

ADOPTED BUDGET



ELECTED OFFICIALS

COUNTY COMMISSIONERS:

LEONARD M. BECK ~ BOB KUNAU ~ KENT R. SEARLE

*CLERK
JOE LARSEN*

*TREASURER
LAURA GREENER*

*ASSESSOR
DWIGHT DAVIS*

*SHERIFF
JAY HEWARD*

*PROSECUTOR
MCCORD LARSEN*

*CORONER
CRAIG RINEHART*

2020 - 2021

FISCAL YEAR

2021

BUDGET OVERVIEW

Cassia County
FY2021
FINAL APPROVED BUDGET

01 General Fund (Current Expense)						Explanations	
Justice Fund							
Indigent Levy							
Funds Receiving Levy Allocations							
Joint Budgets							
FUND-DEPT	DEPARTMENT NAME	FY2020 Adopted Budget	FY2021 Tentative Budget	\$ Change	% Change		
01-01	Auditor & Recorder	351,590	357,510	5,920	1.68%	Reallocation of Emergency Manager's salary from City and County Patrol Budget for pre-approved EMPG Grant	
01-02	Assessor	475,889	471,739	(4,150)	-0.87%		
01-03	Treasurer/Tax Collector	217,211	220,066	2,855	1.31%	Reduction based on move to a contract cleaning service	
01-05	Commissioners	249,858	252,568	2,710	1.08%	Allocation of Election Deputies wages and benefits from the Consolidated Elections and Social Services - Assistance Budgets. Identified revenue to come from administrative expenses from those two budgets. Additional allocations for anticipated costs for the 2020 Federal General Election.	
01-08	M-C Public Defender	914,937	924,597	9,660	1.06%		
01-09	Civil Defense	47,459	51,272	3,813	8.03%	Increased allocations to communications and postage for anticipated cost related to mail out ballots for the 2020 Presidential Election.	
01-10	Buildings & Grounds	423,428	383,707	(39,721)	-9.38%	Increased allocations to cover a part time I.T. employee to assist with increased workload demands.	
01-13	Agricultural Extension Service	228,886	232,421	3,535	1.54%	Increase to account for addition of a full time compliance officer - building inspector employee. Hiring contingent an additional identifiable funding source per the Board of Commissioners.	
01-15	County Elections	124,757	193,589	68,832	55.17%		
01-18	General Operations	592,930	629,530	36,600	6.17%	Additional funding for rent, internet, and phone charges with Minidoka County.	
01-21	Information Technology	236,442	253,912	17,470	7.39%		
01-21	Building & Zoning	429,034	490,331	61,297	14.29%	Increase to account for contractual service increases and anticipated liability insurance costs.	
01-30	M-C Veterans Service Officer	18,980	21,201	2,221	11.70%		
	General Fund (Current Expense)	\$4,311,401	\$4,482,443	\$171,042	3.97%	Increase of allocation to Minidoka County to meet Juvenile Probation Office needs per the joint Juvenile Probation Committee.	
02-00	Road & Bridge	487,239	497,249	10,010	2.05%	Increase of potential costs related to PPE Equipment due to the COVID-19 pandemic.	
03-00	Emergency Medical Services	20,000	20,000	0	0.00%		
04-00	Ambulance Services	229,075	237,725	8,650	3.78%	Increase to reflect potential accrual payout, additional vehicle purchases, and equipment upgrades for CAD services for dispatch. Anticipated funding for CAD system upgrades likely to be allocated from reserves.	
06-00	District Court	346,401	349,206	2,805	0.81%		
	Other Dedicated Funds	\$1,082,715	\$1,104,180	\$21,465	1.98%	Accounts for additional jail trust allocations, elimination of a health care employee, and line item reductions to implement a contract for correctional facilities medical services.	
08-02	Discretionary Compensation	18,155	18,155	0	0.00%		
08-03	District Court Clerks	551,011	544,496	(6,515)	-1.18%	Increase of allocation to Minidoka County to meet Juvenile Detention Center needs per the joint Juvenile Probation Committee.	
08-05	M-C Juvenile Probation	198,794	207,724	8,930	4.49%		
08-07	Prosecuting Attorney	696,207	710,342	14,135	2.03%	Reduction based on anticipated potential consolidated elections in the off year 2021.	
08-09	Coroner	72,972	75,272	2,300	3.15%		
08-21	Sheriff - County	2,536,408	2,649,766	113,358	4.47%	Reduction based on anticipated effects of Medicaid Expansion and usage of fund balances.	
08-27	M-C Criminal Justice Center	3,473,790	3,733,402	259,612	7.47%		
08-28	M-C Juvenile Detention Center	405,966	490,453	84,487	20.81%	Increase to account for anticipated expenditures related to extraordinary conflict indigent defense obligations.	
08-51	Sheriff - City	1,801,112	1,748,285	(52,827)	-2.93%		
	Justice Fund	\$9,754,415	\$10,177,895	\$423,480	4.34%	Increased allocations for Fair Exhibits and to account for accrual payout liability to be funded with County reserves per Commissioners.	
09-00	K-9 Expense	500	4,000	3,500	N/A		
12-00	M-C Misdemeanor Probation	913,745	934,520	20,775	2.27%	To account for the purchase of vehicle	
13-00	911 Communications	992,685	872,000	(120,685)	-12.16%		
15-00	Consolidated Elections	176,672	159,882	(16,790)	-9.50%	Per Southern Idaho Regional Solid Waste District allocation request.	
16-00	Social Services-Assistance	590,350	440,042	(150,308)	-25.46%		
16-01	Social Services-Legal Defense	350,700	885,700	535,000	152.55%	Allocation of Extension and Noxious Weed and Pest secretary wages and benefits from the Ag Extension Budget. Identified revenue to come from administrative expenses from that budget. Additional allocation to account for overtime hours being paid in lieu of accumulated comp time.	
17-00	Community College	250,000	225,000	(25,000)	-10.00%		
18-00	Cassia County Fair	213,807	229,362	15,555	7.28%	Total amounts are allocated in whole or in part from levied funds from the 2020 Dollar Certification of Budget Request to Board of County Commissioners L-2 in the amount of \$5,924,687 for FY2021 (27.76% of the FY2021 budget is tax levied)	
19-00	Historical Society	35,750	36,150	400	1.12%		
20-00	Revaluation	331,323	362,953	31,630			
23-00	Solid Waste District	656,123	604,091	(52,032)	-7.93%		
25-00	Waterways	50,000	50,000	0	0.00%		
27-00	Noxious Weed & Pest	400,945	477,771	76,826	19.16%		
28-00	Snowmobile	86,070	86,070	0	0.00%		
29-00	Physical Facilities	197,500	200,000	2,500	1.27%		
30-00	Box Elder County Bookmobile	7,218	7,500	282	3.91%		
	Other Dedicated Funds	\$5,253,388	\$5,575,041	\$321,653	6.12%		
	ALL FUNDS TOTAL	\$20,401,919	\$21,339,559	\$937,640	4.60%		
01	Current Expense Total	\$4,311,401	\$4,482,443	\$171,042	3.97%		
08	Justice Fund Expense Total	\$9,754,415	\$10,177,895	\$423,480	4.34%		
	All Other Dedicated Funds Total	\$6,336,103	\$6,679,221	\$343,118	5.42%		
	Levied Funds Allocated To This Total	\$15,500,294	\$16,653,211	\$1,152,917	7.44%		

Updated: 09/30/2020

\$21,339,559
Cassia County Budget for FY2021

Dedicated Fund Allocations
21.01% Current Expense Fund, 47.69% Justice Fund, and 31.30% for all other dedicated funds

Updated: 06/30/2020

Jail Expenses			
FY2020			
Oct - May	2,232,321.03	(Actual)	
Jun-20	300,000.00	(Estimate)	
	2,532,321.03	\$ 281,369.00	(Monthly Average)
FY2020			
Jul-20	300,000.00	(Estimate)	
Aug-20	300,000.00	(Estimate)	
Sep-20	300,000.00	(Estimate)	
	900,000.00		
Total of Estimated revenues for Jun-Sep 2020		FY2020 Oct-June total divided by the 9 months to get monthly average	
Available cash as of 05/31/20 plus estimated revenues for Jun-Sep 2020			
Remaining Expense for FY2020			

FY2021 MCCJC Fund Appropriation

Updated: 06/30/2020

Fund		Revenue		Estimated Revenue FY2021	
		Per Dan:		Budget Officer:	
9129-0-327-5	Grant - Alien Asst SCAAP - FED		1,000		1,000
9129-0-330-2	Bond - MCCJC		7,000		7,000
9129-0-330-3	Inmate Housing - MCCJC		1,300,000		1,300,000
9129-0-330-4	Inmate Medical - MCCJC		40,000		40,000
9129-0-330-5	Reimb. Inmate Housing - MCCJC		10,000		10,000
9129-0-330-6	McWork Fees - MCCJC		3,000		3,000
9129-0-330-7	Work Release - MCCJC		13,600		13,600
9129-0-330-8	Landfill - MCCJC		1,000		1,000
9129-0-330-9	US Marshall Transport - MCCJC		100		100
9129-0-330-60	Commission on Commissary - MCCJC		20,000		20,000
9129-0-330-61	Inmate Phone - MCCJC		75,000		75,000
9129-0-360-1	Restitution - Court		100		100
9129-0-391-13	Intox Fees & Drug Testing		4,800		4,800
	Total		1,475,600		1,475,600
	Estimated Jail Trust Carry-over				\$693,453 from Jail Carry Over Cash Tab
	Minus Reserves Held for Future Projects				\$0
	Total Est Revenue & Carryover				\$2,169,053

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

Expense					
Proposed FY2021					
"A" Budget	1,671,500	Minidoka			
"D" Budget	863,700	Bldg/Equip	50.00%	\$ 105,000	
"B" Budget	988,202	Budget Split	36.80%	\$ 498,400	1st & 2nd pmt
"C" Budget	210,000				
Total Jail Budget	\$ 3,733,402	Total		\$ 603,400	\$301,700

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

Jail Split Calculation					
Est Jail Budget Less Projected Revenue	1,564,349	Cassia			
		Bldg/Equip	50.00%	\$ 105,000	
Bldg/Equip "C" Budget to Share	210,000	Budget Split	63.20%	\$ 855,949	1st & 2nd pmt
		Total		\$ 960,949	\$ 480,474
Balance of Budget to Split	\$ 1,354,349				

Total Estimated Revenues less FY2021 Budget amounts

Proposed FY2021 "C" Budget amount

Adult Misdemeanor Probation

Anticipated Revenue	2021
McWork Fees	\$ 2,000.00
Probation Fees	\$ 155,000.00
Moral Recognition Fees	\$ 5,500.00
Scram Units	\$ 85,000.00
Intox Fees & Drug Testing	\$ 185,000.00
Total Revenue	\$ 432,500.00
 FY2021 Requested Budget	 \$ 948,288.00
 FY2021 Budget Officer Recommended Budget	 \$ 934,520.00
 FY2020 Commissioner Recommended Budget	 \$ 934,520.00

Adult Misdemeanor Probation Split

	<u>Dept Request</u>	<u>Budget Officer Recommended</u>	<u>Commissioner Recommended</u>	<u>Final Approved</u>
Total Budget	\$ 944,288.00	\$ 934,520.00	\$ 934,520.00	\$ 934,520.00
Projected Revenue	<u>\$ 432,500.00</u>	<u>\$ 432,500.00</u>	<u>\$ 432,500.00</u>	<u>\$ 432,500.00</u>
	\$ 511,788.00	\$ 502,020.00	\$ 502,020.00	\$ 502,020.00
Reserves used	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Balance needed	\$ 511,788.00	\$ 502,020.00	\$ 502,020.00	\$ 502,020.00
Minidoka's Portion	\$ 255,894.00	\$ 251,010.00	\$ 251,010.00	\$ 251,010.00
Cassia's Portion	\$ 255,894.00	\$ 251,010.00	\$ 251,010.00	\$ 251,010.00
Total	\$ 511,788.00	\$ 502,020.00	\$ 502,020.00	\$ 502,020.00

Updated: 08/24/2020

Public Defender FY2021 - Dept. Requests

					Commissioner		
		<u>Dept Request</u>		<u>Budget Officer</u>	<u>Recommendation</u>		<u>Final Approved</u>
Budget:		\$ 939,722.00	\$	924,597.00	\$ 924,597.00	\$	924,597.00
Estimated Carry Over Used:		\$ -	\$	-	\$ -	\$	-
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:		\$ 889,722.00	\$	874,597.00	\$ 874,597.00	\$	874,597.00
Counties Split:							
Cassia	53.32%	\$ 474,399.77	\$	466,335.12	\$ 466,335.12	\$	466,335.12
Minidoka	46.68%	\$ 415,322.23	\$	408,261.88	\$ 408,261.88	\$	408,261.88

Update: 08/24/2020

BUDGET TOTALS

(Expenditures)

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 **Budget #:** 2 **Description:** 2021 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	191,500.00	197,200.00	197,200.00
01-01-404-00 WAGES - EXTRA HELP	15,000.00	15,000.00	15,000.00
01-01-409-00 ACCRUAL PAYOUT CONTINGENCY	400.00	400.00	400.00
01-01-410-00 RETIREMENT	24,700.00	25,400.00	25,400.00
01-01-411-00 SOCIAL SECURITY	15,900.00	16,300.00	16,300.00
01-01-413-00 MEDICAL / GROUP INSURANCE	69,135.00	69,135.00	69,135.00
01-01-416-00 WORK COMP INSURANCE	560.00	575.00	575.00
01-01-437-00 RECORD PRESERVATION	15,000.00	15,000.00	15,000.00
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	4,000.00	4,000.00	4,000.00
01-01-528-00 DUES / MEMBERSHIPS	600.00	600.00	600.00
01-01-536-00 REFUND EXPENSES	200.00	200.00	200.00
01-01-542-00 COMMUNICATIONS & POSTAGE	100.00	100.00	100.00
01-01-545-00 PRINTING / PUBLICATION / FORMS	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	350,695.00	357,510.00	357,510.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	67,500.00	68,100.00	68,100.00
01-02-401-02 SALARIES - DEPUTIES	215,900.00	212,400.00	212,400.00
01-02-404-00 WAGES - EXTRA HELP	40,000.00	11,000.00	11,000.00
01-02-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-02-410-00 RETIREMENT	34,600.00	35,000.00	35,000.00
01-02-411-00 SOCIAL SECURITY	22,200.00	22,400.00	22,400.00
01-02-413-00 MEDICAL / GROUP INSURANCE	110,616.00	96,789.00	96,789.00
01-02-416-00 WORK COMP INSURANCE	1,585.00	1,600.00	1,600.00
01-02-440-01 SUPPLIES - OFFICE	7,400.00	7,400.00	7,400.00
01-02-480-01 EQUIPMENT PURCHASE - OFFICE	4,750.00	4,750.00	4,750.00
01-02-489-00 MAINTENANCE AGREEMENTS	4,500.00	4,500.00	4,500.00
01-02-560-00 TRAVEL - EDUCATION - TRAINING	6,800.00	6,800.00	6,800.00
DEPT 02 - ASSESSOR TOTAL	516,851.00	471,739.00	471,739.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	67,500.00	68,100.00	68,100.00
01-03-401-02 SALARIES - DEPUTIES	68,200.00	68,900.00	68,900.00
01-03-404-00 WAGES - EXTRA HELP	3,500.00	3,500.00	3,500.00
01-03-409-00 ACCRUAL PAYOUT CONTINGENCY	500.00	500.00	500.00
01-03-410-00 RETIREMENT	16,700.00	16,900.00	16,900.00
01-03-411-00 SOCIAL SECURITY	10,700.00	10,800.00	10,800.00
01-03-413-00 MEDICAL / GROUP INSURANCE	41,481.00	41,481.00	41,481.00
01-03-416-00 WORK COMP INSURANCE	380.00	385.00	385.00
01-03-440-01 SUPPLIES - OFFICE	3,500.00	3,500.00	3,500.00
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	218,461.00	220,066.00	220,066.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year :** 2021 **Budget #:** 2 **Description:** 2021 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	87,000.00	87,800.00	87,800.00
01-05-401-01 SALARIES - OFFICERS	59,700.00	60,300.00	60,300.00
01-05-409-00 ACCRUAL PAYOUT CONTINGENCY	6,000.00	8,900.00	8,900.00
01-05-410-00 RETIREMENT	18,600.00	18,800.00	18,800.00
01-05-411-00 SOCIAL SECURITY	11,900.00	12,100.00	12,100.00
01-05-413-00 MEDICAL / GROUP INSURANCE	49,778.00	49,778.00	49,778.00
01-05-416-00 WORK COMP INSURANCE	385.00	390.00	390.00
01-05-440-01 SUPPLIES - OFFICE	2,500.00	2,500.00	2,500.00
01-05-560-00 TRAVEL - EDUCATION - TRAINING	15,000.00	12,000.00	12,000.00
DEPT 05 - COMMISSIONERS TOTAL	250,863.00	252,568.00	252,568.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 Budget #: 2 Description: 2021 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	90,200.00	88,500.00	88,500.00
01-08-401-02 SALARIES - DEPUTIES	349,700.00	342,900.00	342,900.00
01-08-401-03 SALARIES - CLERICAL	173,700.00	169,600.00	169,600.00
01-08-409-00 ACCRUAL PAYOUT CONTINGENCY	10,500.00	10,500.00	10,500.00
01-08-410-00 RETIREMENT	74,600.00	73,100.00	73,100.00
01-08-411-00 SOCIAL SECURITY	47,800.00	46,800.00	46,800.00
01-08-413-00 MEDICAL / GROUP INSURANCE	152,097.00	152,097.00	152,097.00
01-08-416-00 WORK COMP INSURANCE	1,375.00	1,350.00	1,350.00
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	3,500.00	3,500.00	3,500.00
01-08-480-01 EQUIPMENT PURCHASE - OFFICE	7,750.00	7,750.00	7,750.00
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	3,250.00	3,250.00	3,250.00
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	1,250.00	1,250.00	1,250.00
DEPT 08 - M-C PUBLIC DEFENDER TOTAL	939,722.00	924,597.00	924,597.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year :** 2021 **Budget #:** 2 **Description:** 2021 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	18,000.00	18,000.00	18,000.00
01-09-410-00 RETIREMENT	2,300.00	2,300.00	2,300.00
01-09-411-00 SOCIAL SECURITY	1,400.00	1,400.00	1,400.00
01-09-413-00 MEDICAL / GROUP INSURANCE	3,396.00	3,362.00	3,362.00
01-09-416-00 WORK COMP INSURANCE	660.00	660.00	660.00
01-09-440-01 SUPPLIES - OFFICE	150.00	150.00	150.00
01-09-460-00 COMMUNICATIONS - RADIO	14,000.00	14,000.00	14,000.00
01-09-468-00 MISC FEES & EXPENSES	500.00	500.00	500.00
01-09-470-00 AUTO EXPENSE	5,000.00	5,000.00	5,000.00
01-09-480-01 EQUIPMENT PURCHASE - OFFICE	900.00	900.00	900.00
01-09-542-00 COMMUNICATIONS & POSTAGE	2,500.00	2,500.00	2,500.00
01-09-560-00 TRAVEL - EDUCATION - TRAINING	2,500.00	2,500.00	2,500.00
DEPT 09 - CIVIL DEFENSE TOTAL	51,306.00	51,272.00	51,272.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 Budget #: 2 Description: 2021 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	40,700.00	41,100.00	41,100.00
01-10-404-00 WAGES - EXTRA HELP	15,200.00	15,200.00	15,200.00
01-10-409-00 ACCRUAL PAYOUT CONTINGENCY	2,500.00	2,500.00	2,500.00
01-10-410-00 RETIREMENT	7,000.00	7,100.00	7,100.00
01-10-411-00 SOCIAL SECURITY	4,500.00	4,500.00	4,500.00
01-10-413-00 MEDICAL / GROUP INSURANCE	13,827.00	13,827.00	13,827.00
01-10-416-00 WORK COMP INSURANCE	2,710.00	2,730.00	2,730.00
01-10-440-00 SUPPLIES	19,750.00	19,750.00	19,750.00
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	1,500.00	1,500.00	1,500.00
01-10-490-00 REPAIRS & MAINTENANCE	45,000.00	45,000.00	45,000.00
01-10-493-00 REPAIRS - BUILDING & GROUNDS	55,500.00	55,500.00	55,500.00
01-10-505-00 SECURITY	10,000.00	10,000.00	10,000.00
01-10-650-00 CONTRACT SERVICES	95,000.00	95,000.00	95,000.00
DEPT 10 - BUILDINGS & GROUNDS TOTAL	383,187.00	383,707.00	383,707.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 **Budget #:** 2 **Description:** 2021 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	47,200.00	47,700.00	47,700.00
01-13-401-03 SALARIES - CLERICAL	48,100.00	48,600.00	48,600.00
01-13-404-00 WAGES - EXTRA HELP	1,000.00	5,000.00	5,000.00
01-13-409-00 ACCRUAL PAYOUT CONTINGENCY	920.00	920.00	920.00
01-13-410-00 RETIREMENT	12,100.00	12,200.00	12,200.00
01-13-411-00 SOCIAL SECURITY	7,800.00	7,900.00	7,900.00
01-13-413-00 MEDICAL / GROUP INSURANCE	27,654.00	27,654.00	27,654.00
01-13-416-00 WORK COMP INSURANCE	275.00	280.00	280.00
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	4,000.00
01-13-455-00 ADMINISTRATION EXPENSE	56,262.00	56,667.00	56,667.00
01-13-470-00 AUTO EXPENSE	4,000.00	4,000.00	3,500.00
01-13-480-01 EQUIPMENT PURCHASE - OFFICE	6,500.00	6,500.00	4,000.00
01-13-542-00 COMMUNICATIONS & POSTAGE	1,000.00	1,000.00	1,000.00
01-13-560-00 TRAVEL - EDUCATION - TRAINING	11,000.00	11,000.00	11,000.00
DEPT 13 - AGRICULTURAL EXTENSION SERVICE TOTAL	231,811.00	237,421.00	232,421.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	81,400.00	82,100.00	82,100.00
01-15-404-00 WAGES - EXTRA HELP	16,000.00	16,000.00	16,000.00
01-15-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-15-410-00 RETIREMENT	11,500.00	11,600.00	11,600.00
01-15-411-00 SOCIAL SECURITY	7,400.00	7,400.00	7,400.00
01-15-413-00 MEDICAL / GROUP INSURANCE	27,654.00	27,654.00	27,654.00
01-15-416-00 WORK COMP INSURANCE	260.00	265.00	265.00
01-15-440-00 SUPPLIES	3,000.00	3,000.00	3,000.00
01-15-444-00 ELECTION WORKERS	15,000.00	15,000.00	15,000.00
01-15-490-00 REPAIRS & MAINTENANCE	6,820.00	6,820.00	6,820.00
01-15-500-00 RENT / LEASE	1,000.00	1,000.00	1,000.00
01-15-542-00 COMMUNICATIONS & POSTAGE	1,250.00	1,250.00	1,250.00
01-15-545-00 PRINTING / PUBLICATION / FORMS	3,000.00	3,000.00	3,000.00
01-15-545-02 FORMS - BALLOT	15,000.00	15,000.00	15,000.00
01-15-560-00 TRAVEL - EDUCATION - TRAINING	2,500.00	2,500.00	2,500.00
DEPT 15 - COUNTY ELECTIONS TOTAL	192,784.00	193,589.00	193,589.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	5,000.00	5,000.00	5,000.00
01-18-416-00 WORK COMP INSURANCE	30.00	30.00	30.00
01-18-440-00 SUPPLIES	4,500.00	4,500.00	4,500.00
01-18-468-00 MISC FEES & EXPENSES	1,000.00	1,000.00	1,000.00
01-18-480-01 EQUIPMENT PURCHASE - OFFICE	1,500.00	1,500.00	1,500.00
01-18-483-00 PROFESSIONAL SERVICES	24,000.00	24,000.00	24,000.00
01-18-489-00 MAINTENANCE AGREEMENTS	31,000.00	31,000.00	31,000.00
01-18-528-00 DUES / MEMBERSHIPS	75,000.00	75,000.00	75,000.00
01-18-531-00 RISK MANAGMENT	225,000.00	225,000.00	225,000.00
01-18-532-00 COUNTY MANAGEMENT	15,000.00	15,000.00	15,000.00
01-18-542-00 COMMUNICATIONS & POSTAGE	100,000.00	100,000.00	98,000.00
01-18-545-00 PRINTING / PUBLICATION / FORMS	5,000.00	5,000.00	5,000.00
01-18-650-00 CONTRACT SERVICES	132,500.00	132,500.00	132,500.00
DEPT 18 - GENERAL OPERATIONS TOTAL	631,530.00	631,530.00	629,530.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	53,600.00	54,100.00	56,200.00
01-20-401-07 SALARIES - TECH	25,000.00	25,000.00	25,000.00
01-20-404-00 WAGES - EXTRA HELP	7,400.00	7,400.00	5,300.00
01-20-409-00 ACCRUAL PAYOUT CONTINGENCY	250.00	250.00	250.00
01-20-410-00 RETIREMENT	7,400.00	10,400.00	10,400.00
01-20-411-00 SOCIAL SECURITY	4,700.00	6,700.00	6,700.00
01-20-413-00 MEDICAL / GROUP INSURANCE	13,827.00	13,827.00	13,827.00
01-20-416-00 WORK COMP INSURANCE	170.00	235.00	235.00
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	20,000.00
01-20-525-00 INFORMATION TECH / SOFTWARE	10,000.00	10,000.00	10,000.00
01-20-525-01 IT - DSL & INTERNET	7,500.00	7,500.00	9,500.00
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	266,347.00	271,912.00	253,912.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	227,500.00	182,300.00	213,500.00
01-21-401-03 SALARIES - CLERICAL	87,600.00	88,500.00	88,500.00
01-21-404-00 WAGES - EXTRA HELP	500.00	500.00	500.00
01-21-409-00 ACCRUAL PAYOUT CONTINGENCY	8,900.00	8,900.00	8,900.00
01-21-410-00 RETIREMENT	39,200.00	33,500.00	37,200.00
01-21-411-00 SOCIAL SECURITY	25,200.00	21,500.00	23,900.00
01-21-413-00 MEDICAL / GROUP INSURANCE	74,666.00	60,839.00	74,666.00
01-21-416-00 WORK COMP INSURANCE	3,220.00	2,560.00	3,015.00
01-21-440-01 SUPPLIES - OFFICE	5,700.00	5,700.00	5,000.00
01-21-446-00 SURVEYING / ADDRESSING	8,000.00	8,000.00	8,000.00
01-21-470-00 AUTO EXPENSE	4,000.00	4,000.00	4,000.00
01-21-480-01 EQUIPMENT PURCHASE - OFFICE	2,500.00	2,500.00	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	4,200.00	4,200.00	4,200.00
01-21-560-00 TRAVEL - EDUCATION - TRAINING	7,500.00	7,500.00	5,000.00
01-21-650-00 CONTRACT SERVICES	2,000.00	2,000.00	2,000.00
DEPT 21 - BUILDING & ZONING TOTAL	510,636.00	442,449.00	490,331.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** 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	1,883.00	1,883.00	1,883.00
01-30-650-00	CONTRACT SERVICES	19,318.00	19,318.00	19,318.00
DEPT 30 - M-C VETERANS SERVICE OFFICER TOTAL		21,201.00	21,201.00	21,201.00
TOTAL GENERAL FUND (CURRENT EXPENSE)		4,565,394.00	4,459,561.00	4,482,443.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	91,600.00	91,900.00	91,900.00
02-00-404-00 WAGES - EXTRA HELP	15,000.00	15,000.00	15,000.00
02-00-409-00 ACCRUAL PAYOUT CONTINGENCY	500.00	500.00	500.00
02-00-410-00 RETIREMENT	13,100.00	12,900.00	12,900.00
02-00-411-00 SOCIAL SECURITY	8,400.00	8,300.00	8,300.00
02-00-413-00 MEDICAL / GROUP INSURANCE	27,654.00	27,654.00	27,654.00
02-00-416-00 WORK COMP INSURANCE	6,985.00	6,870.00	6,870.00
02-00-440-01 SUPPLIES - OFFICE	175.00	175.00	175.00
02-00-440-04 SUPPLIES - ROAD & SHOP	17,200.00	17,200.00	17,200.00
02-00-464-00 UTILITIES	2,000.00	2,000.00	2,000.00
02-00-470-00 AUTO EXPENSE	25,000.00	25,000.00	25,000.00
02-00-470-02 AUTO - FUEL	22,000.00	22,000.00	22,000.00
02-00-480-00 EQUIPMENT PURCHASE	27,000.00	27,000.00	27,000.00
02-00-483-00 PROFESSIONAL SERVICES	2,000.00	2,000.00	2,000.00
02-00-489-00 MAINTENANCE AGREEMENTS	96,000.00	96,000.00	96,000.00
02-00-528-00 DUES / MEMBERSHIPS	2,500.00	2,500.00	2,500.00
02-00-542-00 COMMUNICATIONS & POSTAGE	1,800.00	1,800.00	1,800.00
02-00-554-01 UNIFORMS - PROTECTIVE CLOTHING	750.00	750.00	750.00
02-00-560-00 TRAVEL - EDUCATION - TRAINING	1,700.00	1,700.00	1,700.00
02-00-610-00 ROAD & BRIDGE MAINTENANCE	116,000.00	116,000.00	116,000.00
02-00-611-00 MAGNESIUM CHLORIDE	20,000.00	20,000.00	20,000.00
DEPT 00 - ROAD & BRIDGE TOTAL	497,364.00	497,249.00	497,249.00
TOTAL ROAD & BRIDGE	497,364.00	497,249.00	497,249.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** 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
03-00-448-02 REMITTANCE - EMS	8,000.00	8,000.00	8,000.00
03-00-453-01 EMS - 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:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** 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
04-00-435-00 LIABILITY INSURANCE	3,000.00	3,000.00	3,000.00
04-00-453-00 EMERGENCY MANAGEMENT	7,500.00	7,500.00	7,500.00
04-00-650-00 CONTRACT SERVICES	227,225.00	227,225.00	227,225.00
DEPT 00 - AMBULANCE SERVICES TOTAL	237,725.00	237,725.00	237,725.00
TOTAL AMBULANCE SERVICES	237,725.00	237,725.00	237,725.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 Budget #: 2 Description: 2021 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	55,600.00	56,100.00	56,100.00
06-00-401-06 SALARIES - INTERPRETER	83,400.00	84,200.00	84,200.00
06-00-404-00 WAGES - EXTRA HELP	33,000.00	33,000.00	33,000.00
06-00-409-00 ACCRUAL PAYOUT CONTINGENCY	1,650.00	1,650.00	1,650.00
06-00-410-00 RETIREMENT	20,800.00	20,900.00	20,900.00
06-00-411-00 SOCIAL SECURITY	13,300.00	13,400.00	13,400.00
06-00-413-00 MEDICAL / GROUP INSURANCE	41,481.00	41,481.00	41,481.00
06-00-416-00 WORK COMP INSURANCE	470.00	475.00	475.00
06-00-440-01 SUPPLIES - OFFICE	12,000.00	12,000.00	12,000.00
06-00-480-01 EQUIPMENT PURCHASE - OFFICE	1,500.00	1,500.00	1,500.00
06-00-490-00 REPAIRS & MAINTENANCE	500.00	500.00	500.00
06-00-542-00 COMMUNICATIONS & POSTAGE	1,500.00	1,500.00	1,500.00
06-00-545-01 FORMS - JURY	7,500.00	7,500.00	7,500.00
06-00-560-00 TRAVEL - EDUCATION - TRAINING	6,000.00	6,000.00	6,000.00
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	28,000.00	28,000.00	28,000.00
06-00-600-04 COURT COSTS - DISTRICT ADMIN	8,000.00	8,000.00	8,000.00
06-00-601-00 LAW LIBRARY	7,000.00	7,000.00	7,000.00
06-00-602-00 CONTINGENCY	3,000.00	3,000.00	3,000.00
DEPT 00 - DISTRICT COURT TOTAL	347,701.00	349,206.00	349,206.00

TOTAL DISTRICT COURT**347,701.00****349,206.00****349,206.00**

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE**
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	55.00	55.00	55.00
DEPT 02 - DISCRETIONARY COMPENSATION TOTAL	18,155.00	18,155.00	18,155.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE****DEPT: 03 DISTRICT COURT CLERKS**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-03-401-01 SALARIES - OFFICERS	67,500.00	68,100.00	68,100.00
08-03-401-02 SALARIES - DEPUTIES	277,500.00	280,300.00	280,300.00
08-03-404-00 WAGES - EXTRA HELP	10,000.00	10,000.00	10,000.00
08-03-409-00 ACCRUAL PAYOUT CONTINGENCY	3,500.00	3,500.00	3,500.00
08-03-410-00 RETIREMENT	42,800.00	43,300.00	43,300.00
08-03-411-00 SOCIAL SECURITY	27,500.00	27,700.00	27,700.00
08-03-413-00 MEDICAL / GROUP INSURANCE	110,616.00	110,616.00	110,616.00
08-03-416-00 WORK COMP INSURANCE	970.00	980.00	980.00
DEPT 03 - DISTRICT COURT CLERKS TOTAL	540,386.00	544,496.00	544,496.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE****DEPT: 05 M-C JUVENILE PROBATION**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-05-650-00 CONTRACT SERVICES	264,877.02	207,723.52	207,724.00
DEPT 05 - M-C JUVENILE PROBATION TOTAL	264,877.02	207,723.52	207,724.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE****DEPT: 07 PROSECUTING ATTORNEY**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-07-401-01 SALARIES - OFFICERS	104,300.00	103,300.00	103,300.00
08-07-401-02 SALARIES - DEPUTIES	161,600.00	158,400.00	158,400.00
08-07-401-03 SALARIES - CLERICAL	119,100.00	116,800.00	116,800.00
08-07-404-00 WAGES - EXTRA HELP	55,500.00	55,500.00	55,500.00
08-07-409-00 ACCRUAL PAYOUT CONTINGENCY	10,000.00	10,000.00	10,000.00
08-07-410-00 RETIREMENT	51,900.00	53,000.00	53,000.00
08-07-411-00 SOCIAL SECURITY	33,300.00	34,000.00	34,000.00
08-07-413-00 MEDICAL / GROUP INSURANCE	82,962.00	82,962.00	82,962.00
08-07-416-00 WORK COMP INSURANCE	960.00	980.00	980.00
08-07-440-01 SUPPLIES - OFFICE	10,500.00	10,500.00	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	7,000.00	7,000.00	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	59,200.00	59,200.00	59,200.00
DEPT 07 - PROSECUTING ATTORNEY TOTAL	719,022.00	714,342.00	710,342.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE**
DEPT: 09 CORONER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-09-401-01 SALARIES - OFFICERS	16,300.00	16,400.00	16,400.00
08-09-401-02 SALARIES - DEPUTIES	4,700.00	4,700.00	4,700.00
08-09-404-00 WAGES - EXTRA HELP	750.00	750.00	750.00
08-09-410-00 RETIREMENT	2,600.00	2,700.00	2,700.00
08-09-411-00 SOCIAL SECURITY	1,700.00	1,700.00	1,700.00
08-09-413-00 MEDICAL / GROUP INSURANCE	13,827.00	13,827.00	13,827.00
08-09-416-00 WORK COMP INSURANCE	95.00	95.00	95.00
08-09-440-01 SUPPLIES - OFFICE	350.00	350.00	350.00
08-09-470-00 AUTO EXPENSE	1,500.00	1,500.00	1,500.00
08-09-470-02 AUTO - FUEL	1,500.00	1,500.00	1,500.00
08-09-480-00 EQUIPMENT PURCHASE	4,000.00	4,000.00	4,000.00
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	500.00	500.00
08-09-600-02 COURT COSTS - JURY	450.00	450.00	450.00
08-09-615-00 AUTOPSIES & LAB WORK	23,500.00	23,500.00	23,500.00
DEPT 09 - CORONER TOTAL	75,072.00	75,272.00	75,272.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE**
DEPT: 21 SHERIFF - COUNTY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-21-401-01 SALARIES - OFFICERS	139,400.00	140,800.00	140,800.00
08-21-401-02 SALARIES - DEPUTIES	603,600.00	609,200.00	609,200.00
08-21-401-03 SALARIES - CLERICAL	168,000.00	169,700.00	169,700.00
08-21-403-01 WAGES - SNOWMOBILE GRANT	7,000.00	7,000.00	7,000.00
08-21-403-02 WAGES - WATERWAYS GRANT	15,500.00	15,500.00	15,500.00
08-21-403-03 WAGES - OFF HWY ENFORCE GRANT	15,000.00	15,000.00	15,000.00
08-21-403-06 WAGES - DISPATCH	364,500.00	368,000.00	368,000.00
08-21-403-07 WAGES - EMERGENCY MANAGEMENT	10,000.00	10,000.00	10,000.00
08-21-404-00 WAGES - EXTRA HELP	119,000.00	119,000.00	119,000.00
08-21-409-00 ACCRUAL PAYOUT CONTINGENCY	12,000.00	12,000.00	12,000.00
08-21-410-00 RETIREMENT	176,800.00	178,200.00	178,200.00
08-21-411-00 SOCIAL SECURITY	111,300.00	112,200.00	112,200.00
08-21-413-00 MEDICAL / GROUP INSURANCE	378,204.00	378,224.00	378,224.00
08-21-416-00 WORK COMP INSURANCE	35,165.00	35,435.00	35,435.00
08-21-440-00 SUPPLIES	10,500.00	10,500.00	10,500.00
08-21-455-00 ADMINISTRATION EXPENSE	6,600.00	6,600.00	6,600.00
08-21-460-00 COMMUNICATIONS - RADIO	4,000.00	4,000.00	4,000.00
08-21-468-00 MISC FEES & EXPENSES	13,000.00	13,000.00	13,000.00
08-21-469-00 K-9 EXPENSE	1,030.00	1,030.00	1,030.00
08-21-469-01 K-9 CERT & MEMBERSHIPS	200.00	200.00	200.00
08-21-469-02 K-9 FOOD & VET	1,262.00	1,262.00	1,262.00
08-21-470-00 AUTO EXPENSE	39,485.00	39,485.00	39,485.00
08-21-470-01 AUTO PURCHASE	117,000.00	117,000.00	117,000.00
08-21-470-02 AUTO - FUEL	70,000.00	70,000.00	70,000.00
08-21-471-01 BOAT FUEL	1,500.00	1,500.00	1,500.00
08-21-471-02 BOAT REPAIR	2,000.00	2,000.00	2,000.00
08-21-473-00 SWAT OPERATIONS	2,550.00	2,550.00	2,550.00
08-21-480-00 EQUIPMENT PURCHASE	25,000.00	25,000.00	25,000.00
08-21-480-01 EQUIPMENT PURCHASE - OFFICE	6,000.00	6,000.00	6,000.00
08-21-490-00 REPAIRS & MAINTENANCE	22,200.00	22,200.00	22,200.00
08-21-528-00 DUES / MEMBERSHIPS	4,000.00	4,000.00	4,000.00
08-21-542-00 COMMUNICATIONS & POSTAGE	93,300.00	93,300.00	93,300.00
08-21-554-00 UNIFORMS	7,000.00	7,000.00	7,000.00
08-21-554-01 UNIFORMS - PROTECTIVE CLOTHING	4,500.00	4,500.00	4,500.00
08-21-560-00 TRAVEL - EDUCATION - TRAINING	24,000.00	24,000.00	24,000.00
08-21-560-01 FIREARMS TRAINING	6,180.00	6,180.00	6,180.00
08-21-586-00 FORENSIC TESTING	2,000.00	2,000.00	2,000.00
08-21-587-00 EVIDENCE & INVESTIGATION COSTS	2,000.00	2,000.00	2,000.00
08-21-588-00 DIVE TEAM	2,100.00	2,100.00	2,100.00
08-21-589-00 SEARCH & RESCUE	3,000.00	3,000.00	3,000.00
08-21-590-00 COMMUNITY YOUTH PROJECTS	1,000.00	1,000.00	1,000.00
08-21-591-00 SHERIFF YOUTH PLATE FEES	100.00	100.00	100.00
08-21-599-00 EXTRADITION COSTS	8,000.00	8,000.00	8,000.00
DEPT 21 - SHERIFF - COUNTY TOTAL	2,634,976.00	2,649,766.00	2,649,766.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 Budget #: 2 Description: 2021 APPROVED BUDGET

Type: EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE**DEPT: 27 M-C CRIMINAL JUSTICE CENTER**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-27-401-00 SALARIES	72,135.00	65,600.00	65,600.00
08-27-401-02 SALARIES - DEPUTIES	1,496,329.00	1,353,500.00	1,353,500.00
08-27-401-03 SALARIES - CLERICAL	73,132.00	69,600.00	69,600.00
08-27-401-07 SALARIES - TECH	50,752.00	49,800.00	49,800.00
08-27-401-11 SALARIES - US MARSHALL TRANSP	1,000.00	1,000.00	1,000.00
08-27-404-00 WAGES - EXTRA HELP	125,000.00	125,000.00	125,000.00
08-27-409-00 ACCRUAL PAYOUT CONTINGENCY	7,000.00	7,000.00	7,000.00
08-27-410-00 RETIREMENT	231,000.00	212,400.00	212,400.00
08-27-411-00 SOCIAL SECURITY	144,200.00	132,700.00	132,700.00
08-27-413-00 MEDICAL / GROUP INSURANCE	484,628.00	457,000.00	457,000.00
08-27-416-00 WORK COMP INSURANCE	66,980.00	61,600.00	61,600.00
08-27-440-00 SUPPLIES	12,960.00	12,960.00	12,960.00
08-27-440-07 SUPPLIES - INMATE	75,000.00	75,000.00	75,000.00
08-27-464-00 UTILITIES	80,640.00	80,640.00	80,640.00
08-27-470-00 AUTO EXPENSE	5,670.00	5,670.00	5,670.00
08-27-528-00 DUES / MEMBERSHIPS	2,000.00	2,000.00	2,000.00
08-27-538-00 EMPLOYEE HIRING COSTS	2,250.00	2,250.00	2,250.00
08-27-542-00 COMMUNICATIONS & POSTAGE	6,400.00	6,400.00	6,400.00
08-27-554-00 UNIFORMS	11,000.00	11,000.00	11,000.00
08-27-560-00 TRAVEL - EDUCATION - TRAINING	18,500.00	18,500.00	18,500.00
08-27-592-00 TRUSTEE PAYMENTS	7,500.00	7,500.00	7,500.00
08-27-593-00 AMMO / GUNS	12,000.00	12,000.00	12,000.00
08-27-594-00 MEDICAL	120,000.00	120,000.00	120,000.00
08-27-596-00 INMATE EDUCATION PROGRAM	5,000.00	5,000.00	5,000.00
08-27-597-00 PREA COMPLIANCE	5,000.00	5,000.00	5,000.00
08-27-650-00 CONTRACT SERVICES	624,282.00	624,282.00	624,282.00
08-27-817-00 CAPITAL - JANITORIAL SUPPLIES	40,000.00	40,000.00	40,000.00
08-27-823-00 CAPITAL - RADIO EXPENSE	4,000.00	4,000.00	4,000.00
08-27-824-00 CAPITAL - AUTO EXPENSE	5,000.00	5,000.00	5,000.00
08-27-845-00 CAPITAL - SECURITY SYSTEM	25,500.00	25,500.00	25,500.00
08-27-849-00 CAPITAL - REPAIRS	90,000.00	90,000.00	90,000.00
08-27-869-00 CAPITAL - CONTINGENCY	2,000.00	2,000.00	2,000.00
08-27-875-00 CAPITAL - OFFICE EQUIP MAINT	30,000.00	30,000.00	30,000.00
08-27-880-00 CAPITAL - OFFICE EQUIPMENT	10,000.00	10,000.00	10,000.00
08-27-886-00 CAPITAL - MISC MAINTENANCE	3,500.00	3,500.00	3,500.00
DEPT 27 - M-C CRIMINAL JUSTICE CENTER TOTAL	3,950,358.00	3,733,402.00	3,733,402.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE****DEPT: 28 M-C JUVENILE DETENTION CENTER**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-28-650-00 CONTRACT SERVICES	570,735.16	490,452.51	490,453.00
DEPT 28 - M-C JUVENILE DETENTION CENTER TOTAL	570,735.16	490,452.51	490,453.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE****DEPT: 51 SHERIFF - CITY**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-51-401-02 SALARIES - DEPUTIES	952,000.00	933,400.00	933,400.00
08-51-404-00 WAGES - EXTRA HELP	65,000.00	65,000.00	65,000.00
08-51-409-00 ACCRUAL PAYOUT CONTINGENCY	10,000.00	10,000.00	10,000.00
08-51-410-00 RETIREMENT	126,000.00	123,700.00	123,700.00
08-51-411-00 SOCIAL SECURITY	78,600.00	77,200.00	77,200.00
08-51-413-00 MEDICAL / GROUP INSURANCE	267,777.00	267,608.00	267,608.00
08-51-416-00 WORK COMP INSURANCE	35,750.00	35,105.00	35,105.00
08-51-440-00 SUPPLIES	2,922.11	2,922.00	2,922.00
08-51-455-00 ADMINISTRATION EXPENSE	2,500.00	2,500.00	2,500.00
08-51-460-00 COMMUNICATIONS - RADIO	1,000.00	1,000.00	1,000.00
08-51-468-00 MISC FEES & EXPENSES	500.00	500.00	500.00
08-51-469-00 K-9 EXPENSE	1,000.00	1,000.00	1,000.00
08-51-469-01 K-9 CERT & MEMBERSHIPS	500.00	500.00	500.00
08-51-469-02 K-9 FOOD & VET	1,500.00	1,500.00	1,500.00
08-51-470-00 AUTO EXPENSE	17,500.00	17,500.00	17,500.00
08-51-470-01 AUTO PURCHASE	78,900.00	52,718.00	52,718.00
08-51-470-02 AUTO - FUEL	61,800.00	61,800.00	61,800.00
08-51-473-00 SWAT OPERATIONS	3,000.00	3,000.00	3,000.00
08-51-480-00 EQUIPMENT PURCHASE	15,000.00	15,000.00	15,000.00
08-51-480-01 EQUIPMENT PURCHASE - OFFICE	1,326.00	1,326.00	1,326.00
08-51-490-00 REPAIRS & MAINTENANCE	5,000.00	5,000.00	5,000.00
08-51-531-00 RISK MANAGMENT	26,000.00	26,000.00	26,000.00
08-51-542-00 COMMUNICATIONS & POSTAGE	7,000.00	7,000.00	7,000.00
08-51-554-00 UNIFORMS	4,429.00	4,429.00	4,429.00
08-51-554-01 UNIFORMS - PROTECTIVE CLOTHING	4,000.00	4,000.00	4,000.00
08-51-560-00 TRAVEL - EDUCATION - TRAINING	12,550.00	12,550.00	12,550.00
08-51-560-01 FIREARMS TRAINING	12,027.00	12,027.00	12,027.00
08-51-586-00 FORENSIC TESTING	2,000.00	2,000.00	2,000.00
08-51-587-00 EVIDENCE & INVESTIGATION COSTS	2,000.00	2,000.00	2,000.00
DEPT 51 - SHERIFF - CITY TOTAL	1,797,581.11	1,748,285.00	1,748,285.00
TOTAL JUSTICE	10,571,162.29	10,181,894.03	10,177,895.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** 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
09-00-469-00 K-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

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	61,594.00	57,300.00	57,300.00
12-00-401-02 SALARIES - DEPUTIES	242,359.00	230,700.00	230,700.00
12-00-401-03 SALARIES - CLERICAL	122,520.00	120,600.00	120,600.00
12-00-404-00 WAGES - EXTRA HELP	5,500.00	12,500.00	12,500.00
12-00-409-00 ACCRUAL PAYOUT CONTINGENCY	5,000.00	5,000.00	5,000.00
12-00-410-00 RETIREMENT	48,100.00	48,600.00	48,600.00
12-00-411-00 SOCIAL SECURITY	30,800.00	31,100.00	31,100.00
12-00-413-00 MEDICAL / GROUP INSURANCE	138,270.00	138,270.00	138,270.00
12-00-416-00 WORK COMP INSURANCE	11,345.00	11,450.00	11,450.00
12-00-438-00 JANITORIAL CLEANING	10,800.00	10,800.00	10,800.00
12-00-439-00 SCRAM MONITORING COSTS	86,000.00	86,000.00	86,000.00
12-00-440-00 SUPPLIES	14,000.00	14,000.00	14,000.00
12-00-440-10 SUPPLIES - TESTING MONITORING	105,000.00	105,000.00	105,000.00
12-00-464-00 UTILITIES	7,500.00	7,500.00	7,500.00
12-00-470-00 AUTO EXPENSE	2,500.00	2,500.00	2,500.00
12-00-490-00 REPAIRS & MAINTENANCE	3,000.00	3,000.00	3,000.00
12-00-500-00 RENT / LEASE	31,000.00	31,000.00	31,000.00
12-00-536-00 REFUND EXPENSES	0.00	200.00	200.00
12-00-542-00 COMMUNICATIONS & POSTAGE	5,500.00	5,500.00	5,500.00
12-00-554-00 UNIFORMS	5,000.00	5,000.00	5,000.00
12-00-560-00 TRAVEL - EDUCATION - TRAINING	8,500.00	8,500.00	8,500.00
DEPT 00 - M-C MISDEMEANOR PROBATION TOTAL	944,288.00	934,520.00	934,520.00
TOTAL M-C MISDEMEANOR PROBATION	944,288.00	934,520.00	934,520.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** 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
13-00-455-00	ADMINISTRATION EXPENSE	25,000.00	25,000.00	25,000.00
13-00-461-01	COMMUNICATIONS - PHONE 911	65,000.00	65,000.00	65,000.00
13-00-480-00	EQUIPMENT PURCHASE	550,000.00	550,000.00	550,000.00
13-00-489-00	MAINTENANCE AGREEMENTS	35,000.00	35,000.00	35,000.00
13-00-490-00	REPAIRS & MAINTENANCE	80,000.00	80,000.00	80,000.00
13-00-560-00	TRAVEL - EDUCATION - TRAINING	12,000.00	12,000.00	12,000.00
13-00-675-05	GRANTS - 911 MAPPING EXPENSE	105,000.00	105,000.00	105,000.00
DEPT 00 - 911 COMMUNICATIONS TOTAL		872,000.00	872,000.00	872,000.00
TOTAL 911 COMMUNICATIONS		872,000.00	872,000.00	872,000.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	3,000.00	3,000.00	3,000.00
15-00-410-00 RETIREMENT	400.00	400.00	400.00
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	1,000.00	1,000.00	1,000.00
15-00-444-00 ELECTION WORKERS	22,000.00	22,000.00	22,000.00
15-00-455-00 ADMINISTRATION EXPENSE	47,100.00	47,462.00	47,462.00
15-00-480-00 EQUIPMENT PURCHASE	40,000.00	40,000.00	40,000.00
15-00-480-01 EQUIPMENT PURCHASE - OFFICE	500.00	500.00	500.00
15-00-490-00 REPAIRS & MAINTENANCE	20,460.00	20,460.00	20,460.00
15-00-500-00 RENT / LEASE	1,000.00	1,000.00	1,000.00
15-00-542-00 COMMUNICATIONS & POSTAGE	3,750.00	3,750.00	3,750.00
15-00-545-00 PRINTING / PUBLICATION / FORMS	4,500.00	4,500.00	4,500.00
15-00-545-02 FORMS - BALLOT	13,000.00	13,000.00	13,000.00
15-00-560-00 TRAVEL - EDUCATION - TRAINING	2,500.00	2,500.00	2,500.00
DEPT 00 - CONSOLIDATED ELECTIONS TOTAL	159,520.00	159,882.00	159,882.00
TOTAL CONSOLIDATED ELECTIONS	159,520.00	159,882.00	159,882.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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
16-00-440-01 SUPPLIES - OFFICE	1,000.00	1,000.00	1,000.00
16-00-455-00 ADMINISTRATION EXPENSE	27,820.00	28,042.00	28,042.00
16-00-560-00 TRAVEL - EDUCATION - TRAINING	1,000.00	1,000.00	1,000.00
16-00-579-00 SOCIAL SERVICES - MISC	15,000.00	15,000.00	15,000.00
16-00-580-00 SOCIAL SERVICES - MEDICAL	245,000.00	245,000.00	245,000.00
16-00-583-00 CAT FUND SHARE / REPAYMENTS	150,000.00	150,000.00	150,000.00
DEPT 00 - SOCIAL SERVICES-ASSISTANCE TOTAL	439,820.00	440,042.00	440,042.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	5,000.00	5,000.00	5,000.00
16-01-585-00 CONFLICT - 1ST LEVEL	98,700.00	98,700.00	98,700.00
16-01-585-01 CONFLICT - 2ND LEVEL & ABOVE	725,000.00	725,000.00	725,000.00
16-01-585-02 CONFLICT - OTHER EXPENSES	50,000.00	50,000.00	50,000.00
16-01-585-03 GUARDIAN AD LITEM	6,000.00	6,000.00	6,000.00
DEPT 01 - SOCIAL SERVICES-LEGAL DEFENSE TOTAL	885,700.00	885,700.00	885,700.00
TOTAL SOCIAL SERVICES-ASSISTANCE	1,325,520.00	1,325,742.00	1,325,742.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** 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
17-00-478-00	COMMUNITY COLLEGE - TUITION	225,000.00	225,000.00	225,000.00
DEPT 00 - COMMUNITY COLLEGE TOTAL		225,000.00	225,000.00	225,000.00
TOTAL COMMUNITY COLLEGE		225,000.00	225,000.00	225,000.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	34,917.00	34,200.00	34,200.00
18-00-404-00 WAGES - EXTRA HELP	0.00	6,000.00	6,000.00
18-00-409-00 ACCRUAL PAYOUT CONTINGENCY	3,500.00	8,500.00	8,500.00
18-00-410-00 RETIREMENT	4,400.00	5,900.00	5,900.00
18-00-411-00 SOCIAL SECURITY	2,900.00	3,800.00	3,800.00
18-00-413-00 MEDICAL / GROUP INSURANCE	13,850.00	13,827.00	13,827.00
18-00-416-00 WORK COMP INSURANCE	1,800.00	2,335.00	2,335.00
18-00-497-00 EXHIBITS	233,404.21	154,800.00	154,800.00
DEPT 00 - CASSIA COUNTY FAIR TOTAL	294,771.21	229,362.00	229,362.00
TOTAL CASSIA COUNTY FAIR	294,771.21	229,362.00	229,362.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 Budget #: 2 Description: 2021 APPROVED BUDGET

Type: 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
19-00-497-00 EXHIBITS	36,800.00	36,150.00	36,150.00
DEPT 00 - HISTORICAL SOCIETY TOTAL	36,800.00	36,150.00	36,150.00
TOTAL HISTORICAL SOCIETY	36,800.00	36,150.00	36,150.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	193,700.00	195,600.00	195,600.00
20-00-404-00 WAGES - EXTRA HELP	5,000.00	5,000.00	5,000.00
20-00-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
20-00-410-00 RETIREMENT	23,900.00	24,100.00	24,100.00
20-00-411-00 SOCIAL SECURITY	15,300.00	15,500.00	15,500.00
20-00-413-00 MEDICAL / GROUP INSURANCE	55,308.00	55,308.00	55,308.00
20-00-416-00 WORK COMP INSURANCE	2,915.00	2,945.00	2,945.00
20-00-440-01 SUPPLIES - OFFICE	3,500.00	3,500.00	3,500.00
20-00-470-00 AUTO EXPENSE	34,000.00	34,000.00	34,000.00
20-00-480-00 EQUIPMENT PURCHASE	4,000.00	4,000.00	4,000.00
20-00-480-01 EQUIPMENT PURCHASE - OFFICE	4,000.00	4,000.00	4,000.00
20-00-560-00 TRAVEL - EDUCATION - TRAINING	6,000.00	6,000.00	6,000.00
20-00-650-00 CONTRACT SERVICES	12,000.00	12,000.00	12,000.00
DEPT 00 - REVALUATION TOTAL	360,623.00	362,953.00	362,953.00

TOTAL REVALUATION**360,623.00****362,953.00****362,953.00**

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET **Type:** 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
23-00-650-00	CONTRACT SERVICES	604,091.00	604,091.00	604,091.00
DEPT 00 - SOLID WASTE DISTRICT TOTAL		604,091.00	604,091.00	604,091.00
TOTAL SOLID WASTE DISTRICT		604,091.00	604,091.00	604,091.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET **Type:** 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
25-00-448-01	REMITTANCE - 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

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	86,600.00	87,500.00	87,500.00
27-00-401-03 SALARIES - CLERICAL	37,900.00	38,300.00	38,300.00
27-00-404-00 WAGES - EXTRA HELP	10,300.00	27,500.00	27,500.00
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	20,100.00	22,300.00	22,300.00
27-00-411-00 SOCIAL SECURITY	12,900.00	14,300.00	14,300.00
27-00-413-00 MEDICAL / GROUP INSURANCE	41,481.00	41,481.00	41,481.00
27-00-416-00 WORK COMP INSURANCE	5,690.00	6,470.00	6,470.00
27-00-440-01 SUPPLIES - OFFICE	1,000.00	1,000.00	1,000.00
27-00-440-05 SUPPLIES - WEED CHEMICALS	25,000.00	25,000.00	25,000.00
27-00-470-00 AUTO EXPENSE	30,600.00	30,600.00	30,600.00
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	1,500.00	1,500.00	1,500.00
27-00-564-00 WEED CONTROL / ENFORCEMENT	37,080.00	37,080.00	37,080.00
27-00-566-00 WEED - GOOSE CREEK	90,000.00	90,000.00	90,000.00
27-00-675-01 GRANTS - WEED & PEST	18,000.00	18,000.00	18,000.00
DEPT 00 - NOXIOUS WEED & PEST TOTAL	454,891.00	477,771.00	477,771.00
TOTAL NOXIOUS WEED & PEST	454,891.00	477,771.00	477,771.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 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	2,000.00	2,000.00	2,000.00
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	770.00	770.00	770.00
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	86,070.00	86,070.00	86,070.00
TOTAL SNOWMOBILE	86,070.00	86,070.00	86,070.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** 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	11,000.00	11,000.00	11,000.00
29-00-493-00 REPAIRS - BUILDING & GROUNDS	185,000.00	185,000.00	185,000.00
29-00-502-00 PROPERTY TAXES - FACILITIES	4,000.00	4,000.00	4,000.00
DEPT 00 - PHYSICAL FACILITIES TOTAL	200,000.00	200,000.00	200,000.00

TOTAL PHYSICAL FACILITIES**200,000.00****200,000.00****200,000.00**

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 30 BOX ELDER COUNTY BOOKMOBILE**
DEPT: 00 BOX ELDER COUNTY BOOKMOBILE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
30-00-468-00 MISC FEES & EXPENSES	7,500.00	7,500.00	7,500.00
DEPT 00 - BOX ELDER COUNTY BOOKMOBILE TOTAL	7,500.00	7,500.00	7,500.00
TOTAL BOX ELDER COUNTY BOOKMOBILE	7,500.00	7,500.00	7,500.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only**

GRAND TOTAL	21,864,420.50	21,320,676.03	21,339,559.00
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*****END OF REPORT*****

BUDGET TOTALS

(Revenues)

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 Budget #: 2 Description: 2021 APPROVED BUDGET

Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUN (CURRENT EXPENSE)
 DEPT: 00 GENERAL FUN (CURRENT EXPENSE)

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-00-301-2017 PROPERTY TAXES 2017	500.00	500.00	500.00
01-00-301-2018 PROPERTY TAXES 2018	2,500.00	2,500.00	2,500.00
01-00-301-2019 PROPERTY TAXES 2019	5,000.00	5,000.00	5,000.00
01-00-301-2020 PROPERTY TAXES 2020	1,698,500.00	1,698,500.00	1,698,500.00
01-00-310-2017 PENALTY 2017	50.00	50.00	50.00
01-00-310-2018 PENALTY	50.00	50.00	50.00
01-00-310-2019 PENALTY 2019	50.00	50.00	50.00
01-00-313-2017 INTEREST 2017	500.00	500.00	500.00
01-00-313-2018 INTEREST 2018	500.00	500.00	500.00
01-00-313-2019 INTEREST 2019	500.00	500.00	500.00
01-00-324-01 SALES TAX BASE AMT - STATE	571,000.00	571,000.00	571,500.00
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	16,967.00	16,967.00	16,967.00
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	105,000.00
01-00-336-00 ASSESSORS FEES	290,000.00	290,000.00	290,000.00
01-00-336-06 GIS MAPPING FEES	2,750.00	2,750.00	2,750.00
01-00-336-34 RECREATIONAL VEHICLE FEES	650.00	650.00	650.00
01-00-337-00 RECORDERS FEES	125,000.00	125,000.00	125,000.00
01-00-337-05 POSTAGE FEES	800.00	800.00	800.00
01-00-341-01 INTEREST	100,000.00	100,000.00	100,000.00
01-00-342-00 TAX COLLECTOR COSTS	250.00	250.00	250.00
01-00-342-02 CHECK CHARGE	200.00	200.00	200.00
01-00-342-03 SPECIAL ASSESSMENT FEES	10,000.00	10,000.00	10,000.00
01-00-343-00 IT SERVICES CONTRACT	4,800.00	4,800.00	48,000.00
01-00-345-17 JOINT POWERS AGRMNT - PUB DEF	939,722.00	924,597.00	924,597.00
01-00-349-00 FEES FOR MISC SERVICES	99,920.00	100,504.00	100,504.00
01-00-355-00 GROSS EARNINGS TAX	62,300.00	62,300.00	62,200.00
01-00-361-03 PAWN BROKER LICENSE	120.00	120.00	120.00
01-00-361-05 BUILDING PERMIT FEE	126,000.00	130,000.00	130,000.00
01-00-361-06 ZONING	6,000.00	10,000.00	10,000.00
DEPT 00 - GENERAL FUND (CURRENT EXPENSE) TOTAL	4,396,106.00	4,389,565.00	4,433,165.00

TOTAL GENERAL FUND (CURRENT EXPENSE)

4,396,106.00

4,389,565.00

4,433,165.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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
02-00-301-2017 PROPERTY TAXES 2017	500.00	500.00	500.00
02-00-301-2018 PROPERTY TAXES 2018	1,000.00	1,000.00	1,000.00
02-00-301-2019 PROPERTY TAXES 2019	5,000.00	5,000.00	5,000.00
02-00-301-2020 PROPERTY TAXES 2020	52,015.00	52,015.00	56,345.00
02-00-310-2017 PENALTY 2017	25.00	25.00	25.00
02-00-310-2018 PENALTY	25.00	25.00	25.00
02-00-310-2019 PENALTY 2019	25.00	25.00	25.00
02-00-313-2017 INTEREST 2017	400.00	400.00	400.00
02-00-313-2018 INTEREST 2018	400.00	400.00	400.00
02-00-313-2019 INTEREST 2019	400.00	400.00	400.00
02-00-324-01 SALES TAX BASE AMT - STATE	8,500.00	8,500.00	8,500.00
02-00-324-10 GRANT - STATE	100,000.00	100,000.00	100,000.00
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	203,400.00	203,400.00	203,400.00
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	2,500.00	2,500.00	2,500.00
02-00-355-00 GROSS EARNINGS TAX	2,000.00	2,000.00	2,000.00
02-00-391-31 MAGNESIUM CHLORIDE	3,000.00	3,000.00	3,000.00
02-00-391-32 MINERAL LEASING	500.00	500.00	500.00
DEPT 00 - ROAD & BRIDGE TOTAL	391,834.00	391,834.00	396,164.00
TOTAL ROAD & BRIDGE	391,834.00	391,834.00	396,164.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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	8,000.00	8,000.00	8,000.00
DEPT 00 - EMERGENCY MEDICAL SERVICES TOTAL	8,000.00	8,000.00	8,000.00
TOTAL EMERGENCY MEDICAL SERVICES	8,000.00	8,000.00	8,000.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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
04-00-301-2017 PROPERTY TAXES 2017	250.00	250.00	250.00
04-00-301-2018 PROPERTY TAXES 2018	500.00	500.00	500.00
04-00-301-2019 PROPERTY TAXES 2019	2,000.00	2,000.00	2,000.00
04-00-301-2020 PROPERTY TAXES 2020	170,000.00	170,000.00	170,000.00
04-00-310-2017 PENALTY 2017	35.00	35.00	35.00
04-00-310-2018 PENALTY	35.00	35.00	35.00
04-00-310-2019 PENALTY 2019	35.00	35.00	35.00
04-00-313-2017 INTEREST 2017	250.00	250.00	250.00
04-00-313-2018 INTEREST 2018	250.00	250.00	250.00
04-00-313-2019 INTEREST 2019	250.00	250.00	250.00
04-00-324-01 SALES TAX BASE AMT - STATE	25,460.00	25,460.00	24,200.00
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	6,700.00	6,700.00	6,200.00
DEPT 00 - AMBULANCE SERVICES TOTAL	208,239.00	208,239.00	206,479.00
TOTAL AMBULANCE SERVICES	208,239.00	208,239.00	206,479.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** 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
06-00-301-2017 PROPERTY TAXES 2017	100.00	100.00	100.00
06-00-301-2018 PROPERTY TAXES 2018	400.00	400.00	400.00
06-00-301-2019 PROPERTY TAXES 2019	1,000.00	1,000.00	100.00
06-00-310-2017 PENALTY 2017	10.00	10.00	10.00
06-00-310-2018 PENALTY	10.00	10.00	10.00
06-00-310-2019 PENALTY 2019	10.00	10.00	10.00
06-00-313-2017 INTEREST 2017	30.00	30.00	30.00
06-00-313-2018 INTEREST 2018	100.00	100.00	100.00
06-00-313-2019 INTEREST 2019	150.00	150.00	150.00
06-00-322-00 STATE LIQUOR FUNDS	25,000.00	25,000.00	25,000.00
06-00-324-01 SALES TAX BASE AMT - STATE	570.00	570.00	0.00
06-00-324-31 PERSONAL PROP TAX REPL - STATE	282.00	282.00	282.00
06-00-355-00 GROSS EARNINGS TAX	200.00	200.00	0.00
06-00-360-01 RESTITUTION - COURT	300.00	300.00	300.00
06-00-360-02 JURY DONATIONS	1,000.00	1,000.00	1,000.00
06-00-360-05 MAGISTRATE FACILITY & OPS	40,000.00	40,000.00	40,000.00
06-00-360-10 COURT FINES AND FEES	230,000.00	230,000.00	230,000.00
DEPT 00 - DISTRICT COURT TOTAL	299,162.00	299,162.00	297,492.00
TOTAL DISTRICT COURT	299,162.00	299,162.00	297,492.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** REVENUE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE****DEPT: 00 JUSTICE**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-00-301-2017 PROPERTY TAXES 2017	3,500.00	3,500.00	3,500.00
08-00-301-2018 PROPERTY TAXES 2018	7,000.00	7,000.00	7,000.00
08-00-301-2019 PROPERTY TAXES 2019	15,000.00	15,000.00	15,000.00
08-00-301-2020 PROPERTY TAXES 2020	2,950,442.00	2,950,442.00	2,950,442.00
08-00-310-2017 PENALTY 2017	200.00	200.00	200.00
08-00-310-2018 PENALTY	200.00	200.00	200.00
08-00-310-2019 PENALTY 2019	200.00	200.00	200.00
08-00-313-2017 INTEREST 2017	2,000.00	2,000.00	2,000.00
08-00-313-2018 INTEREST 2018	2,000.00	2,000.00	2,000.00
08-00-313-2019 INTEREST 2019	2,000.00	2,000.00	2,000.00
08-00-324-01 SALES TAX BASE AMT - STATE	820,480.00	820,480.00	827,800.00
08-00-324-04 REINSTATE DRIVERS LIC - STATE	7,400.00	7,400.00	7,400.00
08-00-324-11 GRANT - BLM - STATE	5,000.00	5,000.00	5,000.00
08-00-324-17 GRANT - BOAT SAFETY - STATE	15,500.00	15,500.00	15,500.00
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	10,000.00	10,000.00	10,000.00
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
08-00-338-00 SHERIFFS FEES	50,000.00	50,000.00	50,000.00
08-00-338-22 VIN INSPECTIONS - SHERIFF	7,000.00	7,000.00	7,000.00
08-00-338-27 CONCEAL WEAPON PERMIT RENEWAL	12,000.00	12,000.00	12,000.00
08-00-338-33 DRIVERS LICENSE FEES - SHERIFF	45,000.00	45,000.00	45,000.00
08-00-338-35 FINGER PRINTING FEES - SHERIFF	2,500.00	2,500.00	25,000.00
08-00-340-02 COURT ASSISTANCE	3,000.00	3,000.00	3,000.00
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	1,748,285.00	1,748,285.00	1,748,285.00
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	3,950,358.00	3,733,402.00	3,733,402.00
08-00-355-00 GROSS EARNINGS TAX	105,000.00	105,000.00	107,900.00
08-00-360-10 COURT FINES AND FEES	60,000.00	60,000.00	60,000.00
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 TOTAL	9,948,244.00	9,731,288.00	9,764,008.00
TOTAL JUSTICE	9,948,244.00	9,731,288.00	9,764,008.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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	3,500.00	3,500.00	3,500.00
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

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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	511,788.00	502,020.00	502,020.00
12-00-359-01 PROBATION FEES	155,000.00	155,000.00	155,000.00
12-00-359-02 MORAL RECOGNITION FEES	5,500.00	5,500.00	5,500.00
12-00-359-03 SCRAM UNITS	85,000.00	85,000.00	85,000.00
12-00-391-13 INTOX FEES AND DRUG TESTING	185,000.00	185,000.00	185,000.00
DEPT 00 - M-C MISDEMEANOR PROBATION TOTAL	944,288.00	934,520.00	934,520.00
TOTAL M-C MISDEMEANOR PROBATION	944,288.00	934,520.00	934,520.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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	7,500.00	7,500.00	7,500.00
13-00-347-01 911 SURCHARGES	220,000.00	220,000.00	220,000.00
13-00-347-02 PRE PAID PHONES	24,000.00	24,000.00	24,000.00
DEPT 00 - 911 COMMUNICATIONS TOTAL	251,500.00	251,500.00	251,500.00
TOTAL 911 COMMUNICATIONS	251,500.00	251,500.00	251,500.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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	84,000.00	84,000.00	84,000.00
15-00-391-99 OTHER RECEIPTS/MISC TRANSFERS	40,000.00	40,000.00	40,000.00
DEPT 00 - CONSOLIDATED ELECTIONS TOTAL	124,000.00	124,000.00	124,000.00

TOTAL CONSOLIDATED ELECTIONS**124,000.00****124,000.00****124,000.00**

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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
16-00-301-2017 PROPERTY TAXES 2017	500.00	500.00	500.00
16-00-301-2018 PROPERTY TAXES 2018	750.00	750.00	750.00
16-00-301-2019 PROPERTY TAXES 2019	2,500.00	2,500.00	2,500.00
16-00-301-2020 PROPERTY TAXES 2020	650,000.00	650,000.00	650,000.00
16-00-310-2017 PENALTY 2017	50.00	50.00	50.00
16-00-310-2018 PENALTY	50.00	50.00	50.00
16-00-310-2019 PENALTY 2019	50.00	50.00	50.00
16-00-313-2017 INTEREST 2017	300.00	300.00	300.00
16-00-313-2018 INTEREST 2018	300.00	300.00	300.00
16-00-313-2019 INTEREST 2019	300.00	300.00	300.00
16-00-324-01 SALES TAX BASE AMT - STATE	96,000.00	96,000.00	92,400.00
16-00-324-31 PERSONAL PROP TAX REPL - STATE	4,100.00	4,100.00	4,100.00
16-00-355-00 GROSS EARNINGS TAX	24,700.00	24,700.00	23,800.00
16-00-360-01 RESTITUTION - COURT	1,500.00	1,500.00	0.00
16-00-399-50 SOCIAL SERVICES	200,000.00	200,000.00	200,000.00
DEPT 00 - SOCIAL SERVICES-ASSISTANCE TOTAL	981,100.00	981,100.00	975,100.00
TOTAL SOCIAL SERVICES-ASSISTANCE	981,100.00	981,100.00	975,100.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 Budget #: 2 Description: 2021 APPROVED BUDGET

Type: 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
17-00-301-2017 PROPERTY TAXES 2017	100.00	100.00	100.00
17-00-301-2018 PROPERTY TAXES 2018	300.00	300.00	300.00
17-00-301-2019 PROPERTY TAXES 2019	600.00	600.00	600.00
17-00-310-2017 PENALTY 2017	10.00	10.00	10.00
17-00-310-2018 PENALTY	10.00	10.00	10.00
17-00-310-2019 PENALTY 2019	10.00	10.00	10.00
17-00-313-2017 INTEREST 2017	150.00	150.00	150.00
17-00-313-2018 INTEREST 2018	150.00	150.00	150.00
17-00-313-2019 INTEREST 2019	150.00	150.00	150.00
17-00-324-01 SALES TAX BASE AMT - STATE	570.00	570.00	0.00
17-00-324-31 PERSONAL PROP TAX REPL - STATE	1,979.00	1,979.00	1,979.00
17-00-324-36 LIQUOR FUNDS - STATE	96,000.00	96,000.00	96,000.00
17-00-355-00 GROSS EARNINGS TAX	200.00	200.00	0.00
DEPT 00 - COMMUNITY COLLEGE TOTAL	100,229.00	100,229.00	99,459.00
TOTAL COMMUNITY COLLEGE	100,229.00	100,229.00	99,459.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 Budget #: 2 Description: 2021 APPROVED 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
18-00-301-2017 PROPERTY TAXES 2017	250.00	250.00	250.00
18-00-301-2018 PROPERTY TAXES 2018	500.00	500.00	500.00
18-00-301-2019 PROPERTY TAXES 2019	2,000.00	2,000.00	2,000.00
18-00-301-2020 PROPERTY TAXES 2020	124,000.00	124,000.00	124,000.00
18-00-310-2017 PENALTY 2017	50.00	50.00	50.00
18-00-310-2018 PENALTY	50.00	50.00	50.00
18-00-310-2019 PENALTY 2019	50.00	50.00	50.00
18-00-313-2017 INTEREST 2017	100.00	100.00	100.00
18-00-313-2018 INTEREST 2018	100.00	100.00	100.00
18-00-313-2019 INTEREST 2019	100.00	100.00	100.00
18-00-324-01 SALES TAX BASE AMT - STATE	17,900.00	17,900.00	17,900.00
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	4,600.00	4,600.00	4,600.00
DEPT 00 - CASSIA COUNTY FAIR TOTAL	151,962.00	151,962.00	151,962.00
TOTAL CASSIA COUNTY FAIR	151,962.00	151,962.00	151,962.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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
19-00-301-2017 PROPERTY TAXES 2017	50.00	50.00	50.00
19-00-301-2018 PROPERTY TAXES 2018	75.00	75.00	75.00
19-00-301-2019 PROPERTY TAXES 2019	3,000.00	3,000.00	3,000.00
19-00-301-2020 PROPERTY TAXES 2020	25,400.00	25,400.00	25,400.00
19-00-310-2017 PENALTY 2017	5.00	5.00	5.00
19-00-310-2018 PENALTY	5.00	5.00	5.00
19-00-310-2019 PENALTY 2019	5.00	5.00	5.00
19-00-313-2017 INTEREST 2017	25.00	25.00	25.00
19-00-313-2018 INTEREST 2018	25.00	25.00	25.00
19-00-313-2019 INTEREST 2019	25.00	25.00	25.00
19-00-324-01 SALES TAX BASE AMT - STATE	3,685.00	3,685.00	3,600.00
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	900.00
DEPT 00 - HISTORICAL SOCIETY TOTAL	33,512.00	33,512.00	33,327.00
TOTAL HISTORICAL SOCIETY	33,512.00	33,512.00	33,327.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 Budget #: 2 Description: 2021 APPROVED 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
20-00-301-2017 PROPERTY TAXES 2017	200.00	200.00	200.00
20-00-301-2018 PROPERTY TAXES 2018	750.00	750.00	750.00
20-00-301-2019 PROPERTY TAXES 2019	2,500.00	2,500.00	2,500.00
20-00-301-2020 PROPERTY TAXES 2020	250,000.00	250,000.00	250,000.00
20-00-310-2017 PENALTY 2017	20.00	20.00	20.00
20-00-310-2018 PENALTY	20.00	20.00	20.00
20-00-310-2019 PENALTY 2019	20.00	20.00	20.00
20-00-313-2017 INTEREST 2017	200.00	200.00	200.00
20-00-313-2018 INTEREST 2018	200.00	200.00	200.00
20-00-313-2019 INTEREST 2019	200.00	200.00	200.00
20-00-324-01 SALES TAX BASE AMT - STATE	37,200.00	37,200.00	35,500.00
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	10,000.00	10,000.00	9,100.00
DEPT 00 - REVALUATION TOTAL	304,137.00	304,137.00	301,537.00
TOTAL REVALUATION	304,137.00	304,137.00	301,537.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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
23-00-301-2018 PROPERTY TAXES 2018	1,000.00	1,000.00	1,000.00
23-00-301-2019 PROPERTY TAXES 2019	2,500.00	2,500.00	2,500.00
23-00-301-2020 PROPERTY TAXES 2020	650,000.00	650,000.00	650,000.00
23-00-310-2017 PENALTY 2017	100.00	100.00	100.00
23-00-310-2018 PENALTY	100.00	100.00	100.00
23-00-310-2019 PENALTY 2019	500.00	500.00	500.00
23-00-313-2017 INTEREST 2017	1,000.00	1,000.00	1,000.00
23-00-313-2018 INTEREST 2018	1,000.00	1,000.00	1,000.00
23-00-313-2019 INTEREST 2019	1,000.00	1,000.00	1,000.00
23-00-391-08 GATE RECEIPTS	110,000.00	110,000.00	110,000.00
DEPT 00 - SOLID WASTE DISTRICT TOTAL	767,200.00	767,200.00	767,200.00

TOTAL SOLID WASTE DISTRICT**767,200.00****767,200.00****767,200.00**

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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
27-00-301-2017 PROPERTY TAXES 2017	250.00	250.00	250.00
27-00-301-2018 PROPERTY TAXES 2018	500.00	500.00	500.00
27-00-310-2017 PENALTY 2017	20.00	20.00	20.00
27-00-310-2018 PENALTY	20.00	20.00	20.00
27-00-313-2017 INTEREST 2017	200.00	200.00	200.00
27-00-313-2018 INTEREST 2018	200.00	200.00	200.00
27-00-324-11 GRANT - BLM - STATE	30,000.00	30,000.00	30,000.00
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	53,262.00	53,667.00	53,667.00
27-00-349-02 WEED ENFORCEMENT	5,000.00	15,000.00	15,000.00
27-00-349-03 WEED CONTROL	0.00	5,000.00	5,000.00
DEPT 00 - NOXIOUS WEED & PEST TOTAL	94,047.00	109,452.00	109,452.00
TOTAL NOXIOUS WEED & PEST	94,047.00	109,452.00	109,452.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2021 Budget #: 2 Description: 2021 APPROVED 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

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED 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 GEOTHERMAL LEASING - STATE	30,000.00	30,000.00	30,000.00
29-00-391-02 RENT	15,000.00	15,000.00	15,000.00
DEPT 00 - PHYSICAL FACILITIES TOTAL	45,000.00	45,000.00	45,000.00
TOTAL PHYSICAL FACILITIES	45,000.00	45,000.00	45,000.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET**Type:** REVENUE*** Report Includes Active Funds and Accounts Only****FUND: 30 BOX ELDER COUNTY BOOKMOBILE**
DEPT: 00 BOX ELDER COUNTY BOOKMOBILE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
30-00-391-05 DONATIONS	7,500.00	7,500.00	7,500.00
DEPT 00 - BOX ELDER COUNTY BOOKMOBILE TOTAL	7,500.00	7,500.00	7,500.00
TOTAL BOX ELDER COUNTY BOOKMOBILE	7,500.00	7,500.00	7,500.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2021 **Budget #:** 2 **Description:** 2021 APPROVED BUDGET **Type:** REVENUE*** Report Includes Active Funds and Accounts Only**

GRAND TOTAL	19,130,060.00	18,912,200.00	18,979,865.00
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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 be 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.