
General Operations	6.0931
Special Purpose – Commission on Aging	0.7486
Special Purpose – Transit	0.2994
Special Purpose – Veterans	0.1247
Special Purpose – MSU Extension	0.1461
Special Purpose – Road Patrol	0.9983
Special Purpose – Emergency Medical Services	0.9846
Special Purpose – E911	0.7494
Act 214 Veterans	0.0400

BE IT FURTHER RESOLVED that the revenues received by the County under Public Acts 106 and 107, 1985 (Convention Facility Tax revenue) shall not be used to reduce the County's Fiscal Year 2024 operating millage as defined by Public Act 2, 1986.

BE IT FURTHER RESOLVED that in accordance with Public Act 2 of 1986, that 50% of the actual Convention Facility Tax revenue not used to reduce the County's operating tax rate shall be transmitted to the Northern Michigan Regional Entity, with the remaining revenues to be deposited in the County's General Fund.

BE IT FURTHER RESOLVED that the revenues received by the County under Public Act 264 of 1987 (Health and Safety Fund Act) shall not be used to reduce the County's Fiscal Year 2024 operating millage levy, and that 11/17 of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be appropriated to the District Health Department No. 2 budget for those public health prevention programs and services whose costs are in excess of 1989 appropriation levels.

BE IT FURTHER RESOLVED that in accordance with Public Act 264 of 1987, that 5/17 of the actual Health and Safety Fund Act revenue not used to reduce the County's operating tax rate shall be used for personnel and operating costs which are in excess of 1988 appropriation levels at the Circuit Court, Family Court, District Court, and Sheriff Department Law Enforcement with the remaining revenues generated by P.A. 264 of 1987 to be used for other General Fund expenditures.

BE IT FURTHER RESOLVED that the adopted budget is based on current estimates of revenues and expenditures, and that the Board of Commissioners may find it necessary to adjust budgeted revenues and expenditures from time to time during the year.

BE IT FURTHER RESOLVED that the County Administrator is hereby authorized to make budgetary transfers within the various funds and authorize expenditures in accordance with the budgetary procedures established by the Board of Commissioners, a summary of which has been forwarded by the Administrator to each department head, court and elected official.

BE IT FURTHER RESOLVED that expenditures shall not be incurred in excess of the individual budgets adopted herein without first amending the budget pursuant to the budgetary procedures established by the Board of Commissioners.

BE IT FURTHER RESOLVED that all purchases made with funds appropriated in this budget shall be made in conformance with the County's Purchasing Procedures, as adopted and amended by the Board, and that these budgeted funds are appropriated contingent upon compliance with the County's Purchasing Procedures.

BE IT FURTHER RESOLVED that the approved Position Allocation List included with the budget shall limit the number of permanent employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any permanent position or employee not on the approved Position Allocation List.

BE IT FURTHER RESOLVED that the Board of Commissioners may, from time to time during the year, change the approved Position Allocation List and/or impose a hiring freeze, as circumstances warrant, and that the same limitation as to the number of permanent employees who can be employed with a revised Position Allocation List.

BE IT FURTHER RESOLVED that positions vacated during the fiscal year shall not be filled prior to review and approval by the Board of Commissioners.

BE IT FURTHER RESOLVED that certain positions contained in the Position Allocation List which are supported in some part by a grant, cost sharing, reimbursement, or another source of outside funding are only approved contingent upon the County receiving the budgeted revenues.

BE IT FURTHER RESOLVED that in the event that such anticipated outside funding is not received or the County is notified that it will not be received, said positions shall be considered not funded and removed from the approved Position Allocation List.

BE IT FURTHER RESOLVED that all grants and funding arrangements with entities whose fiscal years do not coincide with the County's fiscal year be considered authorized providing that they have been authorized in the adopted budget.

BE IT FURTHER RESOLVED that any request for re-appropriation to the 2024 budget of funds not spent in 2023 for a specific project must be received by the County Administrator no later than November 15, 2023, otherwise the request for re-appropriation will not be considered.

Fiscal Year 2024
General Fund Budget Summary

Activity	Description	Revenue	Expenditure
	General Fund Total	\$ 11,335,332	\$ 11,172,921
101-371	Address Numbering	-	-
101-172	Administration		129,005
101-430	Animal Control	23,500	45,430
101-595	Airport	81,310	81,310
101-101	Board of Commissioners		113,330
101-276	Building Security		58,430
101-265	Buildings and Grounds		493,710
101-283	Circuit Court	35,450	238,175
101-215	Clerk	74,000	488,815
101-703	Construction Board of Appeals		450
101-351	Corrections	419,950	2,228,460
101-175	County General		128,900
101-291	Crime Victim Advocate	53,550	77,335
101-311	Criminal Justice Training	3,500	2,400
101-286	District Court	390,900	808,580
101-442	Drain Commissioner		15,840
101-262	Elections	-	59,400
101-426	Emergency Management	50,000	49,300
101-257	Equalization	107,200	342,470
101-901	General Appropriations		2,357,036
101-228	Information Technology		87,800
101-176	Insurance and Bonds		228,250
101-284	Jury Commission		3,650
101-331	Marine Patrol Grant	14,200	14,285
101-648	Medical Examiner		89,700
101-000	Non Departmental Revenue	9,161,225	
101-333	ORV Patrol Grant	11,000	11,005
101-701	Planning and Zoning	14,000	87,540
101-294	Probate Court	244,647	705,970
101-361	Probation and Parole		675
101-296	Prosecuting Attorney	15,000	456,800
101-290	Prosecuting Attorney Cooperative Reimbursement	47,000	82,850
101-711	Register of Deeds	285,000	280,305
101-245	Remonumentation	46,000	45,390
101-315	Road Patrol Grant	-	-
101-303	School Resource Officer - WBRC	75,000	85,080
101-304	School Resource Officer - WPAS	75,000	70,175
101-301	Sheriff	39,200	858,970
101-305	Sheriff Posse	-	-
101-332	Snowmobile Patrol Grant	5,000	5,000
101-312	Tether Program	16,500	12,000
101-253	Treasurer	47,200	329,100
Surplus / (Deficit)		162,411	

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-000: NON DEPARTMENTAL REVENUE

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	BOARD APPROVED
101-000-403.000	CURRENT TAXES	5,645,175	6,000,000	740,249	6,300,000	6,300,000	6,300,000
101-000-403.400	CURRENT TAXES-SENIOR SERVICES	683,541	698,828	0	772,500	772,500	772,500
101-000-412.000	DELINQUENT PERS. PROP. TAXES	2,208	165,000	10	0	0	0
101-000-428.000	SWAMP TAXES	151,776	159,500	159,533	165,000	165,000	165,000
101-000-429.000	COMMERCIAL FOREST	80	100	84	100	100	100
101-000-432.000	PAYMENT IN LIEU OF TAXES	6,857	65,000	13,107	20,000	20,000	20,000
101-000-434.000	TRAILER TAXES	376	500	454	500	500	500
101-000-506.000	FEDERAL GRANTS - FIRST RESPONDER HAZ P.	0	1,000	0	0	0	0
101-000-539.000	STATE GRANTS	115,965	0	(115,965)	0	0	0
101-000-547.000	COURT EQUITY FUNDING	69,283	125,000	74,744	125,000	125,000	125,000
101-000-566.000	REGION 7B (STATE GRANTS - OTHER)	0	4,300	0	0	0	0
101-000-573.000	LOCAL COMMUNITY STABILIZATION	185,346	300,000	100,473	0	50,000	50,000
101-000-574.000	REVENUE SHARING	490,833	535,000	397,830	551,325	551,325	551,325
101-000-604.000	F.O.C.--CENTRAL SERVICES	32,149	53,000	19,080	30,000	45,000	45,000
101-000-608.000	OTHER SERVICES	254	1,200	1,167	500	500	500
101-000-640.000	OCTOBER MAILING FEE	52,065	0	0	0	0	0
101-000-664.000	PRE DENIAL INTEREST	1,926	22,876	22,876	0	4,500	4,500
101-000-665.000	INTEREST INCOME	7,866	10,000	1,020	8,000	8,000	8,000
101-000-667.000	RENTAL INCOME	24,000	24,000	15,000	36,000	36,000	36,000
101-000-667.100	CONFERENCE ROOM RENTAL FEES	0	50	50	0	0	0
101-000-668.000	OIL & GAS ROYALTIES	41,234	30,000	18,162	30,000	30,000	30,000
101-000-671.000	REFUNDS, REBATES & REIMBURSEMENTS	0	1,375	1,375	1,000	1,000	1,000
101-000-675.000	OTHER REVENUE	3,869	15,000	4,634	5,000	5,000	5,000
101-000-675.100	RETURNED CHECK FEES	125	300	225	300	300	300
101-000-676.253	TREASURER REIMBURSEMENT	0	110,000	0	110,000	110,000	110,000
101-000-676.263	CPL FUND REIMBURSEMENT	0	10,000	0	10,000	10,000	10,000
101-000-680.100	CONV. FACILITIES LIQUOR TAX	113,936	128,000	67,616	110,000	110,000	110,000
101-000-685.000	SOM REIMB - INTERNAL CONTROLS AUDIT	12,515	0	0	0	0	0
101-000-687.000	INSURANCE REFUNDS	16,752	30,000	0	0	0	0
101-000-693.000	SALE OF CAPITAL ASSETS	8,500	0	0	0	0	0
101-000-697.000	COMMISSARY TRANSFER IN CORRECTIONAL	215,800	225,000	0	225,000	225,000	225,000
101-000-697.200	REVOLVING FUND	274,500	183,000	0	91,500	91,500	91,500
101-000-699.264	TRANSFER FROM LOCAL CORRECTIONS OFFI	4,385	0	0	0	0	0
101-000-699.280	TRANSFER FROM ARPA FUND	504,891	500,000	0	500,000	500,000	500,000
101-000-699.285	TRANSFER IN FROM CESF	64,371	0	0	0	0	0
101-000-699.333	TRANSFER FROM ORV FUND	0	2,075	0	0	0	0
101-000-964.000	TAX TRIBUNAL REFUND	(12,629)	0	0	0	0	0
TOTAL REVENUE		8,717,949	9,400,104	1,521,724	9,091,725	9,161,225	

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-101: BOARD OF COMMISSIONERS

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
101-101-703.000	COUNTY COMMISSIONERS	64,560	73,000	58,365	74,095	74,095	74,095
101-101-708.000	WORKERS COMP INSURANCE	890	1,100	125	142	145	145
101-101-709.000	SOCIAL SECURITY	4,859	5,600	4,544	6,051	6,050	6,050
101-101-710.000	SUPERVISORY (PER DIEM)	0	2,500		5,000	0	0
101-101-716.000	RETIREMENT - DC PLAN	3,273	2,588	1,472	5,537	5,540	5,540
101-101-717.000	RETIREMENT	15,938	16,000	10,153	16,000	16,000	16,000
101-101-718.000	HEALTH INSURANCE	288	775	718	0	0	0
101-101-752.000	OFFICE SUPPLIES--BOC	0	300	78	300	0	0
101-101-791.000	MEMBERSHIPS AND SUBSCRIPTIONS--BOC	9,755	10,777	2,500	11,000	11,000	11,000
101-101-901.000	ADVERTISING EXPENSE--BOC	196	235	-	500	500	500
101-101-957.000	TRAINING	0	375	375	500	0	0
	TOTAL EXPENDITURE	99,759	113,250	78,330	119,125	113,330	113,330

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-172: ADMINISTRATION

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-172-702.000	ADMIN SECRETARY WAGES	18,140	29,735	22,579	33,641	0	0
101-172-703.000	ADMINISTRATOR WAGES	80,697	87,300	72,110	91,800	91,800	91,800
101-172-708.000	WORKERS COMP INSURANCE	449	800	142	226	165	165
101-172-709.000	SOCIAL SECURITY	7,531	9,025	7,174	9,596	7,023	7,023
101-172-716.000	RETIREMENT - DC PLAN	6,624	8,250	6,178	8,108	6,426	6,426
101-172-718.000	HEALTH INSURANCE	22,651	25,000	19,361	25,707	17,341	17,341
101-172-752.000	OFFICE SUPPLIES	362	2,000	1,265	2,000	2,000	2,000
101-172-791.000	MEMBERSHIPS / SUBSCRIPTIONS	936	1,493	1,493	1,200	1,200	1,200
101-172-860.000	TRAVEL EXPENSE	254	750	555	750	750	750
101-172-901.000	ADVERTISING EXPENSE	293	282	65	300	300	300
101-172-957.000	TRAINING / CONFERENCES	1,612	1,500	686	1,500	1,500	1,500
101-172-980.000	OFFICE EQUIPMENT	1,456	975	75	500	500	500
	TOTAL EXPENDITURE	141,005	167,110	131,683	175,328	129,005	129,005

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-175: COUNTY GENERAL

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-175-708.000	WORKERS COMP INSURANCE - MI CLAIM TA	1,844	100	(45)	0	0	0
101-175-728.000	WEB PAGE HOSTING FEE	288	1,200	222	500	500	500
101-175-752.000	OFFICE SUPPLIES	9,313	14,000	12765	12,000	15,000	15,000
101-175-759.000	GAS, OIL AND GREASE	0	400	119	400	400	400
101-175-801.000	CONTRACT SERVICES - EMPLOYMENT RELAT	2,468	0	0	0	0	0
101-175-802.000	OTHER SERVICE CONTRACTS	20,436	26,625	18660	25,000	25,000	25,000
101-175-850.000	TELEPHONE EXPENSE	22,227	23,500	18503	23,500	23,500	23,500
101-175-851.000	POSTAGE	19,394	35,000	27231	50,000	32,500	32,500
101-175-940.000	EQUIPMENT RENTAL - COPIER LEASE	14,363	24,860	15434	24,000	24,000	24,000
101-175-957.000	TRAINING / CONFERENCES	1,100	5,375	4049	5,300	6,000	6,000
101-175-961.000	BANK CHARGES	4,095	2,500	1123	2,500	2,000	2,000
	TOTAL EXPENDITURE	95,528	133,560	98,061	143,200	128,900	128,900

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-176: INSURANCE AND BONDS

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-176-708.000	WORKERS COMP INSURANCE	516	750	295	750	750	750
101-176-709.000	SOCIAL SECURITY	2,192	2,300	1,809	2,300	2,300	2,300
101-176-723.000	RETIREE BENEFIT (OPEB) EXPENSE	28,374	30,000	23,641	30,000	30,000	30,000
101-176-840.000	LONG/SHORT TERM BONDS	3,070	4,000	2,200	4,000	4,000	4,000
101-176-841.000	WORKER'S COMPENSATION	1	4,000	(3,491)	8,000	1,000	1,000
101-176-843.000	SELF INSURANCE ACCOUNT	5,678	7,500	2,988	7,500	7,500	7,500
101-176-935.000	UMBRELLA	161,733	170,000	154,582	170,000	180,000	180,000
101-176-936.000	FLEET POLICY	0	1,725	1,712	2,000	2,700	2,700
	TOTAL EXPENDITURE	201,564	220,275	183,736	224,550	228,250	228,250

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-215: CLERK

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-215-607.000	COUNTY CLERK FEES	71,393	70,000	48,510	70,000	70,000	70,000
101-215-675.000	MAP & COPYING REVENUE	1,613	4,000	3,549	4,000	4,000	4,000
101-215-697.000	TRANSFERS-IN CPL FUND	14,000	10,000	0			
	TOTAL REVENUE	87,006	84,000	52,059	74,000	74,000	74,000
101-215-702.000	PERMANENT--CLERK	89,408	92,800	72,720	99,871	99,870	99,870
101-215-703.000	SUPERVISORY--CLERK	60,111	61,080	49,334	62,305	62,305	62,305
101-215-703.500	ADMINISTRATIVE--CLERK	43,860	42,700	34,723	43,554	43,555	43,555
101-215-704.000	PART TIME CLERK	8,035	21,000	15,860	22,705	22,705	22,705
101-215-708.000	WORKERS COMP INSURANCE	1,322	400	278	450	450	450
101-215-709.000	SOCIAL SECURITY	15,466	16,720	13,741	17,575	17,575	17,575
101-215-713.000	CLERK OVERTIME	2,545	1,000	57	1,000	1,000	1,000
101-215-716.000	RETIREMENT - DC PLAN	9,098	11,800	9,263	11,922	11,925	11,925
101-215-717.000	RETIREMENT	177,558	140,000	135,654	140,000	140,000	140,000
101-215-718.000	HEALTH INSURANCE	70,273	71,000	62,571	80,380	80,380	80,380
101-215-752.000	OFFICE SUPPLIES--CLERK	3,479	3,500	2,783	4,000	4,000	4,000
101-215-791.000	MEMBERSHIPS AND SUBSCRIPTIONS-CLERK	605	365	365	300	300	300
101-215-851.100	COURT COLLECTIONS POSTAGE	16	10	10	0	0	0
101-215-860.000	TRAVEL EXPENSE--CLERK	227	400	156	400	400	400
101-215-901.000	ADVERTISING EXPENSE	319	150	0	150	150	150
101-215-933.000	OFFICE EQUIPMENT & MAINTENANCE-CLERK	2,066	4,200	2,664	2,500	3,000	3,000
101-215-957.000	TRAINING	100	625	550	700	700	700
101-215-980.000	OFFICE EQUIPMENT--CLERK	278	500	0	500	500	500
	TOTAL EXPENDITURE	484,766	468,250	400,729	488,312	488,815	488,815

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-228: INFORMATION TECHNOLOGY

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-228-703.000	WAGES	58,415	58,910	49,725	60,081	60,085	60,085
101-228-708.000	WORKERS COMP INSURANCE	232	300	76	110	110	110
101-228-709.000	SOCIAL SECURITY	4,422	4,510	3,968	4,596	4,600	4,600
101-228-716.000	RETIREMENT - DC PLAN	4,074	4,125	3,636	4,206	4,210	4,210
101-228-718.000	HEALTH INSURANCE	16,644	15,475	13,931	17,341	17,345	17,345
101-228-752.000	OFFICE SUPPLIES	208	300	13	200	200	200
101-228-791.000	MEMBERSHIPS / SUBSCRIPTIONS	160	250	107	250	250	250
101-228-980.000	EQUIPMENT	3,370	1,000	497	1,000	1,000	1,000
	TOTAL EXPENDITURE	87,525	84,870	71,953	87,784	87,800	87,800

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-245: REMONUMENTATION

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
101-245-575.000	STATE SURVEY & REMON	39,837	47,031	47,031	46,000	46,000	46,000
	TOTAL REVENUE	39,837	47,031	47,031	46,000	46,000	46,000
101-245-702.000	ADM. FEES--REMON	614	750	504	650	650	650
101-245-708.000	WORKERS COMP INSURANCE	2	10	0	10	10	10
101-245-709.000	SOCIAL SECURITY	42	50	38	50	50	50
101-245-716.000	RETIREMENT - DC PLAN	43	50	37	50	50	50
101-245-803.000	ADMINISTRATIVE--REMON	6,986	7,231	1,808	7,231	7,230	7,230
101-245-804.000	PEER REVIEW--REMON	1,000	1,200	1,200	1,200	1,200	1,200
101-245-805.000	SERVICES--REMON	37,472	36,124	27,093	36,200	36,200	36,200
	TOTAL EXPENDITURE	46,159	45,415	30,680	45,391	45,390	45,390

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-253: TREASURER

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-253-504.100	SCHOOLS AND ROADS	42,077	40,703	40,703	41,000	41,000	41,000
101-253-626.000	TREASURER'S SERVICES	6,847	6,000	5,013	6,000	6,000	6,000
101-253-643.000	NSF REVENUE	75	200	0	200	200	200
	TOTAL REVENUE	48,999	46,903	45,716	47,200	47,200	47,200
101-253-702.000	PERMANENT--TREAS	76,070	77,650	58,998	71,870	66,420	66,420
101-253-703.000	SUPERVISORY--TREAS	60,111	61,080	49,334	62,305	62,305	62,305
101-253-704.000	PART TIME--TREAS	27,026	29,800	23,442	26,490	27,820	27,820
101-253-708.000	WORKERS COMP INSURANCE	974	1,000	232	300	300	300
101-253-709.000	SOCIAL SECURITY	12,521	13,100	10,787	12,481	12,170	12,170
101-253-712.000	HEALTH INSURANCE BUYOUT	2,516	2,501	2,116	2,501	2,500	2,500
101-253-713.000	OVERTIME	8	150	140	150	150	150
101-253-716.000	RETIREMENT - DC PLAN	2,268	6,975	5,785	6,885	6,600	6,600
101-253-717.000	RETIREMENT	70,218	61,052	61,052	75,000	75,000	75,000
101-253-718.000	HEALTH INSURANCE	39,761	35,700	18,722	34,683	34,685	34,685
101-253-807.000	LEGAL - MTT MOTION FILING FEES	50	150	0	150	150	150
101-253-831.000	PAYMENTS TO OTHER GOVT UNITS	42,077	40,703	40,703	41,000	41,000	41,000
	TOTAL EXPENDITURE	333,600	329,861	271,311	333,815	329,100	329,100

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-257: EQUALIZATION

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-257-580.000	LOCAL UNIT CONTRIB FOR CLERICAL	0	44,850	0	45,500	45,500	45,500
101-257-626.000	EQUALIZATION REVENUE	94,889	48,600	355	41,500	41,500	41,500
101-257-672.000	EQUALIZATION LAND DIV REV	3,900	6,750	5,910	6,500	6,500	6,500
101-257-675.000	GIS REVENUE	6,266	10,550	7,200	13,700	13,700	13,700
101-257-681.000	SALVAGE VEHICLE SALE	228	0	0	0	0	0
	TOTAL REVENUE	105,283	110,750	13,465	107,200	107,200	107,200
101-257-702.000	WAGES	82,881	88,058	69,595	87,415	87,415	87,415
101-257-703.000	SUPERVISORY WAGES	53,083	53,600	43,546	54,670	54,670	54,670
101-257-708.000	WORKERS COMP INSURANCE	1,102	1,300	619	1,000	1,000	1,000
101-257-709.000	SOCIAL SECURITY	9,729	10,900	8,621	10,870	10,870	10,870
101-257-713.000	OVERTIME	0	28	28	0	0	0
101-257-716.000	RETIREMENT - DC PLAN	6,711	7,500	5,885	7,065	7,065	7,065
101-257-717.000	RETIREMENT	56,276	45,839	45,839	65,000	65,000	65,000
101-257-718.000	HEALTH INSURANCE	62,353	55,840	48,971	63,650	63,650	63,650
101-257-740.000	VEHICLE OPERATING SUPPLIES	0	100	0	100		
101-257-752.000	OFFICE SUPPLIES	559	750	13	750	600	600
101-257-759.000	GAS, OIL AND GREASE	0	0	0			
101-257-791.000	MEMBERSHIPS / SUBSCRIPTIONS	560	650	560	800	650	650
101-257-801.100	CONTRACTED SERVICES GIS	0	10,500	10,500	6,000	6,000	6,000
101-257-860.000	TRAVEL EXPENSE	1,525	400	388	400	400	400
101-257-901.000	ADVERTISING EXPENSE	236	350	216	350	350	350
101-257-935.000	VEHICLE REPAIRS	0	250	0	0	0	0
101-257-936.000	FLEET POLICY INSURANCE	1,970	0	0	0	0	0
101-257-957.000	TRAINING	569	800	165	800	800	800
101-257-967.700	TAX BILL PROCESSING	24,110	26,859	26,859	27,500	27,500	27,500
101-257-967.800	ASSESSMENT ROLL PROCESSING	12,973	14,707	14,707	15,000	15,000	15,000
101-257-980.000	OFFICE EQUIPMENT	0	502	502	500	500	500
101-257-984.000	EQUIP/SOFTWARE MAINTENANCE	10,919	804	804	1,000	1,000	1,000
	TOTAL EXPENDITURE	325,556	319,737	277,818	342,870	342,470	342,470

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-262: ELECTIONS

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024		BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	APPROVED	
101-262-628.200	ELECTION EQUIPMENT REVENUE	0	100	100	0	0	0	0
101-262-672.200	ELECTION PROCESSING REVENUE	19,971	0	0	0	0	0	0
101-262-677.200	MISCELLANEOUS (ELECTION)	0	0	0	0	0	0	0
	TOTAL REVENUE	19,971	100	100	0	0	0	0
101-262-702.000	ELECTION COORDINATOR WAGES	2,045	0	0	0	0	0	0
101-262-704.000	BOARD OF CANVASSERS	1,790	750	640	2,000	2,000	2,000	2,000
101-262-708.000	WORKERS COMP INSURANCE	35	50	1	0	0	0	0
101-262-709.000	SOCIAL SECURITY	307	275	49	0	0	0	0
101-262-717.000	RETIREMENT	4,247	4,325	3,357	0	3,500	3,500	3,500
101-262-752.000	ELECTION SUPPLIES	37,848	25,000	21,036	40,000	40,000	40,000	40,000
101-262-801.000	CONTRACT SERVICES	0	3,146	3,146	10,000	10,000	10,000	10,000
101-262-851.000	POSTAGE	117	0	1	0	0	0	0
101-262-860.000	TRAVEL EXPENSE	532	200	106	200	200	200	200
101-262-901.000	ELECTION NOTICES	2,042	830	830	3,600	3,600	3,600	3,600
101-262-933.000	SOFTWARE MAINTENANCE AGREEMENT	100	100	0	100	100	100	100
101-262-980.000	OFFICE EQUIPMENT	2,046	0	0	0	0	0	0
	TOTAL EXPENDITURE	51,109	34,675	29,166	55,900	59,400	59,400	59,400

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-265: BUILDINGS AND GROUNDS

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-265-703.000	SUPERVISORY	44,884	45,520	35,943	46,426	46,430	46,430
101-265-705.000	CUSTODIAN / MAINT	62,610	65,610	44,050	68,014	68,015	68,015
101-265-708.000	WORKERS COMP INSURANCE	3,863	4,800	3,165	5,424	5,425	5,425
101-265-709.000	SOCIAL SECURITY	8,338	8,200	6,778	9,137	9,140	9,140
101-265-713.000	OVERTIME	1,692	500	33	2,500	2,500	2,500
101-265-716.000	RETIREMENT - DC PLAN	4,933	6,000	4,172	5,790	5,790	5,790
101-265-717.000	RETIREMENT	52,071	45,000	37,059	45,000	55,000	55,000
101-265-718.000	HEALTH INSURANCE	16,192	28,650	22,010	25,707	25,710	25,710
101-265-752.000	OFFICE SUPPLIES	0	150	121	200	200	200
101-265-759.000	GAS, OIL AND GREASE	872	750	504	750	750	750
101-265-767.000	UNIFORMS	152	500	396	500	500	500
101-265-776.000	JANITORIAL SUPPLIES	6,455	7,900	5,207	8,000	8,000	8,000
101-265-801.000	CONTRACT SERVICES - OTIS	6,042	6,500	4,674	6,500	6,500	6,500
101-265-802.000	ATI MAINTENANCE CONTRACT	2,100	2,000	1,050	2,000	2,000	2,000
101-265-914.000	FLEET POLICY	1,884	2,151	2,151	2,250	2,250	2,250
101-265-920.000	UTILITIES	172,214	170,000	147,771	180,000	180,000	180,000
101-265-920.100	UTILITIES (ANNEX)	18,149	17,000	12,502	20,000	20,000	20,000
101-265-930.000	BLDG GRNDS MAINT REP & SUP	6,955	10,396	10,396	12,000	12,000	12,000
101-265-930.100	SNOW REMOVAL	18,619	24,713	24,713	30,000	30,000	30,000
101-265-930.200	CARPET REPLACEMENT	13,125	1,000	728	10,000	5,000	5,000
101-265-931.000	EQUIPMENT REPAIR & MAINTENANCE	6,132	7,890	7,890	8,500	8,500	8,500
	TOTAL EXPENDITURE	447,282	455,230	371,313	488,698	493,710	493,710

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-276: BUILDING SECURITY

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-276-704.000	BAILIFF / OFFICER WAGES	46,498	49,000	36,503	49,000	49,000	49,000
101-276-708.000	WORKERS COMP INSURANCE	2,381	2,900	1,841	3,180	3,180	3,180
101-276-709.000	SOCIAL SECURITY	3,543	3,750	2,886	3,750	3,750	3,750
101-276-716.000	RETIREMENT - DC PLAN	1,525	500	207	1,000	1,000	1,000
101-276-718.000	HEALTH INSURANCE	0	200	111	500	500	500
101-276-980.000	EQUIPMENT	1,390	1,000	43	1,000	1,000	1,000
	TOTAL EXPENDITURE	55,337	57,350	41,591	58,430	58,430	58,430

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-283: CIRCUIT COURT

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-283-545.000	DRUG CASE INFO MANAGEMENT	283	0	0		0	0
101-283-601.000	CIRCUIT COURT COSTS & FEES	22,863	20,000	14,871		20,000	20,000
101-283-607.000	APPEAL FROM CIRCUIT	0	25	25		0	0
101-283-611.000	ATTY FEES REIMBURSEMENT-PRTL Y INDIGIEI	8,192	8,249	7,979		8,250	8,250
101-283-611.400	ATTY FEE REIMBURSEMENT - CIRCUIT CT (CII	105	200	150		200	200
101-283-613.400	ATTY FEES CIR CT REIMBURS	3,584	5,000	702		3,500	3,500
101-283-676.000	JUROR COMP REIMBURSEMENTS	3,522	5,000	2,608		3,500	3,500
	TOTAL REVENUE	38,549	38,474	26,335	0	35,450	35,450
101-283-704.000	COURTROOM COORDINATOR WAGES	2,626	3,800	790	3,800	3,800	3,800
101-283-704.100	BAILIFF WAGES - CIRCUIT COURT	3,394	5,000	4,386	5,000	5,000	5,000
101-283-708.000	WORKERS COMP INSURANCE	225	500	211	500	500	500
101-283-709.000	SOCIAL SECURITY	470	500	417	500	500	500
101-283-716.000	RETIREMENT - DC PLAN	0	1,000	0	1,000	1,000	1,000
101-283-717.000	RETIREMENT	10,176	7,000	6,662	7,000	12,000	12,000
101-283-752.000	OFFICE SUPPLIES	183	500	315	500	500	500
101-283-801.000	COURT COLLECTIONS - WEST LAW	1,854	2,186	2,186	2,725	2,725	2,725
101-283-802.000	CENTRAL SERVICES	156,449	167,000	86,079	175,350	175,350	175,350
101-283-807.000	LEGAL	0	2,500	0	2,500	2,500	2,500
101-283-811.000	JURY FEES	8,338	12,000	5,248	12,000	12,000	12,000
101-283-813.000	TRANSCRIPTS	12,499	5,000	573	5,000	5,000	5,000
101-283-819.000	APPELLATE ATTORNEY FEES	2,041	6,000	5,930	6,000	6,000	6,000
101-283-835.000	HEALTH TESTING	0	500	0	1,000	1,000	1,000
101-283-836.000	PHSYCHOLOGICAL EVALUATIONS	0	300	0	600	600	600
101-283-860.000	TRAVEL EXPENSE	0	400	0	400	400	400
101-283-931.000	EQUIPMENT REPAIR & MAINTENANCE	0	500	0	500	500	500
101-283-933.000	EQUIPMENT MAINTENANCE	899	1,000	795	1,000	1,000	1,000
101-283-952.000	LEIN PROCESSING FEES	3,550	5,000	2,400	5,000	5,000	5,000
101-283-980.000	OFFICE EQUIPMENT	729	2,614	144	2,800	2,800	2,800
	TOTAL EXPENDITURE	203,433	223,300	116,136	233,175	238,175	238,175

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-284: JURY COMMISSION

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
101-284-704.000	SUPERVISORY--JURYCOMM	1,245	2,500	1,095	2,000	2,000	2,000
101-284-708.000	WORKERS COMP INSURANCE	1	50	0	0	50	50
101-284-709.000	SOCIAL SECURITY	95	193	84	0	200	200
101-284-752.000	OFFICE SUPPLIES--JURY COMM	828	1,000	710	1,000	1,000	1,000
101-284-860.000	TRAVEL--JURYCOMM	288	307	307	400	400	400
	TOTAL EXPENDITURE	2,457	4,050	2,196	3,400	3,650	3,650

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-286: DISTRICT COURT

		FY 2022	FY 2023		FY 2024		
GL NUMBER	DESCRIPTION	AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23	DEPARTMENT REQUESTED	ADMIN/CONTR REVIEW	BOARD APPROVED
101-286-541.000	DISTRICT COURT JUDGE REIMBURSEMENT	33,238	45,724	34,293	0	0	0
101-286-543.000	DRUNK DRIVING CASEFLOW ASSISTANCE	2,589	2,000	0	3,800	3,800	3,800
101-286-543.100	JUDGE WORKERS COMP INSURANCE REIMB	2,642	2,500	0	0	0	0
101-286-544.000	DRUG CASE INFO MANGEMENT	446	4,533	4,533	0	0	0
101-286-606.080	DIST CT COURT FILING FEES	9,369	12,000	9,528	12,000	12,000	12,000
101-286-609.000	DIST CT JURY DEMAND FEE	0	100	40	100	100	100
101-286-610.000	DIST CT WRIT OF GARNISH/RESTIT	22,860	25,000	20,655	25,000	25,000	25,000
101-286-611.000	DIST CT ATTY FEE REIMB	18,470	20,000	15,748	20,000	20,000	20,000
101-286-621.000	DIST CT PROBATION OVERSIGHT FEES	49,877	45,000	36,237	45,000	45,000	45,000
101-286-625.000	DIST CT MISC CT FEES & COSTS	43,241	45,000	40,328	48,000	48,000	48,000
101-286-625.010	COST OF CONFINEMENT	10,825	8,000	5,425	8,000	8,000	8,000
101-286-630.000	LEIN PROCESSING FEES	0	0	0	10,000	0	0
101-286-657.000	DIST CT ORDINANCE FINES & COSTS	31,737	40,000	32,824	39,000	39,000	39,000
101-286-660.000	DIST CT STATUTE COSTS	188,216	170,000	127,445	170,000	170,000	170,000
101-286-663.000	DIST CT BOND FORF & COSTS	19,975	20,000	15,640	20,000	20,000	20,000
101-286-676.000	JUROR COMP - DISTRICT COURT	0	872	872	0	0	0
	TOTAL REVENUE	433,485	440,729	343,568	400,900	390,900	390,900
101-286-702.000	WAGES	259,618	265,200	206,378	301,993	270,443	270,443
101-286-703.000	ADMINISTRATIVE WAGES	52,769	53,700	44,870	45,232	45,232	45,232
101-286-704.000	BAILIFF WAGES	14,206	15,000	9,835	13,000	13,000	13,000
101-286-704.010	COURTROOM COORDINATOR WAGES	2,183	4,000	1,796	2,200	2,200	2,200
101-286-708.000	WORKERS COMP INSURANCE	2,427	3,225	924	1,611	1,555	1,555
101-286-709.000	SOCIAL SECURITY	23,482	26,100	19,361	27,726	25,311	25,311
101-286-712.000	HEALTH INSURANCE BUYOUT	619	0	0	0	0	0
101-286-716.000	RETIREMENT - DC PLAN	12,513	17,593	11,943	18,431	16,223	16,223
101-286-717.000	RETIREMENT	202,506	161,327	161,327	220,000	220,000	220,000
101-286-718.000	HEALTH INSURANCE	114,065	114,700	97,911	132,501	109,347	109,347
101-286-752.000	OFFICE SUPPLIES	8,158	12,000	6,039	9,000	9,000	9,000
101-286-754.000	DRUNK DRIVING CASEFLOW	784	2,500	662	3,800	3,800	3,800
101-286-790.000	DST CT LIBRARY	701	2,000	484	1,000	1,000	1,000
101-286-791.000	MEMBERSHIPS / SUBSCRIPTIONS	2,919	3,500	1,764	3,500	3,500	3,500
101-286-803.000	JUDGE'S SALARY - PASS THRU	10,728	7,543	7,543	22,862	22,862	22,862
101-286-803.100	VISITING JUDGE	10,594	4,000	3,815	4,000	4,000	4,000
101-286-803.200	DUE TO ROSC JUDGE WAGE & WORKERS COI	13,184	8,830	0	12,607	12,607	12,607
101-286-807.000	LEGAL	69	2,500	1,414	2,500	2,500	2,500
101-286-811.000	JURY FEES	3,231	3,000	2,383	3,500	3,500	3,500
101-286-813.000	TRANSCRIPTS	1,207	2,500	716	2,500	2,500	2,500
101-286-860.000	TRAVEL EXPENSE	160	1,000	608	1,000	1,000	1,000
101-286-952.000	LEIN PROCESSING FEES	9,825	15,000	11,800	0	15,000	15,000
101-286-980.000	OFFICE EQUIPMENT	1,097	2,000	1,573	2,000	2,000	2,000
101-286-984.000	SOFTWARE / EQUIPMENT MAINTENANCE	14,940	22,000	12,994	22,000	22,000	22,000
	TOTAL EXPENDITURE	761,985	749,218	606,140	852,963	808,580	808,580

Approved September 28, 2023; Resolution 23-132

GENERAL FUND

101-290: PROSECUTING ATTORNEY COOPERATIVE REIMBURSEMENT

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-290-676.000	PA CO-OP REIMB	46,151	66,250	29,760	47,000	47,000	47,000
	TOTAL REVENUE	46,151	66,250	29,760	47,000	47,000	47,000
101-290-702.000	PERMANENT - STATE--PA COOP	37,019	37,875	30,508	38,835	38,835	38,835
101-290-703.000	SUPERVISORY-PROSECUTOR--P-A COOP	13,173	13,365	10,811	13,632	13,635	13,635
101-290-703.100	SUPERVISORY ASST PROSECUTOR-PA COOP	13,435	13,606	11,025	13,878	13,880	13,880
101-290-708.000	WORKERS COMP INSURANCE	392	100	63	120	120	120
101-290-709.000	SOCIAL SECURITY	4,801	4,960	4,150	5,075	5,075	5,075
101-290-716.000	RETIREMENT - DC PLAN	3,384	3,600	2,927	3,555	3,555	3,555
101-290-717.000	RETIREMENT	13,079	5,000	3,281	4,000	4,000	4,000
101-290-752.000	OFFICE SUPPLIES	706	1,000	557	1,000	1,000	1,000
101-290-814.000	SERVICE OF PROCESS--PA COOP	49	200	58	200	200	200
101-290-815.000	WITNESS FEES	0	100	0	100	100	100
101-290-835.000	HEALTH SERVICES/BLOOD TESTING-PCOOP	0	200	0	200	200	200
101-290-850.000	TELEPHONE - COUNTY--PA COOP	197	250	82	250	250	250
101-290-851.000	POSTAGE	851	1,000	444	1,000	1,000	1,000
101-290-860.000	TRAVEL EXPENSE--PA COOP	100	1,000	814	1,000	1,000	1,000
	TOTAL EXPENDITURE	87,186	82,256	64,720	82,845	82,850	82,850

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-291: CRIME VICTIM ADVOCATE

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-291-570.030	VICTIM ADVOCATE GRANT REVENUE	47,176	53,550	29,876	53,550	53,550	53,550
	TOTAL REVENUE	47,176	53,550	29,876	53,550	53,550	53,550
101-291-702.000	WAGES	40,011	39,300	31,748	40,200	40,560	40,560
101-291-708.000	WORKERS COMP INSURANCE	209	525	52		100	100
101-291-709.000	SOCIAL SECURITY	2,839	3,010	2,523	1,779	3,100	3,100
101-291-716.000	RETIREMENT - DC PLAN	2,697	2,800	2,326	2,800	2,850	2,850
101-291-718.000	HEALTH INSURANCE	22,740	20,181	17,759		23,155	23,155
101-291-752.000	OFFICE SUPPLIES	2,173	2,569	1,300	2,000	2,000	2,000
101-291-836.000	DIRECT VICTIM NEEDS / ASSISTANCE	1,258	2,371	206	2,371	2,370	2,370
101-291-850.000	TELEPHONE EXPENSE	202	500	82	200	200	200
101-291-851.000	POSTAGE	845	1,000	339	1,000	1,000	1,000
101-291-860.000	TRAVEL EXPENSE	641	1,000	90	1,000	1,000	1,000
101-291-940.000	EQUIPMENT RENTAL - COPIER LEASE	831	750	559	1,000	1,000	1,000
	TOTAL EXPENDITURE	74,446	74,006	56,984	52,350	77,335	77,335

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-294: PROBATE COURT

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-294-541.000	PROBATE COURT JUDGE REIMBURSEMENT	171,650	160,332	137,947	164,000	184,330	184,330
101-294-562.000	RTA (RAISE THE AGE) GRANT REVENUE	14,112	10,000	7,500	10,000	10,000	10,000
101-294-607.000	PROBATE COURT FEES	23,248	22,000	18,706	22,000	22,000	22,000
101-294-640.000	RTA COST ALLOCATION	0	750	750	1,000	1,000	1,000
101-294-676.010	JUVENILE OFFICER REIMB	20,488	27,317	27,317	27,317	27,317	27,317
	TOTAL REVENUE	229,498	220,399	192,220	224,317	244,647	244,647
101-294-702.000	PERMANENT--PROBATE	118,182	129,702	104,636	136,023	136,025	136,025
101-294-703.000	ADMINISTRATIVE WAGES	11,877	11,914	9,622	12,152	12,155	12,155
101-294-703.100	JUDGE--PROBATE	160,466	160,332	137,339	164,000	171,500	171,500
101-294-704.000	PART TIME CLERK	25,243	30,342	21,309	30,949	30,950	30,950
101-294-705.000	JUVENILE OFFICER--PROBATE	42,906	43,832	35,398	27,318	27,320	27,320
101-294-705.100	BAILIFF PROBATE COURT	10,189	13,500	9,038	13,500	13,500	13,500
101-294-705.200	COURTROOM COORDINATOR/BAILIFF	5,654	5,000	4,094	5,000	5,000	5,000
101-294-708.000	WORKERS COMP INSURANCE	2,154	2,825	930	1,350	1,350	1,350
101-294-709.000	SOCIAL SECURITY	26,699	30,189	23,751	29,500	29,900	29,900
101-294-716.000	RETIREMENT - DC PLAN	11,338	12,982	10,958	10,500	10,500	10,500
101-294-717.000	RETIREMENT	45,425	46,528	31,987	45,000	45,000	45,000
101-294-718.000	HEALTH INSURANCE	85,184	81,410	67,878	75,000	75,000	75,000
101-294-752.000	OFFICE SUP/PRINTING--PROBATE	1,916	2,500	2,159	2,500	2,500	2,500
101-294-791.000	MEMBERSHIPS AND SUBSCRIPTIONS-PROBA	2,830	3,800	2,841	3,800	3,800	3,800
101-294-803.000	VISITING JUDGE AND STENO--PROBATE	42	400	0	400	400	400
101-294-807.000	LEGAL--PROBATE	2,388	7,500	2,785	7,500	7,500	7,500
101-294-811.000	JURY FEES--PROBATE	0	1,500	0	1,500	1,500	1,500
101-294-813.000	TRANSCRIPTS--PROBATE	231	500	0	500	500	500
101-294-814.000	PROCESS SERVICE--PROBATE	50	250	0	250	250	250
101-294-815.000	WITNESS FEES--PROBATE	0	270	0	270	270	270
101-294-817.000	LEGAL SERVICES - ATTORNEY CONTRACT	111,400	115,000	94,016	116,000	116,000	116,000
101-294-821.000	GUARDIAN FEES--PROBATE	3,059	2,000	1,706	2,000	2,000	2,000
101-294-860.000	TRAVEL--PROBATE	1,368	3,000	1,108	3,000	3,000	3,000
101-294-860.100	STATE TRAVEL--PROBATE	1,008	2,000	1,175	2,000	2,000	2,000
101-294-901.000	PUBLICATIONS--PROBATE	0	500	0	500	500	500
101-294-933.000	COMPUTER EQUIPMENT & MAINTENANCE	14,506	17,000	14,828	17,000	5,000	5,000
101-294-933.100	RTA GRANT - COMPUTER EQUIPMENT	4,112	0	0	0	0	0
101-294-952.000	LEIN PROCESSING FEES	0	50	50	50	50	50
101-294-955.000	MISCELLANEOUS	0	25	14	0	0	0
101-294-957.000	TRAINING	0	1,500	632	2,000	2,000	2,000
101-294-980.000	FURNITURE AND EQUIPMENT--PROBATE	254	500	257	500	500	500
	TOTAL EXPENDITURE	688,481	726,851	578,511	710,062	705,970	705,970

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-296: PROSECUTING ATTORNEY

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-296-676.000	PROSECUTION RESTITUTION	13,046	15,000	11,655	15,000	15,000	15,000
101-296-678.040	PA WELFARE FRAUD INCENTIVE	360	0	0	0	0	0
	TOTAL REVENUE	13,406	15,000	11,655	15,000	15,000	15,000
101-296-702.000	PERMANENT WAGES	67,108	64,750	57,372	73,785	73,785	73,785
101-296-703.000	PROSECUTING ATTORNEY	81,047	82,100	66,292	83,740	83,740	83,740
101-296-703.200	ASSISTANT PROSECUTOR	58,939	59,950	48,378	61,140	61,140	61,140
101-296-708.000	WORKERS COMP INSURANCE	907	500	277	400	400	400
101-296-709.000	SOCIAL SECURITY	15,711	16,500	13,724	16,725	16,725	16,725
101-296-712.000	HEALTH INSURANCE BUYOUT	192	0	0	0	0	0
101-296-713.000	OVERTIME	7	0	0	0	0	0
101-296-716.000	RETIREMENT - DC PLAN	7,609	8,400	6,710	8,170	8,170	8,170
101-296-717.000	RETIREMENT	143,553	119,218	119,218	145,000	145,000	145,000
101-296-718.000	HEALTH INSURANCE	46,701	42,275	37,009	39,960	39,960	39,960
101-296-752.000	OFFICE SUPPLIES	3,924	3,930	1,820	3,930	3,930	3,930
101-296-791.000	MEMBERSHIPS--P-A	522	1,500	1,002	1,900	1,900	1,900
101-296-801.000	SPECIAL PROSECUTOR	0	500	363	500	500	500
101-296-802.000	RESEARCH SERVICES--P-A	5,331	5,525	4,977	6,325	6,325	6,325
101-296-808.000	CONTRACT SVS - TECH SUPPORT	4,271	4,600	3,382	4,600	4,600	4,600
101-296-809.000	WELFARE FRAUD EXPENSE	0	225	0	225	225	225
101-296-813.000	TRANSCRIPTS & OTHER SERVICES--P-A	418	600	36	600	600	600
101-296-815.000	WITNESS FEES--P-A	729	1,075	1,065	775	775	775
101-296-815.100	WITNESS FEES CIRCUIT	219	1,625	35	2,000	2,000	2,000
101-296-816.000	EXTRADITION FEE	3,196	5,000	4,136	5,000	5,000	5,000
101-296-860.000	TRAVEL AND TRAINING--P-A	196	670	572	1,000	1,000	1,000
101-296-955.100	CREDIT CARD OVER LIMIT FEE	39	0	0	0	0	0
101-296-980.000	OFFICE EQUIPMENT--P-A	0	250	0	750	750	750
101-296-984.000	COMPUTER EQUIPMENT--P-A	275	275	0	275	275	275
101-296-984.100	SOFTWARE	0	0	0	75,000	0	0
	TOTAL EXPENDITURE	440,894	419,468	366,368	531,800	456,800	456,800

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-301: SHERIFF'S OFFICE

		FY 2022	FY 2023		FY 2024		
GL NUMBER	DESCRIPTION	AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23	DEPARTMENT REQUESTED	ADMIN/CONTR REVIEW	BOARD APPROVED
101-301-475.000	MARIJUANA LICENSE FEES	324	151	151	350	2,350	2,350
101-301-543.000	ENBRIDGE PUBLIC SAFETY GRANT	0	7,500	7,500	0	0	0
101-301-566.000	STATE GRANTS OTHER	5,000	0	0	0	0	0
101-301-625.000	DNA REVENUE SHERIFF DEPT	634	650	416	650	650	650
101-301-625.010	FINGERPRINT REV/ SHERIFF DEPT	3,211	3,000	2,718	3,000	3,900	3,900
101-301-626.000	SHERIFF'S SERVICES	24,318	25,000	19,578	25,000	30,000	30,000
101-301-627.030	EXTRADITION REVENUE	734	912	912	500	500	500
101-301-656.000	SHERIFF'S OWI	1,425	1,750	1,452	1,500	1,500	1,500
101-301-681.000	SALVAGE VEHICLE REVENUE	199	0	0	0	0	0
101-301-683.000	RESTITUTION REIMBURSEMENTS	524	500	184	300	300	300
	TOTAL REVENUE	36,369	39,463	32,911	31,300	39,200	39,200
101-301-702.000	DEPUTIES--SHERIFF	131,423	131,400	110,257	131,400	65,700	65,700
101-301-702.100	CLERK--SHERIFF	40,973	33,860	26,340	33,175	33,175	33,175
101-301-703.000	SHERIFF	64,086	65,118	52,595	66,420	66,420	66,420
101-301-703.100	UNDERSHERIFF	61,073	62,075	50,122	63,297	63,300	63,300
101-301-704.000	PART TIME WAGES--SHERIFF	1,864	20,800	16,000	20,000	1,700	1,700
101-301-708.000	WORKERS COMP INSURANCE	16,065	18,500	14,039	20,250	13,575	13,575
101-301-709.000	SOCIAL SECURITY	25,417	25,500	21,986	26,340	18,450	18,450
101-301-713.000	DEPUTIES OVERTIME--SHERIFF	38,568	21,184	21,184	25,000	12,500	12,500
101-301-716.000	RETIREMENT - DC PLAN	7,618	7,500	5,251	10,253	6,750	6,750
101-301-717.000	RETIREMENT	332,121	276,786	276,786	360,000	360,000	360,000
101-301-717.100	COMMAND OFFICER RETIREMENT	174,272	150,000	139,947	185,000	92,500	92,500
101-301-718.000	HEALTH INSURANCE	155,341	121,200	102,135	109,960	42,425	42,425
101-301-719.000	LIFE INSURANCE	850	1,500	963	2,000	1,500	1,500
101-301-752.000	OFFICE SUPPLIES--SHERIFF	1,626	2,500	2,307	2,500	2,500	2,500
101-301-752.100	TRAFFIC CODE BOOK SUPPLIES	207	0	0	0	0	0
101-301-759.000	GAS, OIL AND GREASE--SHERIFF	16,735	18,000	13,041	15,000	11,250	11,250
101-301-767.000	UNIFORMS AND ACCESSORIES--SHERIFF	380	2,000	1,263	3,500	2,625	2,625
101-301-791.000	MEMBERSHIPS & SUBSCRIPTIONS/SHERIFF	2,373	5,512	5,512	5,600	5,600	5,600
101-301-818.000	DRY CLEANING--SHERIFF	88	100	11	100	100	100
101-301-832.000	LICENSE PLATES	0	168	168	0	0	0
101-301-860.000	TRAVEL EXPENSE--SHERIFF	136	100	0	100	100	100
101-301-901.000	ADVERTISING EXPENSE	0	159	159	200	200	200
101-301-902.000	PROMOTIONAL FEES--SHERIFF	232	352	352	3,000	500	500
101-301-920.000	UTILITIES	15,661	16,000	13,902	16,000	17,500	17,500
101-301-930.000	BLDG & GROUNDS MAINTENANCE	2,556	2,500	1,785	10,000	5,000	5,000
101-301-931.000	EQUIPMENT REPAIR & MAINT--SHERIFF	73	1,000	0	1,000	1,000	1,000
101-301-932.000	VEHICLE REPAIRS--SHERIFF	11,072	10,000	5,146	7,500	7,500	7,500
101-301-933.000	EQUIPMENT MAINTENANCE CONTRACTS	8,134	1,000	413	1,000	1,000	1,000
101-301-936.000	FLEET POLICY	6,009	6,925	6,922	8,000	7,600	7,600
101-301-952.000	LEIN PROCESSING FEES	725	1,600	1,225	1,500	1,500	1,500
101-301-957.000	TRAINING--SHERIFF	1,784	1,500	748	2,000	2,000	2,000
101-301-980.000	EQUIPMENT--SHERIFF	4,898	19,500	9,345	15,000	15,000	15,000
101-301-981.000	SHERIFF VEHICLES	0	0	2,700	65,000	0	0
	TOTAL EXPENDITURE	1,122,360	1,024,339	902,604	1,210,095	858,970	858,970

Approved September 28, 2023; Resolution 23-132

GENERAL FUND

101-303: SCHOOL RESOURCE DEPUTY: WEST BRANCH-ROSE CITY SCHOOLS

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-303-672.000	SCHOOL RESOURCE OFFICER REVENUES	57,000	75,000	75,000	75,000	75,000	75,000
	TOTAL REVENUE	57,000	75,000	75,000	75,000	75,000	75,000
101-303-702.000	WAGES	47,008	58,136	40,022	57,200	43,600	43,600
101-303-708.000	WORKERS COMP INSURANCE	2,246	3,000	2,008	3,775	2,830	2,830
101-303-709.000	SOCIAL SECURITY	3,631	4,450	3,328	4,450	3,400	3,400
101-304-713.000	OVERTIME	215	0	0	0	0	0
101-303-717.000	RETIREMENT	13,381	17,460	17,460	21,000	15,750	15,750
101-303-718.000	HEALTH INSURANCE	28,186	20,181	18,257	23,155	17,375	17,375
101-303-719.000	LIFE INSURANCE	212	212	236	200	225	225
101-303-759.000	GAS, OIL AND GREASE	1,292	1,500	1,222	1,500	1,500	1,500
101-303-767.000	UNIFORMS	0	200	0	300	300	300
101-303-931.000	EQUIP & MAINT	357	100	0	100	100	100
101-303-957.000	TRAINING	0	550	550	0	0	0
	TOTAL EXPENDITURE	96,528	105,789	83,083	111,680	85,080	85,080

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GENERAL FUND

101-304: - SCHOOL RESOURCE DEPUTY: WHITEMORE-PRESCOTT AREA SCHOOLS

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
101-304-672.000	SCHOOL RESOURCE REVENUE	0	75,000	75,000	75,000	75,000	75,000
	TOTAL REVENUE	0	75,000	75,000	75,000	75,000	75,000
101-304-703.000	WAGES	2,744	58,136	37,975	57,200	43,600	43,600
101-304-708.000	WORKERS COMP INSURANCE	107	3,000	1,898	3,775	2,830	2,830
101-304-709.000	SOCIAL SECUIRTY	140	4,440	2,935	3,773	3,400	3,400
101-304-713.000	OVERTIME	0	488	488	4,447	0	0
101-304-716.000	RETIREMENT - DC PLAN	128	3,141	2,078	4,070	4,070	4,070
101-304-718.000	HEALTH INSURANCE	0	16,681	16,297	17,340	13,000	13,000
101-304-719.000	LIFE INSURANCE	0	200	198	200	225	225
101-304-759.000	GAS, OIL & GREASE	0	3,900	2,906	2,750	2,750	2,750
101-304-767.000	UNIFORMS	0	1,700	1,658	200	200	200
101-304-931.000	EQUIP & MAINT	0	100	100	100	100	100
101-304-957.000	TRAINING	0	550	550	0	0	0
	TOTAL EXPENDITURE	3,119	92,336	67,083	93,855	70,175	70,175

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-305: - SHERIFF POSSE

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024		BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	APPROVED	
101-305-665.000	INTEREST INCOME - POSSE	4	10	8	0	0	0	0
101-305-672.000	SHERIFF POSSE REVENUE	3,975	2,600	2,600	0	0	0	0
	TOTAL REVENUE	3,979	2,610	2,608	0	0	0	0
101-305-752.000	SHERIFF POSSE OFFICE SUPPLIES	22	700	311	0	0	0	0
101-305-759.000	GAS, OIL & GREASE	0	700	311	0	0	0	0
101-305-767.000	UNIFORMS	0	2,161	2,161	0	0	0	0
101-305-902.000	POSSE CHRISTMAS PARTY	250	0	0	0	0	0	0
101-305-931.000	EQUIP REPAIR & MAINT - POSSE	616	800	580	0	0	0	0
101-305-955.000	MISC EXPENSE		800	296	0	0	0	0
	TOTAL EXPENDITURE	888	5,161	876	0	0	0	0

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-311: CRIMINAL JUSTICE TRAINING

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-311-672.000	REVENUES--CRIMINAL JUSTICE TRNG	1,835	3,500	3,287	3,500	3,500	3,500
	TOTAL REVENUE	1,835	3,500	3,287	3,500	3,500	3,500
101-311-752.000	OTHER SUPPLIES--CRIM. JUSTICE TRNG	4,000	2,400	0	0	2,400	2,400
101-311-957.000	TRAINING--CRIM JUSTICE	0	550	0	0	0	0
	TOTAL EXPENDITURE	4,000	2,950	0	0	2,400	2,400

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-312: TETHER PROGRAM

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-312-617.000	TETHER PROGRAM REVENUE	14,504	6,954	6,954	8,500	8,500	8,500
101-312-617.010	WORK RELEASE TETHER REVENUE	0	0	0	8,000	8,000	8,000
	TOTAL REVENUE	14,504	6,954	6,954	16,500	16,500	16,500
101-312-801.000	TETHER HOOKUP/DAILY COST	12,845	12,000	9,784		12,000	12,000
	TOTAL EXPENDITURE	12,845	12,000	9,784	0	12,000	12,000

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-315: SECONDARY ROAD PATROL

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-315-546.000	ROAD PATROL	52,706	64,517	62,754	64,754	0	0
	TOTAL REVENUE	52,706	64,517	62,754	64,754	0	0
101-315-702.000	PERMANENT--ROAD PATROL	60,840	60,675	47,580	57,200	0	0
101-315-704.130	SHIF DIF	8	250	0	40	0	0
101-315-708.000	WORKERS COMP INSURANCE--ROAD PATRO	2,863	2,900	2,418	3,775	0	0
101-315-709.000	SOCIAL SECURITY	4,454	4,650	3,691	3,450	0	0
101-315-713.000	ROAD PATROL OVERTIME	1,794	800	761	825	0	0
101-315-716.000	RETIREMENT - DC PLAN	4,003	4,800	3,529	4,070	0	0
101-315-717.000	RETIREMENT	26,394	24,217	24,217	30,000	0	0
101-315-718.000	HEALTH INSURANCE	22,000	16,000	13,331	17,340	0	0
101-315-719.000	LIFE INSURANCE	212	300	236	300	0	0
101-315-759.000	GAS, OIL & GREASE	4,837	4,500	4,082	5,500	0	0
101-315-767.000	UNIFORMS--ROAD PATROL	0	150	0	250	0	0
101-315-931.000	EQUIPMENT AND MAINTENANCE	207	4,200	0	0	0	0
101-315-932.000	VEHICLE REPAIRS--ROAD PATROL	1,395	2,500	604	2,500	0	0
101-315-936.000	FLEET POLICY	2,089	2,430	2,428	2,650	0	0
	TOTAL EXPENDITURE	131,096	128,372	102,877	127,900	0	0

GENERAL FUND
101-331: MARINE PATROL

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-331-549.000	MARINE SAFETY GRANT	8,700	10,700	6,700	10,700	10,700	10,700
101-331-626.000	CHARGES FOR SERVICES	7,202	3,500	0	3,500	3,500	3,500
101-331-686.710	MARINE SAFETY FEES	20	0	0	0	0	0
	TOTAL REVENUE	15,922	14,200	6,700	14,200	14,200	14,200
101-331-704.000	WAGES-TEMPORARY/SEASONAL	7,116	8,000	4,396	8,000	8,000	8,000
101-331-708.000	WORKERS COMP INSURANCE	369	200	149	369	520	520
101-331-709.000	SOCIAL SECURITY	679	625	327	612	615	615
101-331-716.000	RETIREMENT - DC PLAN	10	0	0	0	0	0
101-331-759.000	GAS, OIL AND GREASE--MARINE	2,265	826	379	1,500	1,500	1,500
101-331-760.000	VEHICLE OPERATING SUPPLIES-MARINE	207	300	297	300	300	300
101-331-767.000	UNIFORMS--MARINE	263	250	0	400	400	400
101-331-931.000	EQUIPMENT REPAIR & MAINTENANCE-MARI	2,570	1,640	1,640	1,400	1,400	1,400
101-331-932.000	VEHICLE REPAIRS--MARINE	690	1,000	242	750	750	750
101-331-957.000	TRAINING--MARINE	358	822	822	300	300	300
101-331-980.000	EQUIPMENT	148	500	162	500	500	500
	TOTAL EXPENDITURE	14,675	14,163	8,414	14,131	14,285	14,285

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GENERAL FUND
101-332: SNOWMOBILE PATROL

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-332-548.000	SNOWMOBILE GRANT	2,863	5,000	3,135	5,000	5,000	5,000
101-332-674.000	DOW FOUNDATION GRANT	0	0	0	25,000	0	0
	TOTAL REVENUE	2,863	5,000	3,135	30,000	5,000	5,000
101-332-704.000	WAGES-TEMPORARY/SEASONAL	1,267	2,032	2,032	3,300	3,300	3,300
101-332-708.000	WORKERS COMP INSURANCE	47	157	157	152	215	215
101-332-709.000	FICA-SNOWMOBILE	97	155	155	252	255	255
101-332-759.000	GAS, OIL AND GREASE--SNOWMOBILE	422	236	236	300	300	300
101-332-932.000	EQUIPMENT REPAIR & MAINT.-SNOWMOBIL	379	963	963	700	630	630
101-332-933.000	VEHICLE OPERATING SUPPLIES-SNOWMOBI	1,157	380	380	300	300	300
	TOTAL EXPENDITURE	3,369	3,923	3,923	5,004	5,000	5,000

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-333: ORV

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
101-333-550.000	ORV GRANT	5,286	0	0	11,000	11,000	11,000
	TOTAL REVENUE	5,286	0	0	11,000	11,000	11,000
101-333-704.000	WAGES-TEMPORARY/SEASONAL	3,198	6,400	2,754	6,900	6,900	6,900
101-333-708.000	WORKERS COMPENSATION	121	550	123	318	415	415
101-333-709.000	SOCIAL SECURITY	245	490	272	528	490	490
101-333-716.000	RETIREMENT - DC PLAN	18	12	12	0	0	0
101-333-752.000	OFFICE SUPPLIES	0	88	64	200	200	200
101-333-759.000	GAS, OIL AND GREASE	89	835	477	800	800	800
101-333-760.000	VEHICLE OPERATING SUPPLIES	186	500	394	500	500	500
101-333-767.000	UNIFORMS	514	300	169	400	400	400
101-333-931.000	EQUIPMENT REPAIR & MAINTENANCE	0	5,388	4,863	600	600	600
101-333-957.000	TRAINING	803	100	0	200	200	200
101-333-980.000	EQUIPMENT	1,950	200	148	500	500	500
	TOTAL EXPENDITURE	7,124	14,863	9,276	10,946	11,005	11,005

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-351: CORRECTIONS

GL NUMBER	DESCRIPTION	FY 2022 AUDITED AMOUNT	AMENDED BUDGET	FY 2023 YEAR TO DATE THRU 7/31/23	DEPARTMENT REQUESTED	FY 2024 ADMIN/CONTR REVIEW	BOARD APPROVED
101-351-528.000	COVID-19 REIMB GRANT	84,753	0	0	0	0	0
101-351-607.000	BAIL BOND FEE	6,187	6,000	5,277	5,500	6,000	6,000
101-351-627.030	EXTRADITION REVENUE	2,462	3,225	3,224	0	0	0
101-351-630.000	CONVEYING CONVICTS	3,327	3,250	2,918	3,250	3,250	3,250
101-351-630.100	INMATE HOUSING BILLINGS	8,200	8,200	6,200	7,500	7,500	7,500
101-351-630.200	REIMB MEDICAL CARE INMATES	60,508	25,000	9,610	30,000	30,000	30,000
101-351-630.300	OUT OF COUNTY INMATE REIMBURSEMENT	352,021	250,000	211,941	300,000	250,000	250,000
101-351-630.500	DETAINEES	2,870	3,000	1,435	3,000	3,000	3,000
101-351-630.600	DIVERTED FELONS	93,005	150,000	122,140	120,000	120,000	120,000
101-351-681.000	EQUIPMENT SALES	334	300	0	0	0	0
101-351-688.000	RESTITUTION REIMBURSEMENT	257	200	112	200	200	200
	TOTAL REVENUE	613,924	449,175	362,857	469,450	419,950	419,950
101-351-702.000	JAIL OFFICERS--CORRECTIONS	798,627	850,000	733,503	897,810	772,475	772,475
101-351-702.100	CLERK WAGES	60,192	44,250	34,180	48,324	48,325	48,325
101-351-703.000	SUPERVISORY--CORRECTIONS	63,192	65,695	47,008	65,695	65,700	65,700
101-351-704.000	ON-CALL WAGES	87,963	68,000	53,320	68,000	30,000	30,000
101-351-704.130	SHIFF DIF--CORRECTIONS	5,849	6,000	5,111	6,000	6,000	6,000
101-351-708.000	WORKERS COMP INSURANCE	46,820	50,000	45,207	55,000	64,135	64,135
101-351-709.000	SOCIAL SECURITY	82,416	90,000	73,334	95,090	75,600	75,600
101-351-712.000	HEALTH INSURANCE BUYOUT	5,016	5,000	3,654	5,000	5,000	5,000
101-351-713.000	OVERTIME WAGES--CORRECTIONS	91,415	60,000	50,144	70,000	65,000	65,000
101-351-716.000	RETIREMENT - DC PLAN	46,751	53,000	41,398	63,750	54,825	54,825
101-351-717.000	RETIREMENT	240,683	225,000	203,061	260,000	260,000	260,000
101-351-718.000	HEALTH INSURANCE	284,269	303,700	260,813	374,775	273,800	273,800
101-351-719.000	LIFE INSURANCE	3,277	252	252	0	0	0
101-351-752.000	OFFICE SUPPLIES--CORRECTIONS	4,957	5,000	4,606	5,000	5,000	5,000
101-351-759.000	GAS, OIL AND GREASE	7,474	8,000	6,646	8,000	8,000	8,000
101-351-767.000	UNIFORMS--CORRECTIONS	7,085	5,000	4,429	6,000	4,500	4,500
101-351-767.100	INMATE CLOTHING	1,457	10,000	9,267	14,000	14,000	14,000
101-351-767.200	LAUNDRY SUPPLIES	9,445	10,000	8,200	9,000	9,000	9,000
101-351-768.000	KITCHEN SUPPLIES--CORRECTIONS	3,142	5,100	5,065	5,000	5,000	5,000
101-351-769.000	FOOD SUPPLIES--CORRECTIONS	121,809	130,000	119,768	110,000	110,000	110,000
101-351-770.000	OTHER SUPPLIES--CORRECTIONS	23,644	11,000	5,988	14,000	14,000	14,000
101-351-776.000	JANITORIAL SUPPLIES	18,095	16,500	16,028	16,000	17,500	17,500
101-351-791.000	MEMBERSHIPS AND SUBSCRIPTIONS-CORRE	1,227	1,500	1,454	1,500	1,500	1,500
101-351-801.100	MEDICAL CONTRACT SVS (CHC)	159,060	174,000	159,615	182,000	145,300	145,300
101-351-820.000	INMATE HOUSING--CORRECTIONS	2,324	0	0	2,000	0	0
101-351-835.000	HEALTH SERVICES- INMATE MEDICAL EXPEN	15,783	17,000	15,573	16,000	16,000	16,000
101-351-835.100	NEW HIRE PHYSICALS	0	1,000	0	1,000	1,000	1,000
101-351-835.300	HEALTH SERVICES - INMATE PRESCRIPTIONS	15,546	12,000	10,399	12,000	12,000	12,000
101-351-835.400	HEALTH SERVICES - DENTAL EXPENSE	1,355	1,000	0	2,500	2,500	2,500
101-351-835.700	OUT OF COUNTY INMATE MEDICAL/RX	58,396	23,000	14,779	25,000	25,000	25,000
101-351-860.000	TRAVEL EXPENSE--CORRECTIONS	4,678	3,000	2,692	3,000	3,000	3,000
101-351-861.000	EXTRADITION EXPENSES	0	100	82	100	100	100
101-351-920.000	UTILITIES--CORRECTIONS	80,349	80,000	60,867	95,000	70,000	70,000
101-351-930.000	BLDG & GROUNDS MAINTENANCE	8,003	13,000	12,562	15,000	15,000	15,000
101-351-931.000	EQUIPMENT REPAIR & MAINTENANCE-CORR	3,893	8,331	8,331	5,000	5,000	5,000
101-351-932.000	VEHICLE REPAIRS	4,282	3,000	2,642	3,000	3,000	3,000
101-351-933.000	EQUIPMENT MAINTENANCE CONTRACTS	11,551	12,000	3,865	0	0	0
101-351-936.000	FLEET POLICY	6,227	4,782	4,782	5,000	7,700	7,700
101-351-955.000	LIVE SCAN EXPENSE	4,495	4,500	0	4,500	4,500	4,500
101-351-957.000	TRAINING--CORRECTIONS	4,385	10,886	10,886	7,000	0	0
101-351-980.000	EQUIPMENT--CORRECTIONS	18,817	3,000	0	4,000	4,000	4,000
101-351-980.100	LIVE SCAN EQUIPMENT	1,748	5,000	4,495	5,000	5,000	5,000
	TOTAL EXPENDITURE	2,415,697	2,398,596	2,044,006	2,585,044	2,228,460	2,228,460

GENERAL FUND
101-361: PROBATION AND PAROLE

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-361-752.000	OFFICE SUPPLIES	244	675	464	675	675	675
	TOTAL EXPENDITURE	244	675	464	675	675	675

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-371: ADDRESS NUMBERING

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-371-618.000	ADDRESS NUMBERING	3,080	3,000	2,705	3,000	0	0
	TOTAL REVENUE	3,080	3,000	2,705	3,000	0	0
	TOTAL EXPENDITURE	0	0	0	0	0	0

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-426: EMERGENCY MANAGEMENT

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
101-426-502.000	HOMELAND SECURITY	8,579	41,262	41,262	38,000	38,000	38,000
101-426-526.000	EMERGENCY MGT REVENUE	10,000	12,000	11,281	12,000	12,000	12,000
101-426-526.500	GRANT	2,000	7,870	7,869	0	0	0
	TOTAL REVENUE	20,579	61,132	60,412	50,000	50,000	50,000
101-426-752.000	OFFICE SUPPLIES--EMERGENCY	0	200	0	200	200	200
101-426-801.000	CONTRACT SERVICES	44,584	35,500	21,000	30,000	30,000	30,000
101-426-831.000	HOMELAND SECURITY EXPENSE	13,700	50,821	50,821	15,000	15,000	15,000
101-426-831.500	DISBURSEMENTS HSPG GRANT	18,531	0	0	0	0	0
101-426-851.000	POSTAGE--EMERGENCY	11	100	1	100		
101-426-860.000	TRAVEL EXPENSE--EMERGENCY	0	1,000	815	1,600	1,000	1,000
101-426-901.000	ADVERTISING EXPENSE	0	100	0	100	100	100
101-426-920.000	UTILITIES	573	750	668	750	750	750
101-426-933.000	EQUIPMENT MAINTENANCE	1,666	2,000	1,065	1,500	1,500	1,500
101-426-957.000	TRAINING / CONFERENCES	0	750	0	750	750	750
	TOTAL EXPENDITURE	79,065	91,221	74,370	50,000	49,300	49,300

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
430 - ANIMAL CONTROL

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-430-490.000	DOG LICENSES	14,010	14,000	14,192	15,000	15,000	15,000
101-430-643.000	BOARD AND CARE OF DOGS	0	500	500	0	8,500	8,500
	TOTAL REVENUE	14,010	14,500	14,692	15,000	23,500	23,500
101-430-704.000	ANIMAL CONTROL OFFICER WAGES	16,426	18,240	14,744	18,605	18,605	18,605
101-430-708.000	WORKERS COMP INSURANCE	884	840	704	1,200	1,200	1,200
101-430-709.000	SOCIAL SECURITY	1,154	1,395	1,109	1,415	1,415	1,415
101-430-752.000	OFFICE SUPPLIES	34	180	170	75	75	75
101-430-754.000	DOG LICENSE SUPPLIES	647	1,000	776	850	850	850
101-430-759.000	GAS, OIL AND GREASE	4,501	5,000	4,756	5,500	5,500	5,500
101-430-767.000	UNIFORMS	350	0	0	200	200	200
101-430-832.000	LICENSE PLATE	0	15	0	0	0	0
101-430-835.100	VETERINARY SERVICES	413	2,500	1,645	800	800	800
101-430-835.200	ANIMAL CARE	1,800	7,500	5,760	10,000	10,000	10,000
101-430-860.000	TRAVEL EXPENSE	0	100	0	100	100	100
101-430-901.000	ADVERTISING EXPENSE	0	50	0			
101-430-932.000	VEHICLE REPAIRS	534	359	322	1,000	500	500
101-430-933.000	SOFTWARE SUPPORT FEE	710	766	766	785	785	785
101-430-936.000	INSURANCE	1,874	2,141	2,141	2,450	2,700	2,700
101-430-957.000	TRAINING	175	400	400	400	400	400
101-430-958.000	ANIMAL DAMAGES	17	100	0	100	100	100
101-430-980.000	OFFICE EQUIPMENT	344	1,370	1,091	2,200	2,200	2,200
	TOTAL EXPENDITURE	29,863	41,956	34,384	45,680	45,430	45,430

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-442: DRAIN COMMISSIONER

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-442-703.000	SUPERVISORY WAGES (PER DIEM)	6,267	6,370	5,144	6,500	6,500	6,500
101-442-708.000	WORKERS COMP INSURANCE	175	125	99	115	115	115
101-442-709.000	SOCIAL SECURITY	466	500	402	500	500	500
101-442-717.000	RETIREMENT	4,771	5,000	4,277	5,000	5,000	5,000
101-442-752.000	OFFICE SUPPLIES	64	100	0	100	100	100
101-442-791.000	MEMBERSHIPS / SUBSCRIPTIONS	150	685	685	250	250	250
101-442-807.000	SPECIAL ASSESSMENT - WHITNEY DRAIN	0	0	0	0	0	0
101-442-807.100	RIFLE RIVER AT-LARGE DRAIN ASSESSMENT	0	2,875	2,875	2,875	2,875	2,875
101-442-860.000	TRAVEL EXPENSE	348	500	480	500	500	500
	TOTAL EXPENDITURE	12,241	16,155	13,962	15,840	15,840	15,840

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
595 - AIRPORT

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-595-676.000	AIRPORT PAYROLL REIMBURSEMENT	0	81,650	39,643	81,310	81,310	81,310
	TOTAL REVENUE	0	81,650	39,643	81,310	81,310	81,310
101-595-703.000	WAGES	0	58,917	33,991	58,920	58,920	58,920
101-595-708.000	AIRPORT WORKERS COMP INSURANCE	0	500	409	550	550	550
101-595-709.000	FICA	0	4,508	2,557	4,500	4,500	4,500
101-595-718.000	HEALTH INSURANCE	0	17,725	11,589	17,340	17,340	17,340
	TOTAL EXPENDITURE	0	81,650	48,546	81,310	81,310	81,310

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-648: MEDICAL EXAMINER

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-648-801.000	CONTRACT SERVICES	87,500	78,750	78,750	89,700	89,700	89,700
	TOTAL EXPENDITURES	87,500	78,750	78,750	89,700	89,700	89,700

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-701: PLANNING AND ZONING

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-701-618.000	ADDRESS NUMBERING	0	0	0		3,000	3,000
101-701-672.000	PLANNING COMMISSION REV	11,005	12,000	7,525		10,000	10,000
101-702-672.000	ZONING BOARD OF APPEALS	2,400	1,500	0		1,000	1,000
	TOTAL REVENUE	13,405	13,500	7,525	0	14,000	14,000
101-701-703.000	WAGES	41,313	42,830	34,299	44,075	44,075	44,075
101-701-704.000	SUPERVISORY (PER DIEM)	1,480	4,350	3,280	5,000	5,000	5,000
101-701-708.000	WORKERS COMP INSURANCE	210	250	59	100	100	100
101-701-709.000	SOCIAL SECURITY	3,218	3,300	2,964	3,375	3,375	3,375
101-701-716.000	RETIREMENT-DC PLAN	2,875	3,000	2,513	3,085	3,085	3,085
101-701-717.000	RETIREMENT-DB PLAN	4,304	4,500	4,306	5,000	5,000	5,000
101-701-718.000	HEALTH INSURANCE	22,696	20,181	17,759	23,155	23,155	23,155
101-701-752.000	OFFICE SUPPLIES	132	100	47	400	400	400
101-701-791.000	MEMBERSHIPS / SUBSCRIPTIONS	65	550	130	550	550	550
101-701-801.000	CONTRACT SERVICES - RYAN VEEDER	1,000	0	0	0	0	0
101-701-807.000	LEGAL	500	300	0	0	0	0
101-701-860.000	TRAVEL EXPENSE	1,102	500	440	1,000	1,000	1,000
101-701-901.000	ADVERTISING EXPENSE	1,551	1,250	643	1,500	1,500	1,500
101-701-957.000	TRAINING	0	300	250	300	300	300
101-XXX-XXX.XXX	TRANSFER TO MSUE FUND - SECRETARY SVC	0	10,000	0	10,000	0	0
	TOTAL EXPENDITURE	80,446	91,411	66,690	97,540	87,540	87,540

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-703: CONSTRUCTION BOARD OF APPEALS

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
101-703-704.000	SUPERVISORY (PER DIEM)	0	300	0	300	300	300
101-703-708.000	WORKERS COMP INSURANCE	0	50	0	50	50	50
101-703-709.000	SOCIAL SECURITY	0	50	0	50	50	50
101-703-851.000	POSTAGE	0	0	0	0	0	0
101-703-860.000	TRAVEL EXPENSE	0	50	0	50	50	50
	TOTAL EXPENDITURE	0	450	0	450	450	450

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-711: REGISTER OF DEEDS

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-711-607.000	RECORDING FEES	227,604	190,000	179,027	195,000	195,000	195,000
101-711-607.010	TRANSFER TAX	135,759	90,000	79,665	90,000	90,000	90,000
101-711-607.020	APPEAL FROM CIRCUIT	339	241	241	0	0	0
	TOTAL REVENUE	363,702	280,241	258,933	285,000	285,000	285,000
101-711-702.000	PERMANENT--ROD	78,999	79,200	63,976	83,980	83,980	83,980
101-711-703.000	SUPERVISORY--ROD	60,111	61,080	49,334	62,305	62,305	62,305
101-711-708.000	WORKERS COMP INSURANCE	644	750	185	265	265	265
101-711-709.000	SOCIAL SECURITY	10,555	10,925	9,184	11,190	11,190	11,190
101-711-712.000	HEALTH INSURANCE BUYOUT	2,516	2,500	2,116	2,500	2,500	2,500
101-711-716.000	RETIREMENT - DC PLAN	5,437	5,550	4,687	5,880	5,880	5,880
101-711-717.000	RETIREMENT	73,457	61,149	61,149	76,000	76,000	76,000
101-711-718.000	HEALTH INSURANCE	33,795	35,675	27,034	34,685	34,685	34,685
101-711-752.000	OFFICE SUPPLIES--ROD	1,105	1,000	368	1,000	1,000	1,000
101-711-791.000	MEMBERSHIPS AND SUBSCRIPTIONS--ROD	347	375	347	500	500	500
101-711-792.000	MISC/UNDERGROUND STORAGE	798	1,000	796	900	900	900
101-711-793.000	MICROFILM RECORD CONVERSION	540	1,100	0	1,100	1,100	1,100
	TOTAL EXPENDITURE	268,304	260,304	219,176	280,305	280,305	280,305

Approved September 28, 2023; Resolution 23-132

GENERAL FUND
101-901: APPROPRIATIONS

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
101-901-807.300	LEGAL - LAW SUITS	59,734	70,000	63,203	75,000	75,000	75,000
101-901-807.400	LEGAL SVS - ATTORNEY CONTRACT	54,562	50,000	32,759	55,200	55,200	55,200
101-901-809.000	INDIGENT COUNSEL FUND	147,850	147,850	73,925	146,400	149,007	149,007
101-901-841.000	CHILD CARE ASSESSMENT	3,000	5,000	5,000	5,000	5,000	5,000
101-901-941.000	CONTINGENCY	73,555	75,000	59,891	75,000	25,000	25,000
101-901-958.000	APPROPRIATION TO EDC	35,000	35,000	35,000	35,000	0	0
101-901-959.000	DUE TO JAIL BOND DEBT	374,675	371,000	365,824	383,970	366,245	366,245
101-901-965.000	DUE TO COA - SENIOR SERVICES MILLAGE	683,541	698,828	0	772,500	772,500	772,500
101-901-965.100	AIRPORT	59,400	63,773	63,773	65,000	65,000	65,000
101-901-965.200	AUSABLE MENTAL HEALTH	56,944	57,000	28,472	57,000	57,000	57,000
101-901-965.201	PAYMENTS TO OTHER GOVERNMENTS	115,965	0	(115,965)	0	0	0
101-901-965.210	SUBSTANCE ABUSE	56,785	96,000	28,957	57,000	57,000	57,000
101-901-965.300	DISTRICT HEALTH DEPT #2	129,588	134,588	134,588	130,000	130,000	130,000
101-901-965.400	CHILD CARE	263,592	414,406	207,215	454,370	338,289	338,289
101-901-965.900	DEPT OF HUMAN SERVICES	5,000	5,000	0	5,000	5,000	5,000
101-901-966.100	SOLDIERS AND SAILORS	10,000	10,000	5,000	10,000	10,000	10,000
101-901-966.700	LAW LIBRARY	14,000	14,000	7,000	15,000	15,000	15,000
101-901-984.000	BS&A SOFTWARE	12,748	25,000	5,655	50,000	15,000	15,000
101-901-984.100	NETWORK SOFTWARE/HARDWARE	32,672	50,000	19,974	70,000	30,000	30,000
101-901-985.000	COUNTY AUDIT	45,170	45,995	45,995	45,000	45,000	45,000
101-901-999.000	FRIEND OF THE COURT	128,877	148,759	75,130	141,795	141,795	141,795
101-902-716.000	DC PLAN FORFEITURE	(15,890)	(3,567)	(3,567)	0	0	0
TOTAL EXPENDITURE		2,346,768	2,513,632	1,137,829	2,648,235	2,357,036	2,357,036

Approved September 28, 2023; Resolution 23-132

Fiscal Year 2024
Special Fund Budget Summary

<u>Fund</u>	<u>Revenue</u>	<u>Expenditure</u>
203 - Street and Address Committee Fund	10	1
205 - Sheriff K-9 Unit Fund	2,020	2,002
212 - Liquor Law Enforcement Fund	3,500	3,300
215 - Friend of the Court Fund	448,625	448,625
217 - Marriage and Counseling Fund	1,000	5,006
221 - District Health Fund Fund	0	0
235 - Prosecuting Attorney Drug Forfeiture Fund	4	0
244 - Economic Development Corporation Fund	0	0
245 - Economic Development Alliance Fund	0	0
246 - Land Bank Fund	203,120	203,120
256 - Register of Deeds Automation Fund	35,000	33,412
259 - Road Patrol Millage Fund	1,097,254	1,084,500
260 - Community Corrections Fund	0	0
263 - Concealed Pistol Licensing Fund	18,220	15,610
264 - Corrections Officer Training Fund	6,610	13,505
265 - Law Enforcement Drug Forfeiture Fund	40	5
269 - Law Library Fund	18,525	16,502
272 - Indigent Defense Fund	994,602	711,365
273 - MSU Extension Fund	163,100	162,910
280 - American Rescue Plan Fund	0	75,000
284 - Opioid Settlement Fund	0	0
285 - COVID Emergency Supplemental Fund	0	0
292 - Child Care Fund	1,116,379	1,117,479
293 - Soldier Relief Fund	45,400	19,015
295 - Veterans Office Fund	129,500	120,045
301 - ORV Fund	0	0
307 - Jail Bond Fund	366,255	366,255
401 - Capital Improvements Fund	5	0
507 - Tax Reversion Fund	292,500	112,550
508 - County Parks Fund	72,000	71,998
516 - Tax Umbrella Fund	30,000	91,950
529 - 2019 Tax Receivables Fund	0	0
530 - 2020 Tax Receivables Fund	9,300	350
531 - 2021 Tax Receivables Fund	65,000	7,000
532 - 2022 Tax Receivables Fund	52,500	25,100
535 - Housing Program Fund	0	0
549 - Building Inspections Fund	250,600	257,545
588 - Transit Fund	961,100	1,159,030
595 - Commissary Fund	301,750	350,080
841 - Lake Level Fund	15	0
845 - AuSable Lake Assessment Fund	12	0
846 - Stylus Lake Assessment Fund	15	0
847 - Tee Lake Assessment Fund	35	0

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 203 - STREET AND ADDRESS COMMITTEE

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
203-000-665.000	INTEREST INCOME	0	10	10	10	10	20
203-000-692.000	OPERATING TRANSFERS IN	0	0	0	0	0	0
	TOTAL REVENUE	0	10	10	10	10	20
203-000-961.000	BANK CHARGES	0	1	1	1	1	2
203-000-751.000	STREET & ADDRESS COMMITTEE DISBURSE	0	0	0	0	0	0
	TOTAL EXPENDITURE	0	1	1	1	1	2
	FUND BALANCE	3,592	3,601				3,619

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 205 - SHERIFF K-9 UNIT

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
205-000-665.000	INTEREST INCOME	2	20	18		20	20
205-301-682.000	K-9 UNIT DONATIONS	5,215	2,000	1,395		2,000	2,000
	TOTAL REVENUE	5,217	2,020	1,413	0	2,020	2,020
205-000-961.000	BANK CHARGES	32	1	1		2	2
205-301-751.000	DISBURSEMENTS	3,708	2,000	100		2,000	2,000
	TOTAL EXPENDITURE	3,740	2,001	101	0	2,002	2,002
	FUND BALANCE	5,551	5,570				5,588

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 212 - LIQUOR LAW ENFORCEMENT FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
205-000-665.000	INTEREST INCOME		0	0			
212-000-672.000	SOBRIETY	5,852	7,500	844		3,500	3,500
	TOTAL REVENUE	5,852	7,500	844	0	3,500	3,500
212-000-961.000	BANK CHARGES		0	0			
212-286-702.000	WAGES	2,432	5,000	837		1,000	1,000
212-286-708.000	WORKERS COMP INSURANCE	33	75	1		50	50
212-286-709.000	SOCIAL SECURITY	206	276	61		250	250
212-286-716.000	RETIREMENT - DC PLAN	55	100	62		0	0
212-286-717.000	RETIREMENT	2,283	2,000	1,923		2,000	2,000
	TOTAL EXPENDITURE	5,009	7,451	2,884	0	3,300	3,300
	FUND BALANCE	1,765	1,814				2,014

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 215 - FRIEND OF THE COURT

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
215-000-671.000	REFUNDS, REBATES AND REIMBURSEMENTS	0	275	275	0	0	0
215-289-400.040	FOC FEDERAL PERF INCENTIVE	28,334	29,000	23,641	28,000	28,000	28,000
215-289-400.060	FOC MEDICAL INCENTIVE PAYMENT	8,291	6,008	6,008	8,000	8,000	8,000
215-289-400.130	FOC TRICOUNTY RETIREE BENEFIT	2,253	2,960	1,690	2,960	2,960	2,960
215-289-400.180	FOC GF/GP PAYMENTS	23,231	19,000	10,104	19,000	19,000	19,000
215-289-604.000	FOC CRP REVENUE	211,657	200,000	136,824	230,000	230,000	230,000
215-289-607.100	FOC DRIVER'S LICENSE CLEARANCE FEES	210	200	120	200	200	200
215-289-624.000	FOC SERVICE FEES	18,575	14,000	13,095	14,000	14,000	14,000
215-289-628.000	FOC NON-IV-D JUDGEMENT FEES	6,001	4,000	3,840	4,000	4,000	4,000
215-289-628.100	FOC IV-D JUDGEMENT FEES	520	500	200	300	300	300
215-289-657.000	FOC NON IV-D COSTS/FINES/SANCTIONS	0	487	593	0	0	0
215-289-665.000	FOC INTEREST INCOME	4	41	47	70	70	70
215-289-675.000	MISC OFFICE REVENUE	58	254	254	300	300	300
215-289-684.000	COUNTY APPROPRIATIONS	128,877	148,752	75,130	141,795	141,795	141,795
	TOTAL REVENUE	428,011	425,477	271,821	448,625	448,625	448,625
215-289-702.000	FOC PERMANENT WAGES	158,577	164,628	132,962	167,922	167,922	167,922
215-289-703.000	FOC DIRECTOR WAGES	56,950	57,054	46,082	58,195	58,195	58,195
215-289-703.100	FOC ATTORNEY/REFEREE	17,048	17,654	17,654	35,088	35,088	35,088
215-289-704.000	BAILIFF WAGES	5,709	8,000	5,221	8,000	8,000	8,000
215-289-708.000	UNEMPLOYMENT	962	1,400	425	650	650	650
215-289-709.000	SOCIAL SECURITY	17,622	18,743	15,554	20,600	20,600	20,600
215-289-716.000	RETIREMENT - DC PLAN	13,726	14,207	12,152	15,800	15,800	15,800
215-289-717.000	RETIREMENT FOC	16,553	22,070	15,726	22,000	22,000	22,000
215-289-718.000	HEALTH INSURANCE	86,292	87,874	71,784	87,000	87,000	87,000
215-289-723.000	RETIREE HEALTH INSURANCE	4,577	4,500	3,993	4,500	4,500	4,500
215-289-752.000	OFFICE SUPPLIES	2,221	2,300	1,787	2,500	2,500	2,500
215-289-791.000	FOC DUES AND SUBSCRIPTIONS	811	870	689	1,000	1,000	1,000
215-289-801.000	CONTRACT SERVICES	3,386	4,000	2,590	3,400	3,400	3,400
215-289-807.000	LEGAL	252	500	498	500	500	500
215-289-840.000	WORKER'S COMP	350	650	0	0	0	0
215-289-850.000	TELEPHONE EXPENSE	3,000	3,170	1,941	3,170	3,170	3,170
215-289-851.000	POSTAGE	2,340	3,425	2,060	2,500	2,500	2,500
215-289-860.000	TRAVEL EXPENSE	771	4,500	3,080	6,000	6,000	6,000
215-289-933.000	OFFICE EQUIPMENT & MAINTENANCE	903	1,600	1,553	1,000	1,000	1,000
215-289-933.100	NON CONTRACT OFFICE EQUIPMENT	109	0	0	0	0	0
215-289-940.000	EQUIPMENT RENTAL	1,742	2,100	1,613	2,300	2,300	2,300
215-289-952.000	LEIN PROCESSING FEES	3,925	5,000	3,200	4,200	4,200	4,200
215-289-957.000	TRAINING EXPENSES	400	1,232	1,232	2,300	2,300	2,300
215-289-961.000	BANK CHARGES	1	0	3	0	0	0
	TOTAL EXPENDITURE	398,227	425,477	341,799	448,625	448,625	448,625
	FUND BALANCE	98,967	98,967				98,967

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 217 - MARRIAGE AND COUNSELING FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
217-289-665.000	INTEREST INCOME	12	120	120	0	0	0
217-289-671.000	REFUNDS AND REIMBURSEMENTS	0	120	120	0	0	0
217-289-672.000	REVENUES	1,650	1,500	1,125	1,000	1,000	1,000
	TOTAL REVENUE	1,662	1,740	1,365	1,000	1,000	1,000
217-289-801.000	CONTRACT SERVICES	0	2,000	2,000	5,000	5,000	5,000
217-000-961.000	BANK CHARGES	2	12	6	6	6	6
	TOTAL EXPENDITURE	2	2,012	2,006	5,006	5,006	5,006
	FUND BALANCE	47,054	46,782				42,776

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 221 - DISTRICT HEALTH

GL NUMBER	DESCRIPTION	FY 2022 AUDITED AMOUNT	FY 2023		DEPARTMENT REQUESTED	FY 2024		BOARD APPROVED
			AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW		
221-000-555.000	MEDICAL MARIJUANA GRANT	0	436	436	0	0		0
	TOTAL REVENUE	0	436	436	0	0		0
221-601-803.000	ADMINISTRATIVE SERVICES	0	436	436	0	0		0
	TOTAL EXPENDITURE	0	436	436	0	0		0
	FUND BALANCE	0	0					0

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 235 - PROSECUTING ATTORNEY DRUG FORFEITURE

GL NUMBER	DESCRIPTION	FY 2022 AUDITED AMOUNT	FY 2023		DEPARTMENT REQUESTED	FY 2024 ADMIN/CONTR REVIEW	BOARD APPROVED
			AMENDED BUDGET	YEAR TO DATE THRU 7/31/23			
235-000-665.000	INTEREST INCOME	0	4	4		4	4
	TOTAL REVENUE	0	4	4	0	4	4
235-000-961.000	BANK CHARGES	0	0	0		0	0
	TOTAL EXPENDITURE	0	0	0	0	0	0
	FUND BALANCE	1,484	1,488				1,492

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 244 - ECONOMIC DEVELOPMENT CORPORATION

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024		BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	APPROVED	
244-000-672.000	REVENUE	100	0	0	0	0		0
	TOTAL REVENUE	100	0	0	0	0		0
244-000-751.000	DISBURSEMENTS	360	0	0	0	0		0
	TOTAL EXPENDITURE	360	0	0	0	0		0
	FUND BALANCE	0	0					0

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 245 - ECONOMIC DEVELOPMENT ALLIANCE

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024		BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	APPROVED	
245-000-665.000	INTEREST INCOME	10	128	128	0	0	0	0
245-000-672.000	REVENUES	55,605	0	0	0	0	0	0
	TOTAL REVENUE	55,615	128	128	0	0	0	0
245-000-751.000	DISBURSEMENTS	23,432	0	0	0	0	0	0
245-000-961.000	BANK CHARGES	4	5	5	0	0	0	0
	TOTAL EXPENDITURE	23,436	5	5	0	0	0	0
	FUND BALANCE	98,619	98,742					98,742

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 246 - LAND BANK FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
246-000-672.000	LAND BANK REVENUE	0	0	0	0	0	0
246-000-540.000	STATE REVENUE - GRANT REIMB	19	25,000	0	200,000	200,000	200,000
246-000-665.000	INTEREST INCOME	0	154	154	120	120	120
246-000-681.000	LAND BANK PROPERT SALE	0	2,500	2,500	3,000	3,000	3,000
246-000-687.000	INSURANCE REFUNDS	0	287	287	0	0	0
246-000-699.280	ARPA FUND TRANSFER IN	50,000	0	0	0	0	0
	TOTAL REVENUE	50,019	27,941	2,941	203,120	203,120	203,120
246-000-751.000	OTHER SUPPLIES	19	100	0	25	25	25
246-000-753.000	RECORDING FEES	60	120	0	120	120	120
246-000-791.000	MEMBERSHIP SUBSCRIPTIONS	125	125	125	125	125	125
246-000-801.000	DEMOLITION CONTRACT SERVICES	7,125	24,000	9,600	73,500	73,500	73,500
246-000-801.100	GRANT ADMIN - CONTRACT SVS				15,675	15,675	15,675
246-000-840.000	INSURANCE	1,255	1,757	1,757	2,250	2,250	2,250
246-000-851.000	POSTAGE	11	20	12	25	25	25
246-000-901.000	ADVERTISING EXPENSE	90	100	0	200	200	200
246-000-916.000	PERMIT FEES	55	110	55	100	100	100
246-000-919.000	WASTE AND RUBBISH DISPOSAL	650	700	0	1,000	1,000	1,000
246-000-932.000	BLDG & GROUNDS MAINTENANCE	0	150	40	0	0	0
246-000-961.000	BANK CHARGES	3	15	8	100	100	100
246-000-973.000	PROPERTY ACQUISITION	0	0	0	110,000	110,000	110,000
	TOTAL EXPENDITURE	9,393	27,197	11,597	203,120	203,120	203,120
	FUND BALANCE	63,196	63,940				63,940

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 256 - REGISTER OF DEEDS AUTOMATION FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
256-000-665.000	INTEREST INCOME--ROD AUTOMATION FND	15	158	158			
256-000-672.000	REVENUES-- R.O.D. AUTOMATION FUND	37,765	35,000	26,925	35,000	35,000	35,000
	TOTAL REVENUE	37,780	35,158	27,083	35,000	35,000	35,000
256-000-961.000	BANK CHARGES	3	10	8	0	12	12
256-711-752.000	OFFICE SUPPLIES	657	1,000	359	1,000	1,000	1,000
256-711-801.000	CONTRACT SERVICES	37,118	11,389	11,389	13,500	13,500	13,500
256-711-860.000	TRVEL AND TRNG--ROD AUTO FUND	2,146	1,000	375	1,200	1,200	1,200
256-711-931.000	EQUIP REPAIR/MTNC ROAD AUTOM FUND	0	5,000	1,329	2,500	2,500	2,500
256-711-933.000	SVC AGREEMENTS--ROD AUTO FUND	1,663	21,200	19,832	15,000	15,000	15,000
256-711-980.000	EQUIP AND FURN. ROD AUTO FUND	0	200	0	200	200	200
	TOTAL EXPENDITURE	41,587	39,799	33,292	33,400	33,412	33,412
	FUND BALANCE	65,469	60,828				62,416

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 259 - ROAD PATROL MILLAGE FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT REQUESTED	FY 2024 ADMIN/CONTR REVIEW	BOARD APPROVED
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23			
259-000-665.000	INTEREST INCOME	16	560	560		600	600
259-000-671.000	REFUNDS, REBATES AND REIMBURSEMENTS	0	125	125		0	0
259-000-699.000	TRANSFERS-IN FUND BALANCE	51,261	0	0		0	0
259-301-403.000	ROAD PATROL MILLAGE	315,302	954,668	954,792		1,031,900	1,031,900
259-301-540.000	STATE GRANT-TRAINING REIMBURSEMENT	1,713	0	0		0	0
259-301-687.000	INSURANCE REFUNDS	22,326	0	0		0	0
259-315-546.000	ROAD PATROL GRANT	0	0	0		64,754	64,754
	TOTAL REVENUE	390,618	955,353	955,477	0	1,097,254	1,097,254
259-000-961.000	BANK CHARGES	6	30	24	0	30	30
259-301-702.000	WAGES	357,021	486,000	401,131	528,165	467,100	467,100
259-301-704.130	SHIFT DIF	6,747	7,500	7,000	7,500	7,500	7,500
259-301-708.000	WORKERS COMP INSURANCE	19,263	27,000	21,169	37,685	33,400	33,400
259-301-709.000	SOCIAL SECURITY	31,200	37,200	35,196	44,420	39,375	39,375
259-301-713.000	DEPUTIES OVERTIME	52,048	55,000	46,524	50,000	40,000	40,000
259-301-712.000	HEALTH INSURANCE BUYOUT	0	0	0	2,500	0	0
259-301-716.000	RETIREMENT - DC PLAN	21,209	30,000	26,775	35,725	26,100	26,100
259-301-717.000	RETIREMENT-DB PLAN	0	0	0	0	97,750	97,750
259-301-718.000	HEALTH INSURANCE	68,448	132,000	81,206	143,420	107,235	107,235
259-301-719.000	LIFE INSURANCE	1,422	2,400	1,990		3,000	3,000
259-301-752.000	OFFICE SUPPLIES	844	1,000	924	1,500	1,500	1,500
259-301-759.000	GAS, OIL & GREASE	30,930	41,000	37,451	45,000	48,750	48,750
259-301-767.000	UNIFORMS AND ACCESSORIES	9,726	12,351	12,351	15,000	15,875	15,875
259-301-791.000	MEMBERSHIPS / SUBSCRIPTIONS	2,400	5,400	774	3,000	3,000	3,000
259-301-807.000	LEGAL FEES	0	16,500	16,500	0	0	0
259-301-835.100	PHYSICALS- NEW HIRES	0	500	252	500	500	500
259-301-850.000	TELEPHONE EXPENSE	700	1,700	1,352	2,000	2,000	2,000
259-301-851.000	POSTAGE	19	150	10	0	0	0
259-301-860.000	TRAVEL EXPENSE	0	370	370	0	0	0
259-301-901.000	ADVERTISING EXPENSE	275	300	0	300	300	300
259-301-931.000	EQUIP REPAIR & MAINT	991	2,000	389	2,000	2,000	2,000
259-301-932.000	VEHICLE REPAIRS	23,120	6,815	6,815	10,000	10,000	10,000
259-301-932.100	VEHICLE MAINTENANCE	0	1,450	1,450	3,000	3,000	3,000
259-301-933.000	EQUIPMENT MAINTENANCE	705	3,000	2,081	0	0	0
259-301-936.000	FLEET POLICY INSURANCE	22,485	32,614	32,614	35,000	34,100	34,100
259-301-952.000	LEIN PROCESSING FEES	0	0	0	0	0	0
259-301-957.000	TRAINING	19,389	9,000	4,923	15,000	7,500	7,500
259-301-980.000	EQUIPMENT	3,114	10,000	4,880	20,000	7,500	7,500
259-301-981.000	VEHICLE PURCHASE	25,918	2,700	0	70,000	0	0
259-315-702.000	WAGES	0	0	0	0	58,135	58,135
259-315-708.000	WORKERS COMP INSURANCE	0	0	0	0	3,775	3,775
259-315-709.000	SOCIAL SECURITY	0	0	0	0	3,450	3,450
259-315-713.000	ROAD PATROL OVERTIME	0	0	0	0	825	825
259-315-716.000	RETIREMENT - DC PLAN	0	0	0	0	4,070	4,070
259-315-717.000	RETIREMENT	0	0	0	0	30,000	30,000
259-315-718.000	HEALTH INSURANCE	0	0	0	0	17,340	17,340
259-315-719.000	LIFE INSURANCE	0	0	0	0	300	300
259-315-759.000	GAS, OIL & GREASE	0	0	0	0	5,500	5,500
259-315-767.000	UNIFORMS	0	0	0	0	250	250
259-315-932.000	VEHICLE REPAIRS	0	0	0	0	500	500
259-315-936.000	FLEET POLICY	0	0	0	0	2,840	2,840
	TOTAL EXPENDITURE	697,980	923,980	744,151	1,071,715	1,084,500	1,084,500
	FUND BALANCE	0	31,373				44,127

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 260 - COMMUNITY CORRECTIONS FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024		BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	APPROVED	
260-000-665.000	INTEREST INCOME	1	20	18	0	0	0	0
	TOTAL REVENUE	1	20	18	0	0	0	0
260-000-961.000	BANK CHARGES	0	2	1	0	0	0	0
260-361-709.000	SOCIAL SECURITY	65	0	0	0	0	0	0
260-361-801.000	1999 TREAS ADMIN FEE	902	0	0	0	0	0	0
	TOTAL EXPENDITURE	967	2	1	0	0	0	0
FUND BALANCE		8,325	8,343					8,343

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 263 - CONCEALED PISTOL LICENSING FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
263-000-665.000	INTEREST INCOME	11	125	112	100	120	120
263-000-672.000	CPL LICENSE - NEW WITH PRINTS	3,552	5,000	3,326	5,000	5,000	5,000
263-000-672.010	CPL LICENSE - RENEWAL NO PRINTS	6,192	6,336	6,084	8,000	8,000	8,000
263-000-672.030	CPL LICENSE - REAPP WITH PRINTS	104	52	26	50	50	50
263-000-672.040	CPL LICENSE - DUPLICATE REPRINT	70	184	174	50	50	50
263-000-672.050	REVENUE	6,156	5,700	4,104	5,000	5,000	5,000
	TOTAL REVENUE	16,085	17,397	13,826	18,200	18,220	18,220
263-000-751.000	DISBURSEMENT- REFUND	36	0	0	500	500	500
263-000-752.000	OFFICE SUPPLIES	648	500	340	750	750	750
263-000-902.970	CAPITAL OUTLAY	365	0	0	0	0	0
263-000-851.000	POSTAGE	16,124	500	431	300	300	300
263-000-933.000	EQUIPMENT MAINTENANCE	2,250	2,250	2,250	2,250	2,250	2,250
263-000-940.000	EQUIPMENT RENTAL - COPIER LEASE	200	300	0	0	0	0
263-000-955.000	TRANSFER OUT TO GENERAL FUND	31,000	10,000	0	10,000	10,000	10,000
263-000-961.000	BANK CHARGES	2	0	5	0	10	10
263-000-980.000	EQUIPMENT	3,685	0	0	0	1,800	1,800
	TOTAL EXPENDITURE	54,310	13,550	3,026	13,800	15,610	15,610
	FUND BALANCE	12,768	16,615				19,225

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 264 - CORRECTIONS OFFICER TRAINING FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
264-000-607.000	CORR. TRNG FUND/BOOKING FEES USE FUN	6,971	6,500	5,838		6,500	6,500
264-000-665.000	INTEREST INCOME	10	140	100		110	110
	TOTAL REVENUE	6,981	6,640	5,938	0	6,610	6,610
264-000-751.000	DISBURSEMENTS--CORR TRNG FUND	6,332	13,500	7,170		13,500	13,500
264-000-961.000	BANK CHARGES	2	3	5		5	5
264-000-995.000	OPERATING TRANSFERS OUT	1,385	0	0		0	0
	TOTAL EXPENDITURE	7,719	13,503	7,175	0	13,505	13,505
	FUND BALANCE	36,047	29,184				22,289

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 265 - LAW ENFORCEMENT DRUG FOFEITURE FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
265-000-665.000	INTEREST INCOME	4	34	34		40	40
265-000-672.000	LAW ENFORCEMENT DRUG FOFEITURE REVE	313	500	0		0	0
	TOTAL REVENUE	317	534	34	0	40	40
265-000-961.000	BANK CHARGES	1	2	2		5	5
	TOTAL EXPENDITURE	1	2	2	0	5	5
	FUND BALANCE	12,174	12,706				12,741

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 269 - LAW LIBRARY FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
269-000-401.000	APPROP FROM COUNTY--LAW LIBRARY	14,000	14,000	7,000		15,000	15,000
269-000-665.000	INTEREST INCOME	1	20	20		25	25
269-000-672.000	REVENUES	3,500	3,500	3,500		3,500	3,500
	TOTAL REVENUE	17,501	17,520	10,520	0	18,525	18,525
269-000-751.000	DISBURSEMENTS	7,669	15,200	8,149		16,500	16,500
269-000-961.000	BANK CHARGES	0	2	1		2	2
	TOTAL EXPENDITURE	7,669	15,202	8,150	0	16,502	16,502
	FUND BALANCE	19,854	22,172				24,195

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 272 - INDIGENT DEFENSE FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
272-000-400.000	GRANT REVENUE	472,862	614,600	469,752	614,600	844,920	844,920
272-000-401.000	APPROPRIATION FROM COUNTY	147,850	146,400	73,925	146,400	149,007	149,007
272-000-665.000	INTEREST INCOME	66	621	621	675	675	675
	TOTAL REVENUE	620,778	761,621	544,298	761,675	994,602	994,602
272-000-752.000	OFFICE SUPPLIES	230	500	0	500	500	500
272-000-791.000	MEMBERSHIPS / SUBSCRIPTIONS	125	800	0	800	800	800
272-000-801.000	LEAD ATTORNEY FEE	80,250	90,200	44,150	90,200	90,200	90,200
272-000-803.000	INITIAL INTERVIEW FEES	(525)	0	0	0	0	0
272-000-804.000	COUNSEL AT FIRST APPEARANCE	54,778	100,000	24,668	100,000	100,000	100,000
272-000-805.000	CONSULTING W/EXPERTS & INVESTIGATORS	1,575	5,000	0	5,000	5,000	5,000
272-000-807.000	DIRECT SERVICES - ASSIGNED COUNSEL	375,532	450,000	334,738	450,000	450,000	450,000
272-000-808.000	EXPERT AND INVESTIGATOR FEES	4,400	45,000	9,756	45,000	45,000	45,000
272-000-808.100	CONTRACT SERVICES - CLERICAL	10,241	13,525	8,089	13,525	13,525	13,525
272-000-813.000	TRANSCRIPTS	28	0	0	0	0	0
272-000-851.000	POSTAGE	16	600	0	600	600	600
272-000-860.000	TRAVEL EXPENSE	34	2,200	253	2,200	2,200	2,200
272-000-957.000	TRAINING	1,875	3,500	1,800	3,500	3,500	3,500
272-000-961.000	BANK CHARGES	14	40	32	40	40	40
	TOTAL EXPENDITURE	528,573	711,365	423,486	711,365	711,365	711,365
	FUND BALANCE	558,532	608,788				892,025

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 273 - MSU EXTENSION FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
273-000-403.000	MSU MILLAGE	65,624	139,626	139,626		148,000	148,000
273-000-665.000	INTEREST INCOME	5	100	90		100	100
273-000-699.020	TRANSFER-IN FROM GENERAL FUND	0	10,000	0		0	0
273-000-699.040	TRANSFER-IN FROM BUILDING INSPECTION I	0	5,000	0		15,000	15,000
	TOTAL REVENUE	65,629	154,726	139,716	0	163,100	163,100
273-000-704.000	WAGES	30,477	31,025	27,166		36,910	36,910
273-000-708.000	WORKERS COMP INSURANCE	199	200	46		65	65
273-000-709.000	SOCIAL SECURITY	2,258	2,425	2,122		2,825	2,825
273-000-716.000	RETIREMENT - DC PLAN	2,131	2,225	1,980		2,585	2,585
273-000-718.000	HEALTH INSURANCE	22,697	20,181	17,838		23,155	23,155
273-000-752.000	OFFICE SUPPLIES	514	500	197	500	500	500
273-000-791.000	MEMBERSHIPS / SUBSCRIPTIONS	154	288	288	300	300	300
273-000-801.000	CONTRACT SERVICES	77,531	80,250	80,250	82,660	82,660	82,660
273-000-850.000	TELEPHONE EXPENSE	1,554	1,500	789			
273-000-851.000	POSTAGE	151	300	25	300	300	300
273-000-901.000	ADVERTISING EXPENSE	137	100	0	100	100	100
273-000-940.000	EQUIPMENT RENTAL - COPIER LEASE	2,123	2,000	459	1,700	1,500	1,500
273-000-944.000	OFFICE SPACE RENT	12,000	12,000	6,000	12,000	12,000	12,000
273-000-961.000	BANK CHARGES	1	5	4	10	10	10
273-000-980.000	EQUIPMENT	3,411	0	0	0	0	0
	TOTAL EXPENDITURE	155,338	152,999	137,164	97,570	162,910	162,910
	FUND BALANCE	3,307	5,034				5,224

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 280 - AMERICAN RESCUE PLAN FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
280-000-505.000	USDA GRANT	0	92,400	92,400			
280-000-508.000	FEDERAL FUNDS - AMERICAN RESCUE PLAN	801,361	0	0			
280-000-665.000	INTEREST INCOME	5,002	49,000	48,052			
	TOTAL REVENUE	806,363	141,400	140,452	0	0	0
280-000-801.600	CONTRACT SERVICES - EDC	10,000	0	0			
280-000-801.700	STING APPROPRIATION	10,000	0	0			
280-000-931.001	GPS COUNTY VEHICLES	0	50,000	24,661			
280-000-933.000	SOFTWARE	5,115	0	0		75,000	75,000
280-000-961.000	BANK CHARGES	111	250	177			
280-000-974.000	TRANSFER TO LAND BANK	50,000	0	0			
280-000-975.000	JUVENILE DAY TREATMENT RENOVATION	123,674	0	0			
280-000-975.100	ANNEX BUILDING RENOVATIONS	0	203,597	203,597			
280-000-978.200	BLDG SECUIRTY SCANNER	0	32,856	32,856			
280-000-981.000	VEHICLE PURCHASE	98,622	230,348	230,348			
280-000-985.000	COUNTY AUDIT	3,950	4,250	4,250			
280-000-995.000	TRANSFER OUT	504,891	0	0			
	TOTAL EXPENDITURE	806,363	521,301	495,889	0	75,000	75,000
	FUND BALANCE	2,705,950	2,326,049				2,251,049

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 284 - OPIOID SETTLEMENT FUND

GL NUMBER	DESCRIPTION	FY 2022 AUDITED AMOUNT	FY 2023		DEPARTMENT REQUESTED	FY 2024 ADMIN/CONTR REVIEW	BOARD APPROVED
			AMENDED BUDGET	YEAR TO DATE THRU 7/31/23			
284-000-665.000	INTEREST INCOME	0	648	648			
284-000-684.000	OPIOID SETTLEMENT REVENUE	0	400,000	372,671			
	TOTAL REVENUE	0	400,648	373,319	0	0	0
284-000-801.000	CONTRACT SERVICES	0	10,000				
284-000-961.000	BANK CHARGES	0	35	32			
284-000-980.000	EQUIPMENT	0	0				
	TOTAL EXPENDITURE	0	10,035	32	0	0	0
	FUND BALANCE	0	390,613				390,613

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 285 - COVID EMERGENCY SUPPLEMENTAL FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024		BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	APPROVED	
285-000-507.000	CESF COVID EMERGENCY	12,651	0	0	0	0	0	0
285-000-665.000	INTEREST INCOME	16	124	124	0	0	0	0
285-296-507.000	CESF COVID - PROSECUTING ATTY	2,973	0	0	0	0	0	0
285-351-507.000	CESF COVID - JAIL	38,895	0	0	0	0	0	0
	TOTAL REVENUE	54,535	124	124	0	0	0	0
285-000-961.000	BANK CHARGES	2	5	5	0	0	0	0
285-000-995.000	OPERATING TRANSFERS OUT	64,371	0	0	0	0	0	0
285-296-752.000	OFFICE SUPPLIES	10,326	72	72	0	0	0	0
	TOTAL EXPENDITURE	74,699	77	77	0	0	0	0
	FUND BALANCE	0	47					47

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 292 - CHILD CARE FUND

		FY 2022	FY 2023		FY 2024		
GL NUMBER	DESCRIPTION	AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23	DEPARTMENT REQUESTED	ADMIN/CONTR REVIEW	BOARD APPROVED
292-000-565.000	BASIC GRANT REVENUE FROM STATE	5,047	56,520	18,676	56,520	56,520	56,520
292-000-567.000	CHILD CARE REIMBURSEMENT FROM STATE	217,333	321,237	244,176	573,703	573,703	573,703
292-000-568.000	RDSS REVENUE	9,693	64,000	7,389	64,000	64,000	64,000
292-000-640.000	COST ALLOCATION REVENUE	47,886	62,927	43,188	75,667	75,667	75,667
292-000-665.000	INTEREST INCOME	120	724	724	700	700	700
292-000-672.000	PROBATE MONTHLY REVENUE	10,510	5,000	3,917	7,500	7,500	7,500
292-000-684.000	PROBATE APPROPRIATION FROM COUNTY	263,592	412,186	207,215	388,289	338,289	338,289
292-000-687.000	INSURANCE REFUNDS	400	0	0	0	0	0
292-000-699.000	TRANSFER IN FROM FUND BALANCE	0	32,694	0	0	0	0
	TOTAL REVENUE	554,581	955,288	525,285	1,166,379	1,116,379	1,116,379
292-662-804.000	STATE COURT CHARGE BACK	119,136	165,000	137,374	150,000	200,000	200,000
292-662-831.000	INSTITUTIONAL CARE	88,416	80,000	43,245	90,000	90,000	90,000
292-662-831.100	NON SCHEDULED EXPENSE	358	750	339	750	750	750
292-664-702.000	WAGES - JUVENILE DIRECTOR/REFEREE	69,245	84,790	70,615	52,632	52,632	52,632
292-664-702.100	WAGES - PARAPRO	37,719	38,482	31,076	39,252	39,252	39,252
292-664-703.000	WAGES-- INTENSE PROBATION OFFICER	42,906	43,832	35,398	44,709	44,709	44,709
292-664-703.100	JUVENILE OFFICER WAGES	0	0	0	17,391	17,391	17,391
292-664-708.000	WORKERS COMP INSURANCE	2,640	3,400	2,084	3,600	3,600	3,600
292-664-709.000	CHILD CARE FUND FICA	11,411	13,500	11,018	12,500	12,500	12,500
292-664-713.000	ON CALL PER DIEM	7,371	7,280	5,940	7,280	7,280	7,280
292-664-716.000	RETIREMENT - DC PLAN	7,764	12,000	7,292	11,000	11,000	11,000
292-664-717.000	RETIREMENT	35,352	41,940	33,352	45,000	45,000	45,000
292-664-718.000	HEALTH INSURANCE	52,424	55,000	43,037	70,000	70,000	70,000
292-664-751.000	FAMILY INTERVENTION SUPPLIES	277	1,300	850	2,000	2,000	2,000
292-664-751.100	COMMUNITY SERVICE SUPPLIES	157	400	239	400	400	400
292-664-752.000	OFFICE SUPPLIES	402	750	468	750	750	750
292-664-754.000	PROBATION INCENTIVES	1,173	1,600	1,317	1,600	1,600	1,600
292-664-754.100	PROBATION INCENTIVES RTA	0	200	0	200	200	200
292-664-759.000	FLEET GAS, OIL AND GREASE	699	600	419	600	600	600
292-664-791.000	MEMBERSHIPS AND SUBSCRIPTIONS	0	300	120	300	300	300
292-664-805.000	PSYCHOLOGICAL SERVICES	5,350	3,000	1,555	5,000	5,000	5,000
292-664-805.100	PSYCHOLOGICAL SERVICES RTA	0	1,000	0	1,000	1,000	1,000
292-664-806.000	CONTRACTED COUNSELING SERVICES	84,325	135,000	93,704	190,060	190,060	190,060
292-664-806.100	CONTRACTED COUNSELING SVS RTA	0	7,000	5,173	10,140	10,140	10,140
292-664-806.200	COUNSELING - TRAVEL	0	0	0	35,100	35,100	35,100
292-664-806.300	COUNSELING - TRAVEL - RTA	0	0	0	5,025	5,025	5,025
292-664-806.400	COUNSELING - CASE MANAGEMENT	0	0	0	42,400	42,400	42,400
292-664-806.500	COUNSELING - CASE MANAGEMENT - RTA	0	0	0	7,520	7,520	7,520
292-664-807.000	INTENSIVE EDUCATION SERVICES	7,227	21,800	17,709	20,000	20,000	20,000
292-664-807.100	INTENSIVE EDUCATION SERVICES RTA	0	1,500	728	1,500	1,500	1,500
292-664-824.000	HOME VISITS/FAMILY INTERVENTION SUPPL	17,949	30,000	23,561	25,000	25,000	25,000
292-664-824.100	HOME VISITS/FAMILY INTERVEN. RTA	0	1,000	516	1,000	1,000	1,000
292-664-840.000	VOLUNTEER INSURANCE	148	150	148	150	150	150
292-664-850.000	TELEPHONE EXPENSE	672	400	299	1,400	1,400	1,400
292-664-851.000	POSTAGE	2	50	6	50	50	50
292-664-860.100	TRAVEL EXPENSE-STAFF	6,142	8,000	5,513	8,000	8,000	8,000
292-664-860.200	TRAVEL EXPENSE-STAFF RTA	0	500	128	500	500	500
292-664-860.300	TRAVEL EXPENSE - VOLUNTEER	16,442	37,000	28,413	37,000	37,000	37,000
292-664-860.400	TRAVEL EXPENSE - VOLUNTEER RTA	0	2,000	943	2,000	2,000	2,000
292-664-931.000	FLEET REPAIRS	0	0	0	500	500	500
292-664-936.000	FLEET POLICY	1,721	2,000	1,989	1,500	2,600	2,600
292-664-940.000	EQUIPMENT RENTAL - COPIER LEASE	240	0	0	0	0	0
292-664-957.000	TRAINING - STAFF	300	500	650	1,000	1,000	1,000
292-664-957.100	TRAINING-VOLUNTEER	75	0	0	0	0	0
292-664-961.000	BANK CHARGES	25	50	37	50	50	50
292-664-980.000	FURNITURE	0	0	(75)	0	0	0
292-664-981.000	VEHICLE PURCHASE	0	32,694	32,694	0	0	0
292-665-703.000	WAGES - VOLUNTEER	0	480	0	600	600	600
292-665-801.000	SCHOOL COUNSELING	9,035	54,750	20,129	52,750	52,750	52,750
292-665-801.100	SCHOOL COUNSELING RTA	0	0	1,234	2,000	2,000	2,000
292-665-860.000	TRAVEL EXPENSE - VOLUNTEER	0	690	0	690	690	690
292-665-860.100	GAS CARDS	0	600	0	480	480	480
292-669-703.000	WAGES - RDSS	4,962	29,000	4,401	29,000	29,000	29,000
292-669-722.000	MISC. - MEALS - RDSS	98	300	144	300	300	300
292-669-860.000	TRAVEL EXPENSE - RDSS	3,836	34,700	3,725	34,700	34,700	34,700
	TOTAL EXPENDITURE	635,999	955,288	667,507	1,066,379	1,117,479	1,117,479
	FUND BALANCE	322,219	322,219				321,119

SPECIAL REVENUE FUND
FUND 293 - SOLDIER RELIEF FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
293-000-402.000	MILLAGE REVENUE	35,449	38,141	38,141		40,100	40,100
293-000-665.000	INTEREST INCOME	21	320	264		300	300
293-000-684.000	APPROPRIATION FROM COUNTY	0	5,000	5,000		5,000	5,000
293-000-699.000	INTERFUND TRANSFERS IN	10,000	0	0	0	0	0
	TOTAL REVENUE	45,470	43,461	43,405	0	45,400	45,400
293-000-961.000	BANK CHARGES	4	14	13	15	15	15
293-681-751.000	SOLDIERS AND SAILORS EXPENSE	5,151	11,745	8,071	10,000	10,000	10,000
293-681-844.000	VETERANS BURIALS	7,800	4,800	3,900	5,000	5,000	5,000
293-681-845.000	VETERANS GRAVE MARKERS	3,077	5,450	3,877	4,000	4,000	4,000
	TOTAL EXPENDITURE	16,032	22,009	15,861	19,015	19,015	19,015
	FUND BALANCE	84,802	106,254				132,639

Approved September 28, 2023; Resolution 23-132

SPECIAL REVENUE FUND
FUND 295 - VETERANS OFFICE FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
295-000-403.000	VETERANS MILLAGE REVENUE	128	119,472	119,472		128,600	128,600
295-000-665.000	INTEREST INCOME--VETERANS OFFICE	67	779	779		800	800
295-000-671.000	REFUNDS, REBATES & REIMBURSEMENTS	0	100	100		100	100
295-000-674.000	PRIVATE CONTRIBUTIONS AND DONATIONS	4,803	0	0		0	0
	TOTAL REVENUE	4,998	120,351	120,351	0	129,500	129,500
295-000-961.000	BANK CHARGES	14	40	38		45	45
295-682-703.000	SUPERVISORY--VETERANS OFFICE	51,534	41,700	31,648		42,415	42,415
295-682-705.000	CLERK--VETERANS OFFICE	0	34,000	24,353		36,475	36,475
295-682-708.000	WORKERS COMP INSURANCE/VETERANS OF	367	600	203		300	300
295-682-709.000	SOCIAL SECURITY--VETERANS OFFICE	4,371	5,800	4,821		6,035	6,035
295-682-712.000	HEALTH INSURANCE BUYOUT	2,516	4,376	3,942		5,000	5,000
295-682-716.000	RETIREMENT - DC PLAN	3,692	5,120	3,127		5,525	5,525
295-682-752.000	OFFICE SUPPLIES--VETERANS OFFICE	977	5,000	4,345	5,000	5,000	5,000
295-682-791.000	MMBRSHIPS/SUB -- VETERANS OFFICE	1,113	1,000	700	1,000	1,000	1,000
295-682-801.000	CONTRACT SERVICES	1,880	3,000	1,600	3,000	3,000	3,000
295-682-850.000	TELEPHONE EXPENSE--VETERANS OFFICE	1,567	2,200	2,095	2,500	2,500	2,500
295-682-851.000	POSTAGE--VETERANS OFFICE	320	500	103	500	500	500
295-682-860.000	TRAVEL EXPENSE--VETERANS OFFICE	962	2,000	1,854	2,000	2,000	2,000
295-682-901.000	ADVERTISING EXPENSE	519	225	216	300	300	300
295-682-920.000	UTILITIES	0	1,400	1,128	2,000	2,000	2,000
295-682-933.000	MAINTENANCE	0	750	419	1,200	1,200	1,200
295-682-940.000	EQUIPMENT RENTAL - COPIER LEASE	699	750	45	750	750	750
295-682-957.000	TRAINING	410	2,050	2,033	2,500	2,500	2,500
295-682-964.000	TAX TRIBUNAL REFUND	262	0	0	500	500	500
295-682-980.000	EQUIPMENT	245	2,500	2,282	3,000	3,000	3,000
	TOTAL EXPENDITURE	71,448	113,011	84,952	24,250	120,045	120,045
	FUND BALANCE	244,386	251,726				261,181

Approved September 28, 2023; Resolution 23-132

DEBT SERVICE FUND
FUND 301 - ORV FUND

		FY 2022	FY 2023		FY 2024		
GL NUMBER	DESCRIPTION	AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23	DEPARTMENT REQUESTED	ADMIN/CONTR REVIEW	BOARD APPROVED
301-000-665.000	INTEREST INCOME	0	6	6	0	0	0
	TOTAL REVENUE	0	6	6	0	0	0
301-000-961.000	BANK CHARGES	0	0	0	0	0	0
301-000-955.000	TRANSFER OUT	0	2,075	0	0	0	0
	TOTAL EXPENDITURE	0	2,075	0	0	0	0
	FUND BALANCE	2,075	6				6

Approved September 28, 2023; Resolution 23-132

DEBT SERVICE FUND
FUND 307 - JAIL BOND PAYMENT FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
307-000-401.000	BOND PROCEEDS	4,535,000	0	0	0	0	0
307-000-402.000	BOND ISSUANCE PREMIUM	236,969	0	0	0	0	0
307-000-600.000	TRANSFER IN - JAIL RENOVATION FUND	374,675	365,824	365,824	383,970	366,245	366,245
307-000-600.000	INTEREST INCOME	1	18	10	10	10	10
	TOTAL REVENUE	5,146,645	365,842	365,834	383,980	366,255	366,255
307-000-702.000	PMT TO REFUNDING BOND ESCROW AGENT	4,742,046	4,700	4,700			
307-000-961.000	BANK CHARGES	0	2	1	5	5	5
307-000-992.000	PRINCIPAL PAYMENT ON JAIL BOND	225,000	210,000	210,000	240,000	299,875	299,875
307-000-993.000	BOND AGENT FEES/CONTINUING DISCLOSURE	1,000	1,250	1,250	1,500	1,500	1,500
307-000-994.000	INTEREST EXPENSE ON JAIL DEBT	77,244	155,324	155,324	137,465	64,875	64,875
307-000-996.000	BOND ISSUANCE COST	95,296	0	0	0	0	0
	TOTAL EXPENDITURE	5,140,586	371,276	371,275	378,970	366,255	366,255
	FUND BALANCE	6,059	625				625

Approved September 28, 2023; Resolution 23-132

CAPITAL PROJECTS FUND
FUND 401 - CAPITAL IMPROVEMENT FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024		BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	REVIEW	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED			APPROVED
401-000-665.000	INTEREST INCOME	0	5	5	5	5		5
	TOTAL REVENUE	0	5	5	5	5		5
401-000-961.000	BANK CHARGES	0	0	0	0	0		0
	TOTAL EXPENDITURE	0	0	0	0	0		0
	FUND BALANCE	1,841	1,841					1,846

Approved September 28, 2023; Resolution 23-132

ENTERPRISE FUND
FUND 507 - TAX REVERSION FUND

		FY 2022	FY 2023		FY 2024		
GL NUMBER	DESCRIPTION	AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23	DEPARTMENT REQUESTED	ADMIN/CONTR REVIEW	BOARD APPROVED
507-000-639.002	PUBLICATION FEE REVENUE	0		1,500	0	0	0
507-000-642.000	SALE OF LANDS (NET)--TAX REVERSION FUND	317,822		317,000	41,639	250,000	250,000
507-000-665.000	INTEREST INCOME	1,480		20,000	17,435	7,500	7,500
507-000-665.000	REFUNDS, REBATES AND REIMBURSEMENTS	0		100	100	0	0
507-013-639.000	FORFEITURE FEE REVENUE 2013	0		175	175	0	0
507-013-639.002	CONTRACT REVENUE 2013	0		30	30	0	0
507-014-639.000	FORFEITURE FEE REVENUE 2014	0		175	175	0	0
507-015-639.000	FORFEITURE FEE REVENUE 2015	0		450	450	0	0
507-016-639.000	FORFEITURE FEE REVENUE 2016	0		0	0	0	0
507-017-639.000	FORFEITURE FEE REVENUE 2017	0		225	225	0	0
507-017-639.002	PUBLICATION FEE 2017	0		10	10	0	0
507-017-639.003	CERTIFIED MAIL 2017	0		20	20	0	0
507-018-639.000	FORFEITURE	2,152		700	700	0	0
507-018-639.001	PERSONAL VISIT	478		150	150	0	0
507-018-639.002	CONTRACT REVENUE	130		40	40	0	0
507-018-639.003	CERTIFIED MAILING	220		80	80	0	0
507-019-639.000	FORFEITURE FEE 2019	38,555		0	(3,100)	0	0
507-019-639.001	PERSONAL VISIT 2019	16,650		300	300	0	0
507-019-639.002	PUBLICATION FEE 2019	5,350		150	150	0	0
507-019-639.003	CERTIFIED MAILING 2019	5,350		2,700	2,627	0	0
507-020-639.000	FORFEITURE FEE REVENUE 2020	53,290		32,000	31,585	0	0
507-020-639.001	PERSONAL VISIT FEE 2020	(565)		10,000	9,440	0	0
507-021-639.000	TITLE SEARCH (MARCH) FEE REVENUE	0		60,000	58,615	35,000	35,000
507-021-639.001	PERSONAL VISIT FEE	0		2,912	2,912	0	0
	TOTAL REVENUE	440,912	448,717	163,758	292,500	292,500	292,500
507-000-752.000	OFFICE SUPPLIES	1,473	2,000	1,564	1,500	1,500	1,500
507-000-791.000	MEMBERSHIPS AND SUBSCRIPTIONS	730	535	504	800	800	800
507-000-801.000	CONTRACT SVS - TITLE CHECK	0	6,000	0	0	0	0
507-000-801.300	CONTRACT SVS - AUDITOR SVS	57,205	5,500	1,910	2,000	2,000	2,000
507-000-817.000	LEGAL	0	500	500	500	500	500
507-000-840.000	TREAS BOND/ INSURANCE	5,764	6,350	6,336	6,000	6,000	6,000
507-000-860.000	TRAVEL EXPENSE	480	500	0	500	500	500
507-000-901.000	ADVERTISING EXPENSE	190	100	39	200	200	200
507-000-925.000	FORECLOSED LAND SALE TAX	234	0	0	0	0	0
507-000-933.000	SOFTWARE MAINTENANCE AGREEMENT	17,056	21,400	10,691	18,000	18,000	18,000
507-000-940.000	COPIER LEASE - XEROX	460	1,450	796	1,450	1,450	1,450
507-000-957.000	TRAINING	2,394	3,000	1,782	3,000	3,000	3,000
507-000-961.000	BANK CHARGES	11	100	47	100	100	100
507-000-980.000	EQUIPMENT	80	2,500	2,146	1,500	1,500	1,500
507-000-980.100	EQUIPMENT - EMAIL UPGRADE	0	0	0	0	0	0
507-018-812.000	RECORDING FEES	60	0	0	0	0	0
507-019-810.000	PARCEL ADMIN FEES	13,142	0	0	0	0	0
507-019-810.100	PROPERTY INSPECTION VISIT FEES	50	0	0	0	0	0
507-019-812.000	RECORDING FEES	120	0	0	0	0	0
507-019-853.000	CERTIFIED MAILINGS	9,559	100	7	0	0	0
507-019-901.000	PUBLICATION EXPENSE	712	0	0	0	0	0
507-020-801.000	CONTRACT SERVICES	14,740	6,000	0	0	0	0
507-020-810.000	PARCEL ADMIN FEES	6,099	15,000	12,249	0	0	0
507-020-810.100	PROPERTY INSPECTION VISIT FEES	15,750	0	0	0	0	0
507-020-853.000	CERTIFIED MAILINGS	8,191	10,000	8,624	0	0	0
507-020-901.000	PUBLICATION EXPENSE	0	1,000	736	0	0	0
507-021-801.000	CONTRACT SERVICES	0	6,000	0	6,000	6,000	6,000
507-021-810.000	PARCEL ADMIN FEES	0	15,000	8,001	15,000	15,000	15,000
507-021-810.100	PROPERTY INSPECTION VISIT FEES	0	19,500	19,500	0	0	0
507-021-812.000	RECORDING FEES	0	100	90	3,000	3,000	3,000
507-021-853.000	CERTIFIED MAILINGS	0	8,500	902	8,500	8,500	8,500
507-021-901.000	PUBLICATION EXPENSE	0	1,000	0	1,000	1,000	1,000
507-022-801.000	CONTRACT SERVICES	0	0	0	6,000	6,000	6,000
507-022-810.000	PARCEL ADMIN FEES	0	0	0	15,000	15,000	15,000
507-022-810.100	PROPERTY INSPECTION VISIT FEES	0	0	0	10,000	10,000	10,000
507-022-812.000	RECORDING FEES	0	0	0	3,000	3,000	3,000
507-022-853.000	CERTIFIED MAILINGS	0	0	0	8,500	8,500	8,500
507-022-901.000	PUBLICATION EXPENSE	0	0	0	1,000	1,000	1,000
507-751-968.000	DEPRECIATION	9,313	0	0	0	0	0
507-901-807.000	TRANSFER TO OTHER FUNDS	150,000	110,000	0	0	0	0
507-901-817.000	LEGAL	0	0	0	0	0	0
	TOTAL EXPENDITURE	313,813	242,135	76,424	112,550	112,550	112,550
FUND BALANCE		859,459	1,066,041				1,245,991

ENTERPRISE FUND
FUND 508 - COUNTY PARKS FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
508-000-665.000	INTEREST INCOME	9	12	6			
508-753-672.000	NATURE PARK REVENUE	8,121	12,000	7,074	12,000	12,000	12,000
508-751-672.000	COUNTY PARK REVENUE	66,107	60,000	37,794	60,000	60,000	60,000
	TOTAL REVENUE	74,237	72,012	44,874	72,000	72,000	72,000
508-000-961.000	BANK CHARGES	2	3	1	3	3	3
508-751-752.000	OFFICE SUPPLIES	815	400	0	400	400	400
508-751-759.000	GAS, OIL & GREASE	371	400	228	400	400	400
508-751-791.000	MEMBERSHIPS AND SUBSCRIPTIONS	302	243	175	350	350	350
508-751-817.000	JANITOR SERVICE--COUNTY PARK	1,339	1,138	1,138	1,500	1,500	1,500
508-751-850.000	TELEPHONE EXPENSE--COUNTY PARK	880	850	736	850	850	850
508-751-851.000	POSTAGE	15	100	0	100	100	100
508-751-860.000	TRAVEL EXPENSE--COUNTY PARK	50	100	0	100	100	100
508-751-901.000	ADVERTISING EXPENSE	795	845	845	795	795	795
508-751-920.000	UTILITIES--COUNTY PARK	15,094	13,000	10,937	15,000	15,000	15,000
508-751-930.000	SNOW REMOVAL	0	210	0	250	250	250
508-751-933.000	MAINTENANCE SUPPLIES--COUNTY PARK	6,914	7,500	3,458	7,500	7,500	7,500
508-751-935.000	INSURANCE	209	250	0	250	250	250
508-751-935.200	CAMP SITE UPGRADING--COUNTY PARK	2,995	5,000	3,500	5,000	5,000	5,000
508-751-955.000	PARK EXPENSE	4,224	1,919	1,919	2,000	2,000	2,000
508-751-964.000	RESERVATION REFUND	0	300	300	300	300	300
508-751-968.000	DEPRECIATION--TRLR PARK	1,619	0	0	0	0	0
508-751-970.000	CAPITAL EXPENDITURES--COUNTY PARK	1,180	0	0	0	0	0
508-751-980.000	EQUIPMENT--COUNTY PARK	198	500	246	500	500	500
508-753-754.000	DEER FEED SUPPLIES	5,293	7,121	7,121	7,500	7,500	7,500
508-753-801.000	CONTRACT SERVICES - INMATE TETHER FEES	13,609	0	0	0	0	0
508-753-826.000	LICENSE / PERMIT FEES	0	500	120	500	500	500
508-753-835.200	DEER CARE	0	640	638	700	700	700
508-753-851.000	POSTAGE	34	50	47	0	0	0
508-753-901.000	ADVERTISING EXPENSE	0	500	0	0	0	0
508-753-920.000	UTILITIES	12,761	15,000	11,402	15,000	15,000	15,000
508-753-934.000	MAINTENANCE SUPPLIES	3,441	3,000	2,853	3,000	3,000	3,000
508-753-970.000	CAPITAL IMPROVEMENTS	2,956	7,931	5,300	10,000	10,000	10,000
	TOTAL EXPENDITURE	75,096	67,500	50,964	71,998	71,998	71,998
	FUND BALANCE	60,665	65,177				65,179

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ENTERPRISE FUND
FUND 516 - TAX UMBRELLA FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
516-000-445.000	INTEREST ON TAXES	26,306	25,000	12,613	10,000	10,000	10,000
516-000-448.000	ADMINISTRATION FEES	1,282	3,236	3,236	2,000	2,000	2,000
516-000-607.100	FORF RECORDING FEE REVENUE	0	200	170	200	200	200
516-000-607.200	REDEMPTION RECORDING FEE REVENUE	0	760	760	600	600	600
516-000-640.000	OCTOBER MAILING FEE	195	200	135	200	200	200
516-000-641.000	PREFORF MAILING FEE - REVENUE	60	0	0	0	0	0
516-000-665.000	INTEREST ON INVESTMENTS	3,116	29,000	19,697	17,000	17,000	17,000
	TOTAL REVENUE	30,959	58,396	36,611	30,000	30,000	30,000
516-000-814.000	FORFEITURE RECORDING FEE	(250)	0	0	0	0	0
516-000-815.000	REDEMPTION RECORDING FEE	480	480	480	450	450	450
516-000-954.000	TRANSFER TO GENERAL FUND	274,500	183,000	183,000	91,500	91,500	91,500
	TOTAL EXPENDITURE	274,730	183,480	183,480	91,950	91,950	91,950
	FUND BALANCE	5,522,442	5,397,358				5,335,408

Approved September 28, 2023; Resolution 23-132

ENTERPRISE FUND
FUND 529 - 2019 TAX RECEIVABLES FUND

		FY 2022	FY 2023		FY 2024		
GL NUMBER	DESCRIPTION	AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23	DEPARTMENT REQUESTED	ADMIN/CONTR REVIEW	BOARD APPROVED
529-000-445.000	INTEREST ON TAXES	56,909	4,000	0	0	0	0
529-000-448.000	ADMINISTRATION FEES	2,361	0	0	0	0	0
529-000-607.100	FORF RECORDING FEE REVENUE	0	120	0	0	0	0
529-000-607.200	REDEMPTION RECORDING FEE REVENUE	0	2,400	0	0	0	0
529-000-640.000	OCTOBER MAILING FEE	704	1,215	0	0	0	0
529-000-665.000	INTEREST INCOME	1,188	4,000	0	0	0	0
	TOTAL REVENUE	61,162	11,735	0	-	-	-
529-000-813.000	FORCLOSURE RECORDING FEE	1,260	0	0	0	0	0
529-000-814.000	FORFEITURE RECORDING FEE	(1,540)	8,760	0	0	0	0
529-000-815.000	REDEMPTION RECORDING FEE	2,520	330	0	0	0	0
529-000-961.000	BANK CHARGES	6	25	0	0	0	0
	TOTAL EXPENDITURE	2,246	9,115	0	-	-	-
	FUND BALANCE	365,567	368,187				368,187

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ENTERPRISE FUND
FUND 530 - 2020 TAX RECEIVABLES FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
530-000-445.000	INTEREST ON TAXES	120,556	60,000	55,504	3,000	3,000	3,000
530-000-448.000	ADMINISTRATION FEES	40,257	6,000	5,999	1,500	1,500	1,500
530-000-607.100	FORF RECORDING FEE REVENUE	8,732	9,000	7,898	0	0	0
530-000-607.200	REDEMPTION RECORDING FEE REVENUE	90	9,000	8,100	2,500	2,500	2,500
530-000-640.000	OCTOBER MAILING FEE	19,470	20,000	18,682	800	800	800
530-000-665.000	INTEREST INCOME	1,846	17,000	12,829	1,500	1,500	1,500
	TOTAL REVENUE	190,951	121,000	109,012	9,300	9,300	9,300
530-000-813.000	FORECLOSURE RECORDING FEE	0	1,440	1,440	0	0	0
530-000-815.000	REDEMPTION RECORDING FEE	(2,730)	7,000	6,570	300	300	300
530-000-853.000	CERTIFIED MAILING EXPENSE	(240)	0	0	0	0	0
530-000-855.000	FORFEITURE RECORDING FEE EXPENSE	12,090	0	0	0	0	0
530-000-961.000	BANK CHARGES	36	70	50	50	50	50
	TOTAL EXPENDITURE	9,156	8,510	8,060	350	350	350
	FUND BALANCE	286,213	398,703				407,653

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ENTERPRISE FUND
FUND 531 - 2021 TAX RECEIVABLES FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
531-000-445.000	INTEREST ON TAXES	47,681	131,973	131,973	30,000	30,000	30,000
531-000-448.000	ADMINISTRATION FEES	52,194	50,000	44,204	8,000	8,000	8,000
531-000-607.100	FORF RECORDING FEE REVENUE	0	9,745	9,745	5,000	5,000	5,000
531-000-607.200	REDEMPTION RECORDING FEE REVENUE	0	8,670	8,670	5,000	5,000	5,000
531-000-640.000	OCTOBER MAILING FEE	45	19,332	19,332	10,000	10,000	10,000
531-000-665.000	INTEREST INCOME	2,247	18,728	18,728	7,000	7,000	7,000
	TOTAL REVENUE	102,167	238,448	232,652	65,000	65,000	65,000
531-000-813.000	FORCLOSURE RECORDING FEE	0	0	0	0	0	0
531-000-814.000	FORFEITURE RECORDING FEE	0	23,000	20,130	0	0	0
531-000-815.000	REDEMPTION RECORDING FEE	0	8,220	8,220	7,000	7,000	7,000
531-000-961.000	BANK CHARGES	44	150	90	0	0	0
	TOTAL EXPENDITURE	44	31,370	28,440	7,000	7,000	7,000
	FUND BALANCE	102,123	309,201				367,201

Approved September 28, 2023; Resolution 23-132

ENTERPRISE FUND
FUND 532 - 2022 TAX RECEIVABLES

GL NUMBER	DESCRIPTION	FY 2022 AUDITED AMOUNT	FY 2023		DEPARTMENT REQUESTED	FY 2024		BOARD APPROVED
			AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW		
532-000-445.000	INTEREST				20,000	20,000		20,000
532-000-448.000	ADMIN FEE				8,000	8,000		8,000
532-000-607.100	FORF RECORDING FEE REVENUE	0	38,945	38,945	7,000	7,000		7,000
532-000-607.200	REDEMPTION RECORDING FEE REVENUE	0	58,621	58,621	5,000	5,000		5,000
532-000-640.000	OCTOBER MAILING FEE	0	1,246	1,246	10,000	10,000		10,000
532-000-665.000	INTEREST INCOME	0	42	42	2,500	2,500		2,500
	TOTAL REVENUE	0	98,854	98,854	52,500	52,500		52,500
532-000-813.000	FORCLOSURE RECORDING FEE	0	0	0		0		0
532-000-814.000	FORFEITURE RECORDING FEE	0	0	0	18,000	18,000		18,000
532-000-815.000	REDEMPTION RECORDING FEE	0	0	0	7,000	7,000		7,000
532-000-961.000	BANK CHARGES	0	0	0	100	100		100
	TOTAL EXPENDITURE	0	0	0	25,100	25,100		25,100
	FUND BALANCE	0	98,854					126,254

Approved September 28, 2023; Resolution 23-132

ENTERPRISE FUND
FUND 549 - BUILDING INSPECTIONS FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
549-000-665.000	INTEREST INCOME	0	497	497		600	600
549-371-491.000	BUILDING DEPT. REVENUE	328,450	219,075	219,075		250,000	250,000
	TOTAL REVENUE	328,450	219,572	219,572	0	250,600	250,600
549-000-961.000	BANK CHARGES	8	30	25		30	30
549-371-702.000	WAGES	103,149	107,270	84,930		96,015	96,015
549-371-708.000	WORKERS COMP INSURANCE	1,597	1,600	1,223		1,700	1,700
549-371-709.000	SOCIAL SECURITY	7,787	8,225	6,757		7,345	7,345
549-371-712.000	HEALTH INSURANCE BUYOUT	2,516	2,501	2,116		2,500	2,500
549-371-713.000	OVERTIME	83	200	113		200	200
549-371-716.000	RETIREMENT - DC PLAN	3,559	3,625	3,081		3,410	3,410
549-371-717.000	RETIREMENT - DB PLAN	80,153	70,000	63,161		82,000	82,000
549-371-718.000	HEALTH INSURANCE	16,897	15,475	13,454		17,345	17,345
549-371-752.000	OFFICE SUPPLIES	906	1,205	1,115		1,400	1,400
549-371-752.100	CODE BOOKS	0	600	0		600	600
549-371-759.000	GAS, OIL & GREASE	3,607	4,000	3,154		4,000	4,000
549-371-791.000	MEMBERSHIPS / SUBSCRIPTIONS	800	600	550		800	800
549-371-791.010	INSPECTOR LICENSE FEES	300	500	247		500	500
549-371-801.000	CONTRACT SERVICES - SUB INSPECTOR	0	0	0		100	100
549-371-850.000	TELEPHONE EXPENSE	1,751	500	420		1,000	1,000
549-371-851.000	POSTAGE	524	400	308		500	500
549-371-860.000	TRAVEL EXPENSE	302	0	0		0	0
549-371-932.000	VEHICLE REPAIRS	4,071	200	0		500	500
549-371-933.000	BS&A MAINT FEES	3,546	4,000	250		4,000	4,000
549-371-936.000	FLEET POLICY INSURANCE	3,635	4,822	4,822		5,200	5,200
549-371-940.000	EQUIPMENT RENTAL - COPIER LEASE	206	300	85		300	300
549-371-944.000	OFFICE SPACE RENT	0	0	0		12,000	12,000
549-371-957.000	TRAINING	0	0	0		500	500
549-371-964.000	PERMIT REFUND	338	100	0		100	100
549-371-965.000	TRANSFER-OUT TO MSU EXTENSION FUND	0	5,000	0		15,000	15,000
549-371-980.000	OFFICE EQUIPMENT	0	7,391	7,391		500	500
	TOTAL EXPENDITURE	235,735	238,544	193,202	0	257,545	257,545
	FUND BALANCE	161,713	142,741				135,796

Approved September 28, 2023; Resolution 23-132

ENTERPRISE FUND
FUND 588 - TRANSIT FUND

GL NUMBER	DESCRIPTION	FY 2022 AUDITED AMOUNT	FY 2023		DEPARTMENT REQUESTED	FY 2024	
			AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	BOARD APPROVED
588-000-402.000	MILLAGE REVENUE	528,190	504,639	504,639		299,600	299,600
588-000-403.000	CURRENT TAXES	0	52,909	52,909		0	0
588-000-524.000	5311 FEDERAL REVENUE	410,059	262,215	262,215		250,000	250,000
588-000-526.000	RTAP (FEDERAL)	9,634	0	0		0	0
588-000-538.000	FEDERAL CAPITAL GRANTS	10,349	0	0		0	0
588-000-539.000	STATE REVENUE	358,652	313,572	313,572		350,000	350,000
588-000-540.000	STATE REVENUE - GRANT REIMBURSEMENT	0	62,525	62,525		0	0
588-000-579.000	STATE CAPITAL GRANTS	2,588	0	0		0	0
588-000-607.000	BUS FARE REVENUE	40,309	35,000	34,314		37,500	37,500
588-000-628.000	CONTRACT FARES	16,630	19,039	19,039		20,000	20,000
588-000-665.000	INTEREST INCOME	3,059	24,189	24,189		0	0
588-000-672.000	ADVERTISING REVENUE	3,805	3,938	3,938		4,000	4,000
588-000-677.000	OTHER TRANSIT REVENUE	0	150,000	0		0	0
588-000-687.000	INSURANCE REFUNDS	5,600	0	0		0	0
	TOTAL REVENUE	1,388,875	1,428,026	1,277,340	0	961,100	961,100
588-000-961.000	BANK CHARGES	(18)	0	(1,814)		0	0
588-596-702.000	DRIVER FULL TIME WAGES	114,946	147,181	93,373		121,555	121,555
588-596-702.100	MECHANIC WAGES	54,233	53,580	42,659		55,695	55,695
588-596-702.200	DISPATCHER FULL TIME WAGES	110,280	117,125	92,431		118,500	118,500
588-596-703.000	DIRECTOR WAGES	43,468	44,690	35,915		44,680	44,680
588-596-704.000	DRIVER PART TIME WAGES	123,656	150,105	135,387		155,000	155,000
588-596-704.100	DISPATCHER PART TIME WAGES	29,618	65,000	23,596		25,000	25,000
588-596-708.000	WORKERS COMP INSURANCE	13,388	14,000	11,873		14,000	14,000
588-596-709.000	SOCIAL SECURITY	36,141	39,600	34,537		45,000	45,000
588-596-712.000	HEALTH INSURANCE BUYOUT	2,400	2,500	2,000		2,500	2,500
588-596-713.000	OVERTIME	8,296	15,000	10,502		15,000	15,000
588-596-716.000	RETIREMENT - DC PLAN	9,338	17,750	8,233		11,100	11,100
588-596-717.000	RETIREMENT	113,456	110,000	99,305		120,000	120,000
588-596-717.003	PENSION EXPENSE - GASB 68	(37,637)	0	0		0	0
588-596-718.000	HEALTH INSURANCE	133,934	176,851	115,414		150,000	150,000
588-596-752.000	OFFICE SUPPLIES	893	500	437		500	500
588-596-755.000	MECHANIC TOOLS / SHOP SUPPLIES	0	10,000	0		10,000	10,000
588-596-759.000	GAS, OIL AND GREASE	86,574	85,000	62,195		85,000	85,000
588-596-767.000	UNIFORMS	1,198	1,059	1,059		1,500	1,500
588-596-776.000	JANITORIAL SUPPLIES	1,827	3,200	949		3,000	3,000
588-596-791.000	MEMBERSHIPS / SUBSCRIPTIONS	1,040	1,100	1,100		1,100	1,100
588-596-792.000	CDL LICENSE REIMBURSEMENT	0	0	137		500	500
588-596-801.000	CONTRACT SERVICES - SOFTWARE MAINT	4,737	5,000	965		5,000	5,000
588-596-811.000	COST ALLOCATION EXPENSE	52,065	0	0		0	0
588-596-843.000	EMPLOYEE DRUG TESTING	2,281	2,109	2,109		2,500	2,500
588-596-850.000	TELEPHONE EXPENSE	3,016	3,000	2,593		3,000	3,000
588-596-851.000	POSTAGE	128	100	96		150	150
588-596-852.000	INTERNET SERVICES	922	1,000	748		1,000	1,000
588-596-901.000	ADVERTISING EXPENSE	487	1,250	787		1,250	1,250
588-596-920.000	UTILITIES	5,726	10,000	4,344		10,000	10,000
588-596-920.100	PROPANE	4,472	5,000	4,100		5,000	5,000
588-596-930.000	LAND & BUILDING REPAIR	4,969	2,500	0		2,500	2,500
588-596-932.000	VEHICLE REPAIRS	2,500	3,000	300		3,000	3,000
588-596-932.100	TIRES & TUBES	7,710	10,000	0		10,000	10,000
588-596-932.200	VEHICLE MAINT / PARTS	5,197	5,000	2,967		5,000	5,000
588-596-933.000	EQUIPMENT MAINTENANCE	1,419	5,000	3,992		5,000	5,000
588-596-935.000	BUILDING LIABILITY INSURANCE	0	1,877	1,877		2,000	2,000
588-596-936.000	INSURANCE	41,132	43,011	43,011		48,000	48,000
588-596-937.000	TOWING	350	0	100		0	0
588-596-940.000	EQUIPMENT RENTAL - COPIER LEASE	392	1,500	244		500	500
588-596-957.000	TRAINING	9,802	183	183		500	500
588-596-968.000	DEPRECIATION	141,047	0	0		0	0
588-596-980.000	EQUIPMENT	0	1,000	0		1,000	1,000
588-596-981.000	VEHICLES	0	63,076	63,076		70,000	70,000
588-596-985.000	COUNTY AUDIT	7,380	7,764	3,430		4,000	4,000
	TOTAL EXPENDITURE	1,142,763	1,225,611	904,210	0	1,159,030	1,159,030
	FUND BALANCE	1,001,574	1,203,989				1,006,059

Approved September 28, 2023; Resolution 23-132

ENTERPRISE FUND
FUND 595 - COMMISSARY FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23		ADMIN/CONTR REVIEW	
595-000-665.000	INTEREST INCOME	96	1,500	1,010	1,250	1,250	1,250
595-000-671.000	REFUNDS, REBATES & REIMBURSEMENTS	0	500	375	500	500	500
595-000-672.000	REVENUES	254,416	300,000	276,477	300,000	300,000	300,000
	TOTAL REVENUE	254,512	302,000	277,862	301,750	301,750	301,750
595-000-751.000	DISBURSEMENTS	141,905	175,000	108,865	125,000	125,000	125,000
595-000-836.000	INDIGENT INMATE SUPPLIES	7,458	4,895	4,895	0	0	0
595-000-851.000	POSTAGE	31	18	9	20	20	20
595-000-961.000	BANK CHARGES	20	60	45	60	60	60
595-000-980.000	CAPITAL OUTLAY (EQUIPMENT)	0	65,000	52,918	65,000	0	0
595-000-995.000	TRANSFERS OUT	215,800	225,000	1	225,000	225,000	225,000
	TOTAL EXPENDITURE	365,214	469,973	166,733	415,080	350,080	350,080
	FUND BALANCE	219,997	52,024				3,694

Approved September 28, 2023; Resolution 23-132

CAPITAL PROJECTS FUND
FUND 841 - LAKE LEVEL FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
841-000-665.000	INTEREST INCOME-FLOWAGE LAKE	3	14	14		15	15
	TOTAL REVENUE	3	14	14	0	15	15
841-000-700.000	DISBURSEMENTS-FLOWAGE LAKE	15	365	365		0	0
	TOTAL EXPENDITURE	15	365	365	0	0	0
	FUND BALANCE	6,491	6,140				6,155

Approved September 28, 2023; Resolution 23-132

CAPITAL PROJECTS FUND
FUND 845 - AUSABLE LAKE ASSESSMENT FUND

GL NUMBER	DESCRIPTION	FY 2022	FY 2023		DEPARTMENT	FY 2024	BOARD
		AUDITED	AMENDED	YEAR TO DATE		ADMIN/CONTR	
		AMOUNT	BUDGET	THRU 7/31/23	REQUESTED	REVIEW	APPROVED
845-000-665.000	INTEREST INCOME	2	9	9		12	12
	TOTAL REVENUE	2	9	9	0	12	12
845-000-700.000	DISBURSEMENTS	155	721	721		0	0
	TOTAL EXPENDITURE	155	721	721	0	0	0
	FUND BALANCE	4,701	3,989				4,001

Approved September 28, 2023; Resolution 23-132

CAPITAL PROJECTS FUND
FUND 846 - STYLUS LAKE ASSESSMENT FUND

		FY 2022	FY 2023		FY 2024		
GL NUMBER	DESCRIPTION	AUDITED AMOUNT	AMENDED BUDGET	YEAR TO DATE THRU 7/31/23	DEPARTMENT REQUESTED	ADMIN/CONTR REVIEW	BOARD APPROVED
846-000-665.000	INTEREST INCOME	4	12	3		15	15
	TOTAL REVENUE	4	12	3	0	15	15
846-000-700.000	DISBURSEMENTS	79	758	10		0	0
	TOTAL EXPENDITURE	79	758	10	0	0	0
	FUND BALANCE	6,221	5,475		5,490		

Approved September 28, 2023; Resolution 23-132

CAPITAL PROJECTS FUND
FUND 847 - TEE LAKE ASSESSMENT FUND

GL NUMBER	DESCRIPTION	FY 2022 AUDITED AMOUNT	FY 2023 AMENDED BUDGET	YEAR TO DATE THRU 7/31/23	DEPARTMENT REQUESTED	FY 2024 ADMIN/CONTR REVIEW	BOARD APPROVED
847-000-665.000	INTEREST INCOME	4	28	28	0	35	35
	TOTAL REVENUE	4	28	28	0	35	35
847-000-700.000	TEE LAKE EXPENSE	79	580	580	0	0	0
	TOTAL EXPENDITURE	79	580	580	0	0	0
	FUND BALANCE	12,889	12,337				12,372

Approved September 28, 2023; Resolution 23-132

FY 2024 Position Allocation List

	Hours						
	Full Time	Part Time	Annual	Week	FLSA	Affiliation	Grade
Department: 101-101 Board of Commissioners							
Board of Commissioners Chairperson		X	---	---	Exempt	Elected	---
County Commissioner		X	---	---	Exempt	Elected	---
County Commissioner		X	---	---	Exempt	Elected	---
County Commissioner		X	---	---	Exempt	Elected	---
County Commissioner		X	---	---	Exempt	Elected	---
Department: 101-172 Administrator							
County Administrator/Controller	X		---	---	Exempt	At-Will (BOC)	---
Department: 101-215 Clerk							
County Clerk	X		---	---	Exempt	Elected	---
Chief Deputy County Clerk-Payroll and Benefits Coordinator	X		1820	35	Non-Exempt*	At-Will (Clerk)	---
Deputy County Clerk – Circuit Court	X		1820	35	Non-Exempt	USW	L2
Deputy County Clerk - Accounts Payable	X		1820	35	Non-Exempt	USW	L1
Deputy County Clerk – Family Court	X		1820	35	Non-Exempt	USW	L1
Deputy County Clerk – Civil Court		X	1300	25	Non-Exempt	USW	L1
Department: 101-228 Information Technology							
Information Technology Director	X		1820	---	Non-Exempt*	At-Will (BOC)	---
Department: 101-245 Remonumentation							
Grant Administrator (Split with Equalization Director)	X		---	---	Exempt	At-Will (BOC)	---
Department: 101-253 Treasurer							
County Treasurer	X		---	---	Exempt	Elected	---
Chief Deputy County Treasurer - Revenue Clerk	X		1820	35	Non-Exempt*	USW / At-Will (Treas)	L2
Deputy County Treasurer - Property Tax Coordinator	X		1820	35	Non-Exempt	USW	L3
Deputy County Treasurer - Property Tax Specialist		X	1456	28	Non-Exempt	USW	L3
Department: 101-257 Equalization							
Equalization Director	X		---	---	Exempt	At-Will (BOC)	---
Appraiser	X		1820	35	Non-Exempt	USW	L8
Clerk - Document Specialist	X		1820	35	Non-Exempt	USW	L3
Department: 101-265 Courthouse and Grounds							
Custodian-Maintenance Supervisor	X		1820	35	Non-Exempt	USW	L7
Custodian	X		1820	35	Non-Exempt	USW	L6
Custodian	X		1820	35	Non-Exempt	USW	L6

	Hours						
	<u>Full Time</u>	<u>Part Time</u>	<u>Annual</u>	<u>Week</u>	<u>FLSA</u>	<u>Affiliation</u>	<u>Grade</u>
Department: 101-276 Building Security							
Security Officers		X	---	---	Non-Exempt	At-Will (BOC)	---
Department: 101-283 Bailiff							
Bailiff Coordinator		X	---	---	Non-Exempt	At-Will (Court)	---
Bailiff		X	---	---	Non-Exempt	At-Will (Court)	---
Department: 101-286 District Court							
District Court Judge	X		---	---	Exempt	Elected	---
District Court Administrator	X		1820	35	Exempt	At-Will (Court)	---
Magistrate	X		1820	35	Non-Exempt	Teamsters-Court	Level 7
Magistrate	X		1820	35	Non-Exempt	Teamsters-Court	Level 7
Magistrate	X		1820	35	Non-Exempt	Teamsters-Court	Level 7
Clerk	X		1820	35	Non-Exempt	Teamsters-Court	Level 6
Clerk	X		1820	35	Non-Exempt	Teamsters-Court	Level 4
Clerk	X		1820	35	Non-Exempt	Teamsters-Court	Level 4
Department: 101-290 Prosecuting Attorney Cooperative Reimbursement							
County Prosecuting Attorney (Split with Pros. Attorney)	X		---	---	Exempt	Elected	---
Assistant Prosecuting Attorney (Split with Pros. Attorney)	X		---	---	Exempt	At-Will (Pros Atty)	---
Clerk-Prosecuting Attorney (Split with Pros. Attorney)	X		1716	33	Non-Exempt	USW	L3
Department: 101-291 Crime Victim Advocate							
Crime Victim Advocate	X		1820	35	Non-Exempt	USW	L3
Department: 101-294 Probate Court							
Probate Judge	X		---	---	Exempt	Elected	---
Probate Court Administrator (Split with FOC Administrator)	X		---	---	Exempt	At-Will (Court)	---
Probate Register/Family Court Scheduling Clerk	X		1820	35	Non-Exempt	Teamsters-Court	Level 7
Juvenile Register	X		1820	35	Non-Exempt	Teamsters-Court	Level 6
Juvenile Officer/Court Appointed Special Advocate Director	X		1820	35	Non-Exempt	Teamsters-Court	Level 6
Deputy Probate Register/Mental Health Clerk	X		1820	35	Non-Exempt	Teamsters-Court	Level 5
Court Collections Clerk	X		1248	24	Non-Exempt	Teamsters-Court	Level 4
Department: 101-296 Prosecuting Attorney							
County Prosecuting Attorney (Split with PA Coop Reimb.)	X		---	---	Exempt	Elected	---
Assistant Prosecuting Attorney (Split with PA Coop Reimb.)	X		---	---	Exempt	At-Will (Pros Atty)	---
Clerk-Prosecuting Attorney (Split with PA Coop Reimb.)	X		104	2	Non-Exempt	USW	L3
Clerk-Prosecuting Attorney	X		1820	35	Non-Exempt	USW	L1
Clerk-Prosecuting Attorney	X		1820	35	Non-Exempt	USW	L2

		Hours			FLSA	Affiliation	Grade
		<u>Full Time</u>	<u>Part Time</u>	<u>Annual</u>			
Department: 101-301 County Sheriff							
	County Sheriff	X		---	Exempt	Elected	---
	Undersheriff	X		---	Exempt	At-Will (Sheriff)	---
	Lieutenant	X		2080	Non-Exempt	POLC-Command	Lieutenant
	Secretary	X		2080	Non-Exempt	Teamsters Corrections	Secretary
Department: 101-303 WBRC School Resource Officer							
	Road Deputy (Split with Road Patrol Millage)	X		1560	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Department: 101-304 WPAS School Resource Officer							
	Road Deputy (Split with Road Patrol Millage)	X		1560	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Department: 101-331 Marine Enforcement							
	Temporary/Seasonal		X	---	Non-Exempt	At-Will (Sheriff)	---
	Temporary/Seasonal		X	---	Non-Exempt	At-Will (Sheriff)	---
Department: 101-332 Snowmobile Enforcement							
	Temporary/Seasonal**		X	---	Non-Exempt	At-Will (Sheriff)	---
Department: 101-333 ORV Enforcement							
	Temporary/Seasonal		X	---	Non-Exempt	At-Will (Sheriff)	---
	Temporary/Seasonal		X	---	Non-Exempt	At-Will (Sheriff)	---
	Temporary/Seasonal		X	---	Non-Exempt	At-Will (Sheriff)	---
	Temporary/Seasonal		X	---	Non-Exempt	At-Will (Sheriff)	---
	Temporary/Seasonal		X	---	Non-Exempt	At-Will (Sheriff)	---

	Hours				FLSA	Affiliation	Grade
	Full Time	Part Time	Annual	Week			
Department: 101-351 Corrections							
Lieutenant/Jail Commander	X		2080	40	Non-Exempt	POLC-Command	Lieutenant
Sergeant	X		2080	40	Non-Exempt	Teamsters-Corrections	Sergeant
Sergeant	X		2080	40	Non-Exempt	Teamsters-Corrections	Sergeant
Sergeant	X		2080	40	Non-Exempt	Teamsters-Corrections	Sergeant
Sergeant	X		2080	40	Non-Exempt	Teamsters-Corrections	Sergeant
Sergeant	X		2080	40	Non-Exempt	Teamsters-Corrections	Sergeant
Corrections Officer	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Corrections Officer	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Corrections Officer	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Corrections Officer	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Corrections Officer	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Corrections Officer	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Corrections Officer	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Corrections Officer	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Corrections Officer	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Corrections Officer	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Corrections Officer / Secretary	X		2080	40	Non-Exempt	Teamsters-Corrections	Corrections Officer
Transport On-Call**		X	---	---	Non-Exempt	At-Will (Sheriff)	---
Transport On-Call**		X	---	---	Non-Exempt	At-Will (Sheriff)	---
Transport On-Call**		X	---	---	Non-Exempt	At-Will (Sheriff)	---
Department: 101-430 Animal Control							
Animal Control Officer		X	1300	25	Non-Exempt	At-Will (Sheriff)	---
Department: 101-442 Drain Commissioner							
Drain Commissioner		X	---	---	Exempt	Elected	---
Department: 101-711 Register of Deeds							
Register of Deeds	X		---	---	Exempt	Elected	---
Clerk-Document Specialist	X		1820	35	Non-Exempt	USW	L3
Clerk-Document Specialist	X		1820	35	Non-Exempt	USW	L3
Department: 101-701 Planning and Zoning							
Planning and Zoning Administrator	X		1820	35	Non-Exempt	USW	L8

	Hours						
	Full Time	Part Time	Annual	Week	FLSA	Affiliation	Grade
Department: 215-289 Friend of the Court							
Friend of the Court Administrator Split with Prob. Court Adm)	X		1560	30	Exempt	At-Will (Court)	---
Juvenile Director (Split with Child Care Fund)	X		364	7	Exempt	At-Will (Court)	---
Case Worker	X		1820	35	Non-Exempt	Teamsters-Court	Level 6
Case Worker	X		1820	35	Non-Exempt	Teamsters-Court	Level 6
Financial Clerk	X		1820	35	Non-Exempt	Teamsters-Court	Level 4
Clerical	X		1820	35	Non-Exempt	Teamsters-Court	Level 4
Department: 249-371 Building Inspections							
Building Inspector	X		2080	40	Non-Exempt	USW	L8
Plumbing/Electrical Inspector	X		2080	40	Non-Exempt	USW	L8
Department: 259-301 Road Patrol							
Lieutenant	X		2080	40	Non-Exempt	POLC-Command	Lieutenant
Sergeant	X		2080	40	Non-Exempt	POLC-Command	Sergeant
Road Deputy	X		2080	40	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Road Deputy	X		2080	40	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Road Deputy	X		2080	40	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Road Deputy	X		2080	40	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Road Deputy	X		2080	40	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Road Deputy	X		2080	40	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Road Deputy	X		2080	40	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Road Deputy (Secondary Road Patrol Grant)	X		2080	40	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Road Deputy (Split with WBRC School Resource Deputy)	X		520	40	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Road Deputy (Split with WPAS School Resource Deputy)	X		520	40	Non-Exempt	POLC-Patrol Deputies	Road Deputy
Department: 273-000 MSU Extension							
Secretary	X		1820	35	Non-Exempt	USW	L1
Department: 292-664 Child Care							
Juvenile Director (Split with FOC)	X		1456	28	Exempt	At-Will (Court)	---
Intensive Probation Officer	X		1820	35	Non-Exempt	Teamsters-Court	Level 6
School Support Services Caseworker	X		1820	35	Non-Exempt	Teamsters-Court	Level 4
Department: 295-682 Veteran Affairs							
Veteran Affairs Director	X		1820	35	Exempt	At-Will (BOC)	---
Veteran Benefits Coordinator	X		1820	35	Non-Exempt	At-Will (BOC)	---

	Hours				FLSA	Affiliation	Grade
	Full Time	Part Time	Annual	Week			
Department: 588-596 Ogemaw Transit							
Transit Director	X		2080	40	Exempt	At-Will (BOC)	---
Mechanic	X		2080	40	Non-Exempt	USW	L8
Transit Driver-Dispatcher	X		2080	40	Non-Exempt	USW	L5
Transit Driver-Dispatcher	X		2080	40	Non-Exempt	USW	L5
Transit Driver-Dispatcher	X		2080	40	Non-Exempt	USW	L5
Transit Driver-Dispatcher		X	1500	29	Non-Exempt	USW	L5
Transit Driver	X		2080	40	Non-Exempt	USW	L4
Transit Driver	X		2080	40	Non-Exempt	USW	L4
Transit Driver	X		2080	40	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4
Transit Driver		X	1500	29	Non-Exempt	USW	L4

*Denotes "Non-Exempt" position that could be classified as "Exempt."

**Denotes part-time position filled by employee who serves more than one part-time position.

Approved September 28, 2023; Resolution 23-132