

ADOPTED BUDGET



ELECTED OFFICIALS

COUNTY COMMISSIONERS:

LEONARD M. BECK - BOB KUNAU - KENT R SEARLE

*CLERK
JOE LARSEN*

*TREASURER
LAURA GREENER*

*ASSESSOR
DWIGHT DAVIS*

*SHERIFF
GEORGE WARRELL*

*PROSECUTOR
MCCORD LARSEN*

*CORONER
CRAIG RINEHART*

2021 - 2022

FISCAL YEAR

2022

BUDGET OVERVIEW

Cassia County
FY2022
FINAL APPROVED BUDGET

01 General Fund (Current Expense)						Explanations
Justice Fund		FY2021 Adopted Budget	FY2022 Final Approved Budget	\$ Change	% Change	
Indigent Levy						
Funds Receiving Levy Allocations						
Joint Budgets						
TRUSTS CONVERTED TO BUDGETED FUNDS						
FUND-DEPT	DEPARTMENT NAME					
01-01	Auditor & Recorder	357,510	375,225	17,715	4.96%	Additional amount budgeted for a Private Investigator due to upcoming complex public defense case.
01-02	Assessor	471,739	487,855	16,116	3.42%	
01-03	Treasurer/Tax Collector	220,066	226,440	6,374	2.90%	Statutory changes regarding Idaho health districts prompted moving South Central Public Health District allocations from the Current Expense Fund to a newly-established dedicated Preventive Health Fund that is eligible to be levied for and can be tracked more efficiently.
01-05	Commissioners	252,568	256,610	4,042	1.60%	
01-08	M-C Public Defender	924,597	1,009,650	85,053	9.20%	Increased to account for employee benefits allocation of a newly-created I.T. position in FY2021. Additional amounts were added to allocate for DSL and Internet expenditures.
01-09	Civil Defense	51,272	50,862	(410)	-0.80%	
01-10	Buildings & Grounds	383,707	403,280	19,573	5.10%	Increased for the an added Building Official's wage and benefits, increase in rate of pay for current Building Official, and to purchase a new vehicle for the new Building Official.
01-13	Agricultural Extension Service	232,421	243,313	10,892	4.69%	
01-15	County Elections	193,589	198,615	5,026	2.60%	Additional amount to account for increased Veterans caseload and associated responsibilities.
01-18	General Operations	629,530	456,025	(173,505)	-27.58%	
01-20	Information Technology	253,912	321,135	67,223	26.47%	(Joint Powers Agreement Budgeted for by Minidoka County and Expenditures shared and allocated to Cassia County)
01-21	Building & Zoning	490,331	613,371	123,040	25.09%	
01-30	M-C Veterans Service Officer	21,201	23,578	2,377	11.21%	Increase in rate of pay for employees, increase in employee benefit allocations.
	General Fund (Current Expense)	\$4,482,443	\$4,665,959	\$183,516	4.09%	
02-00	Road & Bridge	497,249	517,335	20,086	4.04%	Increase in rate of pay for employees, increase in employee benefit allocations.
03-00	Emergency Medical Services	20,000	20,000	0	0.00%	
04-00	Ambulance Services	237,725	251,475	13,750	5.78%	(Joint Powers Agreement Budgeted for by Minidoka County and Expenditures shared and allocated to Cassia County)
06-00	District Court	349,206	346,110	(3,096)	-0.89%	
	Other Dedicated Funds	\$1,104,180	\$1,134,920	\$30,740	2.78%	
08-02	Discretionary Compensation	18,155	18,580	425	2.34%	Increase to offset lost revenue source related to their inmate food contract, kitchen equipment expenses, allocations for certification, increase in rate of pay for employees, and increase in employee benefit allocations.
08-03	District Court Clerks	544,496	565,110	20,614	3.79%	
08-05	M-C Juvenile Probation	207,724	258,683	50,959	24.53%	(Joint Powers Agreement Budgeted for by Cassia County and Expenditures shared and allocated to Minidoka County)
08-07	Prosecuting Attorney	710,342	717,090	6,748	0.95%	
08-09	Coroner	75,272	75,815	543	0.72%	Part time U/A Tech converted to a Full Time Pre-Trial Officer to include rate of pay and employee benefit increase.
08-21	Sheriff - County	2,649,766	2,795,524	145,758	5.50%	
08-27	M-C Criminal Justice Center	3,733,402	3,919,531	186,129	4.99%	Reduction in conducted off-year consolidated elections and reduction of allocated expenditures for equipment purchased under the CARES Act.
08-28	M-C Juvenile Detention Center	490,453	618,026	127,573	26.01%	
20-00	Sheriff - City	1,748,285	1,901,495	153,210	8.76%	Reduction due to Medicaid Expansion and use of Fund Balances.
	Justice Fund	\$10,177,895	\$10,869,854	\$691,959	6.80%	
09-00	K-9 Expense	4,000	4,000	0	N/A	Reduction of \$250,000 added to FY2021 for costs related to a capital crime public defender and other defense services.
12-00	M-C Misdemeanor Probation	934,520	1,043,310	108,790	11.64%	
13-00	911 Communications	872,000	906,000	34,000	3.90%	Reduced to reflect actual expenditures and allocations of Fund Balances.
15-00	Consolidated Elections	159,882	136,156	(23,726)	-14.84%	
16-00	Social Services-Assistance	440,042	406,950	(33,092)	-7.52%	Increase to reflect the budget request of the Southern Idaho Solid Waste Budget.
16-01	Social Services-Legal Defense	885,700	657,200	(228,500)	-25.80%	
17-00	Community College	225,000	200,000	(25,000)	-11.11%	Reduction of Grant Expense Line to reflect historical expenditures.
18-00	Cassia County Fair	229,362	244,350	14,988	6.53%	
19-00	Historical Society	36,150	43,350	7,200	19.92%	Total amounts are allocated in whole or in part from levied funds from the 2021 Dollar Certification of Budget Request to Board of County Commissioners L-2 in the amount of 6,208,777 for FY2022
20-00	Revaluation	362,953	350,335	(12,618)	-3.48%	
23-00	Solid Waste District	604,091	735,300	131,209	21.72%	OVERALL FY2022 APPROVED BUDGET: \$25,323,050
25-00	Waterways	50,000	50,000	0	0.00%	
27-00	Noxious Weed & Pest	477,771	434,095	(43,676)	-9.14%	Dedicated Fund Totals 18.43% Current Expense Fund, 42.92% Justice Fund, and 38.65% for all other dedicated funds
28-00	Snowmobile	86,070	86,025	(45)	-0.05%	
29-00	Physical Facilities	200,000	241,000	41,000	20.50%	Total amounts are allocated in whole or in part from levied funds from the 2021 Dollar Certification of Budget Request to Board of County Commissioners L-2 in the amount of 6,208,777 for FY2022
32-00	Preventive Health Fund	0	206,311	206,311	100.00%	
	Other Dedicated Funds	\$5,567,541	\$5,744,382	\$176,841	3.18%	
31-00	Magistrate Fund	0	0	0	100.00%	ALL FUNDS TOTAL
33-00	Court Facilities Fund	0	0	0	100.00%	
48-00	Employee Benefits Fund	0	2,857,935	2,857,935	100.00%	\$21,332,059
53-00	Narcotics Seized Assets Fund	0	40,000	40,000	100.00%	
61-00	Court Interlock Fund	0	5,000	5,000	100.00%	\$25,323,050
98-00	Widow's Benefit Fund	0	5,000	5,000	100.00%	
	Converted Trusts to Funds	\$0	\$2,907,935	\$2,907,935	100.00%	
	ALL FUNDS TOTAL	\$21,332,059	\$25,323,050	\$3,990,991	18.71%	
01	Current Expense Total	\$4,482,443	\$4,665,959	\$183,516	4.09%	Total amounts are allocated in whole or in part from levied funds from the 2021 Dollar Certification of Budget Request to Board of County Commissioners L-2 in the amount of 6,208,777 for FY2022
08	Justice Fund Expense Total	\$10,177,895	\$10,869,854	\$691,959	6.80%	
	All Other Dedicated Funds Total	\$6,671,721	\$9,787,237	\$3,115,516	46.70%	
	Levy Qualified Amounts	\$18,401,496	\$17,291,829	\$638,618	3.47%	
	Budgeted Levy Amounts	\$5,924,687	\$6,208,777	\$284,090	4.80%	

Updated: 07/23/2021

Revenue Summary Sheet

		FY2022 Budget	Cash Forward Balance	Estimated Revenue	Grants & Transfers	PILT Transfer in	Property Taxes
	Fund						
1	Current Expense	\$4,665,959	\$382,570	\$1,898,739	\$578,560	\$481,090	\$1,325,000
4	Ambulance Services	\$251,475	\$0	\$31,475			\$220,000
6	District Court	\$346,110	\$144,168	\$201,942			\$0
8	Justice	\$10,869,854	\$307,212	\$3,422,674	\$2,512,502	\$1,500,000	\$3,127,466
16	Social Services	\$1,064,150	\$277,425	\$286,725			\$500,000
17	Community College	\$200,000	\$97,611	\$102,389			\$0
18	Cassia County Fair	\$244,350	\$0	\$23,000			\$221,350
19	Historical Society	\$43,350	\$12,493	\$5,457			\$25,400
20	Revaluation	\$350,335	\$46,278	\$54,057			\$250,000
27	Noxious Weed & Pest	\$434,095	\$812	\$158,283			\$275,000
32	Preventive Health Fund	\$206,311	\$0	\$0			\$206,311
3	Emergency Medical Services	\$20,000	\$13,000	\$7,000			
9	K-9 Expense	\$4,000	\$1,000	\$3,000			
12	M-C Misdemeanor Probation	\$1,043,310	\$0	\$416,000	\$313,655	\$313,655	
13	E911 Communications	\$906,000	\$660,000	\$246,000			
15	Consolidated Elections	\$136,156	\$12,156	\$84,000		\$40,000	
23	Solid Waste District	\$735,300	\$0	\$735,300			
25	Waterways	\$50,000	\$0	\$50,000			
28	Snowmobile	\$86,025	\$66,025	\$20,000			
29	Physical Facilities	\$241,000	\$1,000	\$40,000		\$200,000	
31	Magistrate Fund	\$0	\$0	\$0			
33	Court Facilities Fund	\$0	\$0	\$0			
48	Employee Benefits Fund	\$2,857,935	\$0	\$0	\$2,857,935		
53	Narcotics Seized Assets Fund	\$40,000	\$0	\$40,000			
61	Court Interlock Fund	\$5,000	\$2,600	\$2,400			
98	Widow's Benefit Fund	\$5,000	\$4,945	\$55			
2	Road & Bridge	\$517,335	\$80,291	\$240,794		\$138,000	\$58,250
	Total	\$25,323,050	\$2,109,586	\$8,069,290	\$6,262,652	\$2,672,745	\$6,208,777

FY2022 MCCJC Fund Carryover

Updated: 06/28/2021

Anticipated Jail Revenues		Jail Expenses			
9129 JAIL TRUST					
Available Cash Balance 05/31/2021	\$ 200,856.55				
Grant - Alien Asst SCAAP - FED	0.00	FY2021			
Bond - MCCJC	1,000.00	Oct - May	2,291,768.97 (Actual)	286,471.12 avg	
Inmate Housing - MCCJC	374,000.00	Jun-21	280,000.00 (Estimate)		
Inmate Medical - MCCJC	10,000.00		2,571,768.97	\$ 285,752.11 (Monthly Average)	
Reimb Inmate Housing - MCCJC	1,500.00	FY2021			
McWork Fees - MCCJC	500.00	Jul-21	300,000.00 (Estimate)		
Work Release - MCCJC	0.00	Aug-21	300,000.00 (Estimate)		
Landfill - MCCJC	100.00	Sep-21	325,000.00 (Estimate)		
US Marshal Transport - MCCJC	0.00		925,000.00		
Commission on Commissary - MCCJC	5,000.00				
Inmate Phone - MCCJC	30,000.00				
Restitution	0.00				
Miscellaneous	0.00				
Intox Fees & Drug Testing	150.00				
MCCJC payment - Minidoka	301,700.00 (2nd payment)				
MCCJC Payment - Cassia	480,474.00 (2nd payment)				
	\$1,204,424.00				
	\$1,405,280.55				
Estimated Jail Expense	\$1,205,000.00				
Estimated Cash Carryover	\$200,280.55				

Total of Estimated revenues for Jun-Sep 2021

Available cash as of 05/31/21 plus estimated revenues for Jun-Sep 2021

Remaining Expense for FY2021

FY2021 Oct-June total divided by the 9 months to get monthly average

FY2022 MCCJC Fund Appropriation

Updated: 06/28/2021

Fund	Revenue	Estimated Revenue FY2022	
		Per Dan:	Budget Officer:
9129-0-327-5	Grant - Alien Asst SCAAP - FED	1,000	1,000
9129-0-330-2	Bond - MCCJC	5,000	5,000
9129-0-330-3	Inmate Housing - MCCJC	1,186,250	1,186,250
9129-0-330-4	Inmate Medical - MCCJC	40,000	40,000
9129-0-330-5	Reimb. Inmate Housing - MCCJC	7,000	7,000
9129-0-330-6	McWork Fees - MCCJC	3,000	3,000
9129-0-330-7	Work Release - MCCJC	6,800	6,800
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	100,000	100,000
9129-0-360-1	Restitution - Court	100	100
9129-0-391-13	Intox Fees & Drug Testing	500	500
	Total	1,370,750	1,370,750
	Estimated Jail Trust Carry-over		\$200,281
	Minus Reserves Held for Future Projects		\$0
	Total Est Revenue & Carryover		\$1,571,031

Expense				
FINAL APPROVED FY2022				
"A" Budget - FINAL APPROVED 06/28/21	1,817,550	Minidoka		
"D" Budget - FINAL APPROVED 06/28/21	860,386	Bldg/Equip	50.00%	\$ 86,500
"B" Budget - FINAL APPROVED 06/28/21	1,068,595	Budget Split	39.30%	\$ 854,972
"C" Budget - FINAL APPROVED 06/28/21	173,000			
Total Jail Budget	\$ 3,919,531	Total		\$ 941,472

Jail Split Calculation				
Est Jail Budget Less Projected Revenue	2,348,500	Cassia		
		Bldg/Equip	50.00%	\$ 86,500
Bldg/Equip "C" Budget to Share	173,000	Budget Split	60.70%	\$ 1,320,529
		Total		\$ 1,407,029
Balance of Budget to Split	\$ 2,175,500			

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

from Jail Carry Over Cash Tab

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

1st & 2nd pmt

\$ 470,736

1st & 2nd pmt

\$ 703,514

Total Estimated Revenues less
FY2021 Budget amounts

Proposed FY2021 "C" Budget amount

Adult Misdemeanor Probation - Final Aproved 06/28/2021

Anticipated Revenue

2022

McWork Fees	\$	2,000.00
Probation Fees	\$	155,000.00
Moral Recognition Fees	\$	9,000.00
Scram Units	\$	80,000.00
Intox Fees & Drug Testing	\$	170,000.00
Total Revenue	\$	416,000.00
 FY2022 Requested Budget	 \$	 1,035,022.28

Adult Misdemeanor Probation Split

	<u>Dept Request</u>	<u>Budget Officer Recommended</u>	<u>Commissioner Recommended</u>	<u>Final Approved</u>
Total Budget	\$ 1,035,022.28	\$ 1,043,310.00	\$ 1,043,310.00	\$ 1,043,310.00
Projected Revenue	<u>\$ 416,000.00</u>	<u>\$ 416,000.00</u>	<u>\$ 416,000.00</u>	<u>\$ 416,000.00</u>
	\$ 619,022.28	\$ 627,310.00	\$ 627,310.00	\$ 627,310.00
Reserves used	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Balance needed	\$ 619,022.28	\$ 627,310.00	\$ 627,310.00	\$ 627,310.00
 Minidoka's Portion	 \$ 309,511.14	 \$ 313,655.00	 \$ 313,655.00	 \$ 313,655.00
Cassia's Portion	\$ 309,511.14	\$ 313,655.00	\$ 313,655.00	\$ 313,655.00
Total	\$ 619,022.28	\$ 627,310.00	\$ 627,310.00	\$ 627,310.00

Updated: 06/28/2021

Public Defender FY2022 - Final Approved 06/28/2021

		<u>Dept Request</u>		<u>Budget Officer</u>		<u>Commissioner Recommendation</u>		<u>Final Approved</u>
Budget:		\$ 1,020,465.00	\$	1,009,650.00	\$	1,009,650.00	\$	1,009,650.00
Estimated Carry Over Used:		\$ 151,155.00	\$	151,155.00	\$	151,155.00	\$	151,155.00
State Public Defense Contribution:								
Cassia County		\$ 25,000.00	\$	25,000.00	\$	25,000.00	\$	25,000.00
Minidoka County		\$ 25,000.00	\$	25,000.00	\$	25,000.00	\$	25,000.00
Remaining Budget to Split:		\$ 819,310.00	\$	808,495.00	\$	808,495.00	\$	808,495.00
<u>Counties Split:</u>								
Cassia	53.32%	\$ 436,856.09	\$	431,089.53	\$	431,089.53	\$	431,089.53
Minidoka	46.68%	\$ 382,453.91	\$	377,405.47	\$	377,405.47	\$	377,405.47

Update: 06/28/2021

JOINT AGREEMENT SPLITS - BUDGET OFFICER RECOMMENDED

	<u>FY2021 BUDGETED AMOUNT:</u>		<u>FY2022 APPROVED BUDGET AMOUNT:</u>		<u>DIFFERENCE:</u>	
<u>CASSIA COUNTY</u>						
MCCJC	\$	960,949.00	\$	1,407,029.00	\$	446,080.00
PUBLIC DEFENDER	\$	466,335.12	\$	431,089.53	\$	(35,245.59)
MPO	\$	251,010.00	\$	313,655.00	\$	62,645.00
					\$	473,479.41
JPO	\$	207,723.52	\$	258,682.15	\$	50,958.63
JDC	\$	490,452.51	\$	618,025.89	\$	127,573.38
TOTAL APPROVED INCREASE FOR FY2022 SPLITS					\$	652,011.42
<u>MINIDOKA COUNTY</u>						
MCCJC	\$	603,400.00	\$	941,472.00	\$	338,072.00
PUBLIC DEFENDER	\$	408,261.88	\$	377,405.47	\$	(30,856.41)
MPO	\$	251,010.00	\$	313,655.00	\$	62,645.00
					\$	369,860.59
JPO	\$	207,723.52	\$	258,682.15	\$	50,958.63
JDC	\$	619,903.20	\$	675,945.50	\$	56,042.30
TOTAL APPROVED INCREASE FOR FY2022 SPLITS					\$	476,861.52

Updated: 06/28/2021

Juvenile Detention FY2022-Dept. Requests

6/29/2021 Approved 06/28/2021

	Dept Request	BoCC approved amount on XX/XX/XX
Budget	\$ 842,827.10	\$ 1,290,167.00
Estimated Revenue	\$ -	\$ -
Est Carry Over Used	\$ (3,804.39)	\$ (3,804.39)
	\$ 846,631.49	\$1,293,971.39

Capital at 50%	\$ 40,500.00	\$ 40,300.00
Budget less Capital at respective %	\$ 806,131.49	\$1,253,671.39

Counties Share	From Census	Retyped		
Minidoka	52.31%	52.31%	\$ 421,687.38	\$ 445,795.50
		Capital	\$ 20,250.00	\$ 20,150.00
Balance to County			\$ 441,937.38	\$ 675,945.50

Cassia	47.69%	47.69%	\$ 384,444.11	\$ 597,875.89
		Capital	\$ 20,250.00	\$ 20,150.00
Balance to County			\$ 404,694.11	\$ 618,025.89

Total	\$ 846,631.49	\$ 1,293,971.39
Revenue plus Carryover	\$ (3,804.39)	\$ (3,804.39)
Total	\$ 842,827.10	\$ 1,290,167.00

Trial Balance/remaining cash

Revenue

Cassia County
Minidoka County
Total Est Revenues

Total Est Trial Balance

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

less buffer \$

at 3.5% pay increase

Revenue	
Food	\$ -
Misc	\$ -
Total	\$ -

Capital Expenses @ 50%	Dept. Request	BO Request
441-00 Janitor Supplies	\$ 2,000.00	\$ 1,800.00
470-02 Vehicle Repairs/Maintenance	\$ 1,000.00	\$ 1,000.00
490-00 Rep/Maintenance Other	\$ 1,000.00	\$ 1,000.00
492-00 Rep/Maintenance Office Equip	\$ -	
494-07 Maint/Juv Det	\$ 20,000.00	\$ 20,000.00
510-00 Rent/Lease Off Equip	\$ 2,000.00	\$ 2,000.00
801-00 Capital-Vehicle	\$ -	
806-00 Capital-Office	\$ 2,500.00	\$ 2,500.00
810-00 Capital-Other Equip	\$ 9,000.00	\$ 9,000.00
526-00 Contingency	\$ 3,000.00	\$ 3,000.00
Total	\$ 40,500.00	\$ 40,300.00

\$ (105,075.35) as of June 4, 2021

\$ 245,226.25
\$ 309,951.60
\$ 555,177.85

\$ 450,102.50

\$ 453,906.89 as of 06/14/2021
\$ (3,804.39)

to cover one payroll while waiting for funds at end of
0 the half
\$ (3,804.39) Carry over

Juvenile Probation

2022 APPROVED 06/28/2021

6/29/2021

Projected Revenue

JCA Block Grant	\$ 102,944.00	
Cig/Tob	\$ 90,792.00	
Lottery	\$ 8,000.00	
SF/Benchmark	\$ 22,944.00	match expense 69
CIP	\$ 20,000.00	match expense 69
SUD Reimbursements	\$ 1,000.00	match expense 69
Our Girls		
TND/Benchmark	\$ 9,200.00	
BARJ		
Elec Monitoring		
Drug Test	\$ 7,000.00	match expense 690-04
Drug Court Fees	\$ 300.00	
Supervision Fee (Probation, el	\$ 21,000.00	
Misc	\$ -	
JABG	\$ -	

Total Revenue \$ 283,180.00

Budget \$ 870,482.00

JUVENILE PROBATION PROJECTED SPLIT 2022

Total Budget	\$ 870,482.00	
Projected Revenue	\$ 283,180.00	
Reserve carry over	\$ 587,302.00	\$ -
Balance needed	\$ 517,364.30	\$ -
Minidoka's Portion	\$ 258,682.15	\$ -
Cassia's Portion	\$ 258,682.15	\$ -
Total	\$ 517,364.30	\$ -

PROJECTED END OF FY2020 BALANCE

REVENUE

Trial Balance - 06/14/2021	\$ 127,950.89
Minidoka Taxes	\$ 103,861.76
Cassia Taxes	\$ 103,861.76
Block Grant	\$ 25,548.00
Cig/Tob	\$ 7,416.00
Prob Fees	\$ -
CIP	\$ -
TND	\$ 1,744.00
ESTIMATED REVENUES	\$ 242,431.52

NEW ESTIMATED TRIAL BALANCE

BUDGET EXP BALANCE 06/14/2021	\$ 300,444.71	to be spent
Estimated TB if all budget is spent	\$ 69,937.70	Carry over
Buffer	\$ -	Buffer cash balance to make last half payroll
	\$ 69,937.70	

BUDGET TOTALS

(Expenditures)

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

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 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	214,400.00	211,400.00	211,400.00
01-01-404-00 WAGES - EXTRA HELP	25,000.00	25,000.00	25,000.00
01-01-409-00 ACCRUAL PAYOUT CONTINGENCY	400.00	400.00	400.00
01-01-410-00 RETIREMENT	28,700.00	28,300.00	28,300.00
01-01-411-00 SOCIAL SECURITY	18,400.00	18,200.00	18,200.00
01-01-413-00 MEDICAL / GROUP INSURANCE	64,625.00	64,625.00	64,625.00
01-01-416-00 WORK COMP INSURANCE	505.00	500.00	500.00
01-01-437-00 RECORD PRESERVATION	10,000.00	10,000.00	10,000.00
01-01-440-01 SUPPLIES - OFFICE	5,000.00	5,000.00	5,000.00
01-01-480-01 EQUIPMENT PURCHASE - OFFICE	2,000.00	2,000.00	2,000.00
01-01-490-00 REPAIRS & MAINTENANCE	2,000.00	2,000.00	2,000.00
01-01-528-00 DUES / MEMBERSHIPS	1,000.00	1,000.00	1,000.00
01-01-536-00 REFUND EXPENSES	200.00	200.00	200.00
01-01-542-00 COMMUNICATIONS & POSTAGE	100.00	100.00	100.00
01-01-560-00 TRAVEL - EDUCATION - TRAINING	6,500.00	6,500.00	6,500.00
DEPT 01 - AUDITOR & RECORDER TOTAL	378,830.00	375,225.00	375,225.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	71,600.00	70,500.00	70,500.00
01-02-401-02 SALARIES - DEPUTIES	271,600.00	228,400.00	228,400.00
01-02-404-00 WAGES - EXTRA HELP	11,000.00	11,000.00	11,000.00
01-02-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-02-410-00 RETIREMENT	37,000.00	37,200.00	37,200.00
01-02-411-00 SOCIAL SECURITY	24,200.00	23,800.00	23,800.00
01-02-413-00 MEDICAL / GROUP INSURANCE	90,475.00	90,475.00	90,475.00
01-02-416-00 WORK COMP INSURANCE	1,810.00	1,780.00	1,780.00
01-02-440-01 SUPPLIES - OFFICE	7,500.00	7,500.00	7,500.00
01-02-480-01 EQUIPMENT PURCHASE - OFFICE	4,700.00	4,700.00	4,700.00
01-02-489-00 MAINTENANCE AGREEMENTS	4,500.00	4,500.00	4,500.00
01-02-560-00 TRAVEL - EDUCATION - TRAINING	7,000.00	7,000.00	7,000.00
DEPT 02 - ASSESSOR TOTAL	532,385.00	487,855.00	487,855.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 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	71,600.00	70,500.00	70,500.00
01-03-401-02 SALARIES - DEPUTIES	75,100.00	74,100.00	74,100.00
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	18,100.00	17,800.00	17,800.00
01-03-411-00 SOCIAL SECURITY	11,600.00	11,400.00	11,400.00
01-03-413-00 MEDICAL / GROUP INSURANCE	38,775.00	38,775.00	38,775.00
01-03-416-00 WORK COMP INSURANCE	320.00	315.00	315.00
01-03-440-01 SUPPLIES - OFFICE	3,500.00	3,500.00	3,500.00
01-03-455-01 PROP TAX SHORTAGE PYMT	50.00	50.00	50.00
01-03-468-00 MISC FEES & EXPENSES	2,000.00	2,000.00	2,000.00
01-03-480-01 EQUIPMENT PURCHASE - OFFICE	500.00	500.00	500.00
01-03-560-00 TRAVEL - EDUCATION - TRAINING	3,500.00	3,500.00	3,500.00
DEPT 03 - TREASURER / TAX COLLECTOR TOTAL	229,045.00	226,440.00	226,440.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	92,300.00	90,900.00	90,900.00
01-05-401-01 SALARIES - OFFICERS	63,300.00	62,400.00	62,400.00
01-05-409-00 ACCRUAL PAYOUT CONTINGENCY	10,000.00	10,000.00	10,000.00
01-05-410-00 RETIREMENT	19,800.00	19,500.00	19,500.00
01-05-411-00 SOCIAL SECURITY	12,700.00	12,500.00	12,500.00
01-05-413-00 MEDICAL / GROUP INSURANCE	46,530.00	46,530.00	46,530.00
01-05-416-00 WORK COMP INSURANCE	285.00	280.00	280.00
01-05-440-01 SUPPLIES - OFFICE	2,500.00	2,500.00	2,500.00
01-05-560-00 TRAVEL - EDUCATION - TRAINING	12,000.00	12,000.00	12,000.00
DEPT 05 - COMMISSIONERS TOTAL	259,415.00	256,610.00	256,610.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 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	92,900.00	91,600.00	91,600.00
01-08-401-02 SALARIES - DEPUTIES	360,100.00	355,000.00	355,000.00
01-08-401-03 SALARIES - CLERICAL	185,000.00	182,400.00	182,400.00
01-08-409-00 ACCRUAL PAYOUT CONTINGENCY	10,500.00	10,500.00	10,500.00
01-08-410-00 RETIREMENT	77,500.00	76,400.00	76,400.00
01-08-411-00 SOCIAL SECURITY	49,700.00	49,000.00	49,000.00
01-08-413-00 MEDICAL / GROUP INSURANCE	142,175.00	142,175.00	142,175.00
01-08-416-00 WORK COMP INSURANCE	1,040.00	1,025.00	1,025.00
01-08-440-01 SUPPLIES - OFFICE	4,500.00	4,500.00	4,500.00
01-08-440-02 SUPPLIES - FURNITURE & FIXTURE	2,000.00	2,000.00	2,000.00
01-08-464-00 UTILITIES	4,000.00	4,000.00	4,000.00
01-08-480-01 EQUIPMENT PURCHASE - OFFICE	2,750.00	2,750.00	2,750.00
01-08-490-00 REPAIRS & MAINTENANCE	1,000.00	1,000.00	1,000.00
01-08-493-00 REPAIRS - BUILDING & GROUNDS	500.00	500.00	500.00
01-08-528-00 DUES / MEMBERSHIPS	5,500.00	5,500.00	5,500.00
01-08-542-00 COMMUNICATIONS & POSTAGE	4,000.00	4,000.00	4,000.00
01-08-545-00 PRINTING / PUBLICATION / FORMS	500.00	500.00	500.00
01-08-560-00 TRAVEL - EDUCATION - TRAINING	10,000.00	10,000.00	10,000.00
01-08-587-00 EVIDENCE & INVESTIGATION COSTS	5,000.00	5,000.00	5,000.00
01-08-650-00 CONTRACT SERVICES	61,800.00	61,800.00	61,800.00
DEPT 08 - M-C PUBLIC DEFENDER TOTAL	1,020,465.00	1,009,650.00	1,009,650.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 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	3,362.00	3,037.00	3,037.00
01-09-416-00 WORK COMP INSURANCE	660.00	575.00	575.00
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	51,272.00	50,862.00	50,862.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 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	44,800.00	45,200.00	45,200.00
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	7,500.00	7,600.00	7,600.00
01-10-411-00 SOCIAL SECURITY	4,800.00	4,900.00	4,900.00
01-10-413-00 MEDICAL / GROUP INSURANCE	12,925.00	12,925.00	12,925.00
01-10-416-00 WORK COMP INSURANCE	2,440.00	2,455.00	2,455.00
01-10-440-00 SUPPLIES	25,000.00	25,000.00	25,000.00
01-10-440-02 SUPPLIES - FURNITURE & FIXTURE	2,000.00	2,000.00	2,000.00
01-10-464-00 UTILITIES	68,000.00	68,000.00	68,000.00
01-10-470-00 AUTO EXPENSE	2,000.00	2,000.00	2,000.00
01-10-490-00 REPAIRS & MAINTENANCE	45,000.00	45,000.00	45,000.00
01-10-493-00 REPAIRS - BUILDING & GROUNDS	55,500.00	55,500.00	55,500.00
01-10-505-00 SECURITY	20,000.00	20,000.00	20,000.00
01-10-650-00 CONTRACT SERVICES	95,000.00	95,000.00	95,000.00
DEPT 10 - BUILDINGS & GROUNDS TOTAL	402,665.00	403,280.00	403,280.00

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

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 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	52,100.00	51,300.00	51,300.00
01-13-401-03 SALARIES - CLERICAL	52,300.00	52,100.00	52,100.00
01-13-404-00 WAGES - EXTRA HELP	5,000.00	5,000.00	5,000.00
01-13-409-00 ACCRUAL PAYOUT CONTINGENCY	920.00	920.00	920.00
01-13-410-00 RETIREMENT	13,200.00	13,100.00	13,100.00
01-13-411-00 SOCIAL SECURITY	8,500.00	8,400.00	8,400.00
01-13-413-00 MEDICAL / GROUP INSURANCE	25,850.00	25,850.00	25,850.00
01-13-416-00 WORK COMP INSURANCE	235.00	230.00	230.00
01-13-436-00 HOME DEMONSTRATION	2,000.00	2,000.00	2,000.00
01-13-440-01 SUPPLIES - OFFICE	6,000.00	6,000.00	6,000.00
01-13-455-00 ADMINISTRATION EXPENSE	56,667.00	55,913.00	55,913.00
01-13-470-00 AUTO EXPENSE	4,000.00	4,000.00	4,000.00
01-13-480-01 EQUIPMENT PURCHASE - OFFICE	6,500.00	6,500.00	6,500.00
01-13-542-00 COMMUNICATIONS & POSTAGE	1,000.00	1,000.00	1,000.00
01-13-560-00 TRAVEL - EDUCATION - TRAINING	11,000.00	11,000.00	11,000.00
DEPT 13 - AGRICULTURAL EXTENSION SERVICE TOTAL	245,272.00	243,313.00	243,313.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 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	89,400.00	88,100.00	88,100.00
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	12,500.00	12,300.00	12,300.00
01-15-411-00 SOCIAL SECURITY	8,000.00	7,900.00	7,900.00
01-15-413-00 MEDICAL / GROUP INSURANCE	25,850.00	25,850.00	25,850.00
01-15-416-00 WORK COMP INSURANCE	220.00	215.00	215.00
01-15-440-00 SUPPLIES	3,000.00	3,000.00	3,000.00
01-15-444-00 ELECTION WORKERS	10,000.00	10,000.00	10,000.00
01-15-490-00 REPAIRS & MAINTENANCE	15,000.00	15,000.00	15,000.00
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	7,000.00	7,000.00	7,000.00
01-15-560-00 TRAVEL - EDUCATION - TRAINING	7,000.00	7,000.00	7,000.00
DEPT 15 - COUNTY ELECTIONS TOTAL	200,220.00	198,615.00	198,615.00

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

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

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

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-18-408-00 WAGES - DISCRETIONARY FUND	10,000.00	10,000.00	10,000.00
01-18-410-00 RETIREMENT	1,200.00	1,200.00	1,200.00
01-18-411-00 SOCIAL SECURITY	800.00	800.00	800.00
01-18-415-00 STATE UNEMPLOYMENT	3,000.00	3,000.00	3,000.00
01-18-416-00 WORK COMP INSURANCE	25.00	25.00	25.00
01-18-440-00 SUPPLIES	7,500.00	7,500.00	7,500.00
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	185,000.00	185,000.00	185,000.00
01-18-532-00 COUNTY MANAGEMENT	13,000.00	13,000.00	13,000.00
01-18-542-00 COMMUNICATIONS & POSTAGE	98,000.00	98,000.00	98,000.00
01-18-545-00 PRINTING / PUBLICATION / FORMS	5,000.00	5,000.00	5,000.00
DEPT 18 - GENERAL OPERATIONS TOTAL	456,025.00	456,025.00	456,025.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 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	61,300.00	60,400.00	60,400.00
01-20-401-07 SALARIES - TECH	45,760.00	44,800.00	44,800.00
01-20-404-00 WAGES - EXTRA HELP	5,300.00	5,300.00	5,300.00
01-20-409-00 ACCRUAL PAYOUT CONTINGENCY	250.00	250.00	250.00
01-20-410-00 RETIREMENT	13,500.00	13,300.00	13,300.00
01-20-411-00 SOCIAL SECURITY	8,700.00	8,500.00	8,500.00
01-20-413-00 MEDICAL / GROUP INSURANCE	25,850.00	25,850.00	25,850.00
01-20-416-00 WORK COMP INSURANCE	240.00	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	40,000.00
01-20-525-00 INFORMATION TECH / SOFTWARE	10,000.00	10,000.00	10,000.00
01-20-525-01 IT - DSL & INTERNET	16,000.00	16,000.00	16,000.00
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	323,400.00	321,135.00	321,135.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

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

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-21-401-00 SALARIES	271,800.00	268,000.00	271,500.00
01-21-401-03 SALARIES - CLERICAL	96,500.00	95,200.00	95,200.00
01-21-404-00 WAGES - EXTRA HELP	6,000.00	500.00	500.00
01-21-409-00 ACCRUAL PAYOUT CONTINGENCY	15,000.00	15,000.00	11,500.00
01-21-410-00 RETIREMENT	45,900.00	45,200.00	45,200.00
01-21-411-00 SOCIAL SECURITY	29,400.00	29,000.00	29,000.00
01-21-413-00 MEDICAL / GROUP INSURANCE	70,156.00	70,156.00	70,156.00
01-21-416-00 WORK COMP INSURANCE	4,730.00	4,665.00	4,665.00
01-21-440-01 SUPPLIES - OFFICE	5,000.00	5,000.00	5,000.00
01-21-446-00 SURVEYING / ADDRESSING	8,000.00	8,000.00	8,000.00
01-21-470-00 AUTO EXPENSE	46,000.00	10,000.00	10,000.00
01-21-470-01 AUTO PURCHASE	0.00	36,000.00	36,000.00
01-21-480-01 EQUIPMENT PURCHASE - OFFICE	2,000.00	2,000.00	2,000.00
01-21-489-00 MAINTENANCE AGREEMENTS	7,800.00	7,800.00	7,800.00
01-21-536-00 REFUND EXPENSES	2,000.00	2,000.00	2,000.00
01-21-542-00 COMMUNICATIONS & POSTAGE	150.00	150.00	150.00
01-21-545-00 PRINTING / PUBLICATION / FORMS	5,700.00	5,700.00	5,700.00
01-21-560-00 TRAVEL - EDUCATION - TRAINING	7,000.00	7,000.00	7,000.00
01-21-650-00 CONTRACT SERVICES	2,000.00	2,000.00	2,000.00
DEPT 21 - BUILDING & ZONING TOTAL	625,136.00	613,371.00	613,371.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	225.00	225.00	225.00
01-30-650-00	CONTRACT SERVICES	23,353.00	23,353.00	23,353.00
DEPT 30 - M-C VETERANS SERVICE OFFICER TOTAL		23,578.00	23,578.00	23,578.00
TOTAL GENERAL FUND (CURRENT EXPENSE)		4,747,708.00	4,665,959.00	4,665,959.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 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	100,100.00	98,700.00	98,700.00
02-00-404-00 WAGES - EXTRA HELP	15,000.00	20,000.00	20,000.00
02-00-409-00 ACCRUAL PAYOUT CONTINGENCY	500.00	500.00	500.00
02-00-410-00 RETIREMENT	14,500.00	14,300.00	14,300.00
02-00-411-00 SOCIAL SECURITY	9,300.00	9,200.00	9,200.00
02-00-413-00 MEDICAL / GROUP INSURANCE	25,850.00	25,850.00	25,850.00
02-00-416-00 WORK COMP INSURANCE	7,245.00	7,160.00	7,160.00
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	47,500.00	47,500.00	47,500.00
02-00-470-02 AUTO - FUEL	32,500.00	32,500.00	32,500.00
02-00-480-00 EQUIPMENT PURCHASE	32,000.00	32,000.00	32,000.00
02-00-483-00 PROFESSIONAL SERVICES	6,000.00	6,000.00	6,000.00
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	76,500.00	76,500.00	76,500.00
02-00-611-00 MAGNESIUM CHLORIDE	25,000.00	25,000.00	25,000.00
DEPT 00 - ROAD & BRIDGE TOTAL	514,120.00	517,335.00	517,335.00

TOTAL ROAD & BRIDGE**514,120.00****517,335.00****517,335.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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

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

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 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	2,500.00	2,500.00	2,500.00
04-00-453-00	EMERGENCY MANAGEMENT	8,000.00	8,000.00	8,000.00
04-00-650-00	CONTRACT SERVICES	240,975.00	240,975.00	240,975.00
DEPT 00 - AMBULANCE SERVICES TOTAL		251,475.00	251,475.00	251,475.00
TOTAL AMBULANCE SERVICES		251,475.00	251,475.00	251,475.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	59,000.00	58,100.00	58,100.00
06-00-401-06 SALARIES - INTERPRETER	91,900.00	90,600.00	90,600.00
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	22,200.00	22,000.00	22,000.00
06-00-411-00 SOCIAL SECURITY	14,300.00	14,100.00	14,100.00
06-00-413-00 MEDICAL / GROUP INSURANCE	38,775.00	38,775.00	38,775.00
06-00-416-00 WORK COMP INSURANCE	390.00	385.00	385.00
06-00-440-01 SUPPLIES - OFFICE	10,000.00	10,000.00	10,000.00
06-00-480-01 EQUIPMENT PURCHASE - OFFICE	4,000.00	4,000.00	4,000.00
06-00-490-00 REPAIRS & MAINTENANCE	500.00	500.00	500.00
06-00-542-00 COMMUNICATIONS & POSTAGE	1,000.00	1,000.00	1,000.00
06-00-545-01 FORMS - JURY	7,500.00	7,500.00	7,500.00
06-00-560-00 TRAVEL - EDUCATION - TRAINING	5,000.00	5,000.00	5,000.00
06-00-580-04 SOCIAL SERVICE - EXAM TRANSCRI	20,000.00	20,000.00	20,000.00
06-00-600-01 COURT COSTS - INTERPRETER	3,000.00	3,000.00	3,000.00
06-00-600-02 COURT COSTS - JURY	20,000.00	20,000.00	20,000.00
06-00-600-04 COURT COSTS - DISTRICT ADMIN	7,000.00	7,000.00	7,000.00
06-00-601-00 LAW LIBRARY	6,500.00	6,500.00	6,500.00
06-00-602-00 CONTINGENCY	3,000.00	3,000.00	3,000.00
DEPT 00 - DISTRICT COURT TOTAL	348,715.00	346,110.00	346,110.00

TOTAL DISTRICT COURT**348,715.00****346,110.00****346,110.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND**DEPT: 02 DISCRETIONARY COMPENSATION**

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

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE FUND****DEPT: 03 DISTRICT COURT CLERKS**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-03-401-01 SALARIES - OFFICERS	71,600.00	70,500.00	70,500.00
08-03-401-02 SALARIES - DEPUTIES	305,700.00	301,300.00	301,300.00
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	46,700.00	46,100.00	46,100.00
08-03-411-00 SOCIAL SECURITY	30,000.00	29,500.00	29,500.00
08-03-413-00 MEDICAL / GROUP INSURANCE	103,400.00	103,400.00	103,400.00
08-03-416-00 WORK COMP INSURANCE	825.00	810.00	810.00
DEPT 03 - DISTRICT COURT CLERKS TOTAL	571,725.00	565,110.00	565,110.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE FUND****DEPT: 05 M-C JUVENILE PROBATION**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-05-650-00 CONTRACT SERVICES	251,938.00	258,683.00	258,683.00
DEPT 05 - M-C JUVENILE PROBATION TOTAL	251,938.00	258,683.00	258,683.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET Type: EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND

DEPT: 07 PROSECUTING ATTORNEY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-07-401-01 SALARIES - OFFICERS	103,000.00	106,900.00	106,900.00
08-07-401-02 SALARIES - DEPUTIES	166,500.00	164,100.00	164,100.00
08-07-401-03 SALARIES - CLERICAL	127,400.00	125,500.00	125,500.00
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	55,900.00	55,200.00	55,200.00
08-07-411-00 SOCIAL SECURITY	35,800.00	35,400.00	35,400.00
08-07-413-00 MEDICAL / GROUP INSURANCE	77,550.00	77,550.00	77,550.00
08-07-416-00 WORK COMP INSURANCE	980.00	740.00	740.00
08-07-440-01 SUPPLIES - OFFICE	8,500.00	8,500.00	8,500.00
08-07-525-00 INFORMATION TECH / SOFTWARE	11,500.00	11,500.00	11,500.00
08-07-528-00 DUES / MEMBERSHIPS	5,400.00	5,400.00	5,400.00
08-07-542-00 COMMUNICATIONS & POSTAGE	300.00	300.00	300.00
08-07-545-00 PRINTING / PUBLICATION / FORMS	1,500.00	1,500.00	1,500.00
08-07-560-00 TRAVEL - EDUCATION - TRAINING	5,000.00	5,000.00	5,000.00
08-07-587-00 EVIDENCE & INVESTIGATION COSTS	4,000.00	4,000.00	4,000.00
08-07-600-00 COURT COSTS	75,000.00	50,000.00	50,000.00
DEPT 07 - PROSECUTING ATTORNEY TOTAL	743,830.00	717,090.00	717,090.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET Type: EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND

DEPT: 09 CORONER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-09-401-01 SALARIES - OFFICERS	17,300.00	17,000.00	17,000.00
08-09-401-02 SALARIES - DEPUTIES	5,000.00	4,900.00	4,900.00
08-09-404-00 WAGES - EXTRA HELP	1,200.00	1,200.00	1,200.00
08-09-410-00 RETIREMENT	2,900.00	2,800.00	2,800.00
08-09-411-00 SOCIAL SECURITY	1,900.00	1,800.00	1,800.00
08-09-413-00 MEDICAL / GROUP INSURANCE	12,925.00	12,925.00	12,925.00
08-09-416-00 WORK COMP INSURANCE	90.00	90.00	90.00
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	76,415.00	75,815.00	75,815.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET Type: EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 21 SHERIFF - COUNTY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-21-401-01 SALARIES - OFFICERS	149,500.00	147,500.00	147,500.00
08-21-401-02 SALARIES - DEPUTIES	653,600.00	644,100.00	644,100.00
08-21-401-03 SALARIES - CLERICAL	187,200.00	184,600.00	184,600.00
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	398,500.00	392,900.00	392,900.00
08-21-403-07 WAGES - EMERGENCY MANAGEMENT	10,000.00	10,000.00	10,000.00
08-21-404-00 WAGES - EXTRA HELP	129,000.00	129,000.00	129,000.00
08-21-409-00 ACCRUAL PAYOUT CONTINGENCY	12,000.00	12,000.00	12,000.00
08-21-410-00 RETIREMENT	191,700.00	189,300.00	189,300.00
08-21-411-00 SOCIAL SECURITY	120,700.00	119,200.00	119,200.00
08-21-413-00 MEDICAL / GROUP INSURANCE	354,528.00	354,502.00	354,502.00
08-21-416-00 WORK COMP INSURANCE	44,455.00	43,900.00	43,900.00
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	42,000.00	42,000.00	42,000.00
08-21-470-01 AUTO PURCHASE	200,000.00	117,000.00	200,000.00
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	3,200.00	3,200.00
08-21-473-00 SWAT OPERATIONS	4,550.00	4,550.00	4,550.00
08-21-480-00 EQUIPMENT PURCHASE	33,000.00	31,000.00	31,000.00
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	2,800.00	2,800.00
08-21-542-00 COMMUNICATIONS & POSTAGE	93,300.00	43,300.00	43,300.00
08-21-554-00 UNIFORMS	8,000.00	8,000.00	8,000.00
08-21-554-01 UNIFORMS - PROTECTIVE CLOTHING	6,000.00	6,000.00	6,000.00
08-21-560-00 TRAVEL - EDUCATION - TRAINING	24,000.00	20,000.00	24,000.00
08-21-560-01 FIREARMS TRAINING	11,680.00	7,000.00	11,680.00
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	2,871,705.00	2,703,844.00	2,795,524.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET

Type: EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND

DEPT: 27 M-C CRIMINAL JUSTICE CENTER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-27-401-00 SALARIES	76,400.00	75,400.00	75,400.00
08-27-401-02 SALARIES - DEPUTIES	1,502,740.00	1,474,400.00	1,474,400.00
08-27-401-03 SALARIES - CLERICAL	78,192.00	74,900.00	74,900.00
08-27-401-07 SALARIES - TECH	54,400.00	53,600.00	53,600.00
08-27-401-11 SALARIES - US MARSHALL TRANSP	1,000.00	1,000.00	1,000.00
08-27-404-00 WAGES - EXTRA HELP	131,250.00	131,250.00	131,250.00
08-27-409-00 ACCRUAL PAYOUT CONTINGENCY	7,000.00	7,000.00	7,000.00
08-27-410-00 RETIREMENT	231,000.00	231,100.00	231,100.00
08-27-411-00 SOCIAL SECURITY	144,200.00	144,200.00	144,200.00
08-27-413-00 MEDICAL / GROUP INSURANCE	427,157.00	427,166.00	427,166.00
08-27-416-00 WORK COMP INSURANCE	58,065.00	57,920.00	57,920.00
08-27-440-00 SUPPLIES	11,960.00	11,960.00	11,960.00
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
08-27-531-00 RISK MANAGMENT	50,000.00	50,000.00	50,000.00
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	10,000.00	10,000.00	10,000.00
08-27-560-00 TRAVEL - EDUCATION - TRAINING	20,500.00	20,500.00	20,500.00
08-27-592-00 TRUSTEE PAYMENTS	7,500.00	7,500.00	7,500.00
08-27-593-00 AMMO / GUNS	12,000.00	12,000.00	12,000.00
08-27-594-00 MEDICAL	113,000.00	113,000.00	113,000.00
08-27-596-00 INMATE EDUCATION PROGRAM	12,000.00	12,000.00	12,000.00
08-27-597-00 PREA COMPLIANCE	2,500.00	2,500.00	2,500.00
08-27-650-00 CONTRACT SERVICES	657,175.00	657,175.00	657,175.00
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	20,500.00	20,500.00	20,500.00
08-27-849-00 CAPITAL - REPAIRS	67,500.00	67,500.00	67,500.00
08-27-869-00 CAPITAL - CONTINGENCY	1,000.00	1,000.00	1,000.00
08-27-875-00 CAPITAL - OFFICE EQUIP MAINT	25,000.00	25,000.00	25,000.00
08-27-880-00 CAPITAL - OFFICE EQUIPMENT	8,000.00	8,000.00	8,000.00
08-27-886-00 CAPITAL - MISC MAINTENANCE	2,000.00	2,000.00	2,000.00
DEPT 27 - M-C CRIMINAL JUSTICE CENTER TOTAL	3,952,999.00	3,919,531.00	3,919,531.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 08 JUSTICE FUND****DEPT: 28 M-C JUVENILE DETENTION CENTER**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-28-650-00 CONTRACT SERVICES	636,818.00	618,026.00	618,026.00
DEPT 28 - M-C JUVENILE DETENTION CENTER TOTAL	636,818.00	618,026.00	618,026.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET

Type: EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 51 SHERIFF - CITY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-51-401-02 SALARIES - DEPUTIES	1,021,135.00	1,021,100.00	1,021,100.00
08-51-404-00 WAGES - EXTRA HELP	75,000.00	75,000.00	75,000.00
08-51-409-00 ACCRUAL PAYOUT CONTINGENCY	10,000.00	10,000.00	10,000.00
08-51-410-00 RETIREMENT	135,720.00	135,700.00	135,700.00
08-51-411-00 SOCIAL SECURITY	84,699.00	84,700.00	84,700.00
08-51-413-00 MEDICAL / GROUP INSURANCE	250,200.00	250,200.00	250,200.00
08-51-416-00 WORK COMP INSURANCE	33,373.00	33,370.00	33,370.00
08-51-440-00 SUPPLIES	2,922.00	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	100,000.00	100,000.00	100,000.00
08-51-470-02 AUTO - FUEL	63,114.00	63,171.00	63,171.00
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	6,429.00	6,429.00	6,429.00
08-51-554-01 UNIFORMS - PROTECTIVE CLOTHING	6,000.00	6,000.00	6,000.00
08-51-560-00 TRAVEL - EDUCATION - TRAINING	12,550.00	12,550.00	12,550.00
08-51-560-01 FIREARMS TRAINING	14,527.00	14,527.00	14,527.00
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	1,901,495.00	1,901,495.00	1,901,495.00

TOTAL JUSTICE FUND

11,025,505.00

10,778,174.00

10,869,854.00

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

Fiscal Year: 2022 Budget #: 2 Description: 2022 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: 2022 Budget #: 2 Description: 2022 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	61,248.00	61,600.00	61,600.00
12-00-401-02 SALARIES - DEPUTIES	277,443.28	287,800.00	287,800.00
12-00-401-03 SALARIES - CLERICAL	129,211.00	108,600.00	108,600.00
12-00-404-00 WAGES - EXTRA HELP	15,000.00	15,000.00	15,000.00
12-00-409-00 ACCRUAL PAYOUT CONTINGENCY	5,000.00	5,000.00	5,000.00
12-00-410-00 RETIREMENT	48,600.00	57,100.00	57,100.00
12-00-411-00 SOCIAL SECURITY	31,100.00	36,600.00	36,600.00
12-00-413-00 MEDICAL / GROUP INSURANCE	138,270.00	142,175.00	142,175.00
12-00-416-00 WORK COMP INSURANCE	11,450.00	11,935.00	11,935.00
12-00-438-00 JANITORIAL CLEANING	10,800.00	10,800.00	10,800.00
12-00-439-00 SCRAM MONITORING COSTS	65,000.00	65,000.00	65,000.00
12-00-440-00 SUPPLIES	14,000.00	11,000.00	11,000.00
12-00-440-10 SUPPLIES - TESTING MONITORING	150,000.00	150,000.00	150,000.00
12-00-464-00 UTILITIES	7,500.00	7,500.00	7,500.00
12-00-470-00 AUTO EXPENSE	3,000.00	3,000.00	3,000.00
12-00-490-00 REPAIRS & MAINTENANCE	16,000.00	16,000.00	16,000.00
12-00-500-00 RENT / LEASE	31,500.00	31,500.00	31,500.00
12-00-536-00 REFUND EXPENSES	200.00	200.00	200.00
12-00-542-00 COMMUNICATIONS & POSTAGE	6,200.00	9,000.00	9,000.00
12-00-554-00 UNIFORMS	5,000.00	5,000.00	5,000.00
12-00-560-00 TRAVEL - EDUCATION - TRAINING	8,500.00	8,500.00	8,500.00
DEPT 00 - M-C MISDEMEANOR PROBATION TOTAL	1,035,022.28	1,043,310.00	1,043,310.00

TOTAL M-C MISDEMEANOR PROBATION**1,035,022.28****1,043,310.00****1,043,310.00**

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 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	70,000.00	70,000.00	70,000.00
13-00-480-00 EQUIPMENT PURCHASE	576,000.00	576,000.00	576,000.00
13-00-489-00 MAINTENANCE AGREEMENTS	38,000.00	38,000.00	38,000.00
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	906,000.00	906,000.00	906,000.00

TOTAL 911 COMMUNICATIONS	906,000.00	906,000.00	906,000.00
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BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 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	2,000.00	2,000.00	2,000.00
15-00-444-00 ELECTION WORKERS	22,000.00	22,000.00	22,000.00
15-00-455-00 ADMINISTRATION EXPENSE	50,013.00	49,446.00	49,446.00
15-00-480-00 EQUIPMENT PURCHASE	20,000.00	20,000.00	20,000.00
15-00-480-01 EQUIPMENT PURCHASE - OFFICE	500.00	500.00	500.00
15-00-490-00 REPAIRS & MAINTENANCE	15,000.00	15,000.00	15,000.00
15-00-500-00 RENT / LEASE	1,000.00	1,000.00	1,000.00
15-00-542-00 COMMUNICATIONS & POSTAGE	4,000.00	4,000.00	4,000.00
15-00-545-00 PRINTING / PUBLICATION / FORMS	4,500.00	4,500.00	4,500.00
15-00-545-02 FORMS - BALLOT	7,000.00	7,000.00	7,000.00
15-00-560-00 TRAVEL - EDUCATION - TRAINING	7,000.00	7,000.00	7,000.00
DEPT 00 - CONSOLIDATED ELECTIONS TOTAL	136,723.00	136,156.00	136,156.00
TOTAL CONSOLIDATED ELECTIONS	136,723.00	136,156.00	136,156.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	29,700.00	29,350.00	29,350.00
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	100,000.00	100,000.00	100,000.00
16-00-650-00 CONTRACT SERVICES	15,600.00	15,600.00	15,600.00
DEPT 00 - SOCIAL SERVICES-ASSISTANCE TOTAL	407,300.00	406,950.00	406,950.00

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

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 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
16-01-580-00 TRAVEL - EDUCATION - TRAINING	1,000.00	1,000.00	1,000.00
16-01-580-04 EXAMINATIONS & TRANSCRIPTS	2,500.00	2,500.00	2,500.00
16-01-585-00 CONFLICT - 1ST LEVEL	98,700.00	98,700.00	98,700.00
16-01-585-01 CONFLICT - 2ND LEVEL & ABOVE	500,000.00	500,000.00	500,000.00
16-01-585-02 CONFLICT - OTHER EXPENSES	45,000.00	45,000.00	45,000.00
16-01-585-03 GUARDIAN AD LITEM	10,000.00	10,000.00	10,000.00
DEPT 01 - SOCIAL SERVICES-LEGAL DEFENSE TOTAL	657,200.00	657,200.00	657,200.00

TOTAL SOCIAL SERVICES-ASSISTANCE

1,064,500.00

1,064,150.00

1,064,150.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	200,000.00	200,000.00	200,000.00
DEPT 00 - COMMUNITY COLLEGE TOTAL	200,000.00	200,000.00	200,000.00

TOTAL COMMUNITY COLLEGE**200,000.00****200,000.00****200,000.00**

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 **Budget #:** 2 **Description:** 2022 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	36,296.00	36,800.00	36,800.00
18-00-404-00 WAGES - EXTRA HELP	12,000.00	6,000.00	18,000.00
18-00-409-00 ACCRUAL PAYOUT CONTINGENCY	14,000.00	8,500.00	8,500.00
18-00-410-00 RETIREMENT	4,500.00	6,200.00	6,200.00
18-00-411-00 SOCIAL SECURITY	4,765.64	4,000.00	4,900.00
18-00-413-00 MEDICAL / GROUP INSURANCE	15,762.00	12,925.00	12,925.00
18-00-416-00 WORK COMP INSURANCE	3,500.00	1,805.00	2,225.00
18-00-497-00 EXHIBITS	173,771.21	49,400.00	154,800.00
DEPT 00 - CASSIA COUNTY FAIR TOTAL	264,594.85	125,630.00	244,350.00

TOTAL CASSIA COUNTY FAIR

264,594.85

125,630.00

244,350.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	43,350.00	43,350.00	43,350.00
DEPT 00 - HISTORICAL SOCIETY TOTAL		43,350.00	43,350.00	43,350.00
TOTAL HISTORICAL SOCIETY		43,350.00	43,350.00	43,350.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	225,000.00	211,400.00	211,400.00
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	27,000.00	26,100.00	26,100.00
20-00-411-00 SOCIAL SECURITY	17,300.00	16,700.00	16,700.00
20-00-413-00 MEDICAL / GROUP INSURANCE	51,700.00	51,700.00	51,700.00
20-00-416-00 WORK COMP INSURANCE	4,090.00	3,935.00	3,935.00
20-00-440-01 SUPPLIES - OFFICE	3,500.00	3,500.00	3,500.00
20-00-470-00 AUTO EXPENSE	9,000.00	9,000.00	9,000.00
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	2,000.00	2,000.00
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	10,000.00	10,000.00
DEPT 00 - REVALUATION TOTAL	369,590.00	350,335.00	350,335.00

TOTAL REVALUATION**369,590.00****350,335.00****350,335.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	735,300.00	735,300.00	735,300.00
DEPT 00 - SOLID WASTE DISTRICT TOTAL	735,300.00	735,300.00	735,300.00
TOTAL SOLID WASTE DISTRICT	735,300.00	735,300.00	735,300.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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: 2022 Budget #: 2 Description: 2022 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	128,780.00	87,600.00	87,600.00
27-00-401-03 SALARIES - CLERICAL	41,700.00	41,100.00	41,100.00
27-00-404-00 WAGES - EXTRA HELP	27,500.00	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	27,673.63	22,600.00	22,600.00
27-00-411-00 SOCIAL SECURITY	17,245.92	14,500.00	14,500.00
27-00-413-00 MEDICAL / GROUP INSURANCE	52,602.00	38,775.00	38,775.00
27-00-416-00 WORK COMP INSURANCE	7,351.04	5,620.00	5,620.00
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
27-00-470-01 AUTO PURCHASE	50,000.00	50,000.00	50,000.00
27-00-480-01 EQUIPMENT PURCHASE - OFFICE	1,500.00	500.00	1,500.00
27-00-542-00 COMMUNICATIONS & POSTAGE	2,240.00	1,800.00	1,800.00
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	20,000.00	20,000.00
27-00-566-00 WEED - GOOSE CREEK	90,000.00	20,000.00	20,000.00
27-00-875-01 GRANTS - WEED & PEST	18,000.00	12,000.00	12,000.00
DEPT 00 - NOXIOUS WEED & PEST TOTAL	592,772.59	433,095.00	434,095.00

TOTAL NOXIOUS WEED & PEST**592,772.59****433,095.00****434,095.00**

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	725.00	725.00
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	86,025.00	86,025.00

TOTAL SNOWMOBILE**86,070.00****86,025.00****86,025.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	12,000.00	12,000.00	12,000.00
29-00-493-00 REPAIRS - BUILDING & GROUNDS	225,000.00	225,000.00	225,000.00
29-00-502-00 PROPERTY TAXES - FACILITIES	4,000.00	4,000.00	4,000.00
DEPT 00 - PHYSICAL FACILITIES TOTAL	241,000.00	241,000.00	241,000.00

TOTAL PHYSICAL FACILITIES**241,000.00****241,000.00****241,000.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 32 PREVENTIVE HEALTH FUND****DEPT: 00 PREVENTIVE HEALTH FUND**

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
32-00-650-00	CONTRACT SERVICES	206,311.00	206,311.00	206,311.00
DEPT 00 - PREVENTIVE HEALTH FUND TOTAL		206,311.00	206,311.00	206,311.00
TOTAL PREVENTIVE HEALTH FUND		206,311.00	206,311.00	206,311.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 48 EMPLOYEE BENEFITS FUND****DEPT: 00 EMPLOYEE BENEFITS FUND**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
48-00-420-00 MEDICAL INSURANCE	739,140.00	739,140.00	739,140.00
48-00-421-00 DENTAL INSURANCE	160,000.00	160,000.00	160,000.00
48-00-422-00 LIFE INSURANCE	70,800.00	70,800.00	70,800.00
48-00-423-00 WORK COMP INSURANCE	181,595.00	181,595.00	181,595.00
48-00-425-00 MEDICAL CLAIMS	1,650,000.00	1,650,000.00	1,650,000.00
48-00-426-00 VISION CLAIMS	56,400.00	56,400.00	56,400.00
DEPT 00 - EMPLOYEE BENEFITS FUND TOTAL	2,857,935.00	2,857,935.00	2,857,935.00
TOTAL EMPLOYEE BENEFITS FUND	2,857,935.00	2,857,935.00	2,857,935.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 53 NARCOTICS SEIZED ASSETS FUND****DEPT: 00 NARCOTICS SEIZED ASSETS FUND**

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

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET**Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only****FUND: 61 COURT INTERLOCK FUND****DEPT: 00 COURT INTERLOCK FUND**

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

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

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

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

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET **Type:** EXPENDITURE*** Report Includes Active Funds and Accounts Only**

GRAND TOTAL	25,750,691.72	25,111,650.00	25,323,050.00
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*****END OF REPORT*****

BUDGET TOTALS

(Revenues)

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET

Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)

DEPT: 00 GENERAL FUND (CURRENT EXPENSE)

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-00-301-2018 PROPERTY TAXES 2018	2,500.00	2,500.00	2,500.00
01-00-301-2019 PROPERTY TAXES 2019	2,500.00	2,500.00	2,500.00
01-00-301-2020 PROPERTY TAXES 2020	10,000.00	10,000.00	10,000.00
01-00-301-2021 PROPERTY TAXES 2021	1,325,000.00	1,325,000.00	1,325,000.00
01-00-310-2018 PENALTY	50.00	50.00	50.00
01-00-310-2019 PENALTY 2019	50.00	50.00	50.00
01-00-310-2020 PENALTY 2020	250.00	250.00	250.00
01-00-310-2021 PENALTY 2021	1,000.00	1,000.00	1,000.00
01-00-313-2018 INTEREST 2018	1,000.00	1,000.00	1,000.00
01-00-313-2019 INTEREST 2019	750.00	750.00	750.00
01-00-313-2020 INTEREST 2020	1,500.00	1,500.00	1,500.00
01-00-313-2021 INTEREST 2021	1,000.00	1,000.00	1,000.00
01-00-324-01 SALES TAX BASE AMT - STATE	601,800.00	601,800.00	601,800.00
01-00-324-25 IDG AWARD - STATE	73,177.00	73,177.00	73,177.00
01-00-324-30 AG REPLACEMENT - STATE	206,477.00	206,477.00	206,477.00
01-00-324-31 PERSONAL PROP TAX REPL - STATE	16,969.00	16,969.00	16,969.00
01-00-327-06 CIVIL DEFENSE - FEDERAL	20,000.00	20,000.00	20,000.00
01-00-329-01 GRANTS - 911 MAPPING	105,000.00	105,000.00	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	145,000.00	145,000.00	145,000.00
01-00-337-05 POSTAGE FEES	800.00	800.00	800.00
01-00-341-01 INTEREST	65,000.00	65,000.00	65,000.00
01-00-342-00 TAX COLLECTOR COSTS	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
01-00-342-04 TAX OVERAGES	50.00	50.00	50.00
01-00-343-00 IT SERVICES CONTRACT	4,800.00	4,800.00	4,800.00
01-00-345-17 JOINT POWERS AGRMNT - PUB DEF	1,020,465.00	1,009,650.00	1,009,650.00
01-00-349-00 FEES FOR MISC SERVICES	104,713.00	103,796.00	103,796.00
01-00-355-00 GROSS EARNINGS TAX	46,300.00	46,300.00	46,300.00
01-00-361-03 PAWN BROKER LICENSE	120.00	120.00	120.00
01-00-361-05 BUILDING PERMIT FEE	166,000.00	170,000.00	170,000.00
01-00-361-06 ZONING	10,000.00	15,000.00	15,000.00
DEPT 00 - GENERAL FUND (CURRENT EXPENSE) TOTAL	4,236,121.00	4,233,389.00	4,233,389.00

TOTAL GENERAL FUND (CURRENT EXPENSE)

4,236,121.00

4,233,389.00

4,233,389.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 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
02-00-301-2018 PROPERTY TAXES 2018	1,500.00	1,500.00	1,500.00
02-00-301-2019 PROPERTY TAXES 2019	1,000.00	1,000.00	1,000.00
02-00-301-2020 PROPERTY TAXES 2020	1,000.00	1,000.00	1,000.00
02-00-301-2021 PROPERTY TAXES 2021	58,250.00	58,250.00	58,250.00
02-00-310-2018 PENALTY	50.00	50.00	50.00
02-00-310-2019 PENALTY 2019	25.00	25.00	25.00
02-00-310-2020 PENALTY 2020	25.00	25.00	25.00
02-00-310-2021 PENALTY 2021	25.00	25.00	25.00
02-00-313-2018 INTEREST 2018	750.00	750.00	750.00
02-00-313-2019 INTEREST 2019	150.00	150.00	150.00
02-00-313-2020 INTEREST 2020	200.00	200.00	200.00
02-00-313-2021 INTEREST 2021	25.00	25.00	25.00
02-00-324-01 SALES TAX BASE AMT - STATE	8,500.00	8,500.00	8,500.00
02-00-324-30 AG REPLACEMENT - STATE	1,464.00	1,464.00	1,464.00
02-00-324-31 PERSONAL PROP TAX REPL - STATE	680.00	680.00	680.00
02-00-324-50 HIGHWAY USERS REVENUE - STATE	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	1,500.00	1,500.00	1,500.00
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
02-00-391-99 OTHER RECEIPTS/MISC TRANSFERS	5,000.00	5,000.00	5,000.00
DEPT 00 - ROAD & BRIDGE TOTAL	299,044.00	299,044.00	299,044.00

TOTAL ROAD & BRIDGE**299,044.00****299,044.00****299,044.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	7,000.00	7,000.00	7,000.00
DEPT 00 - EMERGENCY MEDICAL SERVICES TOTAL		7,000.00	7,000.00	7,000.00
TOTAL EMERGENCY MEDICAL SERVICES		7,000.00	7,000.00	7,000.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 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
04-00-301-2018 PROPERTY TAXES 2018	500.00	500.00	500.00
04-00-301-2019 PROPERTY TAXES 2019	500.00	500.00	500.00
04-00-301-2020 PROPERTY TAXES 2020	1,000.00	1,000.00	1,000.00
04-00-301-2021 PROPERTY TAXES 2021	220,000.00	220,000.00	220,000.00
04-00-310-2018 PENALTY	20.00	20.00	20.00
04-00-310-2019 PENALTY 2019	20.00	20.00	20.00
04-00-310-2020 PENALTY 2020	40.00	40.00	40.00
04-00-310-2021 PENALTY 2021	50.00	50.00	50.00
04-00-313-2018 INTEREST 2018	250.00	250.00	250.00
04-00-313-2019 INTEREST 2019	100.00	100.00	100.00
04-00-313-2020 INTEREST 2020	150.00	150.00	150.00
04-00-313-2021 INTEREST 2021	100.00	100.00	100.00
04-00-324-01 SALES TAX BASE AMT - STATE	32,000.00	32,000.00	32,000.00
04-00-324-31 PERSONAL PROP TAX REPL - STATE	2,474.00	2,474.00	2,474.00
04-00-355-00 GROSS EARNINGS TAX	7,700.00	7,700.00	7,700.00
DEPT 00 - AMBULANCE SERVICES TOTAL	264,904.00	264,904.00	264,904.00
TOTAL AMBULANCE SERVICES	264,904.00	264,904.00	264,904.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 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
06-00-301-2018 PROPERTY TAXES 2018	400.00	400.00	400.00
06-00-310-2018 PENALTY	10.00	10.00	10.00
06-00-313-2018 INTEREST 2018	150.00	150.00	150.00
06-00-324-31 PERSONAL PROP TAX REPL - STATE	282.00	282.00	282.00
06-00-360-01 RESTITUTION - COURT	100.00	100.00	100.00
06-00-360-02 JURY DONATIONS	1,000.00	1,000.00	1,000.00
06-00-360-10 COURT FINES AND FEES	200,000.00	200,000.00	200,000.00
DEPT 00 - DISTRICT COURT TOTAL	201,942.00	201,942.00	201,942.00

TOTAL DISTRICT COURT**201,942.00****201,942.00****201,942.00**

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET

Type: REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND

DEPT: 00 JUSTICE FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-00-301-2018 PROPERTY TAXES 2018	5,000.00	5,000.00	5,000.00
08-00-301-2019 PROPERTY TAXES 2019	7,000.00	7,000.00	7,000.00
08-00-301-2020 PROPERTY TAXES 2020	20,000.00	20,000.00	20,000.00
08-00-301-2021 PROPERTY TAXES 2021	3,127,466.00	3,127,466.00	3,127,466.00
08-00-310-2018 PENALTY	200.00	200.00	200.00
08-00-310-2019 PENALTY 2019	100.00	100.00	100.00
08-00-310-2020 PENALTY 2020	400.00	400.00	400.00
08-00-310-2021 PENALTY 2021	1,500.00	1,500.00	1,500.00
08-00-313-2018 INTEREST 2018	3,000.00	3,000.00	3,000.00
08-00-313-2019 INTEREST 2019	1,500.00	1,500.00	1,500.00
08-00-313-2020 INTEREST 2020	2,000.00	2,000.00	2,000.00
08-00-313-2021 INTEREST 2021	2,000.00	2,000.00	2,000.00
08-00-324-01 SALES TAX BASE AMT - STATE	997,000.00	997,000.00	997,000.00
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	14,000.00	14,000.00	14,000.00
08-00-324-18 GRANT - OFF HWY VEHICL - STATE	4,350.00	4,350.00	4,350.00
08-00-324-19 GRANT - INVASIVE SPECIES	20,000.00	20,000.00	20,000.00
08-00-324-31 PERSONAL PROP TAX REPL - STATE	33,529.00	33,529.00	33,529.00
08-00-327-01 GRANT - USFS - FEDERAL	10,000.00	10,000.00	10,000.00
08-00-338-00 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	75,000.00	75,000.00	75,000.00
08-00-338-35 FINGER PRINTING FEES - SHERIFF	2,500.00	2,500.00	2,500.00
08-00-345-01 CITY OF ALBION CONTRACT	2,500.00	2,500.00	2,500.00
08-00-345-02 CITY OF BURLEY CONTRACT	1,901,495.00	1,901,495.00	1,901,495.00
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	3,952,999.00	3,919,531.00	3,919,531.00
08-00-355-00 GROSS EARNINGS TAX	109,400.00	109,400.00	109,400.00
08-00-360-10 COURT FINES AND FEES	55,000.00	55,000.00	55,000.00
08-00-391-16 SEX OFFENDER REGISTRATION	2,500.00	2,500.00	2,500.00
08-00-391-17 YOUTH PLATE FEES	100.00	100.00	100.00
DEPT 00 - JUSTICE FUND TOTAL	10,503,139.00	10,469,671.00	10,469,671.00

TOTAL JUSTICE FUND**10,503,139.00****10,469,671.00****10,469,671.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	2,500.00	2,500.00	2,500.00
DEPT 00 - K-9 EXPENSE TOTAL	3,000.00	3,000.00	3,000.00

TOTAL K-9 EXPENSE**3,000.00****3,000.00****3,000.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	619,023.00	627,310.00	627,310.00
12-00-359-01 PROBATION FEES	155,000.00	155,000.00	155,000.00
12-00-359-02 MORAL RECOGNITION FEES	9,000.00	9,000.00	9,000.00
12-00-359-03 SCRAM UNITS	80,000.00	80,000.00	80,000.00
12-00-391-13 INTOX FEES AND DRUG TESTING	170,000.00	170,000.00	170,000.00
DEPT 00 - M-C MISDEMEANOR PROBATION TOTAL	1,035,023.00	1,043,310.00	1,043,310.00

TOTAL M-C MISDEMEANOR PROBATION**1,035,023.00****1,043,310.00****1,043,310.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	3,000.00	3,000.00	3,000.00
13-00-347-01 911 SURCHARGES	220,000.00	220,000.00	220,000.00
13-00-347-02 PRE PAID PHONES	23,000.00	23,000.00	23,000.00
DEPT 00 - 911 COMMUNICATIONS TOTAL	246,000.00	246,000.00	246,000.00

TOTAL 911 COMMUNICATIONS**246,000.00****246,000.00****246,000.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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: 2022 Budget #: 2 Description: 2022 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
16-00-301-2018 PROPERTY TAXES 2018	1,000.00	1,000.00	1,000.00
16-00-301-2019 PROPERTY TAXES 2019	1,000.00	1,000.00	1,000.00
16-00-301-2020 PROPERTY TAXES 2020	5,000.00	5,000.00	5,000.00
16-00-301-2021 PROPERTY TAXES 2021	500,000.00	500,000.00	500,000.00
16-00-310-2018 PENALTY	50.00	50.00	50.00
16-00-310-2019 PENALTY 2019	25.00	25.00	25.00
16-00-310-2020 PENALTY 2020	100.00	100.00	100.00
16-00-310-2021 PENALTY 2021	350.00	350.00	350.00
16-00-313-2018 INTEREST 2018	500.00	500.00	500.00
16-00-313-2019 INTEREST 2019	150.00	150.00	150.00
16-00-313-2020 INTEREST 2020	500.00	500.00	500.00
16-00-313-2021 INTEREST 2021	450.00	450.00	450.00
16-00-324-01 SALES TAX BASE AMT - STATE	76,000.00	76,000.00	76,000.00
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	17,500.00	17,500.00	17,500.00
16-00-399-50 SOCIAL SERVICES	180,000.00	180,000.00	180,000.00
DEPT 00 - SOCIAL SERVICES-ASSISTANCE TOTAL	786,725.00	786,725.00	786,725.00

TOTAL SOCIAL SERVICES-ASSISTANCE**786,725.00****786,725.00****786,725.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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
17-00-301-2018	PROPERTY TAXES 2018	300.00	300.00	300.00
17-00-310-2018	PENALTY	10.00	10.00	10.00
17-00-313-2018	INTEREST 2018	100.00	100.00	100.00
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	100,000.00	100,000.00	100,000.00
DEPT 00 - COMMUNITY COLLEGE TOTAL		102,389.00	102,389.00	102,389.00
TOTAL COMMUNITY COLLEGE		102,389.00	102,389.00	102,389.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 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
18-00-301-2018 PROPERTY TAXES 2018	500.00	500.00	500.00
18-00-301-2019 PROPERTY TAXES 2019	500.00	500.00	500.00
18-00-301-2020 PROPERTY TAXES 2020	1,000.00	1,000.00	1,000.00
18-00-301-2021 PROPERTY TAXES 2021	221,350.00	221,350.00	221,350.00
18-00-310-2018 PENALTY	10.00	10.00	10.00
18-00-310-2019 PENALTY 2019	10.00	10.00	10.00
18-00-310-2020 PENALTY 2020	20.00	20.00	20.00
18-00-310-2021 PENALTY 2021	100.00	100.00	100.00
18-00-313-2018 INTEREST 2018	250.00	250.00	250.00
18-00-313-2019 INTEREST 2019	100.00	100.00	100.00
18-00-313-2020 INTEREST 2020	100.00	100.00	100.00
18-00-313-2021 INTEREST 2021	150.00	150.00	150.00
18-00-324-01 SALES TAX BASE AMT - STATE	33,700.00	33,700.00	33,700.00
18-00-324-31 PERSONAL PROP TAX REPL - STATE	2,262.00	2,262.00	2,262.00
18-00-355-00 GROSS EARNINGS TAX	7,700.00	7,700.00	7,700.00
DEPT 00 - CASSIA COUNTY FAIR TOTAL	267,752.00	267,752.00	267,752.00

TOTAL CASSIA COUNTY FAIR**267,752.00****267,752.00****267,752.00**

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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
19-00-301-2018 PROPERTY TAXES 2018	75.00	75.00	75.00
19-00-301-2019 PROPERTY TAXES 2019	75.00	75.00	75.00
19-00-301-2020 PROPERTY TAXES 2020	200.00	200.00	200.00
19-00-301-2021 PROPERTY TAXES 2021	25,400.00	25,400.00	25,400.00
19-00-310-2018 PENALTY	5.00	5.00	5.00
19-00-310-2019 PENALTY 2019	5.00	5.00	5.00
19-00-310-2020 PENALTY 2020	5.00	5.00	5.00
19-00-310-2021 PENALTY 2021	10.00	10.00	10.00
19-00-313-2018 INTEREST 2018	50.00	50.00	50.00
19-00-313-2019 INTEREST 2019	25.00	25.00	25.00
19-00-313-2020 INTEREST 2020	25.00	25.00	25.00
19-00-313-2021 INTEREST 2021	10.00	10.00	10.00
19-00-324-01 SALES TAX BASE AMT - STATE	3,860.00	3,860.00	3,860.00
19-00-324-31 PERSONAL PROP TAX REPL - STATE	212.00	212.00	212.00
19-00-355-00 GROSS EARNINGS TAX	900.00	900.00	900.00
DEPT 00 - HISTORICAL SOCIETY TOTAL	30,857.00	30,857.00	30,857.00
TOTAL HISTORICAL SOCIETY	30,857.00	30,857.00	30,857.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 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
20-00-301-2018 PROPERTY TAXES 2018	750.00	750.00	750.00
20-00-301-2019 PROPERTY TAXES 2019	750.00	750.00	750.00
20-00-301-2020 PROPERTY TAXES 2020	2,000.00	2,000.00	2,000.00
20-00-301-2021 PROPERTY TAXES 2021	250,000.00	250,000.00	250,000.00
20-00-310-2018 PENALTY	20.00	20.00	20.00
20-00-310-2019 PENALTY 2019	20.00	20.00	20.00
20-00-310-2020 PENALTY 2020	40.00	40.00	40.00
20-00-310-2021 PENALTY 2021	100.00	100.00	100.00
20-00-313-2018 INTEREST 2018	300.00	300.00	300.00
20-00-313-2019 INTEREST 2019	200.00	200.00	200.00
20-00-313-2020 INTEREST 2020	200.00	200.00	200.00
20-00-313-2021 INTEREST 2021	150.00	150.00	150.00
20-00-324-01 SALES TAX BASE AMT - STATE	38,000.00	38,000.00	38,000.00
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	8,700.00	8,700.00	8,700.00
DEPT 00 - REVALUATION TOTAL	304,057.00	304,057.00	304,057.00
TOTAL REVALUATION	304,057.00	304,057.00	304,057.00

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

Fiscal Year: 2022 Budget #: 2 Description: 2022 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	2,500.00	2,500.00	2,500.00
23-00-301-2019 PROPERTY TAXES 2019	2,500.00	2,500.00	2,500.00
23-00-301-2020 PROPERTY TAXES 2020	7,500.00	7,500.00	7,500.00
23-00-301-2021 PROPERTY TAXES 2021	700,000.00	700,000.00	700,000.00
23-00-310-2018 PENALTY	50.00	50.00	50.00
23-00-310-2019 PENALTY 2019	50.00	50.00	50.00
23-00-310-2020 PENALTY 2020	150.00	150.00	150.00
23-00-310-2021 PENALTY 2021	350.00	350.00	350.00
23-00-313-2018 INTEREST 2018	1,000.00	1,000.00	1,000.00
23-00-313-2019 INTEREST 2019	500.00	500.00	500.00
23-00-313-2020 INTEREST 2020	750.00	750.00	750.00
23-00-313-2021 INTEREST 2021	300.00	300.00	300.00
23-00-391-08 GATE RECEIPTS	100,000.00	100,000.00	100,000.00
DEPT 00 - SOLID WASTE DISTRICT TOTAL	815,650.00	815,650.00	815,650.00

TOTAL SOLID WASTE DISTRICT**815,650.00****815,650.00****815,650.00**

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

Fiscal Year: 2022 Budget #: 2 Description: 2022 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

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

Fiscal Year: 2022 Budget #: 2 Description: 2022 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
27-00-301-2018 PROPERTY TAXES 2018	500.00	500.00	500.00
27-00-301-2021 PROPERTY TAXES 2021	275,000.00	275,000.00	275,000.00
27-00-310-2018 PENALTY	25.00	25.00	25.00
27-00-310-2021 PENALTY 2021	250.00	250.00	250.00
27-00-313-2018 INTEREST 2018	250.00	250.00	250.00
27-00-313-2021 INTEREST 2021	250.00	250.00	250.00
27-00-324-01 SALES TAX BASE AMT - STATE	41,900.00	41,900.00	41,900.00
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	56,555.00	55,913.00	55,913.00
27-00-349-02 WEED ENFORCEMENT	5,000.00	10,000.00	10,000.00
27-00-349-03 WEED CONTROL	5,000.00	5,000.00	5,000.00
27-00-355-00 GROSS EARNINGS TAX	9,600.00	9,600.00	9,600.00
DEPT 00 - NOXIOUS WEED & PEST TOTAL	428,925.00	433,283.00	433,283.00

TOTAL NOXIOUS WEED & PEST**428,925.00****433,283.00****433,283.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 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	10,000.00	10,000.00	10,000.00
DEPT 00 - PHYSICAL FACILITIES TOTAL	40,000.00	40,000.00	40,000.00

TOTAL PHYSICAL FACILITIES**40,000.00****40,000.00****40,000.00**

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET**Type:** REVENUE*** Report Includes Active Funds and Accounts Only****FUND: 31 MAGISTRATE FUND****DEPT: 00 MAGISTRATE FUND**

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
31-00-322-00	STATE LIQUOR FUNDS	40,000.00	40,000.00	40,000.00
31-00-360-05	MAGISTRATE FACILITY & OPS	26,500.00	26,500.00	26,500.00
DEPT 00 - MAGISTRATE FUND TOTAL		66,500.00	66,500.00	66,500.00
TOTAL MAGISTRATE FUND		66,500.00	66,500.00	66,500.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET**Type:** REVENUE*** Report Includes Active Funds and Accounts Only****FUND: 32 PREVENTIVE HEALTH FUND****DEPT: 00 PREVENTIVE HEALTH FUND**

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
32-00-301-2021 PROPERTY TAXES 2021	206,311.00	206,311.00	206,311.00
32-00-310-2021 PENALTY 2021	100.00	100.00	100.00
32-00-313-2021 INTEREST 2021	100.00	100.00	100.00
32-00-324-01 SALES TAX BASE AMT - STATE	31,400.00	31,400.00	31,400.00
32-00-355-00 GROSS EARNINGS TAX	7,200.00	7,200.00	7,200.00
DEPT 00 - PREVENTIVE HEALTH FUND TOTAL	245,111.00	245,111.00	245,111.00
TOTAL PREVENTIVE HEALTH FUND	245,111.00	245,111.00	245,111.00

B U D G E T T O T A L S B Y A C C O U N T**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET**Type:** REVENUE*** Report Includes Active Funds and Accounts Only****FUND: 33 COURT FACILITIES FUND**
DEPT: 00 COURT FACILITIES FUND

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
33-00-360-04	COURT FACILITIES	8,400.00	8,400.00	8,400.00
DEPT 00 - COURT FACILITIES FUND TOTAL		8,400.00	8,400.00	8,400.00
TOTAL COURT FACILITIES FUND		8,400.00	8,400.00	8,400.00

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

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

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

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
48-00-397-03	FUND TRANSFER - BENEFITS	2,857,935.00	2,857,935.00	2,857,935.00
DEPT 00 - EMPLOYEE BENEFITS FUND TOTAL		2,857,935.00	2,857,935.00	2,857,935.00
TOTAL EMPLOYEE BENEFITS FUND		2,857,935.00	2,857,935.00	2,857,935.00

BUDGET TOTALS BY ACCOUNT**Fiscal Year:** 2022 **Budget #:** 2 **Description:** 2022 APPROVED BUDGET**Type:** REVENUE*** Report Includes Active Funds and Accounts Only****FUND: 53 NARCOTICS SEIZED ASSETS FUND****DEPT: 00 NARCOTICS SEIZED ASSETS FUND**

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

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET

Type: REVENUE

* Report Includes Active Funds and Accounts Only

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

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
61-00-360-11	COURT INTERLOCK FUNDS	2,400.00	2,400.00	2,400.00
DEPT 00 - COURT INTERLOCK FUND TOTAL		2,400.00	2,400.00	2,400.00
TOTAL COURT INTERLOCK FUND		2,400.00	2,400.00	2,400.00

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

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

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

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
98-00-341-01 INTEREST	55.00	55.00	55.00
DEPT 00 - WIDOW'S BENEFIT FUND TOTAL	55.00	55.00	55.00
TOTAL WIDOW'S BENEFIT FUND	55.00	55.00	55.00

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2022 Budget #: 2 Description: 2022 APPROVED BUDGET Type: REVENUE

* Report Includes Active Funds and Accounts Only

GRAND TOTAL	22,986,929.00	22,963,374.00	22,963,374.00
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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.