

ADOPTED BUDGET



ELECTED OFFICIALS

COUNTY COMMISSIONERS:

LEONARD M. BECK - BOB KUNAU - KENT R SEARLE

CLERK

JOE LARSEN

TREASURER

LAURA GREENER

ASSESSOR

DWIGHT DAVIS

SHERIFF

GEORGE WARRELL

PROSECUTOR

MCCORD LARSEN

CORONER

CRAIG RINEHART

2022 - 2023

FISCAL YEAR

2023

BUDGET OVERVIEW

Cassia County
FY2023
FINAL APPROVED BUDGET

01 General Fund (Current Expense)		Explanations			
Justice Fund		Travel and education for new Elected Assessor			
Indigent Levy (repealed)		Accrual payout for terminating employee, and postage increases.			
Funds Receiving Levy Allocations		New FT employee, annual set aside for vehicle, and lawnmower replacement.			
Joint Budgets		Training and vehicle expenses.			
FUND-DEPT	DEPARTMENT NAME	FY2022 Adopted Budget	FY2023 BOCC Tentative Budget	\$ Change	% Change
01-01	Auditor & Recorder	375,225	428,460	53,235	14.19%
01-02	Assessor	487,855	548,630	60,775	12.46%
01-03	Treasurer/Tax Collector	226,440	255,695	29,255	12.92%
01-05	Commissioners	256,610	289,130	32,520	12.67%
01-08	M-C Public Defender	1,009,650	1,144,590	134,940	13.37%
01-09	Civil Defense	50,862	56,154	5,292	10.40%
01-10	Buildings & Grounds	403,280	466,075	62,795	15.57%
01-13	Agricultural Extension Service	243,313	266,834	23,521	9.67%
01-15	County Elections	198,615	258,050	59,435	29.92%
01-18	General Operations	456,025	497,925	41,900	9.19%
01-20	Information Technology	321,135	347,870	26,735	8.33%
01-21	Building & Zoning	613,371	652,175	38,804	6.33%
01-30	M-C Veterans Service Officer	23,578	26,310	2,732	11.59%
General Fund (Current Expense)		\$4,665,959	\$5,237,898	\$571,939	12.26%
Decrease in overall "B" budget amounts.					
02-00	Road & Bridge	517,335	579,720	62,385	12.06%
03-00	Emergency Medical Services	20,000	20,000	0	0.00%
04-00	Ambulance Services	251,475	262,850	11,375	4.52%
06-00	District Court	346,110	374,120	28,010	8.09%
Other Dedicated Funds		\$1,134,920	\$1,236,690	\$101,770	8.97%
08-02	Discretionary Compensation	18,580	18,580	0	0.00%
08-03	District Court Clerks	565,110	593,135	28,025	4.96%
08-05	M-C Juvenile Probation	258,683	275,296	16,613	6.42%
08-07	Prosecuting Attorney	717,090	785,000	67,910	9.47%
08-09	Coroner	75,815	122,305	46,490	61.32%
08-21	Sheriff - County	2,795,524	3,405,775	610,251	21.83%
08-27	M-C Criminal Justice Center	3,919,531	4,472,048	552,517	14.10%
08-28	M-C Juvenile Detention Center	618,026	599,066	(18,960)	-3.07%
08-51	Sheriff - City	1,901,495	2,020,200	118,705	6.24%
Justice Fund		\$10,869,854	\$12,291,405	\$1,421,551	13.08%
09-00	K-9 Expense	4,000	4,000	0	0.00%
12-00	M-C Misdemeanor Probation	1,043,310	1,098,450	55,140	5.29%
13-00	911 Communications	906,000	871,000	(35,000)	-3.86%
15-00	Consolidated Elections	136,156	217,865	81,709	60.01%
16-00	Social Services-Assistance	406,950	300,118	(106,832)	-26.25%
16-01	Social Services-Legal Defense	657,200	447,000	(210,200)	-31.98%
17-00	Community College	200,000	200,000	0	0.00%
18-00	Cassia County Fair	244,350	270,708	26,358	10.79%
19-00	Historical Society	43,350	45,000	1,650	3.81%
20-00	Revaluation	350,335	452,825	102,490	29.25%
23-00	Solid Waste District	735,300	828,700	93,400	12.70%
25-00	Waterways	50,000	50,000	0	0.00%
27-00	Noxious Weed & Pest	434,095	426,030	(8,065)	-1.86%
28-00	Snowmobile	86,025	86,450	425	0.49%
29-00	Physical Facilities	241,000	274,300	33,300	13.82%
31-00	Magistrate Fund	0	2,500	2,500	New
32-00	Preventive Health Fund	206,311	272,300	65,989	31.99%
33-00	Court Facilities Fund	0	0	0	0.00%
34-00	ARPA Fund	0	0	0	0.00%
48-00	Employee Benefits Fund	2,857,935	3,621,490	763,555	26.72%
53-00	Narcotics Seized Assets Fund	40,000	40,000	0	0.00%
61-00	Court Interlock Fund	5,000	5,000	0	0.00%
98-00	Widow's Benefit Fund	5,000	5,000	0	0.00%
Other Dedicated Funds		\$8,652,317	\$9,518,736	\$866,419	10.01%
ALL FUNDS TOTAL		\$25,323,050	\$28,284,729	\$2,961,679	11.70%
01	Current Expense Total	\$4,665,959	\$5,237,898	\$571,939	12.26%
08	Justice Fund Expense Total	\$10,869,854	\$12,291,405	\$1,421,551	13.08%
	All Other Dedicated Funds Total	\$9,787,237	\$10,755,426	\$968,189	9.89%
Dedicated Fund Percentages of Overall Budget					
18.52% - Current Expense ~ 43.46% - Justice Fund ~ 38.02% for all other dedicated funds					
	Levy Qualified Amounts	\$16,227,679	\$18,392,656	\$2,164,977	13.34%
	Budgeted Levy Amounts	\$6,208,777	\$6,897,712	\$688,935	11.10%
Total amounts are allocated in whole or in part from levied funding from the					
2022 Dollar Certification of Budget Request to Board of Commissioners L-2 in the amount of					
\$6,897,712 for FY2023					
(24.39% of the FY2023 budget is tax levied)					
Increase for rising healthcare costs and for employer increased obligations with partially self-funded healthcare plan.					
*Approved budget includes an increase in rate of pay of 6% for employees; 5% cost of living and 1% to assist with healthcare premium increases. Additionally, a bonus for full time employees and most part time employees was included to offset unprecedented inflation.					
Updated on: 08/22/2022					

CASSIA COUNTY FY2023 BUDGET

Revenue Summary Sheet

		FY2023	Cash Forward	Estimated	Grants &	Reserves	Property
	Fund	Budget	Balance	Revenue	Transfers	Transfer in	Taxes
1	Current Expense	\$5,237,898	\$390,454	\$2,235,691	\$722,785	\$200,000	\$1,688,968
4	Ambulance Services	\$262,850		\$42,850			\$220,000
6	District Court	\$374,120	\$167,738	\$206,382			
8	Justice	\$12,291,405	\$225,736	\$3,893,982	\$2,576,687	\$1,850,000	\$3,745,000
17	Community College	\$200,000	\$78,021	\$121,979			
18	Cassia County Fair	\$270,708		\$2,262			\$268,446
19	Historical Society	\$45,000		\$5,000			\$40,000
20	Revaluation	\$452,825		\$74,825			\$378,000
27	Noxious Weed & Pest	\$426,030	\$2,971	\$198,059			\$225,000
32	Preventive Health Fund	\$272,300					\$272,300
3	Emergency Medical Services	\$20,000	\$13,000	\$7,000			
9	K-9 Expense	\$4,000	\$1,000	\$3,000			
12	M-C Misdemeanor Probation	\$1,098,450	\$250,000	\$424,000	\$212,225	\$212,225	
13	E911 Communications	\$871,000	\$618,000	\$253,000			
15	Consolidated Elections	\$217,865		\$82,865		\$135,000	
16	Social Services	\$747,118	\$664,543	\$82,575			
23	Solid Waste District	\$828,700	\$7,200	\$821,500			
25	Waterways	\$50,000		\$50,000			
28	Snowmobile	\$86,450	\$66,450	\$20,000			
29	Physical Facilities	\$274,300	\$2,700	\$26,600		\$245,000	
31	Magistrate Fund	\$2,500		\$2,500			
33	Court Facilities Fund	\$0		\$0			
34	ARPA Fund	\$0		\$0			
48	Employee Benefits Fund	\$3,621,490		\$0	\$3,621,490		
53	Narcotics Seized Assets Fund	\$40,000		\$40,000			
61	Court Interlock Fund	\$5,000	\$3,200	\$1,800			
98	Widow's Benefit Fund	\$5,000	\$4,975	\$25			
2	Road & Bridge	\$579,720	\$57,678	\$262,044		\$200,000	\$59,998
	Total	\$28,284,729	\$2,553,666	\$8,857,939	\$7,133,187	\$2,842,225	\$6,897,712

FY2023 MCCJC Fund Carryover

Updated: 07/19/2022

Anticipated Jail Revenues			Jail Expenses		
9129 JAIL TRUST					
Available Cash Balance 06/30/2022		-\$ 447,175.16			
Grant - Alien Asst SCAAP - FED		0.00	FY2022		
Bond - MCCJC		1,200.00	Oct - Jun	2,769,846.76	(Actual)
Inmate Housing - MCCJC		240,000.00			
Inmate Medical - MCCJC		4,500.00			\$ 307,760.75
Reimb Inmate Housing - MCCJC		2,700.00	FY2022		
McWork Fees - MCCJC		450.00	Jul-22	400,000.00	(Estimate)
Work Release - MCCJC		0.00	Aug-22	400,000.00	(Estimate)
Landfill - MCCJC		0.00	Sep-22	450,000.00	(Estimate)
US Marshal Transport - MCCJC		2,500.00		1,250,000.00	
Commission on Commissary - MCCJC		5,000.00			
Inmate Phone - MCCJC		30,000.00			
Restitution		0.00			
Miscellaneous		0.00			
Intox Fees & Drug Testing		300.00			
MCCJC payment - Minidoka		470,736.00 (2nd payment)			
MCCJC Payment - Cassia		703,514.00 (2nd payment)			
Jt Board Approved Amendment (Prem OT)		140,000.00			
Anticipated Dual Co. Contribution (Revenue Shortfalls)		96,275.16			
		\$1,697,175.16			
		\$1,250,000.00			
Estimated Jail Expense		\$1,250,000.00			
Amount to be held in Reserves		\$0.00			
Estimated Cash Carryover		\$0.00			

FY2022 Oct-June
total divided by the
9 months to get
monthly average

Total of Estimated revenues
for Jul-Sep 2022

Available cash as of 06/30/22
plus estimated revenues for Jul-
Sep 2022

Remaining Expense for FY2022

FY2023 MCCJC Fund Appropriation

Updated: 07/19/2022

Fund	Revenue	Estimated Revenue FY2023		
		Per Dan:	20% Reduction	Budget Officer:
9129-0-327-5	Grant - Alien Asst SCAAP - FED	1,000	800	800
9129-0-330-2	Bond - MCCJC	5,000	4,000	4,000
9129-0-330-3	Inmate Housing - MCCJC	1,277,500	1,022,000	1,022,000
9129-0-330-4	Inmate Medical - MCCJC	25,600	20,480	20,480
9129-0-330-5	Reimb. Inmate Housing - MCCJC	8,400	6,720	6,720
9129-0-330-6	McWork Fees - MCCJC	3,000	2,400	2,400
9129-0-330-7	Work Release - MCCJC	6,800	5,440	5,440
9129-0-330-8	Landfill - MCCJC	1,000	800	800
9129-0-330-9	US Marshall Transport - MCCJC	12,896	10,317	10,317
9129-0-330-60	Commission on Commissary - MCCJC	40,000	32,000	32,000
9129-0-330-61	Inmate Phone - MCCJC	120,000	96,000	96,000
9129-0-360-1	Restitution - Court	500	400	400
9129-0-391-13	Intox Fees & Drug Testing	1,000	800	800
	Total	1,502,696	1,202,157	1,202,157
	Estimated Jail Trust Carry-over			\$0
	Minus Reserves Held for Future Projects			\$0
	Total Est Revenue & Carryover			\$1,202,157
	Expense			
	FINAL APPROVED FY2023			
	"A" Budget	2,073,900		
	"D" Budget	1,028,628		
	"B" Budget	1,145,420		
	"C" Budget	224,100		
	Total Jail Budget	\$ 4,472,048		
	Jail Split Calculation			
	Jail Budget Less Projected Revenue	3,269,891		
	Bldg/Equip "C" Budget to Share	224,100		
	Balance of Budget to Split	\$ 3,045,791		

Estimated Fund Balance
carry over from the Jail
Carry Over Cash Tab

from Jail Carry Over Cash Tab

Total of Estimated
Revenue, Jail Trust
Carry-over and
Commissary Funds

Minidoka

Bldg/Equip	50.00%	\$ 112,050	
Budget Split	41.45%	\$ 1,262,480	1st & 2nd pmt
Total		\$ 1,374,530	\$687,265

Cassia

Bldg/Equip	50.00%	\$ 112,050	
Budget Split	58.55%	\$ 1,783,311	1st & 2nd pmt
Total		\$ 1,895,361	\$ 947,680

Total Estimated Revenues less
FY2023 Budget amounts

Proposed FY2023 "C" Budget amount

Public Defender FY2023

		Commissioner			
		Dept Request	Budget Officer	Recommendation	Final Approved
Budget:		\$ 1,160,480.00	\$ 1,144,590.00	\$ 1,144,590.00	\$ 1,144,590.00
Estimated Indigent Defense Workload Compliance Carry Over Used:		\$ 228,063.00	\$ 228,063.00	\$ 228,063.00	\$ 228,063.00
Estimated Reserve Trust Balances Used		\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
		\$ 303,063.00	\$ 303,063.00	\$ 303,063.00	\$ 303,063.00
State Public Defense Contribution:					
Cassia County		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Minidoka County		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Remaining Budget to Split:		\$ 807,417.00	\$ 791,527.00	\$ 791,527.00	\$ 791,527.00
<u>Counties Split:</u>					
Cassia	53.29%	\$ 430,272.52	\$ 421,804.74	\$ 421,804.74	\$ 421,804.74
Minidoka	46.71%	\$ 377,144.48	\$ 369,722.26	\$ 369,722.26	\$ 369,722.26

Update: 07/19/2022

PROJECTED FUND BALANCE 09/30/2022:	\$	373,275.00
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***Estimated Carry Over Used: = \$228,063

FY2020 = \$103,685 (Budgeted 5th attorney and supporting clerical staff position - not filled)

FY2021 = \$135,579 (Budgeted 5th attorney and supporting clerical staff position - not filled)

FY2022 = \$124,378 (\$12,723 = FY2021 Amount used for hiring PT supporting clerical staff position)

2020 Census:

Cassia = 24,655

Minidoka = 21,613

Adult Misdemeanor Probation

<u>Anticipated Revenue</u>	<u>2023</u>
McWork Fees	\$ 2,000.00
Probation Fees	\$ 160,000.00
Moral Recognition Fees	\$ 5,000.00
Scram Units	\$ 82,000.00
Intox Fees & Drug Testing	\$ 175,000.00
 Total Revenue	 \$ 424,000.00
Projected Fund Balance 09/30/2022	\$ 325,000.00
 FY2023 Requested Budget	 \$ 1,074,058.00

Adult Misdemeanor Probation Split				
	<u>Dept Request</u>	<u>Budget Officer Recommended</u>	<u>Commissioner Recommended</u>	<u>Final Approved</u>
Total Budget	\$ 1,074,058.00	\$ 1,108,910.00	\$ 1,109,450.00	\$ 1,098,450.00
Projected Revenue	<u>\$ 424,000.00</u>	<u>\$ 424,000.00</u>	<u>\$ 424,000.00</u>	<u>\$ 424,000.00</u>
	\$ 650,058.00	\$ 684,910.00	\$ 685,450.00	\$ 674,450.00
Reserves Allocated	<u>\$ 250,000.00</u>	<u>\$ 250,000.00</u>	<u>\$ 250,000.00</u>	<u>\$ 250,000.00</u>
Unfunded Balance (split)	\$ 400,058.00	\$ 434,910.00	\$ 435,450.00	\$ 424,450.00
 Minidoka's Portion	 \$ 200,029.00	 \$ 217,455.00	 \$ 217,725.00	 \$ 212,225.00
Cassia's Portion	\$ 200,029.00	\$ 217,455.00	\$ 217,725.00	\$ 212,225.00
 Total	 \$ 400,058.00	 \$ 434,910.00	 \$ 435,450.00	 \$ 424,450.00

Updated: 07/19/2022

Juvenile Probation

2023

7/19/2022

Approved 07/18/2022

Projected Revenue

JCA Block Grant	\$ 103,000.00	
Cig/Tob	\$ 89,648.00	
Lottery	\$ 10,000.00	
SF/Benchmark	\$ 22,844.00	match expense 692-23
CIP	\$ -	match expense 692-20
SUD Reimbursements	\$ -	match expense 690-02
Our Girls		
TND/Benchmark	\$ 7,000.00	check history
BARJ		
Elec Monitoring		
Drug Test	\$ 9,500.00	95% match expense 690-04
Drug Court Fees	\$ -	
Supervision Fee (Probation, el	\$ 21,000.00	check history
Misc	\$ -	
JABG	\$ -	

Total Revenue \$ 262,992.00

Budget \$ 942,683.00

JUVENILE PROBATION PROJECTED SPLIT 2023

	Dept.	Budget Officer
Total Budget	\$ 893,195.00	\$ 903,283.00
Projected Revenue	\$ 262,992.00	\$ 262,992.00
Reserve carry over	\$ 630,203.00	\$ 640,291.00
Balance needed	\$ 89,700.59	\$ 89,700.59
Minidoka's Portion	\$ 270,251.21	\$ 275,295.21
Cassia's Portion	\$ 270,251.21	\$ 275,295.21
Total	\$ 540,502.41	\$ 550,590.42

PROJECTED END OF FY2022 BALANCE

REVENUE

Trial Balance - 07/05/2022	\$ 126,194.43
Minidoka Taxes	\$ 129,341.08
Cassia Taxes	\$ 129,341.08
Block Grant	\$ 25,736.00
Cig/Tob	\$ 22,698.00
Prob Fees	\$ -
CIP	\$ -
TND	\$ -
ESTIMATED REVENUES	\$ 307,116.16

NEW ESTIMATED TRIAL BALANCE \$ 433,310.59

BUDGET EXP BALANCE 07/05/2022 \$ 323,610.00 to be spent

Estimated TB if all budget is spent \$ 109,700.59 Carry over

Buffer \$ (20,000.00) Buffer cash balance to make last half payroll

\$ 89,700.59

Total previous FY

\$ 258,682.15

\$ 258,682.15

Juvenile Detention FY2023-Dept. Requests

7/19/2022

	<u>Dept Request</u>	<u>BoCC approved amount on 07/18/2022 at Cassia Co</u>
Budget	\$ 1,367,828.00	\$ 1,356,419.00
Estimated Revenue	\$ -	\$ -
Est Carry Over Used	\$ 47,949.95	\$ 47,949.95
	\$ 1,319,878.05	\$1,308,469.05

Capital at 50%	\$ 47,149.00	\$ 46,030.00
Budget less Capital at respective %	\$ 1,272,729.05	\$1,262,439.05

Counties Share	From Census	Retyped		
Minidoka	54.37%	54.37%	\$ 691,982.78	\$ 686,388.11
		Capital	\$ 23,574.50	\$ 23,015.00
Balance to County			\$ 715,557.28	\$ 709,403.11

Cassia	45.63%	45.63%	\$ 580,746.27	\$ 576,050.94
		Capital	\$ 23,574.50	\$ 23,015.00
Balance to County			\$ 604,320.77	\$ 599,065.94

Total	\$ 1,319,878.05	\$ 1,308,469.05
Revenue plus Carryover	\$ 47,949.95	\$ 47,949.95
Total	\$ 1,367,828.00	\$ 1,356,419.00

Trial Balance/remaining cash

Revenue

Cassia County
Minidoka County
Total Est Revenues

Total Est Trial Balance

Budget expenditure balance to be spent
Est. Trial Balance if all budget is spent

less buffer \$

at 6% pay increase

<u>Revenue</u>	
Food	\$ -
Misc	\$ -
Total	\$ -

<u>Capital Expenses @ 50%</u>	<u>Dept. Request</u>	<u>BO Request</u>
441-00 Janitor Supplies	\$ 1,854.00	\$ 1,500.00
470-02 Vehicle Repairs/Maintenance	\$ 1,030.00	\$ 1,030.00
490-00 Rep/Maintenance Other	\$ 1,030.00	\$ 1,000.00
492-00 Rep/Maintenance Office Equip	\$ -	
494-07 Maint/Juv Det	\$ 20,600.00	\$ 20,000.00
510-00 Rent/Lease Off Equip	\$ 2,060.00	\$ 2,000.00
801-00 Capital-Vehicle	\$ -	
806-00 Capital-Office	\$ 2,575.00	\$ 2,500.00
810-00 Capital-Other Equip	\$ 15,000.00	\$ 15,000.00
526-00 Contingency	\$ 3,000.00	\$ 3,000.00
Total	\$ 47,149.00	\$ 46,030.00

\$ (67,982.12) as of June 27, 2022

\$ 309,012.95
\$ 337,972.75
\$ 646,985.70

\$ 579,003.58

\$ 511,053.63 as of 06/29/2022
\$ 67,949.95

-20,000 to cover one payroll while waiting for funds at end of the half
\$ 47,949.95 Carry over

BUDGET TOTALS

(Expenditures)

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)

DEPT: 01 AUDITOR & RECORDER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-01-401-02 SALARIES - DEPUTIES	243,700.00	242,300.00	234,800.00
01-01-401-21 SALARIES - PREMIUM PAY	0.00	0.00	7,500.00
01-01-404-00 WAGES - EXTRA HELP	23,000.00	23,000.00	23,000.00
01-01-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-01-410-00 RETIREMENT	32,100.00	31,900.00	31,900.00
01-01-411-00 SOCIAL SECURITY	20,500.00	20,400.00	20,400.00
01-01-413-00 MEDICAL / GROUP INSURANCE	64,625.00	83,500.00	83,500.00
01-01-416-00 WORK COMP INSURANCE	565.00	560.00	560.00
01-01-437-00 RECORD PRESERVATION	10,000.00	10,000.00	10,000.00
01-01-440-01 SUPPLIES - OFFICE	5,000.00	5,000.00	5,000.00
01-01-480-01 EQUIPMENT PURCHASE - OFFICE	2,000.00	2,000.00	2,000.00
01-01-490-00 REPAIRS & MAINTENANCE	1,000.00	1,000.00	1,000.00
01-01-528-00 DUES / MEMBERSHIPS	1,000.00	1,000.00	1,000.00
01-01-536-00 REFUND EXPENSES	200.00	200.00	200.00
01-01-542-00 COMMUNICATIONS & POSTAGE	100.00	100.00	100.00
01-01-560-00 TRAVEL - EDUCATION - TRAINING	6,500.00	6,500.00	6,500.00
DEPT 01 - AUDITOR & RECORDER TOTAL	411,290.00	428,460.00	428,460.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)

DEPT: 02 ASSESSOR

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-02-401-01 SALARIES - OFFICERS	77,600.00	76,200.00	74,700.00
01-02-401-02 SALARIES - DEPUTIES	285,000.00	250,100.00	241,100.00
01-02-401-21 SALARIES - PREMIUM PAY	0.00	0.00	10,500.00
01-02-404-00 WAGES - EXTRA HELP	11,000.00	11,000.00	11,000.00
01-02-409-00 ACCRUAL PAYOUT CONTINGENCY	1,500.00	1,100.00	1,100.00
01-02-410-00 RETIREMENT	44,600.00	40,500.00	40,500.00
01-02-411-00 SOCIAL SECURITY	28,600.00	25,900.00	25,900.00
01-02-413-00 MEDICAL / GROUP INSURANCE	103,400.00	116,900.00	116,900.00
01-02-416-00 WORK COMP INSURANCE	2,025.00	1,930.00	1,930.00
01-02-440-01 SUPPLIES - OFFICE	7,500.00	7,500.00	7,500.00
01-02-480-01 EQUIPMENT PURCHASE - OFFICE	5,000.00	5,000.00	5,000.00
01-02-489-00 MAINTENANCE AGREEMENTS	4,500.00	4,500.00	4,500.00
01-02-560-00 TRAVEL - EDUCATION - TRAINING	8,000.00	8,000.00	8,000.00
DEPT 02 - ASSESSOR TOTAL	578,725.00	548,630.00	548,630.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)

DEPT: 03 TREASURER / TAX COLLECTOR

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-03-401-01 SALARIES - OFFICERS	77,600.00	76,200.00	74,700.00
01-03-401-02 SALARIES - DEPUTIES	76,200.00	76,400.00	78,600.00
01-03-401-21 SALARIES - PREMIUM PAY	0.00	0.00	5,500.00
01-03-404-00 WAGES - EXTRA HELP	3,700.00	6,700.00	3,700.00
01-03-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-03-410-00 RETIREMENT	19,000.00	19,200.00	19,600.00
01-03-411-00 SOCIAL SECURITY	12,200.00	12,300.00	12,600.00
01-03-413-00 MEDICAL / GROUP INSURANCE	38,775.00	50,100.00	50,100.00
01-03-416-00 WORK COMP INSURANCE	335.00	340.00	345.00
01-03-440-01 SUPPLIES - OFFICE	3,500.00	3,500.00	3,500.00
01-03-455-01 PROP TAX SHORTAGE PYMT	50.00	50.00	50.00
01-03-468-00 MISC FEES & EXPENSES	2,000.00	2,000.00	2,000.00
01-03-480-01 EQUIPMENT PURCHASE - OFFICE	500.00	500.00	500.00
01-03-560-00 TRAVEL - EDUCATION - TRAINING	3,500.00	3,500.00	3,500.00
DEPT 03 - TREASURER / TAX COLLECTOR TOTAL	238,360.00	251,790.00	255,695.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 05 COMMISSIONERS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-05-401-00 SALARIES	90,900.00	100,900.00	96,400.00
01-05-401-01 SALARIES - OFFICERS	62,400.00	67,600.00	66,100.00
01-05-401-21 SALARIES - PREMIUM PAY	0.00	0.00	6,000.00
01-05-409-00 ACCRUAL PAYOUT CONTINGENCY	10,000.00	10,500.00	10,500.00
01-05-410-00 RETIREMENT	19,500.00	21,400.00	21,400.00
01-05-411-00 SOCIAL SECURITY	12,500.00	13,800.00	13,800.00
01-05-413-00 MEDICAL / GROUP INSURANCE	46,530.00	60,120.00	60,120.00
01-05-416-00 WORK COMP INSURANCE	280.00	310.00	310.00
01-05-440-01 SUPPLIES - OFFICE	2,500.00	2,500.00	2,500.00
01-05-560-00 TRAVEL - EDUCATION - TRAINING	12,000.00	12,000.00	12,000.00
DEPT 05 - COMMISSIONERS TOTAL	256,610.00	289,130.00	289,130.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 08 M-C PUBLIC DEFENDER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-08-401-01 SALARIES - OFFICERS	110,000.00	107,500.00	106,000.00
01-08-401-02 SALARIES - DEPUTIES	413,600.00	406,100.00	398,600.00
01-08-401-03 SALARIES - CLERICAL	185,500.00	186,300.00	178,800.00
01-08-401-21 SALARIES - PREMIUM PAY	0.00	0.00	16,500.00
01-08-409-00 ACCRUAL PAYOUT CONTINGENCY	11,000.00	11,000.00	11,000.00
01-08-410-00 RETIREMENT	86,100.00	84,900.00	84,900.00
01-08-411-00 SOCIAL SECURITY	55,200.00	54,400.00	54,400.00
01-08-413-00 MEDICAL / GROUP INSURANCE	188,375.00	183,700.00	183,700.00
01-08-416-00 WORK COMP INSURANCE	1,155.00	1,140.00	1,140.00
01-08-440-01 SUPPLIES - OFFICE	4,500.00	4,500.00	4,500.00
01-08-440-02 SUPPLIES - FURNITURE & FIXTURE	2,000.00	2,000.00	2,000.00
01-08-464-00 UTILITIES	4,000.00	4,000.00	4,000.00
01-08-480-01 EQUIPMENT PURCHASE - OFFICE	2,750.00	2,750.00	2,750.00
01-08-490-00 REPAIRS & MAINTENANCE	1,000.00	1,000.00	1,000.00
01-08-493-00 REPAIRS - BUILDING & GROUNDS	500.00	500.00	500.00
01-08-528-00 DUES / MEMBERSHIPS	5,500.00	5,500.00	5,500.00
01-08-542-00 COMMUNICATIONS & POSTAGE	6,000.00	6,000.00	6,000.00
01-08-545-00 PRINTING / PUBLICATION / FORMS	500.00	500.00	500.00
01-08-560-00 TRAVEL - EDUCATION - TRAINING	10,000.00	10,000.00	10,000.00
01-08-587-00 EVIDENCE & INVESTIGATION COSTS	5,000.00	5,000.00	5,000.00
01-08-650-00 CONTRACT SERVICES	67,800.00	67,800.00	67,800.00
DEPT 08 - M-C PUBLIC DEFENDER TOTAL	1,160,480.00	1,144,590.00	1,144,590.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)

DEPT: 09 CIVIL DEFENSE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-09-401-02 SALARIES - DEPUTIES	19,800.00	19,100.00	19,100.00
01-09-410-00 RETIREMENT	2,500.00	2,400.00	2,400.00
01-09-411-00 SOCIAL SECURITY	1,600.00	1,500.00	1,500.00
01-09-413-00 MEDICAL / GROUP INSURANCE	3,037.00	3,924.00	3,924.00
01-09-416-00 WORK COMP INSURANCE	630.00	605.00	605.00
01-09-440-01 SUPPLIES - OFFICE	154.50	150.00	150.00
01-09-460-00 COMMUNICATIONS - RADIO	14,420.00	14,500.00	14,500.00
01-09-468-00 MISC FEES & EXPENSES	515.00	500.00	500.00
01-09-470-00 AUTO EXPENSE	5,150.00	5,000.00	5,000.00
01-09-480-01 EQUIPMENT PURCHASE - OFFICE	927.00	900.00	900.00
01-09-542-00 COMMUNICATIONS & POSTAGE	2,575.00	5,000.00	5,000.00
01-09-560-00 TRAVEL - EDUCATION - TRAINING	2,575.00	2,575.00	2,575.00
DEPT 09 - CIVIL DEFENSE TOTAL	53,883.50	56,154.00	56,154.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 10 BUILDINGS & GROUNDS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-10-401-00 SALARIES	82,200.00	47,700.00	81,500.00
01-10-401-21 SALARIES - PREMIUM PAY	0.00	0.00	3,500.00
01-10-404-00 WAGES - EXTRA HELP	2,000.00	18,500.00	18,000.00
01-10-409-00 ACCRUAL PAYOUT CONTINGENCY	2,500.00	2,500.00	2,500.00
01-10-410-00 RETIREMENT	10,400.00	8,200.00	12,600.00
01-10-411-00 SOCIAL SECURITY	6,700.00	5,300.00	8,100.00
01-10-413-00 MEDICAL / GROUP INSURANCE	25,850.00	33,400.00	33,400.00
01-10-416-00 WORK COMP INSURANCE	3,385.00	2,680.00	4,115.00
01-10-440-00 SUPPLIES	25,000.00	25,000.00	25,000.00
01-10-440-02 SUPPLIES - FURNITURE & FIXTURE	2,000.00	2,000.00	2,000.00
01-10-464-00 UTILITIES	68,000.00	68,000.00	68,000.00
01-10-470-00 AUTO EXPENSE	2,000.00	2,000.00	1,400.00
01-10-470-02 AUTO - FUEL	0.00	0.00	960.00
01-10-480-00 EQUIPMENT PURCHASE	7,000.00	7,000.00	7,000.00
01-10-490-00 REPAIRS & MAINTENANCE	45,000.00	45,000.00	45,000.00
01-10-493-00 REPAIRS - BUILDING & GROUNDS	55,000.00	55,000.00	35,000.00
01-10-505-00 SECURITY	20,000.00	20,000.00	20,000.00
01-10-650-00 CONTRACT SERVICES	98,000.00	98,000.00	98,000.00
DEPT 10 - BUILDINGS & GROUNDS TOTAL	455,035.00	440,280.00	466,075.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 13 AGRICULTURAL EXTENSION SERVICE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-13-401-00 SALARIES	51,300.00	53,800.00	52,300.00
01-13-401-03 SALARIES - CLERICAL	52,100.00	56,100.00	53,100.00
01-13-401-21 SALARIES - PREMIUM PAY	0.00	0.00	3,500.00
01-13-404-00 WAGES - EXTRA HELP	5,000.00	5,250.00	5,250.00
01-13-409-00 ACCRUAL PAYOUT CONTINGENCY	920.00	1,000.00	1,000.00
01-13-410-00 RETIREMENT	13,100.00	13,900.00	13,800.00
01-13-411-00 SOCIAL SECURITY	8,400.00	8,900.00	8,900.00
01-13-413-00 MEDICAL / GROUP INSURANCE	25,850.00	33,400.00	33,400.00
01-13-416-00 WORK COMP INSURANCE	230.00	245.00	245.00
01-13-436-00 HOME DEMONSTRATION	2,000.00	2,000.00	2,000.00
01-13-440-01 SUPPLIES - OFFICE	6,000.00	6,000.00	6,000.00
01-13-455-00 ADMINISTRATION EXPENSE	55,913.00	58,530.00	61,839.00
01-13-470-00 AUTO EXPENSE	5,000.00	5,000.00	5,000.00
01-13-480-01 EQUIPMENT PURCHASE - OFFICE	6,500.00	6,500.00	6,500.00
01-13-542-00 COMMUNICATIONS & POSTAGE	1,000.00	1,000.00	1,000.00
01-13-560-00 TRAVEL - EDUCATION - TRAINING	13,000.00	13,000.00	13,000.00
DEPT 13 - AGRICULTURAL EXTENSION SERVICE TOTAL	246,313.00	264,625.00	266,834.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 15 COUNTY ELECTIONS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-15-401-02 SALARIES - DEPUTIES	101,200.00	100,600.00	97,600.00
01-15-401-21 SALARIES - PREMIUM PAY	0.00	0.00	3,000.00
01-15-404-00 WAGES - EXTRA HELP	16,800.00	16,800.00	16,800.00
01-15-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-15-410-00 RETIREMENT	14,100.00	14,000.00	14,000.00
01-15-411-00 SOCIAL SECURITY	9,000.00	9,000.00	9,000.00
01-15-413-00 MEDICAL / GROUP INSURANCE	25,850.00	33,400.00	33,400.00
01-15-416-00 WORK COMP INSURANCE	250.00	250.00	250.00
01-15-440-00 SUPPLIES	5,000.00	5,000.00	5,000.00
01-15-444-00 ELECTION WORKERS	19,500.00	19,500.00	19,500.00
01-15-480-01 EQUIPMENT PURCHASE - OFFICE	2,000.00	2,000.00	2,000.00
01-15-490-00 REPAIRS & MAINTENANCE	17,500.00	17,500.00	17,500.00
01-15-500-00 RENT / LEASE	4,500.00	4,500.00	4,500.00
01-15-542-00 COMMUNICATIONS & POSTAGE	7,500.00	7,500.00	7,500.00
01-15-545-00 PRINTING / PUBLICATION / FORMS	5,000.00	5,000.00	5,000.00
01-15-545-02 FORMS - BALLOT	10,000.00	10,000.00	10,000.00
01-15-560-00 TRAVEL - EDUCATION - TRAINING	12,000.00	12,000.00	12,000.00
DEPT 15 - COUNTY ELECTIONS TOTAL	251,200.00	258,050.00	258,050.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 18 GENERAL OPERATIONS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-18-408-00 WAGES - DISCRETIONARY FUND	10,000.00	10,000.00	10,000.00
01-18-410-00 RETIREMENT	1,200.00	1,200.00	1,200.00
01-18-411-00 SOCIAL SECURITY	800.00	800.00	800.00
01-18-415-00 STATE UNEMPLOYMENT	3,000.00	3,000.00	3,000.00
01-18-416-00 WORK COMP INSURANCE	25.00	25.00	25.00
01-18-440-00 SUPPLIES	8,500.00	8,500.00	8,500.00
01-18-468-00 MISC FEES & EXPENSES	1,000.00	1,000.00	1,000.00
01-18-483-00 PROFESSIONAL SERVICES	25,000.00	25,000.00	25,000.00
01-18-489-00 MAINTENANCE AGREEMENTS	31,000.00	31,000.00	31,000.00
01-18-528-00 DUES / MEMBERSHIPS	95,000.00	95,000.00	95,000.00
01-18-531-00 RISK MANAGMENT	194,250.00	206,400.00	206,400.00
01-18-532-00 COUNTY MANAGEMENT	13,000.00	13,000.00	13,000.00
01-18-542-00 COMMUNICATIONS & POSTAGE	98,000.00	98,000.00	98,000.00
01-18-545-00 PRINTING / PUBLICATION / FORMS	5,000.00	5,000.00	5,000.00
DEPT 18 - GENERAL OPERATIONS TOTAL	485,775.00	497,925.00	497,925.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 20 INFORMATION TECHNOLOGY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-20-401-00 SALARIES	67,600.00	63,100.00	66,000.00
01-20-401-07 SALARIES - TECH	49,200.00	49,000.00	51,900.00
01-20-401-21 SALARIES - PREMIUM PAY	0.00	0.00	3,000.00
01-20-404-00 WAGES - EXTRA HELP	5,300.00	5,300.00	5,300.00
01-20-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-20-410-00 RETIREMENT	14,700.00	14,200.00	15,200.00
01-20-411-00 SOCIAL SECURITY	9,500.00	9,100.00	9,800.00
01-20-413-00 MEDICAL / GROUP INSURANCE	25,850.00	33,400.00	33,400.00
01-20-416-00 WORK COMP INSURANCE	260.00	250.00	270.00
01-20-440-00 SUPPLIES	1,000.00	1,000.00	1,000.00
01-20-480-00 EQUIPMENT PURCHASE	40,000.00	40,000.00	40,000.00
01-20-525-00 INFORMATION TECH / SOFTWARE	10,000.00	10,000.00	10,000.00
01-20-525-01 IT - DSL & INTERNET	15,500.00	15,500.00	15,500.00
01-20-542-00 COMMUNICATIONS & POSTAGE	500.00	500.00	500.00
01-20-560-00 TRAVEL - EDUCATION - TRAINING	5,000.00	5,000.00	5,000.00
01-20-650-00 CONTRACT SERVICES	90,000.00	90,000.00	90,000.00
DEPT 20 - INFORMATION TECHNOLOGY TOTAL	335,410.00	337,350.00	347,870.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 21 BUILDING & ZONING

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-21-401-00 SALARIES	271,500.00	283,200.00	278,700.00
01-21-401-03 SALARIES - CLERICAL	95,200.00	101,000.00	98,000.00
01-21-401-21 SALARIES - PREMIUM PAY	0.00	0.00	7,500.00
01-21-404-00 WAGES - EXTRA HELP	500.00	600.00	600.00
01-21-409-00 ACCRUAL PAYOUT CONTINGENCY	11,500.00	11,500.00	11,500.00
01-21-410-00 RETIREMENT	45,200.00	47,400.00	47,400.00
01-21-411-00 SOCIAL SECURITY	29,000.00	30,400.00	30,400.00
01-21-413-00 MEDICAL / GROUP INSURANCE	70,156.00	90,180.00	90,180.00
01-21-416-00 WORK COMP INSURANCE	4,665.00	4,855.00	4,855.00
01-21-440-01 SUPPLIES - OFFICE	5,000.00	5,000.00	5,000.00
01-21-446-00 SURVEYING / ADDRESSING	8,000.00	8,000.00	8,000.00
01-21-470-00 AUTO EXPENSE	10,500.00	10,500.00	350.00
01-21-470-01 AUTO PURCHASE	45,000.00	0.00	0.00
01-21-470-02 AUTO - FUEL	0.00	0.00	16,240.00
01-21-480-01 EQUIPMENT PURCHASE - OFFICE	2,000.00	2,000.00	2,000.00
01-21-489-00 MAINTENANCE AGREEMENTS	7,800.00	7,800.00	7,800.00
01-21-536-00 REFUND EXPENSES	2,000.00	2,000.00	2,000.00
01-21-542-00 COMMUNICATIONS & POSTAGE	150.00	150.00	150.00
01-21-545-00 PRINTING / PUBLICATION / FORMS	5,700.00	5,700.00	5,700.00
01-21-560-00 TRAVEL - EDUCATION - TRAINING	8,800.00	8,800.00	8,800.00
01-21-650-00 CONTRACT SERVICES	27,000.00	25,000.00	27,000.00
DEPT 21 - BUILDING & ZONING TOTAL	649,671.00	644,085.00	652,175.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)

DEPT: 30 M-C VETERANS SERVICE OFFICER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-30-468-00 MISC FEES & EXPENSES	225.00	225.00	225.00
01-30-650-00 CONTRACT SERVICES	26,085.00	26,085.00	26,085.00
DEPT 30 - M-C VETERANS SERVICE OFFICER TOTAL	26,310.00	26,310.00	26,310.00

TOTAL GENERAL FUND (CURRENT EXPENSE)	5,149,062.50	5,187,379.00	5,237,898.00
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B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 02 ROAD & BRIDGE**
DEPT: 00 ROAD & BRIDGE

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
02-00-401-00	SALARIES	104,300.00	103,600.00	110,600.00
02-00-401-21	SALARIES - PREMIUM PAY	0.00	0.00	4,500.00
02-00-404-00	WAGES - EXTRA HELP	21,000.00	25,500.00	21,000.00
02-00-409-00	ACCRUAL PAYOUT CONTINGENCY	4,000.00	4,000.00	4,000.00
02-00-410-00	RETIREMENT	15,500.00	15,900.00	16,800.00
02-00-411-00	SOCIAL SECURITY	10,000.00	10,200.00	10,800.00
02-00-413-00	MEDICAL / GROUP INSURANCE	25,850.00	33,400.00	33,400.00
02-00-416-00	WORK COMP INSURANCE	7,770.00	7,995.00	8,420.00
02-00-440-01	SUPPLIES - OFFICE	200.00	200.00	200.00
02-00-440-04	SUPPLIES - ROAD & SHOP	17,200.00	17,200.00	17,200.00
02-00-464-00	UTILITIES	4,000.00	4,000.00	4,000.00
02-00-470-00	AUTO EXPENSE	88,000.00	30,000.00	30,000.00
02-00-470-02	AUTO - FUEL	40,000.00	40,000.00	52,000.00
02-00-480-00	EQUIPMENT PURCHASE	40,000.00	40,000.00	40,000.00
02-00-483-00	PROFESSIONAL SERVICES	6,000.00	6,000.00	6,000.00
02-00-489-00	MAINTENANCE AGREEMENTS	99,000.00	99,000.00	99,000.00
02-00-528-00	DUES / MEMBERSHIPS	2,500.00	1,000.00	1,000.00
02-00-542-00	COMMUNICATIONS & POSTAGE	2,000.00	2,000.00	2,000.00
02-00-554-01	UNIFORMS - PROTECTIVE CLOTHING	800.00	800.00	800.00
02-00-560-00	TRAVEL - EDUCATION - TRAINING	1,500.00	1,500.00	1,500.00
02-00-610-00	ROAD & BRIDGE MAINTENANCE	100,000.00	76,500.00	76,500.00
02-00-611-00	MAGNESIUM CHLORIDE	40,000.00	40,000.00	40,000.00
DEPT 00 - ROAD & BRIDGE TOTAL		629,620.00	558,795.00	579,720.00
TOTAL ROAD & BRIDGE		629,620.00	558,795.00	579,720.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 03 EMERGENCY MEDICAL SERVICES

DEPT: 00 EMERGENCY MEDICAL SERVICES

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
03-00-448-02REMITTANCE - EMS	8,000.00	8,000.00	8,000.00
03-00-453-01EMS - HEALTH & SAFETY	12,000.00	12,000.00	12,000.00
DEPT 00 - EMERGENCY MEDICAL SERVICES TOTAL	20,000.00	20,000.00	20,000.00
TOTAL EMERGENCY MEDICAL SERVICES	20,000.00	20,000.00	20,000.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 04 AMBULANCE SERVICES

DEPT: 00 AMBULANCE SERVICES

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
04-00-435-00LIABILITY INSURANCE	2,500.00	2,500.00	2,500.00
04-00-453-00EMERGENCY MANAGEMENT	8,000.00	8,000.00	8,000.00
04-00-650-00CONTRACT SERVICES	252,350.00	252,350.00	252,350.00
DEPT 00 - AMBULANCE SERVICES TOTAL	262,850.00	262,850.00	262,850.00
TOTAL AMBULANCE SERVICES	262,850.00	262,850.00	262,850.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 06 DISTRICT COURT
DEPT: 00 DISTRICT COURT

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
06-00-401-05 SALARIES - LAW CLERK	63,900.00	63,100.00	61,600.00
06-00-401-06 SALARIES - INTERPRETER	102,100.00	101,300.00	98,300.00
06-00-401-21 SALARIES - PREMIUM PAY	0.00	0.00	4,500.00
06-00-404-00 WAGES - EXTRA HELP	33,500.00	33,500.00	33,500.00
06-00-409-00 ACCRUAL PAYOUT CONTINGENCY	2,000.00	2,000.00	2,000.00
06-00-410-00 RETIREMENT	24,100.00	23,900.00	23,900.00
06-00-411-00 SOCIAL SECURITY	15,500.00	15,300.00	15,300.00
06-00-413-00 MEDICAL / GROUP INSURANCE	38,775.00	50,100.00	50,100.00
06-00-416-00 WORK COMP INSURANCE	425.00	420.00	420.00
06-00-440-01 SUPPLIES - OFFICE	9,000.00	9,000.00	9,000.00
06-00-480-01 EQUIPMENT PURCHASE - OFFICE	4,000.00	4,000.00	4,000.00
06-00-542-00 COMMUNICATIONS & POSTAGE	1,000.00	1,000.00	1,000.00
06-00-545-01 FORMS - JURY	8,500.00	8,500.00	8,500.00
06-00-560-00 TRAVEL - EDUCATION - TRAINING	5,000.00	5,000.00	5,000.00
06-00-580-04 SOCIAL SERVICE - EXAM TRANSCRI	20,000.00	20,000.00	20,000.00
06-00-600-01 COURT COSTS - INTERPRETER	3,000.00	3,000.00	3,000.00
06-00-600-02 COURT COSTS - JURY	18,000.00	18,000.00	18,000.00
06-00-600-04 COURT COSTS - DISTRICT ADMIN	6,500.00	6,500.00	6,500.00
06-00-601-00 LAW LIBRARY	6,500.00	6,500.00	6,500.00
06-00-602-00 CONTINGENCY	3,000.00	3,000.00	3,000.00
DEPT 00 - DISTRICT COURT TOTAL	364,800.00	374,120.00	374,120.00

TOTAL DISTRICT COURT

364,800.00

374,120.00

374,120.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE FUND****DEPT: 02 DISCRETIONARY COMPENSATION**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-02-408-00 WAGES - DISCRETIONARY FUND	15,000.00	15,000.00	15,000.00
08-02-410-00 RETIREMENT	1,900.00	1,900.00	1,900.00
08-02-411-00 SOCIAL SECURITY	1,200.00	1,200.00	1,200.00
08-02-416-00 WORK COMP INSURANCE	480.00	480.00	480.00
DEPT 02 - DISCRETIONARY COMPENSATION TOTAL	18,580.00	18,580.00	18,580.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND

DEPT: 03 DISTRICT COURT CLERKS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-03-401-01 SALARIES - OFFICERS	77,600.00	76,200.00	74,700.00
08-03-401-02 SALARIES - DEPUTIES	309,000.00	306,700.00	297,700.00
08-03-401-21 SALARIES - PREMIUM PAY	0.00	0.00	10,500.00
08-03-404-00 WAGES - EXTRA HELP	11,000.00	11,000.00	11,000.00
08-03-409-00 ACCRUAL PAYOUT CONTINGENCY	3,500.00	3,500.00	3,500.00
08-03-410-00 RETIREMENT	47,900.00	47,500.00	47,500.00
08-03-411-00 SOCIAL SECURITY	30,700.00	30,500.00	30,500.00
08-03-413-00 MEDICAL / GROUP INSURANCE	90,475.00	116,900.00	116,900.00
08-03-416-00 WORK COMP INSURANCE	845.00	835.00	835.00
DEPT 03 - DISTRICT COURT CLERKS TOTAL	571,020.00	593,135.00	593,135.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND

DEPT: 05 M-C JUVENILE PROBATION

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-05-650-00CONTRACT SERVICES	255,307.00	295,296.00	275,296.00
DEPT 05 - M-C JUVENILE PROBATION TOTAL	255,307.00	295,296.00	275,296.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND

DEPT: 07 PROSECUTING ATTORNEY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-07-401-01 SALARIES - OFFICERS	117,600.00	114,800.00	113,300.00
08-07-401-02 SALARIES - DEPUTIES	180,500.00	176,900.00	173,900.00
08-07-401-03 SALARIES - CLERICAL	133,000.00	132,600.00	128,100.00
08-07-401-21 SALARIES - PREMIUM PAY	0.00	0.00	9,000.00
08-07-404-00 WAGES - EXTRA HELP	65,500.00	65,500.00	65,500.00
08-07-409-00 ACCRUAL PAYOUT CONTINGENCY	10,000.00	10,000.00	10,000.00
08-07-410-00 RETIREMENT	60,500.00	59,700.00	59,700.00
08-07-411-00 SOCIAL SECURITY	38,800.00	38,300.00	38,300.00
08-07-413-00 MEDICAL / GROUP INSURANCE	77,550.00	100,200.00	100,200.00
08-07-416-00 WORK COMP INSURANCE	815.00	800.00	800.00
08-07-440-01 SUPPLIES - OFFICE	8,500.00	8,500.00	8,500.00
08-07-525-00 INFORMATION TECH / SOFTWARE	11,500.00	11,500.00	11,500.00
08-07-528-00 DUES / MEMBERSHIPS	5,400.00	5,400.00	5,400.00
08-07-542-00 COMMUNICATIONS & POSTAGE	300.00	300.00	300.00
08-07-545-00 PRINTING / PUBLICATION / FORMS	1,500.00	1,500.00	1,500.00
08-07-560-00 TRAVEL - EDUCATION - TRAINING	5,000.00	5,000.00	5,000.00
08-07-587-00 EVIDENCE & INVESTIGATION COSTS	4,000.00	4,000.00	4,000.00
08-07-600-00 COURT COSTS	50,000.00	50,000.00	50,000.00
DEPT 07 - PROSECUTING ATTORNEY TOTAL	770,465.00	785,000.00	785,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 09 CORONER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-09-401-01 SALARIES - OFFICERS	21,250.00	19,500.00	18,000.00
08-09-401-02 SALARIES - DEPUTIES	6,125.00	6,700.00	5,200.00
08-09-401-21 SALARIES - PREMIUM PAY	0.00	0.00	2,500.00
08-09-404-00 WAGES - EXTRA HELP	1,500.00	2,800.00	1,300.00
08-09-410-00 RETIREMENT	3,500.00	3,500.00	3,300.00
08-09-411-00 SOCIAL SECURITY	2,300.00	2,300.00	2,100.00
08-09-413-00 MEDICAL / GROUP INSURANCE	12,925.00	16,700.00	16,700.00
08-09-416-00 WORK COMP INSURANCE	110.00	110.00	105.00
08-09-440-01 SUPPLIES - OFFICE	500.00	500.00	500.00
08-09-470-00 AUTO EXPENSE	3,000.00	3,000.00	3,000.00
08-09-470-01 AUTO PURCHASE	30,000.00	10,000.00	10,000.00
08-09-470-02 AUTO - FUEL	3,000.00	3,000.00	4,800.00
08-09-480-00 EQUIPMENT PURCHASE	5,000.00	4,000.00	4,000.00
08-09-500-00 RENT / LEASE	0.00	12,000.00	12,000.00
08-09-528-00 DUES / MEMBERSHIPS	300.00	300.00	300.00
08-09-560-00 TRAVEL - EDUCATION - TRAINING	3,000.00	3,000.00	3,000.00
08-09-580-04 SOCIAL SERVICE - EXAM TRANSCRI	500.00	0.00	0.00
08-09-600-02 COURT COSTS - JURY	450.00	0.00	0.00
08-09-615-00 AUTOPSIES & LAB WORK	35,500.00	35,500.00	35,500.00
DEPT 09 - CORONER TOTAL	128,960.00	122,910.00	122,305.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 21 SHERIFF - COUNTY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-21-401-01 SALARIES - OFFICERS	180,700.00	188,900.00	84,900.00
08-21-401-02 SALARIES - DEPUTIES	768,600.00	708,200.00	690,200.00
08-21-401-03 SALARIES - CLERICAL	195,500.00	195,100.00	188,350.00
08-21-401-21 SALARIES - PREMIUM PAY	0.00	0.00	52,250.00
08-21-403-01 WAGES - SNOWMOBILE GRANT	7,500.00	7,500.00	7,500.00
08-21-403-02 WAGES - WATERWAYS GRANT	16,500.00	16,500.00	16,500.00
08-21-403-03 WAGES - OFF HWY ENFORCE GRANT	15,750.00	15,750.00	15,750.00
08-21-403-06 WAGES - DISPATCH	487,600.00	483,400.00	469,900.00
08-21-403-07 WAGES - EMERGENCY MANAGEMENT	11,000.00	10,600.00	10,600.00
08-21-403-09 WAGES - COURT SECURITY	0.00	0.00	90,500.00
08-21-404-00 WAGES - EXTRA HELP	135,500.00	143,000.00	135,500.00
08-21-409-00 ACCRUAL PAYOUT CONTINGENCY	12,500.00	12,500.00	12,500.00
08-21-410-00 RETIREMENT	219,900.00	213,800.00	213,000.00
08-21-411-00 SOCIAL SECURITY	140,100.00	136,300.00	135,800.00
08-21-413-00 MEDICAL / GROUP INSURANCE	366,525.00	456,875.00	456,875.00
08-21-416-00 WORK COMP INSURANCE	52,260.00	50,695.00	50,470.00
08-21-440-00 SUPPLIES	10,815.00	10,815.00	10,815.00
08-21-455-00 ADMINISTRATION EXPENSE	6,798.00	7,000.00	7,000.00
08-21-460-00 COMMUNICATIONS - RADIO	4,120.00	5,000.00	5,000.00
08-21-468-00 MISC FEES & EXPENSES	13,390.00	12,000.00	12,000.00
08-21-469-00 K-9 EXPENSE	1,060.90	1,030.00	1,030.00
08-21-469-01 K-9 CERT & MEMBERSHIPS	206.00	250.00	250.00
08-21-469-02 K-9 FOOD & VET	1,299.86	1,300.00	1,300.00
08-21-470-00 AUTO EXPENSE	43,260.00	42,000.00	42,000.00
08-21-470-01 AUTO PURCHASE	206,000.00	206,000.00	206,000.00
08-21-470-02 AUTO - FUEL	72,100.00	72,100.00	120,000.00
08-21-471-01 BOAT FUEL	1,545.00	1,545.00	1,545.00
08-21-471-02 BOAT REPAIR	3,296.00	3,300.00	3,300.00
08-21-473-00 SWAT OPERATIONS	4,686.50	4,550.00	4,550.00
08-21-480-00 EQUIPMENT PURCHASE	57,595.00	57,595.00	57,595.00
08-21-480-01 EQUIPMENT PURCHASE - OFFICE	106,180.00	6,000.00	156,180.00
08-21-490-00 REPAIRS & MAINTENANCE	22,866.00	22,870.00	22,870.00
08-21-528-00 DUES / MEMBERSHIPS	2,884.00	3,000.00	3,000.00
08-21-542-00 COMMUNICATIONS & POSTAGE	50,024.00	50,025.00	50,025.00
08-21-554-00 UNIFORMS	8,240.00	8,000.00	8,000.00
08-21-554-01 UNIFORMS - PROTECTIVE CLOTHING	6,180.00	6,000.00	6,000.00
08-21-560-00 TRAVEL - EDUCATION - TRAINING	24,720.00	24,000.00	24,000.00
08-21-560-01 FIREARMS TRAINING	12,030.40	12,030.00	12,030.00
08-21-586-00 FORENSIC TESTING	2,060.00	2,000.00	2,000.00
08-21-587-00 EVIDENCE & INVESTIGATION COSTS	2,060.00	2,000.00	2,000.00
08-21-588-00 DIVE TEAM	2,163.00	4,000.00	4,000.00
08-21-589-00 SEARCH & RESCUE	3,090.00	3,090.00	3,090.00
08-21-590-00 COMMUNITY YOUTH PROJECTS	1,030.00	1,500.00	1,500.00
08-21-591-00 SHERIFF YOUTH PLATE FEES	103.00	100.00	100.00
08-21-599-00 EXTRADITION COSTS	8,240.00	8,000.00	8,000.00
DEPT 21 - SHERIFF - COUNTY TOTAL	3,287,977.66	3,216,220.00	3,405,775.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE FUND****DEPT: 27 M-C CRIMINAL JUSTICE CENTER**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-27-401-00 SALARIES	83,700.00	82,200.00	80,700.00
08-27-401-02 SALARIES - DEPUTIES	1,711,300.00	1,692,500.00	1,649,000.00
08-27-401-03 SALARIES - CLERICAL	79,300.00	79,400.00	76,400.00
08-27-401-07 SALARIES - TECH	56,680.00	56,200.00	54,700.00
08-27-401-11 SALARIES - US MARSHALL TRANSP	15,600.00	15,600.00	15,600.00
08-27-401-21 SALARIES - PREMIUM PAY	0.00	0.00	52,000.00
08-27-404-00 WAGES - EXTRA HELP	138,000.00	145,500.00	138,000.00
08-27-409-00 ACCRUAL PAYOUT CONTINGENCY	7,500.00	7,500.00	7,500.00
08-27-410-00 RETIREMENT	256,500.00	254,800.00	254,200.00
08-27-411-00 SOCIAL SECURITY	160,100.00	159,100.00	158,700.00
08-27-413-00 MEDICAL / GROUP INSURANCE	427,166.00	551,928.00	551,928.00
08-27-416-00 WORK COMP INSURANCE	64,385.00	63,955.00	63,800.00
08-27-440-00 SUPPLIES	11,960.00	11,960.00	11,960.00
08-27-440-07 SUPPLIES - INMATE	95,000.00	95,000.00	95,000.00
08-27-464-00 UTILITIES	80,640.00	80,640.00	80,640.00
08-27-470-02 AUTO - FUEL	8,670.00	8,670.00	8,670.00
08-27-528-00 DUES / MEMBERSHIPS	2,000.00	2,000.00	2,000.00
08-27-531-00 RISK MANAGMENT	52,500.00	55,600.00	55,600.00
08-27-538-00 EMPLOYEE HIRING COSTS	5,000.00	5,000.00	5,000.00
08-27-542-00 COMMUNICATIONS & POSTAGE	6,400.00	6,400.00	6,400.00
08-27-554-00 UNIFORMS	10,000.00	10,000.00	10,000.00
08-27-560-00 TRAVEL - EDUCATION - TRAINING	20,500.00	20,500.00	20,500.00
08-27-592-00 TRUSTEE PAYMENTS	7,500.00	7,500.00	7,500.00
08-27-593-00 AMMO / GUNS	14,000.00	14,000.00	14,000.00
08-27-594-00 MEDICAL	113,000.00	113,000.00	113,000.00
08-27-596-00 INMATE EDUCATION PROGRAM	12,000.00	0.00	0.00
08-27-597-00 PREA COMPLIANCE	3,500.00	3,500.00	3,500.00
08-27-650-00 CONTRACT SERVICES	711,650.00	711,650.00	711,650.00
08-27-817-00 CAPITAL - JANITORIAL SUPPLIES	40,000.00	40,000.00	40,000.00
08-27-823-00 CAPITAL - RADIO EXPENSE	7,600.00	7,600.00	7,600.00
08-27-824-00 CAPITAL - AUTO EXPENSE	5,000.00	5,000.00	5,000.00
08-27-845-00 CAPITAL - SECURITY SYSTEM	20,500.00	20,500.00	20,500.00
08-27-849-00 CAPITAL - REPAIRS	315,000.00	315,000.00	115,000.00
08-27-869-00 CAPITAL - CONTINGENCY	1,000.00	1,000.00	1,000.00
08-27-875-00 CAPITAL - OFFICE EQUIP MAINT	25,000.00	25,000.00	25,000.00
08-27-880-00 CAPITAL - OFFICE EQUIPMENT	8,000.00	8,000.00	8,000.00
08-27-886-00 CAPITAL - MISC MAINTENANCE	2,000.00	2,000.00	2,000.00
DEPT 27 - M-C CRIMINAL JUSTICE CENTER TOTAL	4,578,651.00	4,678,203.00	4,472,048.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND

DEPT: 28 M-C JUVENILE DETENTION CENTER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-28-650-00CONTRACT SERVICES	535,846.00	599,066.00	599,066.00
DEPT 28 - M-C JUVENILE DETENTION CENTER TOTAL	535,846.00	599,066.00	599,066.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE FUND**
DEPT: 51 SHERIFF - CITY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-51-401-02 SALARIES - DEPUTIES	1,185,100.00	1,120,800.00	1,091,550.00
08-51-401-21 SALARIES - PREMIUM PAY	0.00	0.00	29,250.00
08-51-404-00 WAGES - EXTRA HELP	82,500.00	82,500.00	78,400.00
08-51-409-00 ACCRUAL PAYOUT CONTINGENCY	10,500.00	10,500.00	10,500.00
08-51-410-00 RETIREMENT	156,800.00	148,900.00	148,400.00
08-51-411-00 SOCIAL SECURITY	97,800.00	92,900.00	92,600.00
08-51-413-00 MEDICAL / GROUP INSURANCE	263,125.00	323,275.00	323,275.00
08-51-416-00 WORK COMP INSURANCE	38,725.00	36,685.00	36,555.00
08-51-440-00 SUPPLIES	2,951.22	3,000.00	3,000.00
08-51-455-00 ADMINISTRATION EXPENSE	2,525.00	1,500.00	1,500.00
08-51-460-00 COMMUNICATIONS - RADIO	1,010.00	1,500.00	1,500.00
08-51-468-00 MISC FEES & EXPENSES	505.00	0.00	0.00
08-51-469-00 K-9 EXPENSE	1,010.00	1,000.00	1,000.00
08-51-469-01 K-9 CERT & MEMBERSHIPS	505.00	300.00	300.00
08-51-469-02 K-9 FOOD & VET	1,515.00	1,300.00	1,300.00
08-51-470-00 AUTO EXPENSE	17,675.00	25,540.00	25,540.00
08-51-470-01 AUTO PURCHASE	101,000.00	101,000.00	0.00
08-51-470-02 AUTO - FUEL	63,802.71	60,000.00	76,330.00
08-51-473-00 SWAT OPERATIONS	3,030.00	3,000.00	3,000.00
08-51-480-00 EQUIPMENT PURCHASE	15,150.00	15,000.00	15,000.00
08-51-480-01 EQUIPMENT PURCHASE - OFFICE	1,339.26	1,000.00	1,000.00
08-51-490-00 REPAIRS & MAINTENANCE	5,050.00	2,000.00	2,000.00
08-51-531-00 RISK MANAGMENT	26,260.00	30,000.00	30,000.00
08-51-542-00 COMMUNICATIONS & POSTAGE	7,070.00	7,500.00	7,500.00
08-51-554-00 UNIFORMS	6,493.29	6,700.00	6,700.00
08-51-554-01 UNIFORMS - PROTECTIVE CLOTHING	6,060.00	6,500.00	6,500.00
08-51-560-00 TRAVEL - EDUCATION - TRAINING	12,675.50	13,000.00	13,000.00
08-51-560-01 FIREARMS TRAINING	14,672.27	12,000.00	12,000.00
08-51-586-00 FORENSIC TESTING	2,020.00	1,000.00	1,000.00
08-51-587-00 EVIDENCE & INVESTIGATION COSTS	2,020.00	1,500.00	1,500.00
DEPT 51 - SHERIFF - CITY TOTAL	2,128,889.25	2,109,900.00	2,020,200.00

TOTAL JUSTICE FUND**12,275,695.91****12,418,310.00****12,291,405.00**

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 09 K-9 EXPENSE
DEPT: 00 K-9 EXPENSE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
09-00-469-00K-9 EXPENSE	4,000.00	4,000.00	4,000.00
DEPT 00 - K-9 EXPENSE TOTAL	4,000.00	4,000.00	4,000.00
TOTAL K-9 EXPENSE	4,000.00	4,000.00	4,000.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 12 M-C MISDEMEANOR PROBATION**
DEPT: 00 M-C MISDEMEANOR PROBATION

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
12-00-401-01 SALARIES - OFFICERS	65,200.00	64,300.00	62,800.00
12-00-401-02 SALARIES - DEPUTIES	307,946.00	304,200.00	293,700.00
12-00-401-03 SALARIES - CLERICAL	116,202.00	115,300.00	110,800.00
12-00-401-21 SALARIES - PREMIUM PAY	0.00	0.00	16,500.00
12-00-404-00 WAGES - EXTRA HELP	10,000.00	10,000.00	10,000.00
12-00-409-00 ACCRUAL PAYOUT CONTINGENCY	5,250.00	5,250.00	5,250.00
12-00-410-00 RETIREMENT	61,700.00	60,900.00	60,900.00
12-00-411-00 SOCIAL SECURITY	38,800.00	38,200.00	38,200.00
12-00-413-00 MEDICAL / GROUP INSURANCE	142,175.00	183,700.00	183,700.00
12-00-416-00 WORK COMP INSURANCE	12,635.00	12,410.00	12,410.00
12-00-438-00 JANITORIAL CLEANING	12,150.00	12,150.00	12,150.00
12-00-439-00 SCRAM MONITORING COSTS	65,000.00	65,000.00	65,000.00
12-00-440-00 SUPPLIES	14,500.00	14,500.00	14,500.00
12-00-440-10 SUPPLIES - TESTING MONITORING	140,000.00	140,000.00	140,000.00
12-00-464-00 UTILITIES	7,500.00	7,500.00	7,500.00
12-00-470-00 AUTO EXPENSE	3,000.00	2,100.00	2,100.00
12-00-470-02 AUTO - FUEL	0.00	900.00	1,440.00
12-00-490-00 REPAIRS & MAINTENANCE	16,000.00	16,000.00	16,000.00
12-00-500-00 RENT / LEASE	32,000.00	32,500.00	21,500.00
12-00-536-00 REFUND EXPENSES	500.00	500.00	500.00
12-00-542-00 COMMUNICATIONS & POSTAGE	9,000.00	9,000.00	9,000.00
12-00-554-00 UNIFORMS	5,000.00	5,000.00	5,000.00
12-00-560-00 TRAVEL - EDUCATION - TRAINING	9,500.00	9,500.00	9,500.00
DEPT 00 - M-C MISDEMEANOR PROBATION TOTAL	1,074,058.00	1,108,910.00	1,098,450.00

TOTAL M-C MISDEMEANOR PROBATION**1,074,058.00****1,108,910.00****1,098,450.00**

BUDGET TOTALS BY ACCOUNT

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 13 911 COMMUNICATIONS

DEPT: 00 911 COMMUNICATIONS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
13-00-455-00ADMINISTRATION EXPENSE	25,000.00	25,000.00	25,000.00
13-00-461-01COMMUNICATIONS - PHONE 911	70,000.00	70,000.00	70,000.00
13-00-480-00EQUIPMENT PURCHASE	541,000.00	541,000.00	541,000.00
13-00-489-00MAINTENANCE AGREEMENTS	38,000.00	38,000.00	38,000.00
13-00-490-00REPAIRS & MAINTENANCE	80,000.00	80,000.00	80,000.00
13-00-560-00TRAVEL - EDUCATION - TRAINING	12,000.00	12,000.00	12,000.00
13-00-650-00CONTRACT SERVICES	0.00	0.00	41,203.00
13-00-675-05GRANTS - 911 MAPPING EXPENSE	105,000.00	105,000.00	63,797.00
DEPT 00 - 911 COMMUNICATIONS TOTAL	871,000.00	871,000.00	871,000.00
TOTAL 911 COMMUNICATIONS	871,000.00	871,000.00	871,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 15 CONSOLIDATED ELECTIONS
DEPT: 00 CONSOLIDATED ELECTIONS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
15-00-404-00 WAGES - EXTRA HELP	3,500.00	3,500.00	3,500.00
15-00-410-00 RETIREMENT	500.00	500.00	500.00
15-00-411-00 SOCIAL SECURITY	300.00	300.00	300.00
15-00-416-00 WORK COMP INSURANCE	10.00	10.00	10.00
15-00-440-00 SUPPLIES	4,000.00	4,000.00	4,000.00
15-00-444-00 ELECTION WORKERS	26,400.00	26,400.00	26,400.00
15-00-455-00 ADMINISTRATION EXPENSE	68,401.00	68,401.00	71,655.00
15-00-480-00 EQUIPMENT PURCHASE	51,500.00	51,500.00	51,500.00
15-00-480-01 EQUIPMENT PURCHASE - OFFICE	500.00	500.00	500.00
15-00-490-00 REPAIRS & MAINTENANCE	15,000.00	15,000.00	15,000.00
15-00-500-00 RENT / LEASE	4,500.00	4,500.00	4,500.00
15-00-542-00 COMMUNICATIONS & POSTAGE	10,000.00	10,000.00	10,000.00
15-00-545-00 PRINTING / PUBLICATION / FORMS	6,000.00	6,000.00	6,000.00
15-00-545-02 FORMS - BALLOT	12,000.00	12,000.00	12,000.00
15-00-560-00 TRAVEL - EDUCATION - TRAINING	12,000.00	12,000.00	12,000.00
DEPT 00 - CONSOLIDATED ELECTIONS TOTAL	214,611.00	214,611.00	217,865.00

TOTAL CONSOLIDATED ELECTIONS

214,611.00

214,611.00

217,865.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 16 SOCIAL SERVICES-ASSISTANCE**
DEPT: 00 SOCIAL SERVICES-ASSISTANCE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
16-00-455-00 ADMINISTRATION EXPENSE	8,420.00	8,420.00	8,718.00
16-00-579-00 SOCIAL SERVICES - MISC	15,000.00	15,000.00	15,000.00
16-00-580-00 SOCIAL SERVICES - MEDICAL	165,000.00	165,000.00	165,000.00
16-00-583-00 CAT FUND SHARE / REPAYMENTS	100,000.00	100,000.00	100,000.00
16-00-650-00 CONTRACT SERVICES	11,400.00	11,400.00	11,400.00
DEPT 00 - SOCIAL SERVICES-ASSISTANCE TOTAL	299,820.00	299,820.00	300,118.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 16 SOCIAL SERVICES-ASSISTANCE
DEPT: 01 SOCIAL SERVICES-LEGAL DEFENSE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
16-01-560-00 TRAVEL - EDUCATION - TRAINING	1,000.00	1,000.00	1,000.00
16-01-580-04 EXAMINATIONS & TRANSCRIPTS	1,000.00	1,000.00	1,000.00
16-01-585-00 CONFLICT - 1ST LEVEL	115,000.00	115,000.00	115,000.00
16-01-585-01 CONFLICT - 2ND LEVEL & ABOVE	275,000.00	275,000.00	275,000.00
16-01-585-02 CONFLICT - OTHER EXPENSES	40,000.00	40,000.00	40,000.00
16-01-585-03 GUARDIAN AD LITEM	15,000.00	15,000.00	15,000.00
DEPT 01 - SOCIAL SERVICES-LEGAL DEFENSE TOTAL	447,000.00	447,000.00	447,000.00

TOTAL SOCIAL SERVICES-ASSISTANCE

746,820.00

746,820.00

747,118.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 17 COMMUNITY COLLEGE

DEPT: 00 COMMUNITY COLLEGE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
17-00-478-00COMMUNITY COLLEGE - TUITION	200,000.00	200,000.00	200,000.00
DEPT 00 - COMMUNITY COLLEGE TOTAL	200,000.00	200,000.00	200,000.00
TOTAL COMMUNITY COLLEGE	200,000.00	200,000.00	200,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 18 CASSIA COUNTY FAIR
DEPT: 00 CASSIA COUNTY FAIR

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
18-00-401-00 SALARIES	38,640.00	39,000.00	37,500.00
18-00-401-21 SALARIES - PREMIUM PAY	0.00	0.00	1,500.00
18-00-404-00 WAGES - EXTRA HELP	0.00	2,760.00	2,760.00
18-00-409-00 ACCRUAL PAYOUT CONTINGENCY	8,500.00	8,500.00	8,500.00
18-00-410-00 RETIREMENT	6,500.00	6,000.00	6,000.00
18-00-411-00 SOCIAL SECURITY	5,047.00	3,900.00	3,900.00
18-00-413-00 MEDICAL / GROUP INSURANCE	15,000.00	16,700.00	16,700.00
18-00-416-00 WORK COMP INSURANCE	2,500.00	1,770.00	1,770.00
18-00-497-00 EXHIBITS	93,313.00	93,350.00	93,350.00
18-00-800-00 CAPITAL IMPROVEMENTS	125,000.00	125,000.00	98,728.00
DEPT 00 - CASSIA COUNTY FAIR TOTAL	294,500.00	296,980.00	270,708.00

TOTAL CASSIA COUNTY FAIR

294,500.00

296,980.00

270,708.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 19 HISTORICAL SOCIETY

DEPT: 00 HISTORICAL SOCIETY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
19-00-497-00EXHIBITS	45,000.00	45,000.00	45,000.00
DEPT 00 - HISTORICAL SOCIETY TOTAL	45,000.00	45,000.00	45,000.00
TOTAL HISTORICAL SOCIETY	45,000.00	45,000.00	45,000.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 20 REVALUATION****DEPT: 00 REVALUATION**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
20-00-401-00 SALARIES	275,000.00	208,400.00	246,500.00
20-00-401-21 SALARIES - PREMIUM PAY	0.00	0.00	7,500.00
20-00-404-00 WAGES - EXTRA HELP	5,000.00	5,000.00	5,000.00
20-00-409-00 ACCRUAL PAYOUT CONTINGENCY	13,000.00	13,000.00	13,000.00
20-00-410-00 RETIREMENT	32,200.00	27,100.00	32,500.00
20-00-411-00 SOCIAL SECURITY	20,700.00	17,400.00	20,900.00
20-00-413-00 MEDICAL / GROUP INSURANCE	64,625.00	67,200.00	83,500.00
20-00-416-00 WORK COMP INSURANCE	4,885.00	4,100.00	4,925.00
20-00-440-01 SUPPLIES - OFFICE	4,000.00	4,000.00	4,000.00
20-00-470-00 AUTO EXPENSE	10,000.00	10,000.00	6,000.00
20-00-470-02 AUTO - FUEL	0.00	0.00	4,000.00
20-00-480-00 EQUIPMENT PURCHASE	5,000.00	3,000.00	3,000.00
20-00-480-01 EQUIPMENT PURCHASE - OFFICE	2,000.00	2,000.00	2,000.00
20-00-560-00 TRAVEL - EDUCATION - TRAINING	10,000.00	10,000.00	10,000.00
20-00-650-00 CONTRACT SERVICES	10,000.00	10,000.00	10,000.00
DEPT 00 - REVALUATION TOTAL	456,410.00	381,200.00	452,825.00

TOTAL REVALUATION**456,410.00****381,200.00****452,825.00**

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 23 SOLID WASTE DISTRICT

DEPT: 00 SOLID WASTE DISTRICT

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
23-00-650-00CONTRACT SERVICES	828,700.00	828,700.00	828,700.00
DEPT 00 - SOLID WASTE DISTRICT TOTAL	828,700.00	828,700.00	828,700.00
TOTAL SOLID WASTE DISTRICT	828,700.00	828,700.00	828,700.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 25 WATERWAYS

DEPT: 00 WATERWAYS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
25-00-448-01REMITTANCE - WATERWAYS	50,000.00	50,000.00	50,000.00
DEPT 00 - WATERWAYS TOTAL	50,000.00	50,000.00	50,000.00
TOTAL WATERWAYS	50,000.00	50,000.00	50,000.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 27 NOXIOUS WEED & PEST**
DEPT: 00 NOXIOUS WEED & PEST

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
27-00-401-00 SALARIES	135,180.00	95,700.00	92,700.00
27-00-401-03 SALARIES - CLERICAL	43,500.00	43,500.00	42,000.00
27-00-401-21 SALARIES - PREMIUM PAY	0.00	0.00	4,500.00
27-00-404-00 WAGES - EXTRA HELP	15,000.00	10,300.00	10,300.00
27-00-406-00 WAGES - GOOSE CREEK GRANT	30,000.00	30,000.00	30,000.00
27-00-409-00 ACCRUAL PAYOUT CONTINGENCY	3,000.00	3,000.00	3,000.00
27-00-410-00 RETIREMENT	27,900.00	21,800.00	21,800.00
27-00-411-00 SOCIAL SECURITY	17,900.00	14,000.00	14,000.00
27-00-413-00 MEDICAL / GROUP INSURANCE	51,700.00	50,100.00	50,100.00
27-00-416-00 WORK COMP INSURANCE	7,200.00	5,290.00	5,290.00
27-00-440-01 SUPPLIES - OFFICE	1,000.00	1,000.00	1,000.00
27-00-440-05 SUPPLIES - WEED CHEMICALS	35,000.00	35,000.00	35,000.00
27-00-464-00 UTILITIES	9,600.00	9,600.00	9,600.00
27-00-470-00 AUTO EXPENSE	36,000.00	36,000.00	20,000.00
27-00-470-01 AUTO PURCHASE	50,000.00	10,000.00	10,000.00
27-00-470-02 AUTO - FUEL	0.00	0.00	25,000.00
27-00-480-01 EQUIPMENT PURCHASE - OFFICE	1,500.00	1,500.00	1,500.00
27-00-542-00 COMMUNICATIONS & POSTAGE	2,240.00	2,240.00	2,240.00
27-00-560-00 TRAVEL - EDUCATION - TRAINING	2,000.00	2,000.00	2,000.00
27-00-564-00 WEED CONTROL / ENFORCEMENT	20,000.00	20,000.00	20,000.00
27-00-566-00 WEED - GOOSE CREEK	20,000.00	20,000.00	20,000.00
27-00-675-01 GRANTS - WEED & PEST	18,000.00	6,000.00	6,000.00
DEPT 00 - NOXIOUS WEED & PEST TOTAL	526,720.00	417,030.00	426,030.00
TOTAL NOXIOUS WEED & PEST	526,720.00	417,030.00	426,030.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 28 SNOWMOBILE**
DEPT: 00 SNOWMOBILE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
28-00-403-04 WAGES - GROOMER COORDINATOR	2,400.00	2,400.00	2,400.00
28-00-403-05 WAGES - GROOMER OPERATORS	10,000.00	10,000.00	10,000.00
28-00-411-00 SOCIAL SECURITY	1,000.00	1,000.00	1,000.00
28-00-416-00 WORK COMP INSURANCE	750.00	750.00	750.00
28-00-440-00 SUPPLIES	500.00	500.00	500.00
28-00-464-00 UTILITIES	500.00	500.00	500.00
28-00-470-00 AUTO EXPENSE	10,000.00	10,000.00	10,000.00
28-00-483-00 PROFESSIONAL SERVICES	9,500.00	9,500.00	9,500.00
28-00-493-00 REPAIRS - BUILDING & GROUNDS	50,000.00	50,000.00	50,000.00
28-00-560-00 TRAVEL - EDUCATION - TRAINING	1,800.00	1,800.00	1,800.00
DEPT 00 - SNOWMOBILE TOTAL	86,450.00	86,450.00	86,450.00

TOTAL SNOWMOBILE**86,450.00****86,450.00****86,450.00**

BUDGET TOTALS BY ACCOUNT

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 29 PHYSICAL FACILITIES

DEPT: 00 PHYSICAL FACILITIES

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
29-00-464-00 UTILITIES	20,000.00	20,000.00	20,000.00
29-00-493-00 REPAIRS - BUILDING & GROUNDS	250,000.00	250,000.00	250,000.00
29-00-502-00 PROPERTY TAXES - FACILITIES	4,100.00	4,100.00	4,100.00
29-00-531-00 RISK MANAGMENT	200.00	200.00	200.00
DEPT 00 - PHYSICAL FACILITIES TOTAL	274,300.00	274,300.00	274,300.00
TOTAL PHYSICAL FACILITIES	274,300.00	274,300.00	274,300.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 31 MAGISTRATE FUND

DEPT: 00 MAGISTRATE FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
31-00-490-00REPAIRS & MAINTENANCE	2,500.00	2,500.00	2,500.00
DEPT 00 - MAGISTRATE FUND TOTAL	2,500.00	2,500.00	2,500.00
TOTAL MAGISTRATE FUND	2,500.00	2,500.00	2,500.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 32 PREVENTIVE HEALTH FUND

DEPT: 00 PREVENTIVE HEALTH FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
32-00-650-00CONTRACT SERVICES	272,300.00	272,300.00	272,300.00
DEPT 00 - PREVENTIVE HEALTH FUND TOTAL	272,300.00	272,300.00	272,300.00
TOTAL PREVENTIVE HEALTH FUND	272,300.00	272,300.00	272,300.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 34 ARPA FUND

DEPT: 00 ARPA FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
DEPT 00 - ARPA FUND TOTAL	0.00	0.00	0.00
TOTAL ARPA FUND	0.00	0.00	0.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 48 EMPLOYEE BENEFITS FUND**
DEPT: 00 EMPLOYEE BENEFITS FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
48-00-420-00 MEDICAL INSURANCE	707,220.00	707,220.00	707,220.00
48-00-421-00 DENTAL INSURANCE	157,200.00	157,200.00	157,200.00
48-00-422-00 LIFE INSURANCE	64,200.00	64,200.00	64,200.00
48-00-423-00 WORK COMP INSURANCE	200,440.00	200,440.00	201,670.00
48-00-425-00 MEDICAL CLAIMS	2,436,000.00	2,436,000.00	2,436,000.00
48-00-426-00 VISION CLAIMS	55,200.00	55,200.00	55,200.00
DEPT 00 - EMPLOYEE BENEFITS FUND TOTAL	3,620,260.00	3,620,260.00	3,621,490.00

TOTAL EMPLOYEE BENEFITS FUND**3,620,260.00****3,620,260.00****3,621,490.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2023 **Budget #:** 3 **Description:** 2023 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 53 NARCOTICS SEIZED ASSETS FUND****DEPT: 00 NARCOTICS SEIZED ASSETS FUND**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
53-00-450-01 NARCOTICS ENFORCEMENT	40,000.00	40,000.00	40,000.00
DEPT 00 - NARCOTICS SEIZED ASSETS FUND TOTAL	40,000.00	40,000.00	40,000.00

TOTAL NARCOTICS SEIZED ASSETS FUND**40,000.00****40,000.00****40,000.00**

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 61 COURT INTERLOCK FUND
DEPT: 00 COURT INTERLOCK FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
61-00-439-00SCRAM MONITORING COSTS	5,000.00	5,000.00	5,000.00
DEPT 00 - COURT INTERLOCK FUND TOTAL	5,000.00	5,000.00	5,000.00
TOTAL COURT INTERLOCK FUND	5,000.00	5,000.00	5,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023Budget #:3Description:2023 APPROVED BUDGETType:EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 98 WIDOW'S BENEFIT FUND

DEPT: 00 WIDOW'S BENEFIT FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
98-00-502-01PROPERTY TAXES - PERSONAL	5,000.00	5,000.00	5,000.00
DEPT 00 - WIDOW'S BENEFIT FUND TOTAL	5,000.00	5,000.00	5,000.00
TOTAL WIDOW'S BENEFIT FUND	5,000.00	5,000.00	5,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023

Budget #:3

Description:2023 APPROVED BUDGET

Type:EXPENDITURE

* Report Includes Active Funds and Accounts Only

GRAND TOTAL	28,319,657.41	28,291,515.00	28,284,729.00
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*****END OF REPORT*****

BUDGET TOTALS

(Revenues)

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)

DEPT: 00 GENERAL FUND (CURRENT EXPENSE)

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-00-301-2019 PROPERTY TAXES 2019	2,500.00	2,500.00	2,500.00
01-00-301-2020 PROPERTY TAXES 2020	2,500.00	2,500.00	2,500.00
01-00-301-2021 PROPERTY TAXES 2021	10,000.00	10,000.00	10,000.00
01-00-301-2022 PROPERTY TAXES 2022	1,688,968.00	1,688,968.00	1,688,968.00
01-00-310-2019 PENALTY 2019	50.00	50.00	50.00
01-00-310-2020 PENALTY 2020	50.00	50.00	50.00
01-00-310-2021 PENALTY 2021	250.00	250.00	250.00
01-00-310-2022 PENALTY 2022	1,000.00	1,000.00	1,000.00
01-00-313-2019 INTEREST 2019	1,000.00	1,000.00	1,000.00
01-00-313-2020 INTEREST 2020	1,000.00	1,000.00	1,000.00
01-00-313-2021 INTEREST 2021	1,500.00	1,500.00	1,500.00
01-00-313-2022 INTEREST 2022	1,000.00	1,000.00	1,000.00
01-00-324-01 SALES TAX BASE AMT - STATE	420,000.00	420,000.00	205,610.00
01-00-324-02 SALES TAX EXCESS AMT - STATE	100,000.00	100,000.00	106,710.00
01-00-324-03 REVENUE SHARING	500,000.00	500,000.00	500,000.00
01-00-324-30 AG REPLACEMENT - STATE	206,477.00	206,477.00	206,477.00
01-00-324-31 PERSONAL PROP TAX REPL - STATE	16,969.00	16,969.00	16,969.00
01-00-327-06 CIVIL DEFENSE - FEDERAL	20,000.00	20,000.00	20,000.00
01-00-329-01 GRANTS - 911 MAPPING	105,000.00	105,000.00	63,797.00
01-00-336-00 ASSESSORS FEES	260,000.00	260,000.00	260,000.00
01-00-336-06 GIS MAPPING FEES	5,000.00	5,000.00	5,000.00
01-00-336-34 RECREATIONAL VEHICLE FEES	1,000.00	1,000.00	1,000.00
01-00-337-00 RECORDERS FEES	150,000.00	150,000.00	150,000.00
01-00-337-05 POSTAGE FEES	800.00	800.00	800.00
01-00-341-01 INTEREST	65,000.00	65,000.00	65,000.00
01-00-342-00 TAX COLLECTOR COSTS	200.00	500.00	500.00
01-00-342-02 CHECK CHARGE	200.00	200.00	200.00
01-00-342-03 SPECIAL ASSESSMENT FEES	10,500.00	10,500.00	10,500.00
01-00-342-04 TAX OVERAGES	50.00	50.00	50.00
01-00-343-00 IT SERVICES CONTRACT	4,800.00	4,800.00	4,800.00
01-00-345-17 JOINT POWERS AGRMNT - PUB DEF	1,160,480.00	1,144,590.00	1,144,590.00
01-00-349-00 FEES FOR MISC SERVICES	101,821.00	101,821.00	105,373.00
01-00-355-00 GROSS EARNINGS TAX	46,500.00	46,500.00	48,935.00
01-00-361-03 PAWN BROKER LICENSE	120.00	120.00	120.00
01-00-361-05 BUILDING PERMIT FEE	150,000.00	195,000.00	195,000.00
01-00-361-06 ZONING	18,500.00	30,000.00	30,000.00
01-00-399-50 SOCIAL SERVICES	165,000.00	165,000.00	165,000.00
01-00-399-85 REIMBURSEMENTS	55,000.00	55,000.00	55,000.00
DEPT 00 - GENERAL FUND (CURRENT EXPENSE) TOTAL	5,273,235.00	5,314,145.00	5,071,249.00

TOTAL GENERAL FUND (CURRENT EXPENSE)

5,273,235.00

5,314,145.00

5,071,249.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 02 ROAD & BRIDGE
DEPT: 00 ROAD & BRIDGE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
02-00-301-2019 PROPERTY TAXES 2019	1,500.00	1,500.00	1,500.00
02-00-301-2020 PROPERTY TAXES 2020	1,000.00	1,000.00	1,000.00
02-00-301-2021 PROPERTY TAXES 2021	1,000.00	1,000.00	1,000.00
02-00-301-2022 PROPERTY TAXES 2022	59,998.00	59,998.00	59,998.00
02-00-310-2019 PENALTY 2019	50.00	50.00	50.00
02-00-310-2020 PENALTY 2020	25.00	25.00	25.00
02-00-310-2021 PENALTY 2021	25.00	25.00	25.00
02-00-310-2022 PENALTY 2022	25.00	25.00	25.00
02-00-313-2019 INTEREST 2019	1,000.00	1,000.00	1,000.00
02-00-313-2020 INTEREST 2020	150.00	150.00	150.00
02-00-313-2021 INTEREST 2021	150.00	150.00	150.00
02-00-313-2022 INTEREST 2022	25.00	25.00	25.00
02-00-324-01 SALES TAX BASE AMT - STATE	8,500.00	8,500.00	8,500.00
02-00-324-30 AG REPLACEMENT - STATE	1,464.00	1,464.00	1,464.00
02-00-324-31 PERSONAL PROP TAX REPL - STATE	680.00	680.00	680.00
02-00-324-50 HIGHWAY USERS REVENUE - STATE	228,000.00	228,000.00	228,000.00
02-00-327-10 NATL FOREST INCOME (SRS) - FED	10,000.00	10,000.00	10,000.00
02-00-336-34 RECREATIONAL VEHICLE FEES	1,500.00	1,500.00	1,500.00
02-00-355-00 GROSS EARNINGS TAX	2,500.00	2,500.00	2,500.00
02-00-391-31 MAGNESIUM CHLORIDE	4,000.00	4,000.00	4,000.00
02-00-391-32 MINERAL LEASING	500.00	500.00	500.00
DEPT 00 - ROAD & BRIDGE TOTAL	322,092.00	322,092.00	322,092.00
TOTAL ROAD & BRIDGE	322,092.00	322,092.00	322,092.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 03 EMERGENCY MEDICAL SERVICES
DEPT: 00 EMERGENCY MEDICAL SERVICES

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
03-00-336-26	EMS MONTHLY DISBURSEMENT	7,000.00	7,000.00	7,000.00
DEPT 00 - EMERGENCY MEDICAL SERVICES TOTAL		7,000.00	7,000.00	7,000.00
TOTAL EMERGENCY MEDICAL SERVICES		7,000.00	7,000.00	7,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 04 AMBULANCE SERVICES
DEPT: 00 AMBULANCE SERVICES

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
04-00-301-2019 PROPERTY TAXES 2019	500.00	500.00	500.00
04-00-301-2020 PROPERTY TAXES 2020	500.00	500.00	500.00
04-00-301-2021 PROPERTY TAXES 2021	1,000.00	1,000.00	1,000.00
04-00-301-2022 PROPERTY TAXES 2022	220,000.00	220,000.00	220,000.00
04-00-310-2019 PENALTY 2019	20.00	20.00	20.00
04-00-310-2020 PENALTY 2020	20.00	20.00	20.00
04-00-310-2021 PENALTY 2021	40.00	40.00	40.00
04-00-310-2022 PENALTY 2022	50.00	50.00	50.00
04-00-313-2019 INTEREST 2019	250.00	250.00	250.00
04-00-313-2020 INTEREST 2020	100.00	100.00	100.00
04-00-313-2021 INTEREST 2021	150.00	150.00	150.00
04-00-313-2022 INTEREST 2022	100.00	100.00	100.00
04-00-324-01 SALES TAX BASE AMT - STATE	20,000.00	20,000.00	26,785.00
04-00-324-02 SALES TAX EXCESS AMT - STATE	16,000.00	16,000.00	13,900.00
04-00-324-31 PERSONAL PROP TAX REPL - STATE	2,474.00	2,474.00	2,474.00
04-00-355-00 GROSS EARNINGS TAX	7,700.00	7,700.00	6,375.00
DEPT 00 - AMBULANCE SERVICES TOTAL	268,904.00	268,904.00	272,264.00

TOTAL AMBULANCE SERVICES

268,904.00

268,904.00

272,264.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year:2023Budget #:3Description:2023 TENTATIVE DEPT BUDGETType:REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 06 DISTRICT COURT
DEPT: 00 DISTRICT COURT

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
06-00-324-31PERSONAL PROP TAX REPL - STATE	282.00	282.00	282.00
06-00-360-01RESTITUTION - COURT	100.00	100.00	100.00
06-00-360-02JURY DONATIONS	1,000.00	1,000.00	1,000.00
06-00-360-10COURT FINES AND FEES	205,000.00	205,000.00	205,000.00
DEPT 00 - DISTRICT COURT TOTAL	206,382.00	206,382.00	206,382.00
TOTAL DISTRICT COURT	206,382.00	206,382.00	206,382.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 00 JUSTICE FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-00-301-2019 PROPERTY TAXES 2019	7,500.00	7,500.00	7,500.00
08-00-301-2020 PROPERTY TAXES 2020	7,500.00	7,500.00	7,500.00
08-00-301-2021 PROPERTY TAXES 2021	20,000.00	20,000.00	20,000.00
08-00-301-2022 PROPERTY TAXES 2022	3,745,000.00	3,745,000.00	3,745,000.00
08-00-310-2019 PENALTY 2019	200.00	200.00	200.00
08-00-310-2020 PENALTY 2020	200.00	200.00	200.00
08-00-310-2021 PENALTY 2021	400.00	400.00	400.00
08-00-310-2022 PENALTY 2022	1,500.00	1,500.00	1,500.00
08-00-313-2019 INTEREST 2019	3,000.00	3,000.00	3,000.00
08-00-313-2020 INTEREST 2020	2,000.00	2,000.00	2,000.00
08-00-313-2021 INTEREST 2021	2,500.00	2,500.00	2,500.00
08-00-313-2022 INTEREST 2022	2,000.00	2,000.00	2,000.00
08-00-324-01 SALES TAX BASE AMT - STATE	300,000.00	300,000.00	455,900.00
08-00-324-02 SALES TAX EXCESS AMT - STATE	240,000.00	240,000.00	236,600.00
08-00-324-03 REVENUE SHARING	640,000.00	640,000.00	640,000.00
08-00-324-04 REINSTATE DRIVERS LIC - STATE	6,000.00	6,000.00	6,000.00
08-00-324-11 GRANT - BLM - STATE	5,000.00	5,000.00	5,000.00
08-00-324-17 GRANT - BOAT SAFETY - STATE	14,000.00	21,000.00	21,000.00
08-00-324-18 GRANT - OFF HWY VEHICL - STATE	4,350.00	4,350.00	4,350.00
08-00-324-19 GRANT - INVASIVE SPECIES	20,000.00	20,000.00	20,000.00
08-00-324-31 PERSONAL PROP TAX REPL - STATE	33,529.00	33,529.00	33,529.00
08-00-327-01 GRANT - USFS - FEDERAL	10,000.00	10,000.00	10,000.00
08-00-327-09 GRANT - DOJ BODY CAMS - FED	12,802.50	12,803.00	12,803.00
08-00-327-11 GRANT - DOJ COPS GRANT - FED	41,000.00	0.00	0.00
08-00-338-00 SHERIFFS FEES	50,000.00	50,000.00	50,000.00
08-00-338-22 VIN INSPECTIONS - SHERIFF	7,000.00	8,000.00	8,000.00
08-00-338-27 CONCEAL WEAPON PERMIT RENEWAL	10,000.00	10,000.00	10,000.00
08-00-338-33 DRIVERS LICENSE FEES - SHERIFF	75,000.00	75,000.00	75,000.00
08-00-338-35 FINGER PRINTING FEES - SHERIFF	2,500.00	2,500.00	2,500.00
08-00-345-01 CITY OF ALBION CONTRACT	2,500.00	2,500.00	2,500.00
08-00-345-02 CITY OF BURLEY CONTRACT	2,128,890.00	2,109,900.00	2,020,200.00
08-00-345-03 CITY OF DECLO CONTRACT	4,800.00	4,800.00	4,800.00
08-00-345-04 CITY OF MALTA CONTRACT	2,400.00	2,400.00	2,400.00
08-00-345-05 CITY OF OAKLEY CONTRACT	4,000.00	4,000.00	4,000.00
08-00-345-07 DARE OFFICER SRO	60,000.00	60,000.00	60,000.00
08-00-345-16 JOINT POWERS AGRMNT - MCCJC	4,578,651.00	4,678,203.00	4,472,048.00
08-00-355-00 GROSS EARNINGS TAX	109,500.00	109,500.00	108,500.00
08-00-360-10 COURT FINES AND FEES	55,000.00	55,000.00	55,000.00
08-00-391-16 SEX OFFENDER REGISTRATION	2,500.00	2,500.00	2,500.00
08-00-391-17 YOUTH PLATE FEES	100.00	100.00	100.00
DEPT 00 - JUSTICE FUND TOTAL	12,211,322.50	12,258,885.00	12,114,530.00
TOTAL JUSTICE FUND	12,211,322.50	12,258,885.00	12,114,530.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 09 K-9 EXPENSE
DEPT: 00 K-9 EXPENSE

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
09-00-338-50	K-9 EXP GRANT - WALMART	500.00	500.00	500.00
09-00-338-51	K-9 DONATIONS	2,500.00	2,500.00	2,500.00
DEPT 00 - K-9 EXPENSE TOTAL		3,000.00	3,000.00	3,000.00
TOTAL K-9 EXPENSE		3,000.00	3,000.00	3,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 12 M-C MISDEMEANOR PROBATION
DEPT: 00 M-C MISDEMEANOR PROBATION

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
12-00-330-06 MC WORK FEES - MCCJC	2,000.00	2,000.00	2,000.00
12-00-345-15 JOINT POWERS AGRMNT - MPO	400,058.00	434,910.00	424,450.00
12-00-359-01 PROBATION FEES	160,000.00	160,000.00	160,000.00
12-00-359-02 MORAL RECOGNITION FEES	5,000.00	5,000.00	5,000.00
12-00-359-03 SCRAM UNITS	82,000.00	82,000.00	82,000.00
12-00-391-13 INTOX FEES AND DRUG TESTING	175,000.00	175,000.00	175,000.00
DEPT 00 - M-C MISDEMEANOR PROBATION TOTAL	824,058.00	858,910.00	848,450.00

TOTAL M-C MISDEMEANOR PROBATION

824,058.00

858,910.00

848,450.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 13 911 COMMUNICATIONS
DEPT: 00 911 COMMUNICATIONS

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
13-00-341-01	INTEREST	1,000.00	1,000.00	1,000.00
13-00-347-01	911 SURCHARGES	220,000.00	230,000.00	230,000.00
13-00-347-02	PRE PAID PHONES	23,000.00	22,000.00	22,000.00
DEPT 00 - 911 COMMUNICATIONS TOTAL		244,000.00	253,000.00	253,000.00
TOTAL 911 COMMUNICATIONS		244,000.00	253,000.00	253,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 15 CONSOLIDATED ELECTIONS
DEPT: 00 CONSOLIDATED ELECTIONS

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
15-00-324-90	ELECTION CONSOLIDATION - STATE	85,000.00	85,000.00	85,000.00
15-00-391-99	OTHER RECEIPTS/MISC TRANSFERS	135,000.00	135,000.00	135,000.00
DEPT 00 - CONSOLIDATED ELECTIONS TOTAL		220,000.00	220,000.00	220,000.00
TOTAL CONSOLIDATED ELECTIONS		220,000.00	220,000.00	220,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 16 SOCIAL SERVICES-ASSISTANCE
DEPT: 00 SOCIAL SERVICES-ASSISTANCE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
16-00-301-2019 PROPERTY TAXES 2019	1,000.00	1,000.00	1,000.00
16-00-301-2020 PROPERTY TAXES 2020	1,000.00	1,000.00	1,000.00
16-00-301-2021 PROPERTY TAXES 2021	5,000.00	5,000.00	5,000.00
16-00-310-2019 PENALTY 2019	50.00	50.00	50.00
16-00-310-2020 PENALTY 2020	25.00	25.00	25.00
16-00-310-2021 PENALTY 2021	100.00	100.00	100.00
16-00-313-2019 INTEREST 2019	500.00	500.00	500.00
16-00-313-2020 INTEREST 2020	300.00	300.00	300.00
16-00-313-2021 INTEREST 2021	500.00	500.00	500.00
16-00-324-25 IDG AWARD - STATE	70,000.00	70,000.00	70,000.00
16-00-324-31 PERSONAL PROP TAX REPL - STATE	4,100.00	4,100.00	4,100.00
DEPT 00 - SOCIAL SERVICES-ASSISTANCE TOTAL	82,575.00	82,575.00	82,575.00

TOTAL SOCIAL SERVICES-ASSISTANCE

82,575.00

82,575.00

82,575.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year:2023Budget #:3Description:2023 TENTATIVE DEPT BUDGETType:REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 17 COMMUNITY COLLEGE

DEPT: 00 COMMUNITY COLLEGE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
17-00-324-31PERSONAL PROP TAX REPL - STATE	1,979.00	1,979.00	1,979.00
17-00-324-36LIQUOR FUNDS - STATE	120,000.00	120,000.00	120,000.00
DEPT 00 - COMMUNITY COLLEGE TOTAL	121,979.00	121,979.00	121,979.00
TOTAL COMMUNITY COLLEGE	121,979.00	121,979.00	121,979.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 18 CASSIA COUNTY FAIR
DEPT: 00 CASSIA COUNTY FAIR

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
18-00-301-2019 PROPERTY TAXES 2019	500.00	500.00	500.00
18-00-301-2020 PROPERTY TAXES 2020	500.00	500.00	500.00
18-00-301-2021 PROPERTY TAXES 2021	1,000.00	1,000.00	1,000.00
18-00-301-2022 PROPERTY TAXES 2022	268,446.00	268,446.00	268,446.00
18-00-310-2019 PENALTY 2019	10.00	10.00	10.00
18-00-310-2020 PENALTY 2020	10.00	10.00	10.00
18-00-310-2021 PENALTY 2021	20.00	20.00	20.00
18-00-310-2022 PENALTY 2022	100.00	100.00	100.00
18-00-313-2019 INTEREST 2019	250.00	250.00	250.00
18-00-313-2020 INTEREST 2020	100.00	100.00	100.00
18-00-313-2021 INTEREST 2021	100.00	100.00	100.00
18-00-313-2022 INTEREST 2022	150.00	150.00	150.00
18-00-324-01 SALES TAX BASE AMT - STATE	20,000.00	20,000.00	32,680.00
18-00-324-02 SALES TAX EXCESS AMT - STATE	16,000.00	16,000.00	16,960.00
18-00-324-31 PERSONAL PROP TAX REPL - STATE	2,262.00	2,262.00	2,262.00
18-00-355-00 GROSS EARNINGS TAX	7,700.00	7,700.00	7,780.00
DEPT 00 - CASSIA COUNTY FAIR TOTAL	317,148.00	317,148.00	330,868.00

TOTAL CASSIA COUNTY FAIR

317,148.00

317,148.00

330,868.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 19 HISTORICAL SOCIETY
DEPT: 00 HISTORICAL SOCIETY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
19-00-301-2019 PROPERTY TAXES 2019	75.00	75.00	75.00
19-00-301-2020 PROPERTY TAXES 2020	75.00	75.00	75.00
19-00-301-2021 PROPERTY TAXES 2021	200.00	200.00	200.00
19-00-301-2022 PROPERTY TAXES 2022	40,000.00	40,000.00	40,000.00
19-00-310-2019 PENALTY 2019	5.00	5.00	5.00
19-00-310-2020 PENALTY 2020	5.00	5.00	5.00
19-00-310-2021 PENALTY 2021	5.00	5.00	5.00
19-00-310-2022 PENALTY 2022	10.00	10.00	10.00
19-00-313-2019 INTEREST 2019	50.00	50.00	50.00
19-00-313-2020 INTEREST 2020	25.00	25.00	25.00
19-00-313-2021 INTEREST 2021	25.00	25.00	25.00
19-00-313-2022 INTEREST 2022	10.00	10.00	10.00
19-00-324-01 SALES TAX BASE AMT - STATE	2,400.00	2,400.00	4,870.00
19-00-324-02 SALES TAX EXCESS AMT - STATE	2,000.00	2,000.00	2,530.00
19-00-324-31 PERSONAL PROP TAX REPL - STATE	212.00	212.00	212.00
19-00-355-00 GROSS EARNINGS TAX	1,000.00	1,000.00	1,160.00
DEPT 00 - HISTORICAL SOCIETY TOTAL	46,097.00	46,097.00	49,257.00

TOTAL HISTORICAL SOCIETY

46,097.00

46,097.00

49,257.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 20 REVALUATION
DEPT: 00 REVALUATION

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
20-00-301-2019 PROPERTY TAXES 2019	750.00	750.00	750.00
20-00-301-2020 PROPERTY TAXES 2020	750.00	750.00	750.00
20-00-301-2021 PROPERTY TAXES 2021	2,000.00	2,000.00	2,000.00
20-00-301-2022 PROPERTY TAXES 2022	378,000.00	378,000.00	378,000.00
20-00-310-2019 PENALTY 2019	20.00	20.00	20.00
20-00-310-2020 PENALTY 2020	20.00	20.00	20.00
20-00-310-2021 PENALTY 2021	40.00	40.00	40.00
20-00-310-2022 PENALTY 2022	150.00	150.00	150.00
20-00-313-2019 INTEREST 2019	300.00	300.00	300.00
20-00-313-2020 INTEREST 2020	200.00	200.00	200.00
20-00-313-2021 INTEREST 2021	200.00	200.00	200.00
20-00-313-2022 INTEREST 2022	200.00	200.00	200.00
20-00-324-01 SALES TAX BASE AMT - STATE	24,000.00	24,000.00	46,020.00
20-00-324-02 SALES TAX EXCESS AMT - STATE	20,000.00	20,000.00	23,885.00
20-00-324-31 PERSONAL PROP TAX REPL - STATE	2,827.00	2,827.00	2,827.00
20-00-355-00 GROSS EARNINGS TAX	9,000.00	9,000.00	10,950.00
DEPT 00 - REVALUATION TOTAL	438,457.00	438,457.00	466,312.00

TOTAL REVALUATION

438,457.00

438,457.00

466,312.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 23 SOLID WASTE DISTRICT
DEPT: 00 SOLID WASTE DISTRICT

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
23-00-301-2019 PROPERTY TAXES 2019	3,000.00	3,000.00	3,000.00
23-00-301-2020 PROPERTY TAXES 2020	3,000.00	3,000.00	3,000.00
23-00-301-2021 PROPERTY TAXES 2021	7,500.00	7,500.00	7,500.00
23-00-301-2022 PROPERTY TAXES 2022	700,000.00	700,000.00	700,000.00
23-00-310-2019 PENALTY 2019	50.00	50.00	50.00
23-00-310-2020 PENALTY 2020	50.00	50.00	50.00
23-00-310-2021 PENALTY 2021	150.00	150.00	150.00
23-00-310-2022 PENALTY 2022	350.00	350.00	350.00
23-00-313-2019 INTEREST 2019	1,000.00	1,000.00	1,000.00
23-00-313-2020 INTEREST 2020	750.00	750.00	750.00
23-00-313-2021 INTEREST 2021	1,000.00	1,000.00	1,000.00
23-00-313-2022 INTEREST 2022	300.00	300.00	300.00
23-00-391-08 GATE RECEIPTS	105,000.00	105,000.00	105,000.00
DEPT 00 - SOLID WASTE DISTRICT TOTAL	822,150.00	822,150.00	822,150.00

TOTAL SOLID WASTE DISTRICT

822,150.00

822,150.00

822,150.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 25 WATERWAYS
DEPT: 00 WATERWAYS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
25-00-336-38 BOAT LICENSE FEES	50,000.00	50,000.00	50,000.00
DEPT 00 - WATERWAYS TOTAL	50,000.00	50,000.00	50,000.00
TOTAL WATERWAYS	50,000.00	50,000.00	50,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 27 NOXIOUS WEED & PEST
DEPT: 00 NOXIOUS WEED & PEST

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
27-00-301-2021 PROPERTY TAXES 2021	7,500.00	7,500.00	7,500.00
27-00-301-2022 PROPERTY TAXES 2022	225,000.00	225,000.00	225,000.00
27-00-310-2021 PENALTY 2021	500.00	500.00	500.00
27-00-310-2022 PENALTY 2022	250.00	250.00	250.00
27-00-313-2021 INTEREST 2021	500.00	500.00	500.00
27-00-313-2022 INTEREST 2022	250.00	250.00	250.00
27-00-324-01 SALES TAX BASE AMT - STATE	26,000.00	26,000.00	27,390.00
27-00-324-02 SALES TAX EXCESS AMT - STATE	22,000.00	22,000.00	14,215.00
27-00-324-11 GRANT - BLM - STATE	60,000.00	60,000.00	60,000.00
27-00-324-31 PERSONAL PROP TAX REPL - STATE	4,595.00	4,595.00	4,595.00
27-00-349-00 FEES FOR MISC SERVICES	58,530.00	58,530.00	61,839.00
27-00-349-02 WEED ENFORCEMENT	5,000.00	5,000.00	5,000.00
27-00-349-03 WEED CONTROL	10,000.00	10,000.00	10,000.00
27-00-355-00 GROSS EARNINGS TAX	9,500.00	9,500.00	6,520.00
DEPT 00 - NOXIOUS WEED & PEST TOTAL	429,625.00	429,625.00	423,559.00
TOTAL NOXIOUS WEED & PEST	429,625.00	429,625.00	423,559.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 28 SNOWMOBILE
DEPT: 00 SNOWMOBILE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
28-00-336-40 SNOWMOBILE LICENSE FEES	20,000.00	20,000.00	20,000.00
DEPT 00 - SNOWMOBILE TOTAL	20,000.00	20,000.00	20,000.00
TOTAL SNOWMOBILE	20,000.00	20,000.00	20,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 29 PHYSICAL FACILITIES
DEPT: 00 PHYSICAL FACILITIES

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
29-00-324-60	GEOHERMAL LEASING - STATE	20,000.00	20,000.00	20,000.00
29-00-391-02	RENT	0.00	6,600.00	6,600.00
DEPT 00 - PHYSICAL FACILITIES TOTAL		20,000.00	26,600.00	26,600.00
TOTAL PHYSICAL FACILITIES		20,000.00	26,600.00	26,600.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 31 MAGISTRATE FUND
DEPT: 00 MAGISTRATE FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
31-00-322-00 STATE LIQUOR FUNDS	80,000.00	80,000.00	80,000.00
31-00-360-05 MAGISTRATE FACILITY & OPS	30,000.00	30,000.00	30,000.00
DEPT 00 - MAGISTRATE FUND TOTAL	110,000.00	110,000.00	110,000.00
TOTAL MAGISTRATE FUND	110,000.00	110,000.00	110,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 32 PREVENTIVE HEALTH FUND
DEPT: 00 PREVENTIVE HEALTH FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
32-00-301-2021 PROPERTY TAXES 2021	2,500.00	2,500.00	2,500.00
32-00-301-2022 PROPERTY TAXES 2022	272,300.00	272,300.00	272,300.00
32-00-310-2021 PENALTY 2021	500.00	500.00	500.00
32-00-310-2022 PENALTY 2022	100.00	100.00	100.00
32-00-313-2021 INTEREST 2021	500.00	500.00	500.00
32-00-313-2022 INTEREST 2022	100.00	100.00	100.00
32-00-324-01 SALES TAX BASE AMT - STATE	20,000.00	20,000.00	33,150.00
32-00-324-02 SALES TAX EXCESS AMT - STATE	16,000.00	16,000.00	17,200.00
32-00-355-00 GROSS EARNINGS TAX	7,200.00	7,200.00	7,900.00
DEPT 00 - PREVENTIVE HEALTH FUND TOTAL	319,200.00	319,200.00	334,250.00

TOTAL PREVENTIVE HEALTH FUND

319,200.00

319,200.00

334,250.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023

Budget #:3

Description:2023 TENTATIVE DEPT BUDGET

Type:REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 33 COURT FACILITIES FUND

DEPT: 00 COURT FACILITIES FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
33-00-360-04 COURT FACILITIES	7,500.00	7,500.00	7,500.00
DEPT 00 - COURT FACILITIES FUND TOTAL	7,500.00	7,500.00	7,500.00
TOTAL COURT FACILITIES FUND	7,500.00	7,500.00	7,500.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 34 ARPA FUND
DEPT: 00 ARPA FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
DEPT 00 - ARPA FUND TOTAL	0.00	0.00	0.00
TOTAL ARPA FUND	0.00	0.00	0.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 48 EMPLOYEE BENEFITS FUND
DEPT: 00 EMPLOYEE BENEFITS FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
48-00-397-03 FUND TRANSFER - BENEFITS	3,621,490.00	3,621,490.00	3,621,490.00
DEPT 00 - EMPLOYEE BENEFITS FUND TOTAL	3,621,490.00	3,621,490.00	3,621,490.00
TOTAL EMPLOYEE BENEFITS FUND	3,621,490.00	3,621,490.00	3,621,490.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 **Budget #:** 3 **Description:** 2023 TENTATIVE DEPT BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 53 NARCOTICS SEIZED ASSETS FUND
DEPT: 00 NARCOTICS SEIZED ASSETS FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
53-00-327-20 PMT FROM SEIZED ASSETS - FED	5,000.00	5,000.00	5,000.00
53-00-338-71 PAYMENT FROM SEIZED ASSETS	10,000.00	10,000.00	10,000.00
53-00-360-01 RESTITUTION - COURT	5,000.00	5,000.00	5,000.00
53-00-360-12 PYMT FROM CIVIL COMPROMISE	20,000.00	20,000.00	20,000.00
DEPT 00 - NARCOTICS SEIZED ASSETS FUND TOTAL	40,000.00	40,000.00	40,000.00
TOTAL NARCOTICS SEIZED ASSETS FUND	40,000.00	40,000.00	40,000.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 61 COURT INTERLOCK FUND
DEPT: 00 COURT INTERLOCK FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
61-00-360-11 COURT INTERLOCK FUNDS	1,800.00	1,800.00	1,800.00
DEPT 00 - COURT INTERLOCK FUND TOTAL	1,800.00	1,800.00	1,800.00
TOTAL COURT INTERLOCK FUND	1,800.00	1,800.00	1,800.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2023 Budget #: 3 Description: 2023 TENTATIVE DEPT BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 98 WIDOW'S BENEFIT FUND
DEPT: 00 WIDOW'S BENEFIT FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
98-00-341-01 INTEREST	25.00	25.00	25.00
DEPT 00 - WIDOW'S BENEFIT FUND TOTAL	25.00	25.00	25.00
TOTAL WIDOW'S BENEFIT FUND	25.00	25.00	25.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year:2023

Budget #:3

Description:2023 TENTATIVE DEPT BUDGET

Type:REVENUE

* Report Includes Active Funds and Accounts Only

GRAND TOTAL	26,028,039.50	26,166,964.00	25,826,332.00
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*****END OF REPORT*****

COUNTY BUDGET LAW

Idaho Code

Title 31 Chapter 16

31-1602. DUTIES OF BUDGET OFFICER -- ESTIMATE OF EXPENSES. The county auditor of each county in this state shall be the budget officer of his county, and as such budget officer, it shall be his duty to compile and prepare a preliminary budget for consideration by the county commissioners of his county, and upon the adoption of the final budget, as hereinafter provided, it shall be his duty to see that the provisions thereof are complied with.

On or before the first Monday in May of each year the county budget officer shall notify, in writing, each county official, elective or appointive, in charge of any office, department, service, agency or institution of the county, to file with such budget officer, on or before the third Monday in May thereafter, an itemized estimate showing both the probable revenues from sources other than taxation that will accrue to his office, department, service, agency or institution during the fiscal year, to which the budget is intended to apply, and all expenditures required by such office, department, service, agency, or institution, for the same period, together with a brief explanatory statement of the request.

Said estimates and reports shall be submitted upon forms furnished by the budget officer showing the entire revenues and expenditures under each classification and subdivision thereof the two (2) preceding fiscal years, the amount actually received and expended to the second Monday of April of the current fiscal year, and the estimated total receipts and expenditures for the current fiscal year and show any and all estimated balances, at the end of the current fiscal year, in any appropriation available and applicable to the functions performed by such office, department, service, agency or institution.

Said estimates of probable expenditures shall be under classifications set by the board of county commissioners, to include, at a minimum, the "Salaries, Benefits, and Detail of Other Expenses."

If any county official, elective or appointive, in charge of any office, department, service, agency or institution has had, or contemplates having, any expenditures, the reports of which can not properly made under any of the above classifications, the same shall be reported in detail in addition to the information provided for in said forms.

Any official or employee failing or refusing to furnish said estimates or information within the time hereinabove provided shall pay a penalty of not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00) as may be determined by order of the board of county commissioners, said penalty to be deducted by the county auditor from the next salary warrant due such official or employee and credited to the current expense fund of said county.

In the event of the absence, failure or disability of any official or employee required to furnish estimates and information, as hereinabove provided, the budget officer may designate any person temporarily in charge of such office, department, service, agency or institution to furnish said estimates and information required by this act. Provided, however, if for any cause said estimates and information are not filed with the budget officer in proper time to be included in the county budget hereinafter provided for, the budget officer shall prepare an estimate of expenditures for any such office, department, service, agency or institution, so failing to file its estimate, and such estimate so prepared by the budget officer and approved by the county commissioners shall be the budget for that office, department, service, agency or institution for the fiscal year to which the budget is intended to apply.

31-1603. SUGGESTED BUDGET -- CONTENTS. Upon the receipt by the county budget officer of the estimates and information from all offices, departments, services, agencies and institutions of the county, or the preparation thereof by said budget officer, as hereinabove provided, said county budget officer shall prepare and file with the board of county commissioners a suggested budget of said county for the ensuing fiscal year. Said suggested budget shall show, so far as practicable, the complete financial program of the county for the

ensuing fiscal year by showing all contemplated expenditures and the source of revenues with which to pay the same.

31-1604. APPROVAL OF TENTATIVE APPROPRIATIONS -- NOTICE -- FINAL APPROPRIATIONS. The suggested budget prepared by the county budget officer as hereinabove provided, together with the estimates and information furnished by the various offices, departments, services, agencies and institutions of the county shall be submitted by said county budget officer to the board of county commissioners of his county on or before the first Monday in August of each year; said county commissioners shall convene to consider said proposed budget in detail and make any alterations allowable by law and which they deem advisable, and agree upon a tentative amount to be allowed and appropriated for the ensuing fiscal year to each office, department, service, agency or institution of the county. Such allowances or appropriations shall be made under the classifications of:

"Salaries" or "Salaries and Benefits," and

"Detail of Other Expenses," or "Detail of Other Expenses and Benefits," and may include "Benefits," as a separate category as hereinafter provided.

When the commissioners have agreed on such tentative appropriations the county budget officer, not later than the third week in August, shall cause notice to be published setting forth the amount of anticipated revenue from property taxes and the total of revenues anticipated from sources other than property taxes and the amount proposed to be appropriated to each office, department, service, agency or institution for the ensuing fiscal year, in not less than two (2) classifications and which shall include "Salaries," or "Salaries and Benefits," and "Detail of Other Expenses," or "Detail of Other Expenses and Benefits," and which may include "Benefits" as a separate classification together with the amounts expended under these classifications during each of the two (2) previous fiscal years by each office, department, service, agency or institution; and that the board of county commissioners will meet on or before the Tuesday following the first Monday in September, next succeeding, for the purpose of considering and fixing a final budget and making appropriations to each office, department, service, agency or institution of the county for the ensuing fiscal year at which time any taxpayer may appear and be heard upon any part or parts of said tentative budget and fixing the time and place of such meeting. Said notice shall be published in a newspaper as prescribed in section 31-819, Idaho Code.

31-1605. HEARING UPON BUDGET APPROPRIATIONS -- ADOPTION OF FINAL BUDGET -- FIXING OF LEVIES -- GENERAL RESERVE APPROPRIATION. On or before the Tuesday following the first Monday in September of each year the board of county commissioners shall meet at the time and place designated in said notice. Any taxpayer may appear and be heard upon any part or parts of said tentative budget. Such hearing may be continued from day to day but must be concluded by the second Monday in September. Any officer or employee in charge of any office, department, service, agency or institution of the county may be called before said board at the time the estimates for his office, department, service, agency or institution are under consideration and be examined by said board or any taxpayer concerning the expenditures made by him and the estimated expenditures for the ensuing fiscal year.

Upon the conclusion of such hearing, the county commissioners shall fix and determine the amount of the budget, which in no event shall be greater than the amount of the tentative budget or include an amount to be raised from property taxes greater than the amount advertised, and by resolution adopt the budget and enter said resolution on the official minutes of the board.

Said budget as finally adopted for the ensuing fiscal year shall specify the fund or funds against which warrants shall be issued for the expenditures so authorized, respectively, and the aggregate of expenditures authorized against any fund shall not exceed the estimated revenues to accrue to such fund during the ensuing

fiscal year from sources other than taxation together with any balances and plus revenues to be derived from taxation for such ensuing fiscal year, within the limitations imposed by chapter 8 of title 63, Idaho Code, or by any statutes of the state of Idaho in force and effect.

Thereafter, at the time provided by law, the board of county commissioners shall fix the levies for the ensuing fiscal year necessary to raise the amount of expenditures as determined by the adopted budget, less the total estimated revenues from sources other than taxation, including available surplus, not subject to the provisions of section 31-1605A, Idaho Code, as determined by the board, and such expenditures as are to be made with the proceeds of authorized bond issues.

During the year the county commissioners may proceed to adjust the budget as adopted to reflect the receipt of unscheduled revenue, grants, or donations from federal, state or local governments or private sources, provided that there shall be no increase in anticipated property taxes. The annual budget procedure shall be complied with as nearly as practicable before the budget may be adjusted.

The board shall also have the right to make a "general reserve appropriation," said appropriation not to exceed five per cent (5%) of the current expense budget as finally adopted, the total levy however, for current expense, including the "general reserve appropriation," to be within the limitations imposed by chapter 8 of title 63, Idaho Code, or by any statutes of the state of Idaho in force and effect. In the event of any unforeseen contingency arising, which could not reasonably have been foreseen at the time of making the budget, and which shall require the expenditure of money not provided for in the budget, the board of county commissioners, by unanimous vote thereof, shall have the right to make an appropriation from the "general reserve appropriation" to the office, department, service, agency or institution in which said contingency arises, in such amount as shall be determined by resolution of said board. Provided, however, that no appropriation may be made from the "general reserve appropriation" to any county fund which is authorized under the law to make a special levy.

31-1606. EXPENDITURE LIMITED BY APPROPRIATIONS -- ROAD AND BRIDGE APPROPRIATIONS -- INCREASE OF SALARIES. The estimates of expenditures as classified in each of the three (3) general classes, "Salaries," "Benefits" and "Detail of Other Expenses," required in section 31-1602, Idaho Code, as finally fixed and adopted as the county budget by said board of county commissioners, shall constitute the appropriations for the county for the ensuing fiscal year. Each and every county official or employee shall be limited in making expenditures or the incurring of liabilities to the respective amounts of such appropriations. Provided, in the case of road and bridge appropriations, other than "Salaries" and "Benefits," any lawful transfer deemed necessary may be made by resolution formally adopted by the board of county commissioners at a regular or special meeting thereof, which action must be entered upon the minutes of said board; provided, further, that no salary may be increased during the ensuing year after the final budget is adopted, without resolution of the board of county commissioners, which resolution shall be entered upon their minutes.

31-1607. EXPENDITURES FINANCED BY BOND ISSUE -- EXPENDITURES IN EXCESS OF APPROPRIATIONS -- LIABILITY OF OFFICERS. Where any budget shall contain an expenditure program to be financed from a bond issue to be authorized thereafter, no such expenditures shall be made or incurred until such bonds have been duly authorized and the proceeds therefrom are available.

Expenditures made, liabilities incurred or warrants issued in excess of any of the budget appropriations or as revised by transfer as herein provided, shall not be a liability of the county, but the official making or incurring such liability, expenditure, or issuing such warrant shall be liable therefor personally and upon his official bond, as is hereinafter provided. The county auditor shall issue no warrant and the county commissioners shall approve no claim for any expenditure in excess of said budget appropriations or as revised under the provisions hereof,

except upon an order of a court of competent jurisdiction, or for emergencies as hereinafter provided. Any county officer creating any liability or any county commissioner or commissioners, or county auditor approving any claim or issuing any warrant in excess of any such budget appropriation, except as above provided, shall be liable to the county for the amount of such claim or warrant which amount shall be recovered by action against such county official, elective or appointive, county commissioner or commissioners or auditor, or all of them and their several sureties on their official bonds. It shall be the duty of the prosecuting attorney of such county to bring such action in the name of said county in any court of competent jurisdiction; provided, that no action shall be maintained or prosecuted for any liability heretofore or hereafter incurred under the provisions of chapter 232 of the Idaho Session Laws, 1927, as amended by chapter 138 of the Idaho Session Laws, 1929, upon any state of facts which will not support an action under the provisions of this act.

31-1501. CLAIMS PRESENTED TO BE ACCOMPANIED BY RECEIPTS. The board of commissioners must not hear or consider any claim against the county unless accompanied by a receipt or documentation giving all items of the claim, duly certified by the authorized county official that the amount claimed is justly due or services were rendered. No claim shall be paid if not presented to the board within a year from the date the bill was generated.

31-1502. CHECK LIST OF BILLS ALLOWED. The board must require their clerk to furnish them with a list of all bills and accounts of every nature, giving the name of each person in whose favor an account or bill has been allowed, with the amount allowed him and out of what fund the same is to be paid. The board must review the list and certify to its correctness. The county treasurer must pay no warrant that does not correspond with said list.

31-1503. PROHIBITIONS ON ALLOWANCE OF CLAIMS. The board must not for any purpose contract debts or liabilities, except in pursuance of law. They must not allow any account of any county officer while he neglects or refuses to perform any duty required of him by law or is liable upon any official or other bond.

31-1505. PARTIAL ALLOWANCE AND RECONSIDERATION. When the board finds that any claim presented is not payable by the county, or is not a proper county charge, it must be rejected. If they find it to be a proper county charge, but greater in amount than is justly due, the board may allow the claim in part and draw a warrant for the portion allowed, on the claimant filing a receipt in full for his account. If the claimant is unwilling to receive such amount in full payment, the claim may be again considered at the next regular succeeding session of the board, but not afterward.

31-1701. AUDIT OF COUNTY FINANCES -- FILING. The board of county commissioners of every county shall cause to be made, annually, a full and complete audit of the financial transactions of the county. Such audit shall be made by and under the direction of the board of county commissioners as required in section 67-450B, Idaho Code.