



**Fiscal Year**

**2023**

**Annual Budget  
& Capital Improvement Plan**

**Oceana County,  
Michigan**



100 S. State Street, Suite M-4  
Hart, MI 49420  
Phone (231) 873-4835; Fax (231) 873-5914

**Tracy L. Byard**  
County Administrator

**Stacey Becker**  
Financial and Human Resources  
Coordinator

**Trisha Marsh**  
Accounting and Payroll Specialist

**Jessica Long**  
Accounts Payable – Administrative Asst.

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October 27, 2022

Oceana County Board of Commissioners  
100 State Street  
Hart, MI 49420

RE: Fiscal Year 2023 Oceana County Budget

The County Budget is a financial tool providing an estimate of proposed revenues and expenditures where the Board of Commissioners fund critical services and programs. In effect, the budget is a collection of policy statements that reflect the Board's annual goals.

The development of my first budget with Oceana County for the FY 2023 proved to be increased personnel and operating costs. Although, previous action with regards to use of ARPA funds to cover some appropriations reduced the amount of fund balance needed to balance the budget as well as recent information for additional Federal Funding that provided for yet another reduction in that amount bringing the use of unassigned fund balance to \$139,051 in an effort to balance the General Fund. This is necessary as the forecasted revenues for FY 2023 are not sufficient to cover the operating costs. The commitment represents a decrease of \$188,336 from the prior year's commitment of unassigned fund balance.

The budget does include some capital projects. Although, we have been using ARPA funds to complete necessary repairs making an impact on the items within the Capital Improvement Plan as well as reducing the amount needed from the General Fund or funds from the Public Building and Improvement Fund.

Increases for the non-union employees are included with .55¢ increase added to the wage scale. Also included in the budget are salary increases for the Sheriff, Prosecuting Attorney, Treasurer, Clerk, Register of Deeds, Drain Commissioner and the County Commissioners. The County Administrator is excluded from salary adjustments.

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Official County Website: <http://www.oceana.mi.us>



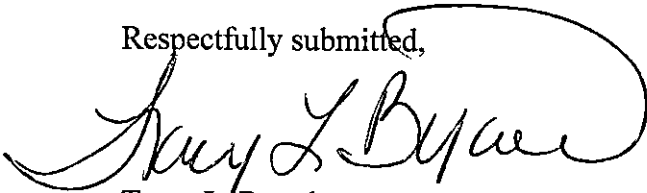
"This institution is an equal opportunity provider"

As was the focus of the previous Administrator, I will continue to identify efficiencies in county operations and reducing costs as well as working in conjunction with department heads and the courts to do the same. Budgets will be monitored regularly in an effort to forecast changes and keep you informed as it relates to personnel changes and operating costs.

Additional funds for the MERS Unfunded Accrued Liability have not been included in this budget. Although, a decision to do so will be made by the County Board previous to the end of 2022.

The attached budgets for the General Fund and Special Revenue Funds represent the culmination of an extensive process involving many stakeholders who evaluated revenues and expenditures using the data available, including historical trends. Their cooperation is greatly appreciated.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Tracy L. Byard". The signature is fluid and cursive, with a large loop at the end of the last name.

Tracy L. Byard  
County Administrator



**Oceana County  
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Resolution #22-75  
October 27, 2022

**RESOLUTION TO APPROVE THE 2023 OCEANA COUNTY BUDGET**

**WHEREAS**, the Uniform Budgeting and Accounting Act, Public Act 2 of 1968, as amended, indicates that the Legislative body shall adopt a balanced budget for all budgeted funds by passing an Appropriations Act; and

**WHEREAS**, this resolution shall be known as the Fiscal Year 2023 General Appropriations Act; and

**WHEREAS**, pursuant to State law, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on October 20, 2022, and a public hearing on the proposed budget was held on October 27, 2022; and

**WHEREAS**, Oceana County voters authorized millage requests of 0.1394 of a mil for Mason-Oceana 911, 0.1000 of a mil for Veterans Affairs, 1.0000 mil for Council on Aging, 1.0000 of a mil for Ambulance, 2.0000 mils for the Medical Care Facility, and 0.5000 of a mil for Medical Care Facility debt retirement; and

**WHEREAS**, the Board of Commissioners authorized a general property tax levy on all real and personal property within the County for County general operations of 5.6571 mils; and

**NOW THEREFORE BE IT RESOLVED**, that the Oceana County Board of Commissioners hereby adopts the Fiscal Year 2023 General Appropriations Act; and

**BE IT FURTHER RESOLVED**, that the Oceana County Board of Commissioners approves a levy of 0.1374 of a mil for Mason-Oceana 911, 0.0986 of a mil for Veterans Affairs, 0.9838 mil for Council on Aging, 0.9000 of a mill for Ambulance, 1.9730 mils for the Medical Care Facility, and 0.0379 of a mil for Medical Care Facility debt retirement; and



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**BE IT FURTHER RESOLVED**, that the 2023 Oceana County General Fund (#101) budget of \$12,122,123 be adopted by line-item activity as described in this resolution; and

**BE IT FURTHER RESOLVED**, that all other fund budgets (Special Revenue and Debt Service funds totaling \$25,853,908 be adopted by line-item activity as described in this resolution, for a total Fiscal Year 2023 budget for all funds of \$37,976,031; and

**BE IT FURTHER RESOLVED**, that any amendment to increase an employee wage or Capital Outlay line-item in excess of \$2,500 shall be approved by the Board of Commissioners; and

**BE IT FURTHER RESOLVED**, that any amendment to increase the total budget of any fund or department in excess of \$2,500 shall be approved by the Board of Commissioners; except that any amendment to decrease the General Fund Contingency Account shall be approved by the Board of Commissioners; and

**BE IT FURTHER RESOLVED**, that the County Administrator be authorized to make such other budget amendments as necessary with the exception of those specified in this resolution; and

**BE IT FURTHER RESOLVED**, the approved Position Allocation List contained in this resolution shall limit the number of permanent employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any permanent or temporary, full time or part time, position not on the Position Allocation List; and

**BE IT FURTHER RESOLVED**, that as position vacancies occur during the budget year, and as budget constraints allow, the County Administrator shall be authorized to approve court and department requests to refill positions. All court and department requests to create a new position not currently included on the Position Allocation List shall only be approved by specific Board of Commissioners authorization; and



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

**BE IT FURTHER RESOLVED**, that in the event that some outside funding is not received or the County is notified that it will not be received, said positions shall be considered not funded and removed from the approved Position Allocation List if the Board of Commissioners does not act to appropriate funds from County sources to cover the shortfall; and

**BE IT FURTHER RESOLVED**, that it is understood that revenues and expenditures may vary from those which are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2023 fiscal year, as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the budget and impose labor-related cost reduction measures due to unforeseen financial changes; therefore, it is within the Board of Commissioners authority to change the approved Position Allocation List at any time. County Elected Officials and County Department Heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved positions and the number of employees stated in the Position Allocation List; and

**BE IT FURTHER RESOLVED**, that the salary and wages of County employees, including the County's Elected Officials, shall follow the salary and wage rates for non-represented employees approved by the Board of Commissioners and effective January 1, 2023, unless otherwise authorized by resolution; and

**BE IT FURTHER RESOLVED**, collective bargaining agreements in effect for Fiscal Year 2023 that establish salary and wage rates shall be followed for represented employees; and



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**BE IT FURTHER RESOLVED**, the line-item appropriations which represent the estimated costs of operating the Courts in Fiscal Year 2023 are contingent upon reimbursements to Oceana County by the State of Michigan in accordance with MCL 600.151(b). County appropriations to the Courts, in accordance with Public Act 374 and 375 of 1996, are made contingent upon conformance to all county policies and procedures regarding court personnel and the expenditure of funds; and

**BE IT FURTHER RESOLVED**, that all County Elected Officials and County Department Heads shall abide by all applicable policies set by the Board of Commissioners including but not limited to budgets, purchasing, travel, and per diems; as well as the Oceana County Policy Handbook, and that budgeted funds for these purposes are appropriated contingent upon compliance with all County policies; and

**BE IT FURTHER RESOLVED**, that the Oceana County Policy Handbook shall apply to all employees and elected officials, including those who function under a policy handbook or agreement that has been jointly approved by the Board of Commissioners and an Elected Official who has co-employer status; and

**BE IT FINALLY RESOLVED**, that the County Administrator shall be authorized to make year-end transfers and amendments between line item activities or Funds or with such amounts that may be available in the General Fund Contingency Account, as may be necessary to ensure that departments and Funds do not end Fiscal Year 2023 in a deficit condition. Any such transfers and amendments shall be reported to the Board of Commissioners at their next regularly scheduled meeting or as soon thereafter.



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**2023 GENERAL APPROPRIATION ACT SUMMARY**

**GENERAL FUND**

<b>Acct # / Description</b>	<b>Revenue</b>
402-449 Taxes	\$7,900,074
450-474 Special Assessments	\$0
475-500 Licenses & Permits	\$52,000
501-538 Federal Grants	\$516,300
539-579 State Grants	\$1,327,201
580-599 Contrib. from Local Units	\$0
600-654 Charges for Services	\$962,332
655-663 Fines and Forfeitures	\$44,200
664-670 Interest and Rent	\$70,080
671-698 Other Revenue	\$374,227
699 Transfers In	\$736,708
692 Previous Year-End Balance (unassigned fund balance)	\$139,001
<b>Total Available Revenue</b>	<b>\$12,122,123</b>





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**2023 GENERAL APPROPRIATION ACT SUMMARY**

**GENERAL FUND**

<b>Dept # / Description</b>	<b>Expenditure</b>
101-000 General	\$860,082
101 Board of Commissioners	\$219,193
172 County Administrator	\$361,409
208 Insurance	\$185,574
209 Unemployment	\$3,000
215 County Clerk	\$209,075
216 Jury Board	\$2,585
223 County Auditing	\$35,400
228 Data Processing	\$44,900
229 Technology Department	\$109,170
245 Remonumentation	\$36,950
248 General Services	\$428,859
249 Plat Board	\$582
250 Microfilming	\$1,500
253 County Treasurer	\$288,527
255 Tax Tribunal Refunds Ordered	\$5,000
256 Contingency	\$50,000
257 Equalization	\$223,520
262 Elections	\$24,851
265 Courthouse and Grounds	\$271,948
283 Circuit Court	\$612,083
286 District Court	\$390,857
289 Friend of the Court	\$512,899
294 Probate Court	\$304,015
295 Circuit Probation/Parole	\$2,200
296 Prosecuting Attorney	\$511,553
298 Family Counseling	\$2,500
301 Sheriff	\$2,872,496
331 Marine Law	\$120,812
332 Snowmobile Enforcement	\$36,367



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333	Road Patrol	\$92,997
351	Jail	\$1,484,098
426	Emergency Management	\$104,668
430	Animal Control	\$186,268
442	Drain	\$157,807
445	Drains - Public Benefit	\$1,820
528	Transfer Station/Recycling	\$308,190
568	Soil Conservation	\$20,000
595	Airport	\$122,104
601	District Health Department #10	\$284,155
605	Contagious Diseases	\$2,000
648	Medical Examiner	\$65,685
649	Mental Health	\$130,000
701	Planning Commission	\$22,600
710	MSU Extension	\$150,462
711	Register of Deeds	\$208,028
728	Economic & Comm Dev	\$53,334
<hr/> <b>Total Expenditures</b>		<b>\$12,122,123</b>

Budgetary note:

<sup>1</sup>General Fund transfers to these "departments" can be found under 101 – 000 General in the table above.



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**2023 GENERAL APPROPRIATION ACT SUMMARY**

**SPECIAL REVENUE AND DEBT SERVICE FUNDS**

<b>Fund # / Description</b>	<b>Budget</b>
208 Parks and Recreation Fund	\$63,985
210 Ambulance Fund	\$1,217,851
211 GIS Fund	\$0
213 WM Field Rail Trail	\$0
214 Court Improvement Fund	\$4,300
215 Friend of the Court Fund	\$44,000
218 Animal Care Fund	\$9,400
238 Pentwater Hart Trail Fund	\$32,062
239 Shelby Twp Community Park	\$50,000
251 Interim Elderly Fund	\$32,000
252 County Land Bank Authority	\$1,715
255 Homestead Denials	\$0
256 Register of Deeds Auto Fund	\$68,000
259 Emergency Mgmt Reserve Corp	\$0
260 Indigent Defense	\$560,052
261 Mason/Oceana E-911	\$377,295
262 Victim Services Fund	\$1,500
263 Concealed Pistol Licensing Fund	\$19,000
264 Local Corrections Ofc Trng Fund	\$3,500
267 K-9 Unit	\$8,500
269 Law Library Fund	\$5,000
272 Criminal Justice Training Fund	\$4,500
275 Senior Citizen Tax Fund	\$1,301,650
277 CDBG Fund	\$18,782
286 American Rescue Plan	\$721,208
287 MCF Depreciation Fund	\$6,700
288 Parks & Rec Matching Grant	\$10,000
290 Oceana/Mason DHHS Fund	\$0
292 Child Care Fund	\$377,804
293 Veterans Affairs Fund	\$157,576



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298	Technology and Innovation Fund	\$142,700
361	Ambulance Debt Retirement Fun	\$30,900
381	Airport Term Debt Service	\$20,600
391	MCF Building Debt Retirement	\$247,200
405	Capital Projects – Equip Replace	\$20,000
408	Parks & Rec Capital Projects	\$3500
512	S.W. Medical Care Facility	\$19,620,685
516	Delinquent Tax Revolving Fund	\$0
518	New Foreclosure Fund	\$55,000
520	100% Tax Pmt – 2020	\$350
521	100% Tax Pmt – 2021	\$450
522	100% Tax Pmt – 2022	\$2,500
523	100% Tax Pmt – 2013	\$0
524	100% Tax Pmt – 2014	\$0
525	100% Tax Pmt – 2015	\$0
526	100% Tax Pmt – 2016	\$0
527	100% Tax Pmt – 2017	\$0
528	100% Tax Pmt – 2018	\$0
529	100% Tax Pmt – 2019	\$125
535	Housing Commission	\$3,000
549	Building Department Fund	\$400,018
595	Sheriff Department Commissary	\$0
639	Drain Equip. Revolving	\$0
721	Library	\$106,500
801	Drain Fund	\$40,000
802	Drain Revolving Fund	\$0
841	Lake Level Fund	\$2,500
843	Crystal Pond Lake Impr Board	\$0
848	Stony Lake Board	\$40,500
851	Drain Debt Service Fund	\$21,000
891	Drain Construction Fund	\$0

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**Total Special Revenue Funds      \$25,853,908**

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**Oceana County**  
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**County Elected Officials' Annual Salaries for FY 2023**

*(Presented in accordance with Public Act 154 of 1879 as amended)*

Treasurer	\$63,180
Drain Commissioner	\$63,180
Register of Deeds	\$63,180
Clerk	\$63,180
Sheriff	\$87,645
Prosecuting Attorney	\$107,816

Roll call vote:

# Position Allocation List

for FY 2023 as Authorized by the Board of Commissioners

		# of FTEs
<b>Board of Commissioners (101)</b>		
Commissioner		1
Commissioner		1
Commissioner		1
Vice-Chairperson		1
Chairperson		1
		<b>5</b>
<hr style="border-top: 3px double #000;"/>		
<b>County Administration (172)</b>		
County Administrator		1
Financial & Human Resources Coordinator		1
Accounts Payable - Administrative Asst.		1
Accounting/Payroll Specialist		1
		<b>4</b>
<hr style="border-top: 3px double #000;"/>		
<b>County Clerk (215)</b>		
County Clerk		1
Chief Deputy Clerk		1
Vital Records and Deputy Clerk		1
Vital Records Clerk - part-time		0.4
		<b>3.4</b>
<hr style="border-top: 3px double #000;"/>		
<b>County Treasurer (253)</b>		
County Treasurer		1
Chief Deputy Treasurer		1
Accounting Clerk II		1
Accounting Clerk II		1
		<b>4</b>
<hr style="border-top: 3px double #000;"/>		
<b>Equalization (257)</b>		
Director (Contractual)		n/a
Equalization Staff (Contractual)		n/a
		<b>0</b>
<hr style="border-top: 3px double #000;"/>		
<b>Drain Commissioner (442)</b>		
County Drain Commissioner		1
Deputy Drain Commissioner		1
		<b>2</b>
<hr style="border-top: 3px double #000;"/>		
<b>Register of Deeds (711)</b>		
Register of Deeds		1
Chief Deputy Registrar		1
Deputy Registrar		1

## Position Allocation List

for FY 2023 as Authorized by the Board of Commissioners

		# of FTEs
		<b>3</b>
<hr/> <hr/>		
<b>Prosecuting Attorney (296)</b>		
Prosecuting Attorney		1
Asst. Prosecuting Attorney		1
Asst. Prosecuting Attorney		1
Office Manager - Crime Victim's Advocate		1
Child Support Specialist		1
Legal Secretary		1
		<b>6</b>
<hr/> <hr/>		
<b>Animal Control (430)</b>		
Chief Animal Control Officer		1
Animal Control Officer		1
		<b>2</b>
<hr/> <hr/>		
<b>Courthouse &amp; Grounds (265)</b>		
Maintenance Supervisor		1
Maintenance Worker/Custodian		1
Custodian		0.5
Custodian		0.5
		<b>3</b>
<hr/> <hr/>		
<b>Transfer Station (528)</b>		
Operator		1
Attendant		0.75
Attendant (as needed)		0.25
		<b>2</b>
<hr/> <hr/>		
<b>Emergency Management (426)</b>		
Emergency Manager		1
		<b>1</b>
<hr/> <hr/>		
<b>Airport (537)</b>		
Manager		0.5
		<b>0.5</b>
<hr/> <hr/>		
<b>Building Department (549)</b>		
Coordinator		1
Permit Specialist		0.5
		<b>1.5</b>
<hr/> <hr/>		

## Position Allocation List

for FY 2023 as Authorized by the Board of Commissioners

		# of FTEs
<b>Veterans' Affairs (293)</b>		
Veterans' Service Officer (VSO)		1
Administrative Assistant		0.75
		<b>1.75</b>
<b>Technology (229)</b>		
Technology Coordinator		1
		<b>1</b>
<b>Total Legislative and General Government</b>		<b>40.15</b>
<b>Circuit Court (283)</b>		
Court Administrator/Chief Circuit Court Clerk		1
Court Reporter (Contractual)		n/a
Deputy Clerk - Collections		0.4
Juvenile Probation Officer		1
Juvenile Probation Officer		1
Juvenile Court Officer		1
Circuit Court Deputy Clerk		1
Court Clerk		1
Attorney Referee		1
Special Filing Project - ARPA funded		0.6
Special Filing Project - ARPA funded		0.6
		<b>8.6</b>
<b>District Court (286)</b>		
Magistrate		1
Chief Clerk/Dep. Magistrate		1
Deputy Clerk		1
Adult Probation and Collections Enforcement Officer		1
Deputy Clerk		1
		<b>5</b>
<b>Probate Court (294)</b>		
Probate & Juvenile Register/Victims Rights		1
		<b>1</b>
<b>Friend of the Court (289)</b>		
Friend of the Court		1
Senior Enforcement Officer		1
Data Entry Operator		1



## Position Allocation List

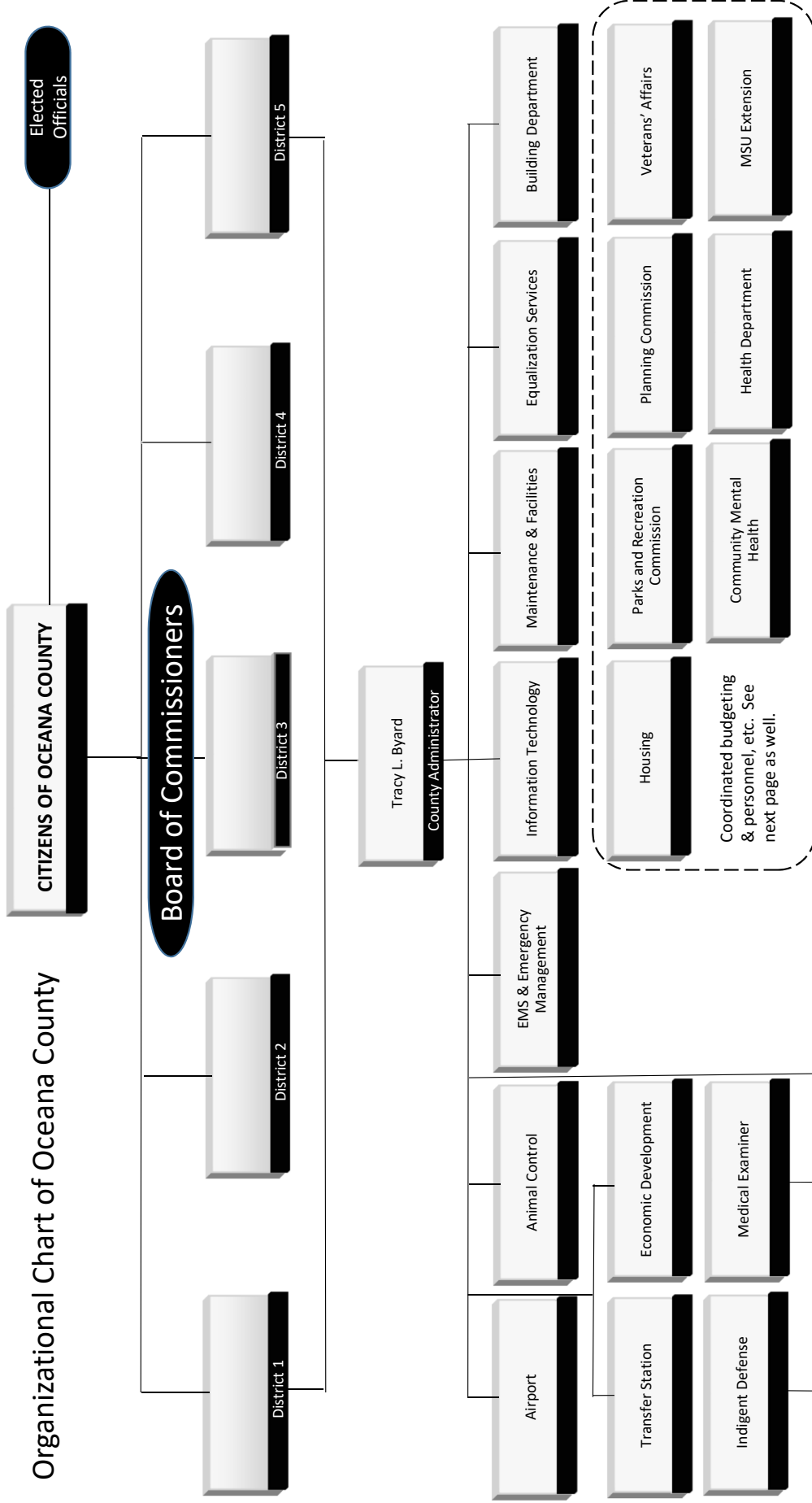
for FY 2023 as Authorized by the Board of Commissioners

	# of FTEs
Custody/Parenting Time Investigator	1
Child Support and Case Acct Analyst	1
Intergovernmental Enforcement Specialist	1
	<b>6</b>
<b>Total Judicial</b>	<b>20.6</b>
 <b>Sheriff's Department (301)</b>	
Sheriff	1
Undersheriff	1
Administrative Assistant	1
	<b>3</b>
<b>Sheriff's Department (301)</b>	
Uniform Services Lieutenant	1
	<b>1</b>
<b>Sheriff's Department (301)</b>	
Sergeant	1
Sergeant	1
Sergeant	1
Office Manager	1
Detective (SSCENT)	1
Detective	1
Detective	1
Deputy Sheriff - SRP	0.5
Deputy Sheriff - SRP	0.5
Deputy Sheriff - SNOW	0.5
Deputy Sheriff - Seasonal ORV	1
Deputy Sheriff	1
Deputy Sheriff	1
Deputy Sheriff	1
Deputy Sheriff	1
Deputy Sheriff	1
Deputy Sheriff	1
Deputy Sheriff	1
Court Security/Bailiff	1
 <b>Marine Law (331) (seasonal)</b>	
Marine Law Officer	1
Marine Law Officer part-time	0.25
Marine Law Officer part-time	0.25

Position Allocation List  
for FY 2023 as Authorized by the Board of Commissioners

		# of FTEs
<b>Snowmobile Enforcement (332) (seasonal)</b>		
Deputy Sheriff		0.5
<b>Secondary Road Patrol (333)</b>		
Deputy Sheriff		1
		<b>19.5</b>
<b>Jail (351)</b>		
Corrections Lieutenant		1
Head Cook		1
Cook part-time		0.25
Cook part-time		0.25
Corrections Sergeant		1
Corrections Sergeant		1
Corrections Officer		1
Corrections Officer		1
Corrections Officer		1
Corrections Officer		1
Corrections Officer		1
Corrections Officer		1
Corrections Officer		1
Corrections Officer		1
Corrections Officer		1
Corrections Officer		1
		<b>14.5</b>
<b>Total Law Enforcement</b>		<b>38</b>
<b>Total Board Approved Positions</b>		<b>98.75</b>

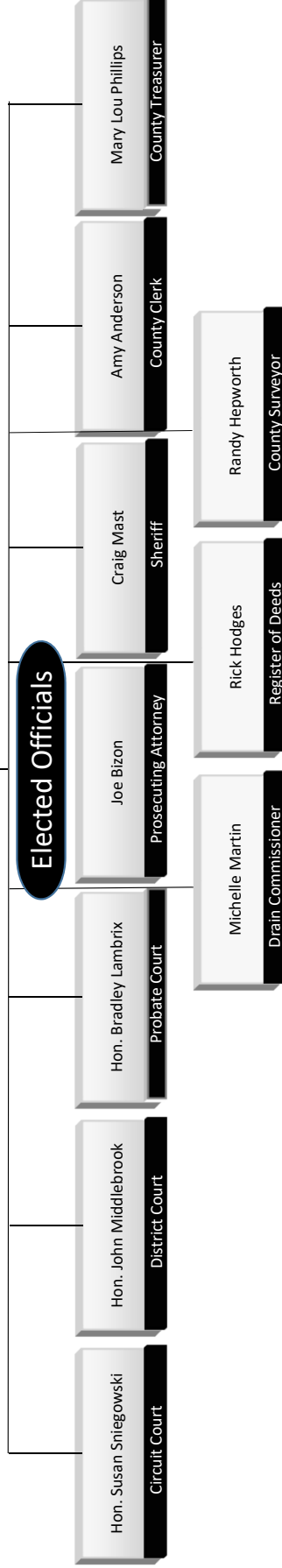
# Organizational Chart of Oceana County



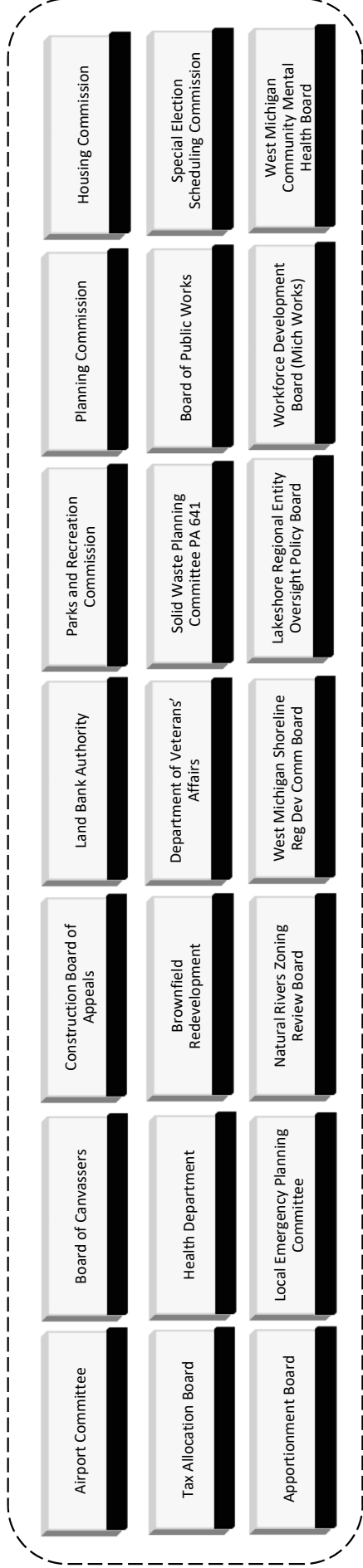
Updated: 2022

# Organizational Chart of Oceana County

## CITIZENS OF OCEANA COUNTY



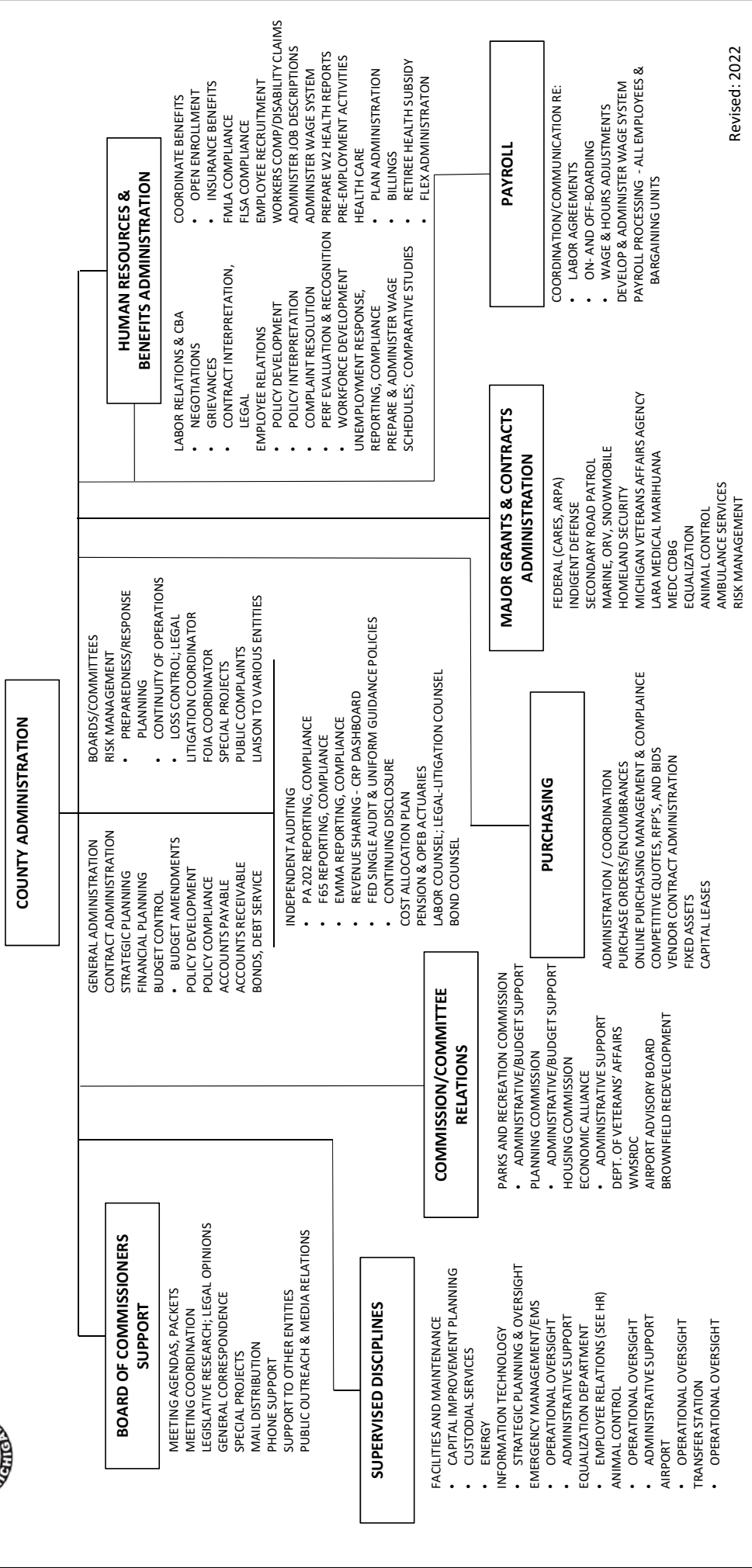
## Appointed Boards, Committees, Commissions



Updated: 2022



# Oceana County, Michigan Primary Duties & Responsibilities of the County Administrator's Office



**2023 GENERAL FUND BUDGET  
ADOPTED**

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	<b>Courts / Departments</b>	<b>Admin</b>	<b>Board of Commissioners 10/28/2021</b>
<b>Proposed Revenues</b>	\$ 11,368,740	\$ 11,388,240	\$ 12,122,123
<b>Proposed Expenditures</b>	\$ 12,214,480	\$ 11,825,065	\$ 12,122,123
<hr/>			
<b>Revenues Over/ (Under)</b>			
<b>Expenditures</b>	\$ (845,740)	\$ (436,825)	-

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OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Dept 000 - GENERAL								
ESTIMATED REVENUES								
101-000-699.000	INTERFUND TRANSFERS IN	74,671	38,479	51,000	715,155	18,200	15,000	3,200
101-000-699.286	INTERFUND TRANSFERS IN	0	0	103,710	0	738,155	721,208	16,947
TOTAL ESTIMATED REVENUES		74,671	38,479	154,710	715,155	756,355	736,208	20,147
APPROPRIATIONS								
101-000-716.400	EMPLOYEE HSA	(1,180)	1,180	0	0	0	0	0
101-000-995.000	TRANSFERS OUT	950	8,500	6,000	0	0	0	0
101-000-995.208	TRANSFER OUT - PARKS & RECREATION	0	29,000	20,000	20,000	21,800	45,000	(23,200)
101-000-995.260	TRANSFER OUT - INDIGENT DEF	160,924	92,954	92,864	92,045	92,045	95,282	(3,237)
101-000-995.272	TRANSFER OUT - CRIMINAL JUSTICE FU	0	0	3,500	3,500	3,500	3,500	0
101-000-995.292	TRANSFER OUT - CHILD CARE	0	180,000	0	328,960	328,960	330,000	(1,040)
101-000-995.298	TRANSFER OUT - TECH/INNOVATION FL	143,100	112,020	109,000	131,700	233,950	142,700	91,250
101-000-995.381	TRANSFER OUT - AIRPORT	0	22,400	21,800	21,200	21,200	20,600	600
101-000-995.405	TRANSFER OUT - CAPITAL PROJECTS	276,352	67,604	231,677	167,000	187,000	20,000	167,000
101-000-995.445	TRANSFER OUT - PUBLIC IMPROVEMEN	250,000	350,000	200,000	0	333,392	200,000	133,392
101-000-995.535	TRANSFER OUT - HOUSING COMMISSIC	0	0	0	3,000	3,000	3,000	0
TOTAL APPROPRIATIONS		830,146	863,658	684,841	767,405	1,224,847	860,082	364,765
NET OF REVENUES/APPROPRIATIONS - 000 - GENERAL		(755,475)	(825,179)	(530,131)	(52,250)	(468,492)	(123,874)	344,618
Dept 101 - BOARD OF COMMISSIONERS								
APPROPRIATIONS								
101-101-703.000	SALARIES & WAGES - SUPERVISORY	86,000	86,000	86,000	86,000	86,000	84,500	1,500
101-101-704.000	PER DIEM	7,650	6,330	7,590	7,500	7,500	6,700	800
101-101-715.000	FICA	7,273	7,127	7,215	7,153	7,153	6,977	176
101-101-716.000	HOSPITALIZATION	696	795	722	768	768	584	184
101-101-717.000	LIFE INSURANCE	340	340	323	351	351	259	92
101-101-718.000	DENTAL INSURANCE	5,121	4,690	4,527	4,544	4,544	4,123	421
101-101-720.000	WORKERS COMPENSATION	252	240	248	240	240	240	0
101-101-727.000	OFFICE SUPPLIES	0	276	430	250	1,020	250	770
101-101-728.000	PRINTING AND BINDING	1,016	491	1,180	500	500	500	0
101-101-744.000	OTHER SUPPLIES	559	86	373	0	538	300	238
101-101-791.000	MEMBERSHIPS SUBSCRIPTIONS	9,438	9,438	9,551	9,600	9,600	9,600	0
101-101-809.000	LEGAL	6,507	26,269	50,566	20,000	26,500	20,000	6,500
101-101-821.000	OTHER CONTRACTUAL SERVICES	13,275	9,400	856	0	0	0	0
101-101-821.100	OTHER CONTRACTUAL - SECURITY SERV	67,693	73,453	75,743	74,000	74,000	75,000	(1,000)
101-101-860.000	TRAVEL	5,020	1,994	4,149	5,000	5,000	5,000	0
101-101-880.000	PUBLIC OUTREACH	2,103	2,654	4,137	2,500	2,500	2,500	0
101-101-900.000	ADVERTISING	709	153	1,628	600	660	660	0
101-101-957.000	EMPLOYEE TRAINING	570	475	550	3,000	2,672	2,000	672
101-101-972.000	LAND ACQUISITION	0	2,838	0	0	0	0	0
TOTAL APPROPRIATIONS		214,222	233,049	255,788	222,006	229,546	219,193	10,353
NET OF REVENUES/APPROPRIATIONS - 101 - BOARD OF COM		(214,222)	(233,049)	(255,788)	(222,006)	(229,546)	(219,193)	10,353
Dept 172 - COUNTY ADMINISTRATION								
APPROPRIATIONS								
101-172-703.000	SALARIES & WAGES - SUPERVISORY	98,850	94,126	116,183	104,183	131,998	104,183	27,815
101-172-705.000	SALARIES & WAGES - PERMANENT	53,655	86,753	136,357	142,626	132,626	151,992	(19,366)
101-172-706.000	SALARIES & WAGES - TEMPORARY	28,005	0	0	0	0	0	0
101-172-712.000	INSURANCE INCENTIVE	3,813	2,500	4,136	5,000	5,000	0	5,000
101-172-714.000	LONGEVITY	0	300	600	3,000	3,000	1,500	1,500
101-172-715.000	FICA	14,015	13,820	18,995	18,881	18,881	19,713	(832)
101-172-716.000	HOSPITALIZATION	3,675	13,482	34,252	36,885	36,885	57,578	(20,693)
101-172-716.300	HSA COUNTY PORTION	1,133	4,532	2,484	1,879	1,879	891	988
101-172-717.000	LIFE INSURANCE	118	142	266	284	284	284	0

**OCEANA COUNTY BOARD OF COMMISSIONERS**  
**FY 2023 ADOPTED GENERAL FUND BUDGET**

GL NUMBER	DESCRIPTION	2019	2020	2021	2022	2022	2023	NET
		ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	APPROVED	CHANGE
101-172-718.000	DENTAL INSURANCE	2,027	2,635	5,515	5,412	5,412	4,059	1,353
101-172-720.000	WORKERS COMPENSATION	472	524	711	480	980	762	218
101-172-721.000	RETIREMENT - DC	8,449	10,486	15,115	14,809	14,809	14,107	702
101-172-724.000	CELL PHONE REIMBURSEMENT	0	0	0	0	137	240	(103)
101-172-727.000	OFFICE SUPPLIES	245	201	885	500	500	800	(300)
101-172-728.000	PRINTING AND BINDING	62	0	117	200	298	200	98
101-172-747.000	GASOLINE, OIL AND GREASE	1,048	221	362	1,000	0	0	0
101-172-791.000	MEMBERSHIPS & SUBSCRIPTIONS	389	594	258	600	600	600	0
101-172-821.000	OTHER CONTRACTUAL SERVICES	1,742	1,844	2,856	2,500	11,151	2,500	8,651
101-172-850.000	TELEPHONE	115	12	0	0	0	0	0
101-172-860.000	TRAVEL	1,235	0	0	500	500	1,000	(500)
101-172-900.000	ADVERTISING	54	0	0	0	0	0	0
101-172-932.000	VEHICLE REPAIRS/MAINTENANCE	86	999	192	1,000	0	0	0
101-172-957.000	EMPLOYEE TRAINING	1,411	0	2,249	1,000	50	1,000	(950)
101-172-980.000	OFFICE EQUIPMENT & FURNITURE	512	418	0	0	600	0	600
TOTAL APPROPRIATIONS		221,111	233,589	341,533	340,739	365,590	361,409	4,181
NET OF REVENUES/APPROPRIATIONS - 172 - COUNTY ADMINIS		(221,111)	(233,589)	(341,533)	(340,739)	(365,590)	(361,409)	4,181
Dept 208 - INSURANCE								
APPROPRIATIONS								
101-208-716.100	HOSPITALIZATION - MI CLAIMS TAX	(55,415)	0	0	0	0	0	0
101-208-722.000	LIABILITY INSURANCE	173,274	176,529	185,024	192,000	192,000	178,074	13,926
101-208-821.000	OTHER CONTRACTUAL SERVICES	2,792	7,121	5,743	7,500	7,500	7,500	0
TOTAL APPROPRIATIONS		120,651	183,650	190,767	199,500	199,500	185,574	13,926
NET OF REVENUES/APPROPRIATIONS - 208 - INSURANCE		(120,651)	(183,650)	(190,767)	(199,500)	(199,500)	(185,574)	13,926
Dept 209 - UNEMPLOYMENT								
APPROPRIATIONS								
101-209-723.000	UNEMPLOYMENT INSURANCE	272	0	1,780	3,000	3,000	3,000	0
TOTAL APPROPRIATIONS		272	0	1,780	3,000	3,000	3,000	0
NET OF REVENUES/APPROPRIATIONS - 209 - UNEMPLOYMENT		(272)	0	(1,780)	(3,000)	(3,000)	(3,000)	0
Dept 215 - COUNTY CLERK								
ESTIMATED REVENUES								
101-215-478.000	MARRIAGE LICENSES	4,150	3,230	3,760	3,000	3,750	3,500	250
101-215-479.011	OTHER SERVICES - LAMINATION	1	9	7	10	10	0	10
101-215-614.000	CERTIFIED COPIES	19,925	19,259	18,962	16,000	16,000	16,000	0
101-215-615.000	ASSUMED NAMES & CO-PARTNERSHIP	1,320	1,280	1,520	1,300	1,300	1,300	0
101-215-617.000	NOTARY	336	352	328	210	312	200	112
101-215-619.000	RECORD COPYING	58	107	31	100	100	50	50
101-215-630.000	OTHER CLERK'S SERVICES	1,049	2,231	903	500	566	500	66
101-215-642.000	COUNTY FLAG SALES	0	0	0	0	467	212	255
101-215-676.000	GENERAL REIMBURSEMENTS	998	697	380	0	0	0	0
101-215-679.000	CREMATION INCOME	4,700	9,000	7,550	6,100	6,700	6,500	200
101-215-687.000	REFUNDS	0	0	27	0	0	0	0
101-215-689.000	CASH OVER/SHORT	0	0	10	0	0	0	0
101-215-693.002	SALE OF VEHICLES	0	0	0	0	7,800	0	7,800
TOTAL ESTIMATED REVENUES		32,537	36,165	33,478	27,220	37,005	28,262	8,743
APPROPRIATIONS								
101-215-703.000	SALARIES & WAGES - SUPERVISORY	58,680	58,680	58,680	61,680	61,680	63,180	(1,500)
101-215-705.000	SALARIES & WAGES - PERMANENT	135,773	118,880	98,398	104,856	104,856	80,841	24,015
101-215-706.000	SALARIES & WAGES - TEMPORARY	0	0	0	0	0	15,000	(15,000)
101-215-712.000	INSURANCE INCENTIVE	3,498	5,000	5,000	5,000	5,000	5,000	0
101-215-714.000	LONGEVITY	2,210	1,400	1,400	5,000	5,000	5,000	0
101-215-715.000	FICA	14,952	13,946	12,345	12,740	12,740	11,723	1,017



OCEANA COUNTY BOARD OF COMMISSIONERS  
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GL NUMBER	DESCRIPTION	2019	2020	2021	2022	2022	2023	NET
		ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	APPROVED	CHANGE
101-215-716.000	HOSPITALIZATION	41,999	40,301	20,157	20,772	20,772	13,756	7,016
101-215-716.300	HSA COUNTY PORTION	6,765	6,021	1,635	1,172	1,172	546	626
101-215-717.000	LIFE INSURANCE	336	354	271	284	284	213	71
101-215-718.000	DENTAL INSURANCE	4,068	3,623	2,196	2,044	2,044	1,668	376
101-215-720.000	WORKERS COMPENSATION	580	544	464	600	600	600	0
101-215-721.000	RETIREMENT - DC	3,346	3,849	3,334	3,663	3,663	2,148	1,515
101-215-727.000	OFFICE SUPPLIES	1,628	1,384	1,821	1,500	1,500	1,500	0
101-215-728.000	PRINTING AND BINDING	1,675	1,198	1,450	1,750	1,750	2,000	(250)
101-215-791.000	MEMBERSHIPS & SUBSCRIPTIONS	387	449	403	1,000	1,000	1,000	0
101-215-813.000	SERVICE CONTRACTS	1,160	1,170	973	1,500	1,500	1,500	0
101-215-821.000	OTHER CONTRACTUAL SERVICES	217	163	135	500	500	500	0
101-215-850.000	TELEPHONE	600	595	347	700	700	0	700
101-215-860.000	TRAVEL	173	0	440	1,000	1,000	500	500
101-215-861.000	FREIGHT AND EXPRESS	0	0	79	100	100	100	0
101-215-900.000	ADVERTISING	543	0	0	500	500	0	500
101-215-933.000	OFFICE EQUIPMENT REPAIRS	0	0	0	250	250	0	250
101-215-957.000	EMPLOYEE TRAINING	417	0	1,285	1,500	2,100	2,100	0
101-215-969.000	INSURANCE & BONDS	0	0	40	100	100	0	100
101-215-980.000	OFFICE EQUIPMENT & FURNITURE	0	0	0	0	160	200	(40)
TOTAL APPROPRIATIONS		279,007	257,557	210,853	228,211	228,971	209,075	19,896
NET OF REVENUES/APPROPRIATIONS - 215 - COUNTY CLERK		(246,470)	(221,392)	(177,375)	(200,991)	(191,966)	(180,813)	11,153
Dept 216 - JURY BOARD								
APPROPRIATIONS								
101-216-704.000	PER DIEM	390	420	480	540	540	540	0
101-216-715.000	FICA	33	37	43	45	55	45	10
101-216-727.000	OFFICE SUPPLIES	234	401	551	650	650	1,200	(550)
101-216-728.000	PRINTING AND BINDING	395	360	350	350	350	700	(350)
101-216-860.000	TRAVEL	48	61	85	200	190	100	90
TOTAL APPROPRIATIONS		1,100	1,279	1,509	1,785	1,785	2,585	(800)
NET OF REVENUES/APPROPRIATIONS - 216 - JURY BOARD		(1,100)	(1,279)	(1,509)	(1,785)	(1,785)	(2,585)	(800)
Dept 217 - APPORTIONMENT								
APPROPRIATIONS								
101-217-704.000	PER DIEM	0	0	450	0	0	0	0
101-217-715.000	FICA	0	0	37	0	0	0	0
101-217-721.000	RETIREMENT - DC	0	0	5	0	0	0	0
101-217-802.000	EXPENDITURES	0	0	208	0	0	0	0
101-217-860.000	TRAVEL	0	0	50	0	0	0	0
TOTAL APPROPRIATIONS		0	0	750	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 217 - APPORTIONMENT		0	0	(750)	0	0	0	0
Dept 223 - COUNTY AUDITING								
APPROPRIATIONS								
101-223-821.000	OTHER CONTRACTUAL SERVICES	21,900	22,300	38,250	35,400	35,400	35,400	0
TOTAL APPROPRIATIONS		21,900	22,300	38,250	35,400	35,400	35,400	0
NET OF REVENUES/APPROPRIATIONS - 223 - COUNTY AUDITING		(21,900)	(22,300)	(38,250)	(35,400)	(35,400)	(35,400)	0
Dept 228 - DATA PROCESSING								
APPROPRIATIONS								
101-228-729.000	POSTAGE	16,667	7,796	8,883	13,000	13,000	0	13,000
101-228-813.000	SERVICE CONTRACTS	22,138	22,594	22,946	23,500	31,400	31,400	0
101-228-821.000	OTHER CONTRACTUAL SERVICES	15,453	20,838	17,835	12,000	15,635	13,500	2,135
TOTAL APPROPRIATIONS		54,258	51,228	49,664	48,500	60,035	44,900	15,135

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
NET OF REVENUES/APPROPRIATIONS - 228 - DATA PROCESSING		(54,258)	(51,228)	(49,664)	(48,500)	(60,035)	(44,900)	15,135
Dept 229 - TECHNOLOGY DEPARTMENT								
APPROPRIATIONS								
101-229-703.000	SALARIES/WAGES - SUPERVISORY	66,305	81,715	70,896	74,126	74,126	75,818	(1,692)
101-229-714.000	LONGEVITY	300	437	0	1,000	1,000	1,000	0
101-229-715.000	FICA	4,750	6,009	5,356	5,671	5,671	5,877	(206)
101-229-716.000	HOSPITALIZATION	13,875	11,069	10,111	16,365	16,365	16,818	(453)
101-229-716.300	HSA COUNTY PORTION	4,532	3,777	828	1,879	1,879	891	988
101-229-717.000	LIFE INSURANCE	71	59	65	71	89	71	18
101-229-718.000	DENTAL INSURANCE	1,439	1,078	747	1,353	1,353	1,353	0
101-229-720.000	WORKERS COMPENSATION	192	196	177	192	192	192	0
101-229-721.000	RETIREMENT - DC	3,215	4,056	3,560	4,448	4,448	4,610	(162)
101-229-724.000	CELL PHONE REIMBURSEMENT	240	240	188	240	240	240	0
101-229-727.000	OFFICE SUPPLIES	37	250	81	200	200	200	0
101-229-744.000	OTHER SUPPLIES	646	318	271	500	500	500	0
101-229-791.000	MEMBERSHIPS & SUBSCRIPTIONS	100	100	50	200	200	200	0
101-229-821.000	OTHER CONTRACTUAL SERVICES	229	95	95	300	300	300	0
101-229-850.000	TELEPHONE	30	3	0	0	0	100	(100)
101-229-860.000	TRAVEL	297	61	0	100	13	100	(87)
101-229-931.000	EQUIPMENT REPAIRS/MAINTENANCE	266	0	0	0	0	0	0
101-229-931.050	MAINTENANCE & SUPPORT FEES	1,382	0	0	0	0	0	0
101-229-957.000	EMPLOYEE TRAINING	2,375	0	0	0	69	700	(631)
101-229-980.000	OFFICE EQUIPMENT & FURNITURE	1,010	110	0	0	0	200	(200)
101-229-984.000	SOFTWARE	721	0	0	0	0	0	0
TOTAL APPROPRIATIONS		102,012	109,573	92,425	106,645	106,645	109,170	(2,525)
NET OF REVENUES/APPROPRIATIONS - 229 - TECHNOLOGY DEF		(102,012)	(109,573)	(92,425)	(106,645)	(106,645)	(109,170)	(2,525)
Dept 245 - REMONUMENTATION BUDGET								
APPROPRIATIONS								
101-245-821.000	OTHER CONTRACTUAL SERVICES	46,356	43,523	36,590	36,950	39,568	36,950	2,618
TOTAL APPROPRIATIONS		46,356	43,523	36,590	36,950	39,568	36,950	2,618
NET OF REVENUES/APPROPRIATIONS - 245 - REMONUMENTAT		(46,356)	(43,523)	(36,590)	(36,950)	(39,568)	(36,950)	2,618
Dept 248 - GENERAL SERVICES ADMIN.								
APPROPRIATIONS								
101-248-716.000	HOSPITALIZATION	1,450	0	0	0	0	0	0
101-248-716.100	RETIREE HOSPITALIZATION	19,975	5,800	8,250	10,200	10,200	10,200	0
101-248-716.200	RETIREE HEALTH FUNDING VEHICLE	0	7,976	6,720	9,000	9,000	9,000	0
101-248-720.000	WORKERS COMPENSATION	2,740	5,045	964	1,000	1,000	1,000	0
101-248-721.000	RETIREMENT - DC	0	0	0	0	4,945	0	4,945
101-248-721.100	RETIREMENT - UNFUNDED LIABILITY PN	250,000	500,000	100,000	0	0	0	0
101-248-721.200	RETIREMENT - DEFINED BENEFIT	453,564	400,427	444,459	401,172	396,227	315,624	80,603
101-248-727.000	OFFICE SUPPLIES	6,147	5,477	5,768	5,000	6,457	5,000	1,457
101-248-729.000	POSTAGE	18,039	20,792	19,376	25,000	25,000	25,000	0
101-248-775.000	JANITORIAL SUPPLIES	2,719	2,346	0	0	0	0	0
101-248-813.000	SERVICE CONTRACTS	958	771	0	0	0	0	0
101-248-821.000	OTHER CONTRACTUAL SERVICES	23,680	23,914	12,915	1,500	9,988	2,000	7,988
101-248-833.000	VETERANS BURIAL EXPENSE	2,000	2,150	900	2,000	2,700	2,000	700
101-248-850.000	TELEPHONE	19,724	14,730	12,871	20,000	15,000	13,200	1,800
101-248-920.000	UTILITIES	19,030	17,085	0	0	0	0	0
101-248-931.000	EQUIPMENT REPAIRS/MAINTENANCE	736	0	0	0	0	0	0
101-248-935.000	GROUPS CARE AND MAINTENANCE	0	555	0	0	0	0	0
101-248-940.001	RENTALS-BUILDING	63,600	63,600	0	0	0	0	0
101-248-940.002	RENTALS-EQUIPMENT	3,612	3,334	3,334	3,334	3,334	3,335	(1)
101-248-958.000	DISTRICT HEALTH DEPT NO. 10	167,724	167,724	0	0	0	0	0
101-248-963.100	P.A. 106 CONVENTION FACILITY	43,297	42,258	40,635	40,563	41,463	42,500	(1,037)
TOTAL APPROPRIATIONS		1,098,995	1,283,984	656,192	518,769	525,314	428,859	96,455

OCEANA COUNTY BOARD OF COMMISSIONERS  
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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
NET OF REVENUES/APPROPRIATIONS - 248 - GENERAL SERVICE		(1,098,995)	(1,283,984)	(656,192)	(518,769)	(525,314)	(428,859)	96,455
Dept 249 - PLAT BOARD								
APPROPRIATIONS								
101-249-704.000	PER DIEM	180	90	90	540	540	540	0
101-249-715.000	FICA	13	7	6	42	42	42	0
101-249-721.000	RETIREMENT - DC	2	2	2	25	25	0	25
TOTAL APPROPRIATIONS		195	99	98	607	607	582	25
NET OF REVENUES/APPROPRIATIONS - 249 - PLAT BOARD		(195)	(99)	(98)	(607)	(607)	(582)	25
Dept 250 - MICROFILMING								
APPROPRIATIONS								
101-250-802.000	EXPENDITURES	1,189	1,191	1,218	1,500	1,500	1,500	0
TOTAL APPROPRIATIONS		1,189	1,191	1,218	1,500	1,500	1,500	0
NET OF REVENUES/APPROPRIATIONS - 250 - MICROFILMING		(1,189)	(1,191)	(1,218)	(1,500)	(1,500)	(1,500)	0
Dept 253 - COUNTY TREASURER								
ESTIMATED REVENUES								
101-253-402.000	CURRENT REAL PROPERTY TAX	6,745,758	6,965,990	7,120,806	7,139,983	7,171,837	7,379,354	(207,517)
101-253-411.000	DELINQUENT REAL PROPERTY TAXES	365,171	333,355	309,959	375,789	375,789	300,000	75,789
101-253-412.000	DELINQUENT PERSONAL PROPERTY TAX	1,857	1,000	833	1,500	1,500	1,000	500
101-253-414.000	ALLOWANCE FOR REFUNDS (BOR, MTT)	0	0	(1,749)	0	0	100	(100)
101-253-415.000	ALLOWANCE FOR CHARGEBACKS	0	0	0	0	0	100	(100)
101-253-426.000	TRAILER PARK FEES	1,487	2,257	1,786	1,820	1,820	1,820	0
101-253-429.000	COMMERCIAL FOREST	561	2,511	2,818	500	15,369	2,000	13,369
101-253-432.000	STATE PAYMENTS-IN-LIEU OF TAX	0	18,702	9,727	9,300	10,300	9,300	1,000
101-253-432.020	PILOT PROGRAM REVENUE	3,259	3,125	3,415	3,100	3,880	3,900	(20)
101-253-437.000	INDUSTRIAL FACILITIES TAX	7,406	9,042	2,905	10,000	10,000	3,000	7,000
101-253-445.000	PENALTIES & INTEREST ON TAXES	31,459	30,332	27,632	28,000	28,000	28,000	0
101-253-447.000	PROPERTY TAX ADMINISTRATION FEE	2,430	1,784	2,193	0	1,977	1,500	477
101-253-476.000	TAX HISTORIES	1,724	3,739	4,191	1,900	4,400	3,800	600
101-253-479.000	DOG LICENSES	21,731	16,995	16,885	22,600	22,600	22,500	100
101-253-479.001	FOIA FEES	352	331	247	500	500	500	0
101-253-503.010	FED. PAYMENTS-IN-LIEU OF TAXES	87,935	88,555	89,517	91,000	91,934	92,000	(66)
101-253-506.000	HURON-MANISTEE FOREST PATROL	4,475	4,000	2,090	3,300	4,153	3,300	853
101-253-508.000	REIMB. - EMERG MANAGEMENT	23,664	24,402	36,795	22,750	22,750	21,000	1,750
101-253-508.200	COMM WILDFIRE PROTECTION GRANT	0	0	10,000	0	0	0	0
101-253-509.000	FEDERAL CRP - FOC (66%)	277,622	355,463	399,506	282,563	282,563	350,000	(67,437)
101-253-513.000	FEDERAL CRP-PA(66%)	65,868	55,024	48,496	50,059	50,059	50,000	59
101-253-517.000	BULLET PROOF VEST (BVP) PARTNERSH	1,099	0	0	0	0	0	0
101-253-518.000	HAZ MAT EMER PREP FED GRANT MON	1,000	1,500	0	0	0	0	0
101-253-528.000	FEDERAL GRANTS - AIRPORT	0	285,374	57,817	0	0	0	0
101-253-528.002	FEDERAL GRANT - OTHER (LATCF)	0	0	0	0	105,272	105,272	0
101-253-541.000	STATE GRANTS - AIRPORT	0	0	0	0	13,000	0	13,000
101-253-541.010	STATE GRANT- LARA	8,953	14,211	14,993	0	18,245	9,000	9,245
101-253-543.020	PROBATE JUDGE SALARY REIMBURSE	113,737	117,054	121,300	110,000	110,000	114,000	(4,000)
101-253-543.025	JUDICIAL SALARY STANDARDIZATIO	45,724	45,724	45,724	45,724	45,724	45,800	(76)
101-253-543.030	MARINE SAFETY - STATE GRANT	0	46,800	26,900	23,400	23,400	23,400	0
101-253-543.035	SNOWMOBILE SAFETY	8,500	8,500	8,500	8,500	18,500	8,500	10,000
101-253-543.060	CONVEYING CONVICTS	2,504	1,484	827	2,400	2,400	2,400	0
101-253-543.070	TOWNSHIP LIQUOR LICENSE	10,287	10,124	9,924	10,141	10,294	10,150	144
101-253-543.080	P.A. 106 LIQUOR TAX	86,594	84,515	81,269	81,126	83,232	85,000	(1,768)
101-253-543.090	STATE CORR DIVERTED FELONS	93,315	79,555	81,500	92,300	92,300	92,300	0
101-253-543.095	MDOC DETAINER	14,431	13,790	7,467	27,000	27,000	5,000	22,000
101-253-543.110	ACT 374 STATE CJO PAYMENT	6,829	40,976	34,146	21,154	21,154	21,154	0
101-253-543.120	ORV LAW ENFORCMENT GRANT AGREE	49,545	34,241	50,000	25,000	25,000	25,000	0
101-253-546.000	SECONDARY ROAD PATROL	75,732	58,018	45,780	49,231	86,508	50,000	36,508

**OCEANA COUNTY BOARD OF COMMISSIONERS**  
**FY 2023 ADOPTED GENERAL FUND BUDGET**

GL NUMBER	DESCRIPTION	2019	2020	2021	2022	2022	2023	NET
		ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	APPROVED	CHANGE
101-253-547.000	COURT EQUITY FUNDS	118,613	100,338	100,338	100,000	100,000	100,000	0
101-253-561.000	FR. OF. CT. INCENTIVE PMT-ADC	53,467	55,685	28,397	45,000	45,000	30,000	15,000
101-253-561.300	FOC MEDICAL SUPPORT ENFORCEMENT	0	0	0	0	3,343	3,350	(7)
101-253-573.001	LOCAL COMMUNITY STABILIZATION SH	4,503	29,089	111,699	67,000	71,584	49,000	22,584
101-253-574.000	CO REV SHARING/CO INCENTIVE PMT	552,013	428,895	563,301	582,593	582,593	605,397	(22,804)
101-253-575.000	REMONUMENTATION	46,356	17,409	40,750	40,500	43,118	40,500	2,618
101-253-607.021	TAX CERTIFICATIONS	5,431	6,876	7,223	6,000	6,000	6,500	(500)
101-253-611.000	RECORD COPYING	886	1,770	1,212	1,200	2,000	2,000	0
101-253-631.000	WEIGHMASTER	20,000	20,000	20,000	20,000	20,000	20,000	0
101-253-642.100	SALE OF FUEL - AIRPORT	28,917	18,492	31,868	28,000	32,895	40,000	(7,105)
101-253-665.000	INTEREST	2,457	808	3,606	40	26,500	100	26,400
101-253-665.020	INSURANCE DIVIDENDS	72,614	0	46,499	13,200	83,981	33,400	50,581
101-253-665.030	RETURNED CHECK FEE	635	525	525	470	470	500	(30)
101-253-666.000	DIVIDENDS	76,119	38,100	17,197	25,000	23,022	36,000	(12,978)
101-253-667.000	BUILDING RENTAL	135	20	100	80	80	80	0
101-253-667.001	BLDG RENTAL - CMHS LAWSUIT	0	0	1,050	0	0	0	0
101-253-671.000	AIRPORT LEASE	17,802	19,337	19,943	19,000	19,000	19,000	0
101-253-674.000	CONTRIBUTIONS & DONATIONS	0	0	20	0	150	0	150
101-253-676.000	REIMBURSEMENTS - GENERAL	162,389	500,411	232,863	129,000	129,000	150,000	(21,000)
101-253-676.001	REIMBURSEMENTS - TAX BOND	4,959	3,674	4,226	4,000	4,000	4,000	0
101-253-676.002	REIMBURSEMENTS - SSCENT (LOCAL)	8,000	6,490	0	0	0	0	0
101-253-676.005	REIMBURSEMENTS	5,191	2,379	2,119	4,600	4,600	2,500	2,100
101-253-676.008	REIMBURSEMENTS	8,396	41,434	20,222	20,222	20,222	15,000	5,222
101-253-676.009	REIMBURSEMENTS	181	0	0	0	0	0	0
101-253-676.013	REIMBURSEMENTS	210	137	91	150	150	150	0
101-253-676.040	PROS. REIMB. - VICTIMS RIGHTS	20,278	10,714	8,490	8,000	8,000	8,000	0
101-253-676.041	REIMB-CRIME VICTIMS RIGHTS JUVENIL	816	576	240	500	3,000	3,000	0
101-253-676.042	REIMBURSEMENT STOP GRANT	6,000	0	0	0	0	0	0
101-253-676.051	REIMBRSMNT - SSCENT/ HEMP PROGR/	1,332	0	0	0	0	0	0
101-253-687.000	REFUNDS - GENERAL	5,155	2,618	5,779	5,000	5,000	2,500	2,500
101-253-687.001	CREDIT CARD REBATES	240	187	245	180	234	200	34
101-253-687.003	REIMBURSEMENTS	6,458	2,026	768	4,000	4,000	0	4,000
101-253-689.000	CASH OVER/SHORT	2	0	1	5	5	5	0
101-253-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	418,988	41,691	139,001	(97,310)
101-253-693.000	SALE OF ASSETS	40	20	395	300	300	300	0
101-253-699.255	TRANSFERS IN-HMSTD DENIAL INT	9,475	1,671	994	2,600	2,600	500	2,100
TOTAL ESTIMATED REVENUES		9,400,079	10,068,154	9,944,360	10,086,268	10,063,998	10,181,133	(117,135)
APPROPRIATIONS								
101-253-703.000	SALARIES & WAGES - SUPERVISORY	56,259	56,259	58,680	61,680	61,680	63,180	(1,500)
101-253-705.000	SALARIES & WAGES - PERMANENT	107,485	104,967	114,859	122,036	121,686	122,392	(706)
101-253-712.000	INSURANCE INCENTIVE	2,500	2,500	2,500	2,500	2,500	2,500	0
101-253-714.000	LONGEVITY	1,700	1,113	700	3,500	3,625	3,500	125
101-253-715.000	FICA	12,125	11,937	12,402	14,054	14,054	14,657	(603)
101-253-716.000	HOSPITALIZATION	28,620	39,055	51,651	53,286	53,286	54,166	(880)
101-253-716.300	HSA COUNTY PORTION	6,397	3,903	1,509	1,172	1,172	546	626
101-253-717.000	LIFE INSURANCE	283	266	283	284	284	284	0
101-253-718.000	DENTAL INSURANCE	3,201	3,580	4,519	4,248	4,248	4,248	0
101-253-720.000	WORKERS COMPENSATION	500	480	501	496	496	496	0
101-253-721.000	RETIREMENT - DC	3,817	5,606	7,792	8,258	8,258	8,258	0
101-253-727.000	OFFICE SUPPLIES	2,159	1,305	2,124	2,200	2,200	2,200	0
101-253-728.000	PRINTING AND BINDING	0	0	1,586	1,600	1,474	1,600	(126)
101-253-791.000	MEMBERSHIPS & SUBSCRIPTIONS	430	200	430	500	500	600	(100)
101-253-820.000	BANK SERVICES	0	1,035	869	2,400	2,400	1,000	1,400
101-253-821.000	OTHER CONTRACTUAL SERVICES	1,145	1,076	1,204	1,600	1,600	1,600	0
101-253-850.000	TELEPHONE	593	580	347	660	660	0	660
101-253-860.000	TRAVEL	1,284	0	0	0	0	1,000	(1,000)
101-253-900.000	ADVERTISING	47	0	0	500	500	500	0
101-253-941.000	EQUIPMENT RENTAL	90	92	92	100	100	100	0
101-253-955.000	CASH OVER/SHORT	0	0	0	100	100	100	0
101-253-957.000	EMPLOYEES TRAINING	655	0	175	0	400	500	(100)
101-253-964.000	REFUNDS AND REBATES	0	20	0	100	100	100	0

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
101-253-969.000	INSURANCE & BONDS	4,912	4,608	4,810	4,500	4,500	4,500	0
101-253-980.000	OFFICE EQUIPMENT & FURNITURE	299	357	0	500	626	500	126
TOTAL APPROPRIATIONS		234,501	238,939	267,033	286,274	286,449	288,527	(2,078)
NET OF REVENUES/APPROPRIATIONS - 253 - COUNTY TREASUR		9,165,578	9,829,215	9,677,327	9,799,994	9,777,549	9,892,606	115,057
Dept 255 - TAX TRIBUNAL REFUNDS ORDERED								
APPROPRIATIONS								
101-255-802.000	EXPENDITURES	4,175	1,717	8,347	5,000	5,000	5,000	0
TOTAL APPROPRIATIONS		4,175	1,717	8,347	5,000	5,000	5,000	0
NET OF REVENUES/APPROPRIATIONS - 255 - TAX TRIBUNAL RE		(4,175)	(1,717)	(8,347)	(5,000)	(5,000)	(5,000)	0
Dept 256 - CONTINGENCY								
APPROPRIATIONS								
101-256-995.000	TRANSFERS OUT	2,553	0	11,500	50,000	37,757	50,000	(12,243)
TOTAL APPROPRIATIONS		2,553	0	11,500	50,000	37,757	50,000	(12,243)
NET OF REVENUES/APPROPRIATIONS - 256 - CONTINGENCY		(2,553)	0	(11,500)	(50,000)	(37,757)	(50,000)	(12,243)
Dept 257 - EQUALIZATION								
ESTIMATED REVENUES								
101-257-476.000	CHARGES FOR SERVICES	10,535	37,587	54,173	55,000	55,000	55,000	0
101-257-609.000	CHARGES TO TAXING UNITS	39,946	46,539	0	0	0	0	0
TOTAL ESTIMATED REVENUES		50,481	84,126	54,173	55,000	55,000	55,000	0
APPROPRIATIONS								
101-257-705.000	SALARIES & WAGES - PERMANENT	75,562	52,207	0	0	0	0	0
101-257-715.000	FICA	5,694	3,945	0	0	0	0	0
101-257-716.000	HOSPITALIZATION	27,800	19,554	0	0	0	0	0
101-257-716.300	HSA COUNTY PORTION	3,021	1,762	0	0	0	0	0
101-257-717.000	LIFE INSURANCE	130	83	0	0	0	0	0
101-257-718.000	DENTAL INSURANCE	2,073	1,158	0	0	0	0	0
101-257-720.000	WORKERS COMPENSATION	1,444	1,552	929	1,488	1,488	1,488	0
101-257-721.000	RETIREMENT - DC	3,801	2,987	0	0	0	0	0
101-257-727.000	OFFICE SUPPLIES	303	128	92	200	200	200	0
101-257-728.000	PRINTING AND BINDING	65	0	0	100	100	100	0
101-257-791.000	MEMBERSHIPS & SUBSCRIPTIONS	943	479	100	500	500	500	0
101-257-813.000	SERVICE CONTRACTS	132	0	0	0	0	0	0
101-257-821.000	OTHER CONTRACTUAL SERVICES	225,827	141,853	226,540	220,000	220,000	220,000	0
101-257-850.000	TELEPHONE	576	545	480	700	700	482	218
101-257-860.000	TRAVEL	3,131	1,178	0	0	0	0	0
101-257-900.000	ADVERTISING	481	317	345	500	500	500	0
101-257-941.000	EQUIPMENT RENTAL	222	150	0	200	116	0	116
101-257-957.000	EMPLOYEE TRAINING	1,319	550	0	0	0	0	0
101-257-977.000	MACHINERY & EQUIPMENT	0	279	346	250	334	250	84
101-257-980.000	OFFICE EQUIPMENT & FURNITURE	600	0	0	0	0	0	0
TOTAL APPROPRIATIONS		353,124	228,727	228,832	223,938	223,938	223,520	418
NET OF REVENUES/APPROPRIATIONS - 257 - EQUALIZATION		(302,643)	(144,601)	(174,659)	(168,938)	(168,938)	(168,520)	418
Dept 262 - ELECTIONS								
ESTIMATED REVENUES								
101-262-676.021	OTHER REVENUE - ELECTION PROGRAM	0	28,100	7,800	6,800	11,200	7,000	4,200
101-262-676.022	ELECTION REIMBURSEMENT	0	32,262	14,002	8,000	27,722	14,000	13,722
101-262-678.000	ELECTION FILING FEE	0	0	0	0	1,200	0	1,200
TOTAL ESTIMATED REVENUES		0	60,362	21,802	14,800	40,122	21,000	19,122

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
APPROPRIATIONS								
101-262-704.000	PER DIEM	450	1,140	750	2,100	2,100	750	1,350
101-262-706.000	SALARIES & WAGES - TEMPORARY	0	842	118	0	0	0	0
101-262-715.000	FICA	37	174	67	180	180	58	122
101-262-716.300	HSA COUNTY PORTION	0	20	0	0	0	0	0
101-262-720.000	WORKERS COMPENSATION	8	8	8	10	10	8	2
101-262-721.000	RETIREMENT - DC	5	33	11	0	29	10	19
101-262-727.000	OFFICE SUPPLIES	348	3,172	247	2,500	2,500	300	2,200
101-262-728.000	PRINTING AND BINDING	856	33,758	7,510	45,000	44,975	7,500	37,475
101-262-744.000	OTHER SUPPLIES	0	0	225	0	0	225	(225)
101-262-821.000	OTHER CONTRACTUAL SERVICES	6,635	8,525	6,635	7,000	7,000	7,000	0
101-262-860.000	TRAVEL	493	425	147	800	800	800	0
101-262-861.000	FREIGHT AND EXPRESS	67	52	283	1,000	11,888	1,000	10,888
101-262-900.000	ADVERTISING	680	5,593	5,183	6,000	6,000	5,200	800
101-262-957.000	EMPLOYEE TRAINING	1,590	0	0	500	500	500	0
101-262-980.000	OFFICE EQUIPMENT & FURNITURE	0	50	0	1,500	1,500	1,500	0
TOTAL APPROPRIATIONS		11,169	53,792	21,184	66,590	77,482	24,851	52,631
NET OF REVENUES/APPROPRIATIONS - 262 - ELECTIONS		(11,169)	6,570	618	(51,790)	(37,360)	(3,851)	33,509
Dept 265 - COURTHOUSE AND GROUNDS								
APPROPRIATIONS								
101-265-703.000	SALARIES & WAGES - SUPERVISORY	46,452	30,853	33,292	49,079	49,079	52,058	(2,979)
101-265-705.000	SALARIES & WAGES - PERMANENT	29,927	73,951	68,060	71,403	71,403	77,913	(6,510)
101-265-706.000	SALARIES & WAGES - TEMPORARY	13,751	0	0	0	0	0	0
101-265-707.000	SALARIES & WAGES - OVERTIME	0	17	0	0	0	0	0
101-265-714.000	LONGEVITY	700	914	0	1,500	1,500	2,500	(1,000)
101-265-715.000	FICA	6,810	8,007	7,347	9,217	9,217	10,135	(918)
101-265-716.000	HOSPITALIZATION	29,482	23,212	30,469	25,583	25,583	25,993	(410)
101-265-716.300	HSA COUNTY PORTION	3,021	1,259	198	959	959	466	493
101-265-717.000	LIFE INSURANCE	142	100	148	142	142	142	0
101-265-718.000	DENTAL INSURANCE	2,326	1,616	2,258	1,730	1,730	1,730	0
101-265-720.000	WORKERS COMPENSATION	3,124	4,652	4,653	3,096	4,480	4,500	(20)
101-265-721.000	RETIREMENT - DC	2,161	4,218	5,114	6,683	6,683	7,351	(668)
101-265-724.000	CELL PHONE REIMBURSEMENT	480	390	369	480	480	480	0
101-265-727.000	OFFICE SUPPLIES	5	9	37	200	200	200	0
101-265-744.000	OTHER SUPPLIES	1,694	170	1,304	1,000	1,019	1,400	(381)
101-265-747.000	GASOLINE OIL, AND GREASE	796	579	952	700	1,700	1,400	300
101-265-775.000	JANITORIAL SUPPLIES	12,516	12,329	9,046	12,500	12,500	12,000	500
101-265-791.000	MEMBERSHIPS & SUBSCRIPTIONS	0	230	230	230	230	230	0
101-265-813.000	SERVICE CONTRACTS	5,910	6,538	3,233	7,000	7,000	5,000	2,000
101-265-821.000	OTHER CONTRACTUAL SERVICES	41,913	12,840	15,756	18,000	18,000	18,000	0
101-265-850.000	TELEPHONE	18	1	0	50	50	0	50
101-265-860.000	TRAVEL	874	1,012	780	800	850	1,200	(350)
101-265-900.000	ADVERTISING	107	0	0	0	0	0	0
101-265-920.000	UTILITIES	39,661	36,724	42,191	41,000	44,000	41,000	3,000
101-265-930.000	REPAIRS/MAINTENANCE	3,013	860	6,017	4,000	9,000	6,000	3,000
101-265-931.000	EQUIPMENT REPAIRS/MAINTENANCE	532	291	785	500	500	500	0
101-265-932.000	VEHICLE REPAIRS/MAINTENANCE	80	969	1,329	1,200	1,200	1,200	0
101-265-935.000	GROUPS CARE/MAINTENANCE	0	0	311	500	500	550	(50)
101-265-977.000	MACHINERY & EQUIPMENT	50	190	1,301	500	500	0	500
101-265-980.000	OFFICE EQUIPMENT & FURNITURE	2,917	0	0	0	0	0	0
TOTAL APPROPRIATIONS		248,462	221,931	235,180	258,052	268,505	271,948	(3,443)
NET OF REVENUES/APPROPRIATIONS - 265 - COURTHOUSE AN		(248,462)	(221,931)	(235,180)	(258,052)	(268,505)	(271,948)	(3,443)
Dept 283 - CIRCUIT COURT								
ESTIMATED REVENUES								
101-283-545.000	DRUG CASE INFO MNGMNT ACCT	264	614	253	0	225	250	(25)
101-283-607.111	CRIME VICTIMS	1,733	1,213	1,853	1,000	1,000	1,000	0

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019	2020	2021	2022	2022	2023	NET
		ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	APPROVED	CHANGE
101-283-608.000	COURT FILING FEES	4,712	4,836	5,456	5,000	5,000	5,000	0
101-283-609.000	JURY DEMAND FEES	1,230	645	(290)	700	840	700	140
101-283-610.000	WRIT OF GRNSHMNT/RESTIT/ATTACH	495	360	120	500	500	500	0
101-283-612.000	APPEAL FEES	0	0	0	50	50	50	0
101-283-613.000	MOTION FEES	2,720	2,080	2,640	2,800	2,800	2,800	0
101-283-614.000	CERTIFIED COPIES	1,973	1,190	2,227	1,400	1,722	1,400	322
101-283-616.000	CHILD CARE COLLECTION FEE	5,166	2,351	2,324	5,500	5,500	5,500	0
101-283-618.000	DNA-CIRCUIT	468	290	604	250	283	250	33
101-283-619.000	RECORD COPIES	2,767	2,069	2,199	1,700	1,700	1,700	0
101-283-621.000	CONTEMPT FEES	679	225	650	200	300	200	100
101-283-630.000	MISC. COURT COSTS AND FEES	125	75	99	0	231	0	231
101-283-630.010	FILIATION ORDERS	9	0	0	75	75	75	0
101-283-656.000	BOND FORFEITURES & BOND COSTS	6,315	5,130	14,398	11,000	11,000	11,000	0
101-283-660.000	STATUTE COSTS	11,956	7,132	10,170	11,000	11,000	11,000	0
101-283-676.000	MISCELLANEOUS	0	0	0	0	635	0	635
101-283-676.300	ATTORNEY FEE REIMBURSEMENT	1,025	1,450	720	1,500	1,500	1,500	0
101-283-687.000	RECORD SEARCHES	2,551	1,212	2,228	1,800	1,800	1,800	0
TOTAL ESTIMATED REVENUES		44,188	30,872	45,651	44,475	46,161	44,725	1,436
APPROPRIATIONS								
101-283-703.000	SALARIES/WAGES - SUPERVISORY	53,931	59,187	63,602	67,388	67,388	69,030	(1,642)
101-283-705.000	SALARIES & WAGES - PERMANENT	142,927	127,185	142,437	204,937	204,937	193,675	11,262
101-283-706.000	SALARIES & WAGES - TEMPORARY	1,764	3,107	2,450	3,000	3,000	1,455	1,545
101-283-709.000	VISITING JUDGE	525	0	0	2,000	2,000	2,000	0
101-283-714.000	LONGEVITY	1,400	1,700	1,448	4,250	4,250	5,500	(1,250)
101-283-715.000	FICA	15,337	14,438	15,321	21,694	21,694	20,210	1,484
101-283-716.000	HOSPITALIZATION	60,093	57,049	64,464	78,578	78,578	64,642	13,936
101-283-716.300	HSA COUNTY PORTION	13,627	12,783	6,601	4,948	4,948	2,347	2,601
101-283-717.000	LIFE INSURANCE	283	274	301	390	390	319	71
101-283-718.000	DENTAL INSURANCE	6,265	5,508	5,284	5,296	5,296	4,587	709
101-283-719.000	FRINGE BENEFITS	9,069	10,356	8,730	10,500	10,500	10,300	200
101-283-720.000	WORKERS COMPENSATION	1,260	1,123	953	1,252	1,252	1,000	252
101-283-721.000	RETIREMENT - DC	4,461	4,990	8,143	11,844	11,844	13,244	(1,400)
101-283-721.010	EMPLOYEES PERMANENT - TRANSCRIPT	2,382	757	333	4,000	0	0	0
101-283-727.000	OFFICE SUPPLIES	852	507	522	2,700	2,700	1,000	1,700
101-283-728.000	PRINTING AND BINDING	2,026	1,482	1,531	2,000	2,000	1,500	500
101-283-748.000	LIBRARY PERIODICALS	0	0	0	200	200	200	0
101-283-791.000	MEMBERSHIPS & SUBSCRIPTIONS	992	1,182	1,361	1,300	1,300	1,300	0
101-283-804.000	STENOGRAPHERS	327	0	0	60,000	60,000	60,000	0
101-283-805.000	JUROR FEES	6,140	7,374	7,005	12,000	12,000	10,000	2,000
101-283-806.000	WITNESS FEES	0	0	0	1,000	1,000	1,000	0
101-283-809.001	INTERPRETER FEES	1,270	1,820	3,470	3,000	3,000	4,000	(1,000)
101-283-810.000	TRIAL CT APPT ATTORNEY FEES	71,018	72,438	72,438	86,926	86,926	86,926	0
101-283-810.100	INDIGENT PATERNITY REPRESENT.	7,719	7,874	7,874	9,448	9,448	9,638	(190)
101-283-810.200	APPELLATE CT APPT ATTORNEY FEE	9,884	4,578	2,822	8,000	8,000	8,000	0
101-283-810.400	INDIGENT 3RD PARTY ATTORNEY	9,278	5,986	6,900	19,000	19,000	10,000	9,000
101-283-813.000	SERVICE CONTRACTS	13,092	13,807	13,857	17,000	17,000	17,000	0
101-283-813.100	TRANSCRIPT FEES	0	0	0	0	3,897	3,000	897
101-283-821.000	OTHER CONTRACTUAL SERVICES	3,402	3,145	11,644	30,900	30,900	3,000	27,900
101-283-823.000	GUARDIAN AD LITEM	2,000	2,000	2,000	2,000	2,000	2,000	0
101-283-850.000	TELEPHONE	3,702	3,692	3,630	3,800	3,800	3,800	0
101-283-860.000	TRAVEL	2,048	199	998	0	267	500	(233)
101-283-900.000	ADVERTISING	119	192	334	500	500	500	0
101-283-933.000	OFFICE EQUIPMENT REPAIRS	0	0	0	300	300	300	0
101-283-957.000	EMPLOYEE TRAINING	399	35	164	0	171	0	171
101-283-969.000	INSURANCE & BONDS	0	0	69	110	110	110	0
TOTAL APPROPRIATIONS		447,592	424,768	456,686	680,261	680,596	612,083	68,513
NET OF REVENUES/APPROPRIATIONS - 283 - CIRCUIT COURT		(403,404)	(393,896)	(411,035)	(635,786)	(634,435)	(567,358)	67,077

Dept 286 - DISTRICT COURT

OCEANA COUNTY BOARD OF COMMISSIONERS  
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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
<b>ESTIMATED REVENUES</b>								
101-286-476.000	DISCOVERY SUBPOENA	0	0	0	0	36	0	36
101-286-479.030	BENCH WARRANT FEES	16,869	9,665	14,271	14,500	14,500	14,500	0
101-286-544.000	DRUNK DRIVING CASE FLOW ASSIST	8,354	6,997	4,063	7,000	7,000	7,000	0
101-286-600.000	COURT COSTS	188,073	144,557	170,604	165,000	165,000	165,000	0
101-286-601.000	COURT FILING FEES	19,226	12,863	11,964	17,000	17,000	17,000	0
101-286-602.000	GARNISHMENT FEES	31,410	27,220	26,490	30,000	30,000	30,000	0
101-286-603.000	MARRIAGE FEES	420	150	260	500	500	500	0
101-286-604.000	10% BOND COSTS	9,088	4,798	3,847	4,500	4,500	4,500	0
101-286-605.000	CERTIFIED COPIES	19,077	14,105	6,255	7,000	7,000	3,000	4,000
101-286-606.001	CERTIFIED MAIL	0	28	26	50	50	25	25
101-286-607.111	CRIME VICTIMS	4,726	3,462	4,080	4,500	4,500	4,500	0
101-286-609.000	FORMS	441	107	191	400	400	300	100
101-286-610.001	WRIT OF EXECUTION	1,300	1,275	900	2,200	2,200	900	1,300
101-286-611.000	JURY DEMAND FEES	40	80	80	100	100	100	0
101-286-618.000	DNA-DISTRICT COURT	0	0	12	0	0	0	0
101-286-620.000	PROBATION OVERSIGHT	22,801	25,795	20,620	20,475	20,475	20,000	475
101-286-626.000	MISC COURT COSTS & FEES	2,965	2,210	2,100	2,500	2,500	2,500	0
101-286-656.000	SOS	3,281	2,752	3,019	2,000	2,000	2,000	0
101-286-656.001	NO PROOF OF INSURANCE FEE	4,979	3,030	4,100	5,000	5,000	5,000	0
101-286-657.000	ORDINANCE FINES AND COSTS	1,365	382	3,378	1,700	1,700	1,700	0
101-286-663.000	BOND FORFEITURE & BOND COSTS	12,978	22,390	23,120	10,000	11,800	13,500	(1,700)
101-286-676.300	ATTORNEY FEE REIMBURSEMENT	6,847	9,044	11,347	8,500	8,500	8,500	0
101-286-687.000	RECORD SEARCH	0	0	10,115	15,000	15,000	0	15,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>354,240</b>	<b>290,910</b>	<b>320,842</b>	<b>317,925</b>	<b>319,761</b>	<b>300,525</b>	<b>19,236</b>
<b>APPROPRIATIONS</b>								
101-286-703.000	SALARIES & WAGES - SUPERVISORY	58,119	59,791	63,667	64,860	64,860	66,341	(1,481)
101-286-705.000	SALARIES & WAGES - PERMANENT	135,212	111,579	117,238	144,470	144,470	162,872	(18,402)
101-286-706.000	SALARIES & WAGES - TEMPORARY	0	0	2,349	0	0	0	0
101-286-707.000	SALARIES & WAGES - OVERTIME	0	1,293	0	0	0	0	0
101-286-710.000	SALARIES & WAGES - ON CALL	0	0	0	0	16,650	8,857	7,793
101-286-712.000	INSURANCE INCENTIVE	1,250	1,529	970	0	2,378	5,000	(2,622)
101-286-714.000	LONGEVITY	1,500	1,330	1,138	2,500	2,500	3,000	(500)
101-286-715.000	FICA	15,770	14,387	14,900	17,146	17,146	18,147	(1,001)
101-286-716.000	HOSPITALIZATION	47,543	39,100	62,833	73,735	66,083	57,613	8,470
101-286-716.300	HSA COUNTY PORTION	15,484	10,197	6,416	4,715	4,715	891	3,824
101-286-717.000	LIFE INSURANCE	277	274	289	354	354	354	0
101-286-718.000	DENTAL INSURANCE	5,736	4,121	5,660	5,383	5,383	4,298	1,085
101-286-719.000	FRINGE BENEFITS	7,356	8,129	7,002	8,500	8,500	11,500	(3,000)
101-286-720.000	WORKERS COMPENSATION	620	616	619	680	680	680	0
101-286-721.000	RETIREMENT - DC	12,297	14,945	19,028	19,968	19,968	8,804	11,164
101-286-721.010	EMPLOYEES PERMENANT - TRANSCRIP1	838	528	365	1,000	1,000	600	400
101-286-727.000	OFFICE SUPPLIES	2,625	3,829	4,362	5,000	4,600	5,000	(400)
101-286-728.000	PRINTING AND BINDING	1,036	446	972	1,000	1,000	1,000	0
101-286-744.000	OTHER SUPPLIES	0	180	0	300	300	300	0
101-286-748.000	LIBRARY PERIODICALS	100	0	184	200	200	200	0
101-286-791.000	MEMBERSHIPS & SUBSCRIPTIONS	690	1,000	584	1,000	1,000	1,000	0
101-286-805.000	JUROR FEES	2,583	729	555	3,000	3,000	3,000	0
101-286-806.000	WITNESS FEES	1,000	0	0	500	500	500	0
101-286-813.000	SERVICE CONTRACTS	0	500	107	0	1,000	500	500
101-286-813.100	TRANSCRIPT FEES	0	0	181	0	756	600	156
101-286-821.000	OTHER CONTRACTUAL SERVICES	2,069	1,713	2,084	1,400	1,850	1,500	350
101-286-823.000	INTERPRETER FEES	5,621	3,100	3,850	3,000	8,750	6,000	2,750
101-286-850.000	TELEPHONE	1,839	1,784	1,845	2,300	2,300	1,000	1,300
101-286-860.000	TRAVEL	1,263	144	388	200	319	500	(181)
101-286-900.000	ADVERTISING	214	135	335	0	55	0	55
101-286-937.000	COMPUTER SERVICES	19,933	20,376	19,946	19,000	19,000	20,000	(1,000)
101-286-957.000	EMPLOYEE TRAINING	1,057	150	900	0	1,050	800	250
101-286-964.000	REFUNDS AND REBATES	34	0	40	0	35	0	35
101-286-969.000	INSURANCE & BONDS	289	224	340	500	500	0	500
101-286-980.000	OFFICE EQUIPMENT & FURNITURE	1,710	0	0	0	0	0	0



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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
TOTAL APPROPRIATIONS		344,065	302,129	339,147	380,711	400,902	390,857	10,045
NET OF REVENUES/APPROPRIATIONS - 286 - DISTRICT COURT		10,175	(11,219)	(18,305)	(62,786)	(81,141)	(90,332)	(9,191)
Dept 289 - FRIEND OF THE COURT								
ESTIMATED REVENUES								
101-289-476.000	STATUTORY FEES	22,109	28,090	25,512	27,000	27,000	25,000	2,000
TOTAL ESTIMATED REVENUES		22,109	28,090	25,512	27,000	27,000	25,000	2,000
APPROPRIATIONS								
101-289-703.000	SALARIES & WAGES - SUPERVISORY	72,044	74,607	80,122	85,201	85,201	90,649	(5,448)
101-289-705.000	SALARIES & WAGES - PERMANENT	179,182	158,190	176,357	192,062	192,062	252,266	(60,204)
101-289-714.000	LONGEVITY	1,300	1,300	1,477	5,000	5,000	8,500	(3,500)
101-289-715.000	FICA	18,042	16,804	18,428	21,210	21,210	26,884	(5,674)
101-289-716.000	HOSPITALIZATION	66,294	70,884	56,907	65,724	65,724	78,938	(13,214)
101-289-716.300	HSA COUNTY PORTION	2,118	2,644	0	0	0	0	0
101-289-717.000	LIFE INSURANCE	350	354	336	354	354	425	(71)
101-289-718.000	DENTAL INSURANCE	5,373	5,088	4,029	4,094	4,094	5,826	(1,732)
101-289-720.000	WORKERS COMPENSATION	2,142	2,024	2,085	2,128	2,128	2,252	(124)
101-289-721.000	RETIREMENT - DC	8,621	8,723	10,469	11,508	11,508	12,609	(1,101)
101-289-727.000	OFFICE SUPPLIES	1,859	1,914	1,586	2,000	2,000	2,000	0
101-289-728.000	PRINTING AND BINDING	0	282	605	600	600	600	0
101-289-729.000	POSTAGE	6,961	4,215	5,624	6,000	6,000	6,000	0
101-289-748.000	LIBRARY PERIODICALS	0	159	139	200	200	200	0
101-289-791.000	MEMBERSHIPS & SUBSCRIPTIONS	3,051	4,075	4,182	5,000	5,000	4,500	500
101-289-801.000	CONSULTANTS	351	324	297	400	400	400	0
101-289-821.000	OTHER CONTRACTUAL SERVICES	28,715	22,890	26,891	15,500	15,500	12,500	3,000
101-289-823.000	INTERPRETER	750	1,080	2,325	2,000	1,935	2,000	(65)
101-289-850.000	TELEPHONE	676	529	512	600	600	600	0
101-289-860.000	TRAVEL	377	0	0	400	965	750	215
101-289-900.000	ADVERTISING	0	0	198	0	99	0	99
101-289-957.000	EMPLOYEE TRAINING	3,425	0	0	4,500	4,500	4,500	0
101-289-980.000	OFFICE EQUIPMENT & FURNITURE	336	249	195	300	468	500	(32)
TOTAL APPROPRIATIONS		401,967	376,335	392,764	424,781	425,548	512,899	(87,351)
NET OF REVENUES/APPROPRIATIONS - 289 - FRIEND OF THE CC		(379,858)	(348,245)	(367,252)	(397,781)	(398,548)	(487,899)	(89,351)
Dept 292 - LAW LIBRARY								
APPROPRIATIONS								
101-292-995.269	TRANSFER OUT - LAW LIBRARY	11,500	0	0	0	0	0	0
TOTAL APPROPRIATIONS		11,500	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 292 - LAW LIBRARY		(11,500)	0	0	0	0	0	0
Dept 294 - PROBATE COURT								
ESTIMATED REVENUES								
101-294-479.030	PHOTOCOPIES	190	154	222	150	279	250	29
101-294-607.300	WILLS FOR SAFEKEEPING	375	200	550	400	400	400	0
101-294-612.000	GUARDIAN AD LITEM REIMB.	0	0	0	0	36	0	36
101-294-613.000	CERTIFIED COPIES	976	987	1,067	800	1,232	1,000	232
101-294-614.000	ESTATE INVENTORY FEE	7,796	5,241	9,035	6,500	8,037	7,500	537
101-294-616.000	MOTION FEES	1,088	1,085	1,603	1,250	1,300	1,250	50
101-294-621.000	OPEN SAFE DEPOSIT BOX	10	0	10	0	0	0	0
101-294-626.000	MISC. COURT COSTS & FEES	0	0	25	0	20	0	20
101-294-629.000	LETTERS OF AUTHORITY	228	72	132	300	300	100	200
TOTAL ESTIMATED REVENUES		10,663	7,739	12,644	9,400	11,604	10,500	1,104
APPROPRIATIONS								

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
101-294-703.000	SALARIES & WAGES - SUPERVISORY	149,220	152,201	156,410	160,332	160,332	168,760	(8,428)
101-294-705.000	SALARIES & WAGES - PERMANENT	36,864	40,774	42,126	44,223	44,223	45,551	(1,328)
101-294-714.000	LONGEVITY	300	300	300	1,000	1,000	1,000	0
101-294-715.000	FICA	13,160	13,810	14,303	13,000	15,732	16,395	(663)
101-294-716.000	HOSPITALIZATION	32,313	32,079	20,093	20,568	20,568	23,205	(2,637)
101-294-716.300	HSA COUNTY PORTION	4,532	4,532	1,383	1,172	3,050	0	3,050
101-294-717.000	LIFE INSURANCE	142	142	140	142	142	117	25
101-294-718.000	DENTAL INSURANCE	3,132	2,870	2,326	2,187	2,187	2,187	0
101-294-720.000	WORKERS COMPENSATION	116	116	125	116	116	116	0
101-294-721.000	RETIREMENT - DC	1,769	2,247	2,534	2,653	2,653	2,794	(141)
101-294-727.000	OFFICE SUPPLIES	130	165	267	400	400	400	0
101-294-728.000	PRINTING AND BINDING	287	0	45	350	350	350	0
101-294-748.000	LIBRARY PERIODICALS & FILMS	267	396	237	475	475	500	(25)
101-294-791.000	MEMBERSHIPS & SUBSCRIPTIONS	1,075	875	840	1,075	1,090	1,250	(160)
101-294-804.000	STENOGRAPHERS	0	0	0	75	75	0	75
101-294-805.000	JUROR FEES	0	0	0	200	200	0	200
101-294-806.000	WITNESS FEES	0	0	0	100	100	0	100
101-294-810.000	TRIAL CT APPOINTED ATTY FEES	0	0	0	500	403	0	403
101-294-810.400	MENTAL HEALTH ATTY FEES	3,053	2,492	2,075	3,000	3,000	3,000	0
101-294-813.000	SERVICE CONTRACTS	14,253	15,569	15,277	12,000	12,226	15,000	(2,774)
101-294-821.000	OTHER CONTRACTUAL SERVICES	113	176	101	725	725	725	0
101-294-822.000	COUNTY GUARDIAN	19,870	21,120	19,985	21,000	21,000	21,000	0
101-294-823.000	GUARDIAN AD LITEM FEES	863	377	0	500	250	500	(250)
101-294-850.000	TELEPHONE	39	8	0	65	65	65	0
101-294-860.000	TRAVEL	2,643	0	1,168	500	721	500	221
101-294-900.000	ADVERTISING	0	0	0	200	100	200	(100)
101-294-941.000	EQUIPMENT RENTAL	0	0	0	100	100	100	0
101-294-957.000	EMPLOYEE TRAINING	0	0	0	300	285	300	(15)
101-294-969.000	INSURANCE & BONDS	100	100	100	100	100	0	100
101-294-980.000	OFFICE EQUIPMENT & FURNITURE	73	0	0	0	0	0	0
TOTAL APPROPRIATIONS		284,314	290,349	279,835	287,058	291,668	304,015	(12,347)
NET OF REVENUES/APPROPRIATIONS - 294 - PROBATE COURT		(273,651)	(282,610)	(267,191)	(277,658)	(280,064)	(293,515)	(13,451)
Dept 295 - CIRCUIT COURT PROBATION/PAROLE								
APPROPRIATIONS								
101-295-727.000	OFFICE SUPPLIES	777	595	777	1,000	1,000	1,000	0
101-295-850.000	TELEPHONE	999	862	1,082	1,200	1,200	1,200	0
101-295-980.000	OFFICE EQUIPMENT & FURNITURE	185	0	0	500	500	0	500
TOTAL APPROPRIATIONS		1,961	1,457	1,859	2,700	2,700	2,200	500
NET OF REVENUES/APPROPRIATIONS - 295 - CIRCUIT COURT PI		(1,961)	(1,457)	(1,859)	(2,700)	(2,700)	(2,200)	500
Dept 296 - PROSECUTING ATTORNEY								
ESTIMATED REVENUES								
101-296-676.000	GENERAL REIMBURSEMENTS	0	107	0	0	0	0	0
TOTAL ESTIMATED REVENUES		0	107	0	0	0	0	0
APPROPRIATIONS								
101-296-703.000	SALARIES & WAGES - SUPERVISORY	103,315	103,315	103,316	105,816	105,816	107,816	(2,000)
101-296-705.000	SALARIES & WAGES - PERMANENT	183,764	178,427	166,228	182,454	182,454	248,649	(66,195)
101-296-712.000	INSURANCE INCENTIVE	3,125	776	625	2,500	2,500	2,500	0
101-296-714.000	LONGEVITY	2,000	1,994	1,000	3,500	4,507	2,500	2,007
101-296-715.000	FICA	21,921	21,378	19,908	22,052	22,052	27,653	(5,601)
101-296-716.000	HOSPITALIZATION	31,536	35,379	47,208	49,399	45,014	75,448	(30,434)
101-296-716.300	HSA COUNTY PORTION	6,650	7,532	4,206	2,837	4,337	2,247	2,090
101-296-717.000	LIFE INSURANCE	354	325	313	354	354	425	(71)
101-296-718.000	DENTAL INSURANCE	5,012	3,660	4,967	5,117	5,117	7,380	(2,263)
101-296-720.000	WORKERS COMPENSATION	752	716	705	748	748	836	(88)
101-296-721.000	RETIREMENT - DC	4,622	6,883	7,470	8,535	8,535	13,994	(5,459)

OCEANA COUNTY BOARD OF COMMISSIONERS  
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GL NUMBER	DESCRIPTION	2019	2020	2021	2022	2022	2023	NET
		ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	APPROVED	CHANGE
101-296-724.000	CELL PHONE REIMBURSEMENT	480	480	398	240	240	480	(240)
101-296-727.000	OFFICE SUPPLIES	1,070	2,199	3,474	2,200	1,975	1,800	175
101-296-748.000	LIBRARY PERIODICALS	990	640	1,226	1,300	1,360	1,700	(340)
101-296-791.000	MEMBERSHIPS & SUBSCRIPTIONS	4,749	3,717	4,342	4,500	4,560	5,200	(640)
101-296-804.000	STENOGRAPHERS	0	0	0	300	300	300	0
101-296-806.000	WITNESS FEES	96	39	155	2,000	2,000	1,500	500
101-296-807.000	OFFICERS FEES	680	805	372	1,000	1,000	1,000	0
101-296-813.000	SERVICE CONTRACTS	5,908	6,612	6,441	9,000	9,000	8,500	500
101-296-821.000	OTHER CONTRACTUAL SERVICES	7,025	499	499	2,500	2,245	1,200	1,045
101-296-821.100	PARENTAGE TESTING	0	0	0	425	425	425	0
101-296-850.000	TELEPHONE	220	30	0	0	0	0	0
101-296-860.000	TRAVEL	944	0	0	0	400	0	400
101-296-957.000	EMPLOYEE TRAINING	1,037	333	0	0	1,170	0	1,170
101-296-980.000	OFFICE EQUIPMENT & FURNITURE	0	199	1,778	0	225	0	225
TOTAL APPROPRIATIONS		386,250	375,938	374,631	406,777	406,334	511,553	(105,219)
NET OF REVENUES/APPROPRIATIONS - 296 - PROSECUTING AT		(386,250)	(375,831)	(374,631)	(406,777)	(406,334)	(511,553)	(105,219)
Dept 298 - FAMILY COUNSELING								
APPROPRIATIONS								
101-298-821.000	OTHER CONTRACTUAL SERVICES	2,190	2,460	1,950	2,500	3,197	2,500	697
TOTAL APPROPRIATIONS		2,190	2,460	1,950	2,500	3,197	2,500	697
NET OF REVENUES/APPROPRIATIONS - 298 - FAMILY COUNSELING		(2,190)	(2,460)	(1,950)	(2,500)	(3,197)	(2,500)	697
Dept 301 - SHERIFF								
ESTIMATED REVENUES								
101-301-570.002	VICTIM'S SERVICES GRANT-MSAES	945	0	0	0	0	0	0
101-301-607.001	PROCESSING FEE	0	60	60	60	60	0	60
101-301-607.002	STATUTORY FEES FOR CIVIL PROCE	3,821	7,673	3,756	3,200	7,034	5,900	1,134
101-301-607.003	MILEAGE FEES FOR CIVIL PROCESS	808	1,280	3,017	1,800	3,305	2,800	505
101-301-607.004	VEHICLE INSPECTION FEES	6,000	4,200	4,300	5,000	5,000	4,500	500
101-301-607.005	REPORT COPY FEES	3,930	3,286	3,764	3,000	3,000	2,500	500
101-301-607.006	PHOTOGRAPH REPRODUCTION FEES	15	25	0	25	25	25	0
101-301-607.007	CHARGES FOR SERVICES	18,874	5,107	16,102	13,000	13,000	8,000	5,000
101-301-607.011	INMATE TELEPHONE COMMISSION	11,513	12,759	20,161	18,000	18,000	12,000	6,000
101-301-607.013	BOAT LIVERY INSPECTION FEES	62	40	33	50	50	0	50
101-301-607.014	REWARD - SOCIAL SECURITY	2,700	2,800	1,700	2,000	2,000	1,500	500
101-301-607.015	RESTITUTION FOR DRUNK DRIVING	8,261	5,934	5,249	4,000	6,251	5,500	751
101-301-607.016	FINGERPRINT - LIVE SCAN	2,718	2,376	4,626	3,000	3,000	2,500	500
101-301-607.017	SEX OFFENDER REGISTRATION	1,980	1,320	1,540	1,800	1,800	1,500	300
101-301-618.000	DNA-SHERIFF`	1,030	865	1,324	800	800	800	0
101-301-626.002	TETHER DAILY FEE	721	0	0	0	618	100	518
101-301-626.003	TETHER HOOKUP FEE	5	0	0	0	100	75	25
101-301-626.004	ROOM/BOARD FOR JAIL INMATES	36,482	22,530	29,256	34,000	34,000	32,000	2,000
101-301-674.000	CONTRIBUTIONS & DONATIONS	0	0	4,799	0	26,559	0	26,559
101-301-676.000	GENERAL REIMBURSEMENT	2,072	536	2,819	3,000	3,000	500	2,500
101-301-676.100	REIMBURSEMENTS FROM EMPLOYEES	954	667	1,096	1,000	1,000	1,000	0
101-301-676.200	REIMBURSED INMATE MEDICAL EXPEN:	7,255	5,841	9,664	7,000	8,935	7,000	1,935
101-301-693.000	SALE OF SURPLUS PROPERTY	5,323	1,972	483	2,000	2,000	2,000	0
101-301-693.101	SALE OF RECOV/ABANDONED/FORFEIT	0	50	0	0	0	0	0
TOTAL ESTIMATED REVENUES		115,469	79,321	113,749	102,735	139,537	90,200	49,337
APPROPRIATIONS								
101-301-703.000	SALARIES & WAGES - SUPERVISORY	218,732	227,200	230,128	240,627	240,627	249,812	(9,185)
101-301-705.000	SALARIES & WAGES - PERMANENT	895,993	908,247	966,128	974,075	954,075	1,010,783	(56,708)
101-301-707.000	SALARIES & WAGES - OVERTIME	53,189	56,899	50,041	40,000	70,000	40,123	29,877
101-301-709.000	SALARIES & WAGES - HOLIDAY PAY	38,924	42,609	44,523	42,000	42,000	42,383	(383)
101-301-709.010	SALARIES & WAGES - CALLBACK	5,784	2,794	4,405	5,300	5,300	5,332	(32)
101-301-712.000	INSURANCE INCENTIVE	9,963	7,292	4,792	7,500	7,500	5,000	2,500

**OCEANA COUNTY BOARD OF COMMISSIONERS**  
**FY 2023 ADOPTED GENERAL FUND BUDGET**

GL NUMBER	DESCRIPTION	2019	2020	2021	2022	2022	2023	NET
		ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	APPROVED	CHANGE
101-301-714.000	LONGEVITY	11,700	12,100	12,533	12,550	12,550	12,500	50
101-301-715.000	FICA	93,120	95,201	98,106	98,000	98,000	97,784	216
101-301-716.000	HOSPITALIZATION	189,451	186,809	238,716	234,959	234,959	245,598	(10,639)
101-301-716.100	RETIREE HOSPITALIZATION	0	15,145	19,723	23,100	23,100	8,400	14,700
101-301-716.200	RETIREE HEALTH FUNDING VEHICLE	0	14,180	14,280	14,280	14,280	14,280	0
101-301-716.300	HSA COUNTY PORTION	53,050	60,662	31,717	26,290	26,290	14,521	11,769
101-301-717.000	LIFE INSURANCE	2,773	2,667	2,749	2,762	2,762	2,691	71
101-301-718.000	DENTAL INSURANCE	22,856	21,088	22,674	20,120	20,120	20,175	(55)
101-301-720.000	WORKERS COMPENSATION	40,916	42,717	44,313	44,524	44,524	39,224	5,300
101-301-721.000	RETIREMENT - DC	9,583	16,980	21,795	23,148	23,148	22,886	262
101-301-721.100	RETIREMENT - UNFUNDED LIABILITY PN	0	0	100,000	0	0	0	0
101-301-721.200	RETIREMENT - DEFINED BENEFIT	363,716	435,692	512,130	688,896	606,403	560,040	46,363
101-301-724.000	CELL PHONE REIMBURSEMENT	2,760	2,640	2,300	3,600	3,600	3,600	0
101-301-727.000	OFFICE SUPPLIES	3,934	5,920	4,347	5,500	5,500	5,500	0
101-301-728.000	PRINTING AND BINDING	1,733	806	1,366	1,500	2,300	1,500	800
101-301-729.000	POSTAGE	0	921	955	1,000	1,000	1,200	(200)
101-301-741.000	VEHICLE OPERATING	8,429	0	0	0	0	0	0
101-301-744.000	OTHER SUPPLIES	14,431	19,043	19,401	14,267	15,992	25,000	(9,008)
101-301-746.000	UNIFORMS	15,538	14,637	19,701	16,000	16,000	16,000	0
101-301-747.000	GASOLINE, OIL AND GREASE	66,273	46,937	73,712	65,000	110,000	100,000	10,000
101-301-791.000	MEMBERSHIPS & SUBSCRIPTIONS	1,220	1,135	1,290	1,500	1,500	1,500	0
101-301-809.000	LEGAL	225	0	0	10,000	3,500	0	3,500
101-301-813.000	SERVICE CONTRACTS	22,086	18,865	23,763	26,852	26,852	30,806	(3,954)
101-301-821.000	OTHER CONTRACTUAL SERVICES	20,389	27,438	21,242	27,000	26,200	27,000	(800)
101-301-850.000	TELEPHONE	11,490	13,114	11,854	12,360	12,360	12,480	(120)
101-301-860.000	TRAVEL	4,760	2,790	3,936	2,709	5,593	4,000	1,593
101-301-920.000	UTILITIES	1,231	1,456	1,461	1,100	1,100	1,800	(700)
101-301-931.000	EQUIPMENT REPAIRS/MAINTENANCE	692	1,184	1,153	1,500	1,500	1,500	0
101-301-932.000	VEHICLE REPAIRS/MAINTENANCE	42,836	62,327	61,211	35,000	57,225	30,000	27,225
101-301-933.000	OFFICE EQUIPMENT REPAIRS	471	204	0	600	600	500	100
101-301-940.003	RENTALS - VEHICLES	0	0	14,967	87,428	87,428	187,078	(99,650)
101-301-957.000	EMPLOYEE TRAINING	2,942	150	44	44	3,682	5,000	(1,318)
101-301-977.000	MACHINERY & EQUIPMENT	22,431	14,901	26,953	24,000	24,995	25,000	(5)
101-301-980.000	OFFICE EQUIPMENT & FURNITURE	600	0	0	0	0	1,500	(1,500)
TOTAL APPROPRIATIONS		2,254,221	2,382,750	2,708,409	2,835,091	2,832,565	2,872,496	(39,931)
NET OF REVENUES/APPROPRIATIONS - 301 - SHERIFF		(2,138,752)	(2,303,429)	(2,594,660)	(2,732,356)	(2,693,028)	(2,782,296)	(89,268)
Dept 331 - MARINE LAW								
APPROPRIATIONS								
101-331-705.000	SALARIES & WAGES - PERMANENT	52,988	55,196	56,648	57,587	57,587	59,028	(1,441)
101-331-706.000	SALARIES & WAGES - TEMPORARY	13,926	17,521	15,485	15,000	16,737	15,506	1,231
101-331-707.000	SALARIES & WAGES - OVERTIME	140	2,021	0	500	1,871	500	1,371
101-331-709.000	SALARIES & WAGES - HOLIDAY PAY	3,404	4,470	4,510	4,000	4,000	4,000	0
101-331-709.010	SALARIES & WAGES - CALLBACK	203	104	209	250	250	250	0
101-331-714.000	LONGEVITY	900	900	900	900	900	900	0
101-331-715.000	FICA	5,242	5,917	5,709	6,000	6,000	6,100	(100)
101-331-716.000	HOSPITALIZATION	13,906	13,317	16,134	16,401	16,401	16,853	(452)
101-331-716.300	HSA COUNTY PORTION	4,484	5,514	2,649	2,254	2,254	1,426	828
101-331-717.000	LIFE INSURANCE	142	142	130	142	142	142	0
101-331-718.000	DENTAL INSURANCE	1,693	1,552	1,693	1,592	1,592	1,592	0
101-331-720.000	WORKERS COMPENSATION	2,412	2,008	2,613	2,100	3,000	2,400	600
101-331-724.000	CELL PHONE REIMBURSEMENT	240	240	240	240	240	240	0
101-331-744.000	OTHER SUPPLIES	57	0	0	100	100	100	0
101-331-746.000	UNIFORMS AND ACCESSORIES	489	0	0	500	500	500	0
101-331-747.000	GASOLINE, OIL AND GREASE	1,180	1,955	698	1,500	100	2,000	(1,900)
101-331-821.000	OTHER CONTRACTUAL SERVICES	918	1,059	0	1,500	2,955	1,500	1,455
101-331-860.000	TRAVEL	0	0	0	0	0	1,000	(1,000)
101-331-931.000	EQUIPMENT REPAIRS/MAINTENANCE	699	837	804	1,000	1,000	1,000	0
101-331-932.000	VEHICLE REPAIRS/MAINTENANCE	1,994	1,832	112	2,150	2,150	2,000	150
101-331-940.004	RENTALS-BOAT SLIP	1,500	0	1,980	1,980	2,125	2,125	0
101-331-957.000	EMPLOYEE TRAINING	0	0	0	0	150	150	0

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019	2020	2021	2022	2022	2023	NET
		ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	APPROVED	CHANGE
101-331-977.000	MACHINERY & EQUIPMENT	3,340	1,289	1,086	22,000	1,800	1,500	300
TOTAL APPROPRIATIONS		109,857	115,874	111,600	137,696	121,854	120,812	1,042
NET OF REVENUES/APPROPRIATIONS - 331 - MARINE LAW		(109,857)	(115,874)	(111,600)	(137,696)	(121,854)	(120,812)	1,042
Dept 332 - SNOWMOBILE ENFORCEMENT								
APPROPRIATIONS								
101-332-705.000	SALARIES & WAGES - PERMANENT	15,746	17,803	18,939	19,004	19,004	19,480	(476)
101-332-707.000	SALARIES & WAGES - OVERTIME	0	39	1,249	390	390	3,000	(2,610)
101-332-709.000	SALARIES & WAGES - HOLIDAY PAY	1,397	1,814	2,389	1,280	1,280	1,700	(420)
101-332-712.000	INSURANCE INCENTIVE	0	208	833	0	0	0	0
101-332-715.000	FICA	1,277	1,498	1,727	1,461	1,472	1,850	(378)
101-332-716.000	HOSPITALIZATION	4,635	1,110	0	5,467	5,467	4,469	998
101-332-716.300	HSA COUNTY PORTION	1,511	460	0	744	744	288	456
101-332-717.000	LIFE INSURANCE	47	47	47	48	48	43	5
101-332-718.000	DENTAL INSURANCE	564	141	0	531	531	237	294
101-332-720.000	WORKERS COMPENSATION	622	563	664	607	607	600	7
101-332-721.000	RETIREMENT - DC	0	1,098	1,653	1,500	1,500	2,200	(700)
101-332-721.200	RETIREMENT - DEFINED BENEFIT	2,970	746	0	0	0	0	0
101-332-741.000	VEHICLE OPERATING	0	0	0	106	106	0	106
101-332-744.000	OTHER SUPPLIES	0	0	198	199	199	0	199
101-332-746.000	UNIFORMS	0	80	0	0	0	0	0
101-332-931.000	EQUIPMENT REPAIRS/MAINTENANCE	192	0	934	934	934	500	434
101-332-932.000	VEHICLE REPAIRS AND MAINTENANCE	1,280	0	1,400	1,400	1,400	1,500	(100)
101-332-977.000	MACHINERY & EQUIPMENT	0	0	0	0	0	500	(500)
TOTAL APPROPRIATIONS		30,241	25,607	30,033	33,671	33,682	36,367	(2,685)
NET OF REVENUES/APPROPRIATIONS - 332 - SNOWMOBILE EN		(30,241)	(25,607)	(30,033)	(33,671)	(33,682)	(36,367)	(2,685)
Dept 333 - SECONDARY ROAD PATROL								
APPROPRIATIONS								
101-333-705.000	SALARIES & WAGES - PERMANENT	52,084	52,880	56,841	57,587	57,587	58,853	(1,266)
101-333-707.000	SALARIES & WAGES - OVERTIME	2,172	1,306	4,493	2,000	5,960	4,000	1,960
101-333-709.000	SALARIES & WAGES - HOLIDAY PAY	2,872	3,599	3,975	4,000	4,000	4,000	0
101-333-709.010	SALARIES & WAGES - CALLBACK	356	245	311	500	1,000	500	500
101-333-714.000	LONGEVITY	0	0	0	150	190	0	190
101-333-715.000	TAXES - FICA	4,416	4,448	5,029	4,870	4,870	5,115	(245)
101-333-716.000	HOSPITALIZATION	12,466	7,506	9,101	16,583	13,583	12,997	586
101-333-716.300	HSA COUNTY PORTION	3,776	3,126	1,502	704	774	373	401
101-333-717.000	LIFE INSURANCE	142	142	142	142	142	142	0
101-333-718.000	DENTAL INSURANCE	1,097	577	577	1,031	1,031	865	166
101-333-720.000	WORKERS COMPENSATION	1,934	1,948	2,202	1,857	1,857	1,900	(43)
101-333-721.000	RETIREMENT - DC	3,449	3,482	3,937	3,400	3,400	4,012	(612)
101-333-724.000	CELL PHONE REIMBURSEMENT	240	120	120	240	240	240	0
TOTAL APPROPRIATIONS		85,004	79,379	88,230	93,064	94,634	92,997	1,637
NET OF REVENUES/APPROPRIATIONS - 333 - SECONDARY ROAI		(85,004)	(79,379)	(88,230)	(93,064)	(94,634)	(92,997)	1,637
Dept 351 - JAIL								
ESTIMATED REVENUES								
101-351-676.000	GENERAL REIMBURSEMENT	644	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		644	0	0	0	0	0	0
APPROPRIATIONS								
101-351-703.000	SALARIES & WAGES - SUPERVISORY	93,547	67,534	68,399	69,782	69,782	71,518	(1,736)
101-351-705.000	SALARIES & WAGES - PERMANENT	489,628	516,596	541,413	576,400	546,766	614,549	(67,783)
101-351-706.000	SALARIES & WAGES - TEMPORARY	13,514	14,575	16,578	13,744	15,818	15,000	818
101-351-707.000	SALARIES & WAGES - OVERTIME	34,093	30,129	52,632	32,000	57,382	32,396	24,986
101-351-709.000	SALARIES & WAGES - HOLIDAY PAY	25,572	29,224	30,938	30,000	30,000	30,000	0

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
101-351-709.010	SALARIES & WAGES - CALLBACK	421	176	80	500	500	500	0
101-351-712.000	INSURANCE INCENTIVE	5,625	7,500	9,205	7,500	7,500	5,000	2,500
101-351-714.000	LONGEVITY	3,833	4,638	4,300	4,800	4,800	5,700	(900)
101-351-715.000	FICA	50,495	50,946	54,578	56,590	56,590	63,062	(6,472)
101-351-716.000	HOSPITALIZATION	119,792	106,126	118,918	150,765	150,765	175,789	(25,024)
101-351-716.300	HSA COUNTY PORTION	27,924	27,697	15,038	14,104	14,104	6,455	7,649
101-351-717.000	LIFE INSURANCE	1,588	1,593	1,581	1,770	1,770	1,770	0
101-351-718.000	DENTAL INSURANCE	14,707	13,058	13,589	13,851	13,851	15,758	(1,907)
101-351-720.000	WORKERS COMPENSATION	20,562	20,023	22,277	22,728	22,728	20,465	2,263
101-351-721.000	RETIREMENT - DC	9,964	17,390	21,392	22,138	22,138	28,708	(6,570)
101-351-724.000	CELL PHONE REIMBURSEMENT	267	480	660	480	1,204	720	484
101-351-743.000	KITCHEN SUPPLIES	178	159	246	500	500	500	0
101-351-744.000	OTHER SUPPLIES	1,952	944	0	2,000	2,000	2,000	0
101-351-745.000	CLOTHING AND BEDDING	1,683	1,737	1,500	2,000	2,000	2,000	0
101-351-760.000	MEDICAL SUPPLIES	1,395	1,454	1,405	1,500	7,738	2,500	5,238
101-351-775.000	JANITORIAL SUPPLIES	10,169	13,010	12,157	10,000	11,322	13,000	(1,678)
101-351-813.000	SERVICE CONTRACTS	23,531	33,221	30,642	39,601	39,601	27,601	12,000
101-351-818.000	PRISONERS' BOARD	67,357	50,564	70,897	65,000	91,000	75,000	16,000
101-351-821.000	OTHER CONTRACTUAL SERVICES	14,272	3,732	11,474	20,000	20,000	20,000	0
101-351-843.000	OUTPATIENT CARE	54,367	34,074	99,472	192,000	203,844	175,548	28,296
101-351-920.000	UTILITIES	45,693	49,797	55,559	52,000	52,000	55,559	(3,559)
101-351-930.000	REPAIRS/MAINTENANCE	7,698	8,892	7,165	10,000	10,000	10,000	0
101-351-931.000	EQUIPMENT REPAIRS/MAINTENANCE	178	393	1,518	2,000	2,000	2,000	0
101-351-977.000	MACHINERY & EQUIPMENT	4,224	10,768	7,661	9,000	9,000	10,000	(1,000)
101-351-980.000	OFFICE EQUIPMENT & FURNITURE	395	600	0	0	0	1,000	(1,000)
TOTAL APPROPRIATIONS		1,144,624	1,117,030	1,271,274	1,422,753	1,466,703	1,484,098	(17,395)

NET OF REVENUES/APPROPRIATIONS - 351 - JAIL (1,143,980) (1,117,030) (1,271,274) (1,422,753) (1,466,703) (1,484,098) (17,395)

Dept 426 - EMERGENCY MANAGEMENT

APPROPRIATIONS

101-426-703.000	SALARIES & WAGES - SUPERVISORY	46,131	50,162	62,694	56,774	56,774	60,401	(3,627)
101-426-714.000	LONGEVITY	0	0	201	0	0	0	0
101-426-715.000	FICA	3,179	3,644	4,363	4,343	4,343	4,621	(278)
101-426-716.000	HOSPITALIZATION	11,058	14,371	14,842	15,388	15,388	7,473	7,915
101-426-716.300	HSA COUNTY PORTION	2,266	0	0	0	0	0	0
101-426-717.000	LIFE INSURANCE	58	46	46	47	71	71	0
101-426-718.000	DENTAL INSURANCE	754	690	754	709	709	377	332
101-426-720.000	WORKERS COMPENSATION	620	628	685	616	691	690	1
101-426-721.000	RETIREMENT - DC	2,231	2,866	3,122	3,406	3,406	3,625	(219)
101-426-724.000	CELL PHONE REIMBURSEMENT	240	14	0	240	240	0	240
101-426-727.000	OFFICE SUPPLIES	916	548	807	1,300	1,300	1,300	0
101-426-728.000	PRINTING AND BINDING	924	217	309	1,000	1,000	1,000	0
101-426-729.000	POSTAGE	319	0	110	110	110	110	0
101-426-746.000	UNIFORMS	343	148	0	200	222	250	(28)
101-426-791.000	MEMBERSHIPS & SUBSCRIPTIONS	357	290	358	500	500	500	0
101-426-821.000	OTHER CONTRACTUAL SERVICES	2,597	347	864	2,500	2,500	2,500	0
101-426-850.000	TELEPHONE	821	1,853	1,992	1,800	2,490	1,800	690
101-426-860.000	TRAVEL	945	75	0	0	2,504	2,300	204
101-426-860.100	TRAVEL - HOMELAND SECURITY	0	0	0	0	0	900	(900)
101-426-931.000	EQUIPMENT REPAIRS/MAINTENANCE	937	834	473	3,700	2,596	1,000	1,596
101-426-957.000	EMPLOYEE TRAINING	517	0	0	0	0	0	0
101-426-964.000	REFUNDS AND REBATES	0	0	0	0	40	0	40
101-426-967.000	HAZARD MITIGATION PLAN GRANT MA	0	0	20,196	10,000	0	0	0
101-426-977.000	MACHINERY & EQUIPMENT	0	0	10,000	0	0	0	0
101-426-977.001	MACHINERY & EQUIP-HMLND SECURIT	8,396	47,484	16,652	22,358	22,358	15,250	7,108
101-426-980.000	OFFICE EQUIPMENT & FURNITURE	604	4,176	726	727	727	500	227
TOTAL APPROPRIATIONS		84,213	128,393	139,194	125,718	117,969	104,668	13,301

NET OF REVENUES/APPROPRIATIONS - 426 - EMERGENCY MAN (84,213) (128,393) (139,194) (125,718) (117,969) (104,668) 13,301

Dept 430 - ANIMAL CONTROL

OCEANA COUNTY BOARD OF COMMISSIONERS  
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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
ESTIMATED REVENUES								
101-430-479.000	DOG LICENSE FEES	3,092	1,484	1,676	2,000	2,156	2,400	(244)
101-430-479.010	KENNEL LICENSE FEES	165	155	155	155	155	155	0
101-430-479.012	POUND FEES	1,620	1,580	2,291	1,500	1,500	1,800	(300)
101-430-479.015	SURRENDER FEE	530	510	410	400	400	400	0
101-430-479.020	DISPOSAL FEES	625	290	535	400	700	600	100
101-430-479.021	EUTHANASIA FEES	90	50	115	80	320	200	120
101-430-479.040	KENNEL INSPECTION FEES	420	385	385	385	385	315	70
101-430-480.000	SALE OF DOGS	2,750	1,390	2,475	2,000	3,000	2,200	800
101-430-674.000	DONATIONS	6	0	0	0	20	0	20
101-430-675.010	TWO SEVEN OH GRANT REVENUE	4,968	5,036	5,924	8,000	8,000	7,500	500
TOTAL ESTIMATED REVENUES		14,266	10,880	13,966	14,920	16,636	15,570	1,066
APPROPRIATIONS								
101-430-703.000	SALARIES & WAGES - SUPERVISORY	51,957	53,387	51,988	53,067	53,067	54,604	(1,537)
101-430-705.000	SALARIES & WAGES - PERMANENT	49,764	51,014	63,165	39,961	39,961	43,433	(3,472)
101-430-706.000	SALARIES & WAGES - TEMPORARY	0	201	0	0	0	0	0
101-430-707.000	OVERTIME	1,782	499	430	1,000	1,500	3,000	(1,500)
101-430-712.000	INSURANCE INCENTIVE	2,500	2,500	2,500	2,500	2,500	2,500	0
101-430-714.000	LONGEVITY	1,000	1,000	1,094	1,000	1,000	1,500	(500)
101-430-715.000	FICA	7,997	8,118	8,884	7,117	7,117	8,036	(919)
101-430-716.000	HOSPITALIZATION	12,991	14,591	14,081	20,321	20,321	20,580	(259)
101-430-717.000	LIFE INSURANCE	142	142	142	142	142	148	(6)
101-430-718.000	DENTAL INSURANCE	1,571	1,503	1,991	2,062	2,062	2,062	0
101-430-720.000	WORKERS COMPENSATION	1,505	1,424	1,481	1,492	1,492	1,492	0
101-430-721.000	RETIREMENT - DC	2,530	3,070	4,368	5,582	5,582	5,973	(391)
101-430-724.000	CELL PHONE REIMBURSEMENT	480	480	506	480	480	480	0
101-430-727.000	OFFICE SUPPLIES	719	251	581	700	700	700	0
101-430-728.000	PRINTING AND BINDING	0	0	147	400	400	400	0
101-430-743.000	ANIMAL FOOD	2,026	350	790	2,000	2,000	1,000	1,000
101-430-744.000	OTHER SUPPLIES	3,022	1,705	3,121	4,000	3,000	4,500	(1,500)
101-430-746.000	UNIFORMS AND ACCESSORIES	41	0	721	150	150	300	(150)
101-430-747.000	GASOLINE, OIL AND GREASE	487	2,386	5,027	6,000	6,000	8,000	(2,000)
101-430-775.000	JANITORIAL SUPPLIES	322	475	434	600	600	600	0
101-430-791.000	MEMBERSHIPS & SUBSCRIPTIONS	47	0	0	0	0	0	0
101-430-813.000	SERVICE CONTRACTS	10	0	0	100	100	0	100
101-430-821.000	OTHER CONTRACTUAL SERVICES	583	353	273	700	700	700	0
101-430-822.000	VETERINARY (MEDICAL) EXPENSES	5,034	3,053	2,788	5,000	5,000	5,000	0
101-430-824.000	TWO SEVEN OH SPAY/NEUTER GRANT	4,968	5,656	6,179	8,000	8,000	7,500	500
101-430-825.000	FEES AND PERMITS	159	0	162	160	160	160	0
101-430-843.000	OUTPATIENT CARE	0	0	172	0	0	0	0
101-430-850.000	TELEPHONE	1,842	1,552	2,645	2,000	2,200	2,500	(300)
101-430-920.000	UTILITIES	3,823	3,203	3,045	4,000	4,000	4,000	0
101-430-930.000	REPAIRS/MAINTENANCE	569	466	167	800	1,450	2,000	(550)
101-430-931.000	EQUIPMENT REPAIRS/MAINTENANCE	714	0	116	500	500	500	0
101-430-932.000	VEHICLE REPAIRS/MAINTENANCE	391	1,070	498	1,700	1,700	2,000	(300)
101-430-935.000	GROUPS CARE/MAINTENANCE	1,410	1,444	1,492	2,000	2,000	2,000	0
101-430-957.000	EMPLOYEE TRAINING	0	0	0	300	300	0	300
101-430-962.000	DOG DAMAGES	0	0	0	100	100	100	0
101-430-977.000	MACHINERY & EQUIPMENT	0	132	0	500	506	500	6
101-430-980.000	OFFICE EQUIPMENT & FURNITURE	0	220	0	0	0	0	0
TOTAL APPROPRIATIONS		160,386	160,245	178,988	174,434	174,790	186,268	(11,478)
NET OF REVENUES/APPROPRIATIONS - 430 - ANIMAL CONTROL		(146,120)	(149,365)	(165,022)	(159,514)	(158,154)	(170,698)	(12,544)
Dept 442 - DRAIN COMMISSIONER								
ESTIMATED REVENUES								
101-442-422.010	SOIL EROSION PERMITS	25,568	31,753	0	20,000	20,000	0	20,000
101-442-476.020	COPIES & MAPS	5	0	0	0	0	0	0
101-442-491.000	SOIL & EROSION PERMITS	0	0	26,525	0	36,576	26,000	10,576

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
101-442-676.000	GENERAL REIMBURSEMENT	85	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		25,658	31,753	26,525	20,000	56,576	26,000	30,576
APPROPRIATIONS								
101-442-703.000	SALARIES & WAGES - SUPERVISORY	56,259	56,259	58,680	61,680	61,680	63,180	(1,500)
101-442-705.000	SALARIES & WAGES - PERMANENT	43,949	47,821	48,763	51,837	51,837	55,483	(3,646)
101-442-706.000	SALARIES & WAGES - TEMPORARY	14,135	5,264	0	0	0	0	0
101-442-712.000	INSURANCE INCENTIVE PAYMENTS	2,500	2,500	2,500	2,500	2,500	2,500	0
101-442-714.000	LONGEVITY	700	700	1,000	3,000	3,000	3,000	0
101-442-715.000	FICA	8,921	8,455	8,366	8,684	8,684	9,499	(815)
101-442-716.000	HOSPITALIZATION	4,816	4,646	5,585	5,674	5,674	5,825	(151)
101-442-716.300	HSA COUNTY PORTION	2,118	2,118	1,308	959	959	466	493
101-442-717.000	LIFE INSURANCE	142	142	142	142	142	142	0
101-442-718.000	DENTAL INSURANCE	1,910	1,750	1,750	1,796	1,796	1,796	0
101-442-720.000	WORKERS COMPENSATION	1,408	1,380	1,449	1,396	1,436	1,436	0
101-442-721.000	RETIREMENT - DC	1,063	1,366	1,465	1,555	1,555	1,695	(140)
101-442-727.000	OFFICE SUPPLIES	435	300	727	500	500	500	0
101-442-744.000	OTHER SUPPLIES	41	0	0	100	0	75	(75)
101-442-747.000	GASOLINE, OIL AND GREASE	829	456	663	700	890	700	190
101-442-791.000	MEMBERSHIPS & SUBSCRIPTIONS	204	206	210	250	250	250	0
101-442-809.000	LEGAL	413	0	0	250	60	250	(190)
101-442-813.000	SERVICE CONTRACTS	4,362	3,855	4,553	4,565	4,565	4,570	(5)
101-442-821.000	OTHER CONTRACTUAL SERVICES	634	494	1,344	540	2,770	1,000	1,770
101-442-850.000	TELEPHONE	68	13	0	300	0	300	(300)
101-442-860.000	TRAVEL	1,600	563	0	0	1,716	1,800	(84)
101-442-932.000	VEHICLE REPAIRS/MAINTENANCE	416	0	517	600	600	2,100	(1,500)
101-442-957.000	EMPLOYEE TRAINING	1,230	620	310	400	1,430	1,240	190
101-442-964.000	REFUNDS AND REBATES	75	0	0	0	0	0	0
TOTAL APPROPRIATIONS		148,228	138,908	139,332	147,428	152,044	157,807	(5,763)
NET OF REVENUES/APPROPRIATIONS - 442 - DRAIN COMMISSI		(122,570)	(107,155)	(112,807)	(127,428)	(95,468)	(131,807)	(36,339)
Dept 445 - DRAINS - PUBLIC BENEFIT								
APPROPRIATIONS								
101-445-821.000	OTHER CONTRACTUAL SERVICES	20,055	10,396	542	1,145	1,145	1,820	(675)
TOTAL APPROPRIATIONS		20,055	10,396	542	1,145	1,145	1,820	(675)
NET OF REVENUES/APPROPRIATIONS - 445 - DRAINS - PUBLIC B		(20,055)	(10,396)	(542)	(1,145)	(1,145)	(1,820)	(675)
Dept 528 - TRANSFER STATION/RECYCLING CEN								
ESTIMATED REVENUES								
101-528-492.000	TRANSFER FEES	202,318	225,237	216,018	200,000	200,000	212,000	(12,000)
101-528-492.010	RECYCLING	5,121	8,767	13,408	7,000	10,236	9,000	1,236
101-528-676.000	REIMBURSEMENT - GENERAL	9,187	8,744	8,895	7,000	7,000	7,000	0
TOTAL ESTIMATED REVENUES		216,626	242,748	238,321	214,000	217,236	228,000	(10,764)
APPROPRIATIONS								
101-528-703.000	SALARIES & WAGES - SUPERVISORY	33,792	36,309	35,702	36,759	36,759	38,587	(1,828)
101-528-706.000	SALARIES & WAGES - TEMPORARY	26,464	24,721	22,745	28,213	28,213	28,800	(587)
101-528-714.000	LONGEVITY	300	300	300	1,500	1,500	1,500	0
101-528-715.000	FICA	4,645	4,704	4,506	4,970	4,970	5,270	(300)
101-528-716.000	HOSPITALIZATION	4,631	4,434	5,372	5,462	5,462	5,613	(151)
101-528-716.300	HSA COUNTY PORTION	2,118	2,118	1,308	959	959	466	493
101-528-717.000	LIFE INSURANCE	71	71	71	71	71	71	0
101-528-718.000	DENTAL INSURANCE	401	367	401	377	377	377	0
101-528-720.000	WORKERS COMPENSATION	3,216	3,248	3,421	3,188	4,298	3,500	798
101-528-721.000	RETIREMENT - DC	1,640	2,507	3,167	3,425	3,425	3,616	(191)
101-528-724.000	CELL PHONE REIMBURSEMENT	240	240	240	240	240	240	0
101-528-727.000	OFFICE SUPPLIES	17	80	64	50	50	50	0



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101-528-744.000	OTHER SUPPLIES	2,002	1,819	2,243	2,000	2,000	2,000	0
101-528-746.000	UNIFORMS	31	85	28	200	200	200	0
101-528-747.000	GASOLINE	3,285	2,480	3,362	2,600	7,456	2,600	4,856
101-528-821.000	OTHER CONTRACTUAL SERVICES	11,499	8,530	9,436	10,000	10,000	10,000	0
101-528-850.000	TELEPHONE	549	593	582	500	606	500	106
101-528-860.000	TRAVEL	101	104	390	200	200	200	0
101-528-920.000	UTILITIES	1,456	1,226	946	1,600	1,600	1,600	0
101-528-931.000	EQUIPMENT REPAIRS/MAINTENANCE	7,732	2,250	4,944	6,000	6,000	6,000	0
101-528-935.000	GROUNDS CARE & MAINTENANCE	4,995	20	42	500	500	500	0
101-528-941.000	EQUIPMENT RENTAL	156,028	186,228	209,762	196,000	220,822	196,000	24,822
101-528-977.000	MACHINERY & EQUIPMENT	502	0	0	500	500	500	0
101-528-980.000	OFFICE EQUIPMENT & FURNITURE	267	0	0	0	0	0	0
TOTAL APPROPRIATIONS		265,982	282,434	309,032	305,314	336,208	308,190	28,018
NET OF REVENUES/APPROPRIATIONS - 528 - TRANSFER STATIO		(49,356)	(39,686)	(70,711)	(91,314)	(118,972)	(80,190)	38,782
Dept 568 - SOIL CONSERVATION DISTRICT								
APPROPRIATIONS								
101-568-802.000	EXPENDITURES	15,000	15,000	14,000	14,000	14,000	14,000	0
101-568-803.300	DISBURSEMENT HAZARD WASTE	5,000	5,000	4,000	4,000	4,000	6,000	(2,000)
TOTAL APPROPRIATIONS		20,000	20,000	18,000	18,000	18,000	20,000	(2,000)
NET OF REVENUES/APPROPRIATIONS - 568 - SOIL CONSERVATI		(20,000)	(20,000)	(18,000)	(18,000)	(18,000)	(20,000)	(2,000)
Dept 595 - AIRPORT								
APPROPRIATIONS								
101-595-705.000	SALARIES & WAGES - PERMANENT	25,728	27,576	28,142	29,861	29,861	30,830	(969)
101-595-715.000	FICA	1,987	2,128	2,171	2,284	2,284	2,359	(75)
101-595-720.000	WORKERS COMPENSATION	712	716	773	704	744	750	(6)
101-595-724.000	CELL PHONE REIMBURSEMENT	240	240	240	240	240	240	0
101-595-727.000	OFFICE SUPPLIES	212	38	187	1,500	462	1,500	(1,038)
101-595-729.000	POSTAGE	68	0	73	50	133	75	58
101-595-744.000	OTHER SUPPLIES	863	719	682	650	650	700	(50)
101-595-747.000	FUEL	22,960	22,968	24,639	25,000	35,000	40,000	(5,000)
101-595-791.000	MEMBERSHIPS & SUBSCRIPTIONS	200	200	250	200	200	200	0
101-595-813.000	SERVICE CONTRACTS	4,377	1,425	1,425	5,000	5,000	5,000	0
101-595-821.000	OTHER CONTRACTUAL SERVICES	11,871	8,853	8,981	11,000	11,000	11,000	0
101-595-821.100	PMT OF STATE FUEL TAX	1,411	671	1,241	1,500	1,500	1,500	0
101-595-850.000	TELEPHONE	3,620	3,632	3,799	3,800	3,800	3,800	0
101-595-860.000	TRAVEL	313	173	93	200	160	200	(40)
101-595-920.000	UTILITIES	6,707	5,106	4,732	6,000	6,000	6,200	(200)
101-595-930.000	REPAIRS/MAINTENANCE	1,202	211	0	1,500	1,500	1,500	0
101-595-931.000	EQUIPMENT REPAIRS/MAINTENANCE	11,266	7,906	2,107	4,500	5,455	5,500	(45)
101-595-935.000	GROUNDS CARE/MAINTENANCE	102	244	853	900	900	900	0
101-595-969.000	INSURANCE AND BONDS	1,580	1,836	2,203	2,300	2,314	2,350	(36)
101-595-971.000	CAPITAL OUTLAY	4,114	5,125	0	7,500	7,500	7,500	0
101-595-995.381	TRANSFER OUT - AIRPORT DEBT SERV	23,000	0	0	0	0	0	0
TOTAL APPROPRIATIONS		122,533	89,767	82,591	104,689	114,703	122,104	(7,401)
NET OF REVENUES/APPROPRIATIONS - 595 - AIRPORT		(122,533)	(89,767)	(82,591)	(104,689)	(114,703)	(122,104)	(7,401)
Dept 601 - HEALTH DEPARTMENT								
APPROPRIATIONS								
101-601-775.000	JANITORIAL SUPPLIES	0	0	1,849	3,000	3,000	3,000	0
101-601-813.000	SERVICE CONTRACTS	0	0	0	1,500	1,500	1,500	0
101-601-821.000	OTHER CONTRACTUAL SERVICES	0	0	7,667	23,900	23,900	23,900	0
101-601-920.000	UTILITIES	0	311	16,737	21,000	21,000	21,000	0
101-601-940.001	RENTALS-BUILDING	0	0	63,600	63,600	63,600	63,600	0
101-601-959.000	APPROIATION	0	0	167,724	171,155	171,155	171,155	0
TOTAL APPROPRIATIONS		0	311	257,577	284,155	284,155	284,155	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
NET OF REVENUES/APPROPRIATIONS - 601 - HEALTH DEPARTV		0	(311)	(257,577)	(284,155)	(284,155)	(284,155)	0
Dept 605 - CONTAGIOUS DISEASES								
ESTIMATED REVENUES								
101-605-528.131	FEDERAL GRANTS - OTHER	0	21,026	17,599	0	32,193	0	32,193
101-605-528.267	FEDERAL GRANTS - OTHER	0	2,417	0	0	0	0	0
101-605-528.301	FEDERAL GRANTS - OTHER	0	43,899	0	0	0	0	0
TOTAL ESTIMATED REVENUES		0	67,342	17,599	0	32,193	0	32,193
APPROPRIATIONS								
101-605-744.131	OTHER SUPPLIES	0	16,611	0	0	1,403	0	1,403
101-605-744.267	OTHER SUPPLIES	0	1,704	0	0	0	0	0
101-605-744.301	OTHER SUPPLIES	0	2,192	0	0	0	0	0
101-605-802.000	EXPENDITURES	1,595	5,305	3,764	2,000	2,000	2,000	0
101-605-977.131	MACHINERY & EQUIPMENT	0	4,500	19,191	0	30,790	0	30,790
101-605-977.301	MACHINERY & EQUIPMENT	0	42,626	0	0	0	0	0
TOTAL APPROPRIATIONS		1,595	72,938	22,955	2,000	34,193	2,000	32,193
NET OF REVENUES/APPROPRIATIONS - 605 - CONTAGIOUS DISI		(1,595)	(5,596)	(5,356)	(2,000)	(2,000)	(2,000)	0
Dept 648 - MEDICAL EXAMINER								
APPROPRIATIONS								
101-648-705.000	SALARIES & WAGES - PERMANENT	2,535	3,745	1,685	13,154	4,334	2,000	2,334
101-648-706.000	SALARIES & WAGES - TEMPORARY	6,500	8,020	9,645	5,590	1,850	0	1,850
101-648-715.000	FICA	761	970	959	650	650	155	495
101-648-720.000	WORKERS COMPENSATION	124	272	281	350	350	275	75
101-648-801.000	PROFESSIONAL SERVICES	25,554	0	0	0	0	0	0
101-648-821.000	OTHER CONTRACTUAL SERVICES	3,781	32,928	32,352	27,355	27,355	27,355	0
101-648-835.000	HEALTH SERVICES - EXAMINERS	0	0	0	0	8,475	10,000	(1,525)
101-648-837.000	AUTOPSIES	49,291	36,300	26,895	23,700	28,065	23,700	4,365
101-648-860.000	TRAVEL	955	949	1,276	2,200	2,200	2,200	0
TOTAL APPROPRIATIONS		89,501	83,184	73,093	72,999	73,279	65,685	7,594
NET OF REVENUES/APPROPRIATIONS - 648 - MEDICAL EXAMIN		(89,501)	(83,184)	(73,093)	(72,999)	(73,279)	(65,685)	7,594
Dept 649 - MENTAL HEALTH								
APPROPRIATIONS								
101-649-802.000	EXPENDITURES	130,000	130,000	130,000	130,000	130,000	130,000	0
TOTAL APPROPRIATIONS		130,000	130,000	130,000	130,000	130,000	130,000	0
NET OF REVENUES/APPROPRIATIONS - 649 - MENTAL HEALTH		(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	0
Dept 662 - CHILD CARE								
APPROPRIATIONS								
101-662-995.292	TRANSFER OUT - CHILD CARE FUND	105,000	0	0	0	0	0	0
TOTAL APPROPRIATIONS		105,000	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 662 - CHILD CARE		(105,000)	0	0	0	0	0	0
Dept 670 - BOARD OF SOCIAL SERVICES - DSS								
APPROPRIATIONS								
101-670-995.290	TRANSFER OUT - DHHS	9,000	0	0	0	0	0	0
TOTAL APPROPRIATIONS		9,000	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 670 - BOARD OF SOCIAL		(9,000)	0	0	0	0	0	0

OCEANA COUNTY BOARD OF COMMISSIONERS  
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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Dept 690 - HOUSING COMMISSION								
APPROPRIATIONS								
101-690-995.535	TRANSFER OUT - HOUSING	5,000	0	0	0	0	0	0
TOTAL APPROPRIATIONS		5,000	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 690 - HOUSING COMMI		(5,000)	0	0	0	0	0	0
Dept 701 - PLANNING								
APPROPRIATIONS								
101-701-704.000	PER DIEM	1,230	510	1,200	1,500	1,500	1,500	0
101-701-715.000	FICA TAXES	129	47	102	150	150	150	0
101-701-728.000	PRINTING AND BINDING	0	0	0	500	500	500	0
101-701-791.000	MEMBERSHIPS & SUBSCRIPTIONS	8,256	7,931	7,931	8,000	8,000	8,000	0
101-701-821.000	OTHER CONTRACTUAL SERVICES	0	0	0	5,000	5,000	9,000	(4,000)
101-701-860.000	TRAVEL	456	120	183	750	750	750	0
101-701-900.000	ADVERTISING	0	0	0	500	500	1,500	(1,000)
101-701-957.000	EMPLOYEE TRAINING	1,100	0	525	1,200	1,200	1,200	0
TOTAL APPROPRIATIONS		11,171	8,608	9,941	17,600	17,600	22,600	(5,000)
NET OF REVENUES/APPROPRIATIONS - 701 - PLANNING		(11,171)	(8,608)	(9,941)	(17,600)	(17,600)	(22,600)	(5,000)
Dept 710 - MSU EXTENSION								
APPROPRIATIONS								
101-710-705.000	SALARIES & WAGES - PERMANENT	31,764	23,504	27,509	12,498	12,498	0	12,498
101-710-712.000	INSURANCE INCENTIVE	2,500	2,500	2,500	210	1,471	0	1,471
101-710-714.000	LONGEVITY	500	700	700	2,000	2,000	0	2,000
101-710-715.000	FICA	2,659	2,043	2,349	1,000	1,000	0	1,000
101-710-716.000	HOSPITALIZATION	115	131	120	22	22	0	22
101-710-717.000	LIFE INSURANCE	71	71	65	12	12	0	12
101-710-718.000	DENTAL INSURANCE	887	813	887	139	139	0	139
101-710-720.000	WORKERS COMPENSATION	100	84	88	25	25	0	25
101-710-727.000	OFFICE SUPPLIES	502	0	0	0	0	0	0
101-710-791.000	MEMBERSHIPS & SUBSCRIPTIONS	52	0	0	75	75	0	75
101-710-821.000	OTHER CONTRACTUAL SERVICES	37,259	0	0	0	0	0	0
101-710-821.100	COUNTY ASSESSMENT	75,813	110,772	110,772	143,544	143,544	150,462	(6,918)
101-710-850.000	TELEPHONE	130	19	0	400	400	0	400
101-710-860.000	TRAVEL	430	0	0	0	0	0	0
TOTAL APPROPRIATIONS		152,782	140,637	144,990	159,925	161,186	150,462	10,724
NET OF REVENUES/APPROPRIATIONS - 710 - MSU EXTENSION		(152,782)	(140,637)	(144,990)	(159,925)	(161,186)	(150,462)	10,724
Dept 711 - REGISTER OF DEEDS								
ESTIMATED REVENUES								
101-711-422.010	TRANSFER TAX	126,400	171,064	222,732	150,000	193,141	170,000	23,141
101-711-476.000	CHARGES FOR SERVICES	192,156	209,327	235,034	185,000	185,000	190,000	(5,000)
TOTAL ESTIMATED REVENUES		318,556	380,391	457,766	335,000	378,141	360,000	18,141
APPROPRIATIONS								
101-711-703.000	SALARIES & WAGES - SUPERVISORY	56,259	56,259	58,680	61,680	61,680	63,180	(1,500)
101-711-705.000	SALARIES & WAGES - PERMANENT	77,842	68,558	70,895	71,577	71,577	74,002	(2,425)
101-711-714.000	LONGEVITY	1,715	1,900	1,900	6,500	6,500	6,500	0
101-711-715.000	FICA	9,602	8,883	8,973	10,194	10,194	10,992	(798)
101-711-716.000	HOSPITALIZATION	36,959	34,512	41,834	42,527	42,527	43,704	(1,177)
101-711-716.300	HSA COUNTY PORTION	10,573	10,573	5,502	4,222	4,222	1,981	2,241
101-711-717.000	LIFE INSURANCE	189	212	195	213	213	213	0
101-711-718.000	DENTAL INSURANCE	3,467	3,037	3,339	3,259	3,259	3,259	0
101-711-720.000	WORKERS COMPENSATION	376	356	369	372	372	372	0
101-711-727.000	OFFICE SUPPLIES	557	783	877	1,100	1,100	2,000	(900)

OCEANA COUNTY BOARD OF COMMISSIONERS  
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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
101-711-728.000	PRINTING AND BINDING	398	190	190	300	300	500	(200)
101-711-791.000	MEMBERSHIPS & SUBSCRIPTIONS	275	275	275	275	275	275	0
101-711-850.000	TELEPHONE	13	3	0	50	50	50	0
101-711-941.000	EQUIPMENT RENTAL	726	739	873	1,000	1,000	1,000	0
101-711-980.000	OFFICE EQUIPMENT & FURNITURE	255	0	0	0	1,993	0	1,993
TOTAL APPROPRIATIONS		199,206	186,280	193,902	203,269	205,262	208,028	(2,766)
NET OF REVENUES/APPROPRIATIONS - 711 - REGISTER OF DEED		119,350	194,111	263,864	131,731	172,879	151,972	(20,907)
Dept 728 - ECONOMIC & COMMUNITY DEVELOPMENT								
ESTIMATED REVENUES								
101-728-674.000	DONATIONS	250	0	0	0	22,500	0	22,500
TOTAL ESTIMATED REVENUES		250	0	0	0	22,500	0	22,500
APPROPRIATIONS								
101-728-705.000	SALARIES & WAGES - PERMANENT	0	0	11,744	57,290	27,220	0	27,220
101-728-715.000	FICA	0	0	860	3,437	1,891	0	1,891
101-728-717.000	LIFE INSURANCE	0	0	0	71	71	0	71
101-728-720.000	WORKERS COMPENSATION	0	0	0	160	160	0	160
101-728-721.000	RETIREMENT - DC	0	0	641	3,330	1,574	0	1,574
101-728-802.000	EXPENDITURES	50,250	50,000	50,000	65,000	85,000	53,334	31,666
101-728-821.000	OTHER CONTRACTUAL SERVICES	0	0	0	0	4,044	0	4,044
101-728-850.000	TELEPHONE	0	0	0	0	678	0	678
101-728-860.000	TRAVEL	0	0	0	0	643	0	643
101-728-957.000	EMPLOYEE TRAINING	0	0	0	0	425	0	425
TOTAL APPROPRIATIONS		50,250	50,000	63,245	129,288	121,706	53,334	68,372
NET OF REVENUES/APPROPRIATIONS - 728 - ECONOMIC & COMMUNITY DEVELOPMENT		(50,000)	(50,000)	(63,245)	(129,288)	(99,206)	(53,334)	45,872
Dept 751 - PARKS & RECREATION COMMISSION								
APPROPRIATIONS								
101-751-995.208	TRANSFER OUT - PARKS & REC	29,000	0	0	0	0	0	0
TOTAL APPROPRIATIONS		29,000	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS & RECREATION		(29,000)	0	0	0	0	0	0
ESTIMATED REVENUES - FUND 101		10,680,437	11,457,439	11,481,098	11,983,898	12,219,825	12,122,123	404,237
APPROPRIATIONS - FUND 101		10,953,086	11,025,963	11,154,134	11,983,898	12,624,062	12,122,123	(404,237)
NET OF REVENUES/APPROPRIATIONS - FUND 101		(272,649)	431,476	326,964	0	(404,237)	0	(404,237)
BEGINNING FUND BALANCE		5,141,007	4,846,812	5,277,122	5,604,082	5,604,082	5,604,082	0
FUND BALANCE ADJUSTMENTS		(21,556)	(1,180)	0	0	0	0	(404,237)
ENDING FUND BALANCE		4,846,802	5,277,108	5,604,086	5,604,082	5,199,845	5,604,082	(404,237)

**2023 SPECIAL REVENUE FUNDS (208 - 891)**  
**ADOPTED**

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	<b>Courts / Departments</b>	<b>Admin</b>	<b>Board of Commissioners 10/28/2021</b>
<b>Proposed Revenues</b>	\$ 6,033,993.00	\$ 26,146,252.00	\$ 26,896,483.00
<b>Proposed Expenditures</b>	\$ 5,536,433.00	\$ 25,093,511.00	\$ 25,853,908.00
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<b>Revenues Over/ (Under)</b>			
<b>Expenditures</b>	\$ 497,560	\$ 1,052,741	\$ 1,042,575

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OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
ESTIMATED REVENUES								
208-000-607.024	CAMPGROUND FEES	9,188	8,257	12,485	9,000	12,150	12,000	150
208-000-665.000	INTEREST	239	97	0	0	0	0	0
208-000-674.000	DONATIONS	0	0	0	0	200	0	200
208-000-676.000	REIMBURSEMENTS	369	0	0	0	0	0	0
208-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	20,465	17,115	6,985	10,130
208-000-699.000	INTERFUND TRANSFERS IN	29,950	29,000	20,000	20,000	31,020	45,000	(13,980)
TOTAL ESTIMATED REVENUES		39,746	37,354	32,485	49,465	60,485	63,985	(3,500)
APPROPRIATIONS								
208-000-704.000	PER DIEM	2,130	1,140	1,920	2,400	2,400	2,400	0
208-000-706.000	SALARIES & WAGES - TEMPORARY	2,190	2,111	2,050	2,200	2,200	2,200	0
208-000-715.000	F.I.C.A.	390	258	348	400	400	400	0
208-000-729.000	POSTAGE	0	0	0	0	0	500	(500)
208-000-744.000	OTHER SUPPLIES	792	188	162	1,100	3,000	4,000	(1,000)
208-000-791.000	MEMBERSHIPS & SUBSCRIPTIONS	100	0	0	250	250	0	250
208-000-801.000	CONSULTANTS	0	0	0	1,000	1,000	1,000	0
208-000-809.000	LEGAL	0	1,100	0	1,000	3,000	3,000	0
208-000-821.000	OTHER CONTRACTUAL SERVICES	13,099	18,607	12,962	23,000	23,000	30,000	(7,000)
208-000-821.100	STONY LAKE ASSESSMENT	614	0	0	615	615	615	0
208-000-860.000	TRAVEL	1,741	535	1,297	2,000	2,000	1,500	500
208-000-900.000	ADVERTISING	0	0	0	1,000	1,000	1,000	0
208-000-901.000	PRINTING AND BINDING	0	322	364	1,000	1,000	750	250
208-000-920.000	UTILITIES	2,403	2,508	2,774	3,000	3,000	3,000	0
208-000-935.000	GROUNDS CARE AND MAINTENANCE	1,797	932	108	5,000	5,000	8,000	(3,000)
208-000-957.000	EMPLOYEE TRAINING	0	0	0	0	200	500	(300)
208-000-958.010	FEES & LICENSES	120	120	255	500	500	120	380
208-000-960.000	INDIRECT COSTS	4,400	4,400	4,400	5,000	5,000	5,000	0
208-000-972.000	LAND AQUISITION	319	0	0	0	0	0	0
208-000-977.000	MACHINERY & EQUIPMENT	1,445	0	0	0	0	0	0
208-000-995.288	TRANSFER OUT	0	0	15,000	0	0	0	0
208-000-995.408	TRANSFER OUT	0	0	15,000	0	0	0	0
TOTAL APPROPRIATIONS		31,540	32,221	56,640	49,465	53,565	63,985	(10,420)
NET OF REVENUES/APPROPRIATIONS - FUND 208		8,206	5,133	(24,155)	0	6,920	0	6,920
BEGINNING FUND BALANCE		31,273	39,477	44,612	20,456	20,456	20,456	0
ENDING FUND BALANCE		39,479	44,610	20,457	20,456	27,376	20,456	6,920

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 210 - AMBULANCE								
ESTIMATED REVENUES								
210-253-402.000	CURRENT REAL PROPERTY TAX	1,096,992	1,126,575	1,061,554	1,120,583	1,098,779	1,120,583	(21,804)
210-253-411.000	DELINQUENT REAL PROPERTY TAXES	96,067	95,366	75,898	58,978	80,000	80,000	0
210-253-412.000	DELINQUENT PERSONAL TAX	1,670	298	1,326	1,000	1,000	1,000	0
210-253-414.000	ALLOWANCE FOR REFUNDS (BOR, MTT)	0	0	(275)	0	0	2	(2)
210-253-415.000	ALLOWANCE FOR CHARGEBACKS	0	0	0	0	0	1	(1)
210-253-429.000	COMMERCIAL FOREST	97	434	442	300	2,426	300	2,126
210-253-432.020	PILOT PROGRAM REVENUE	564	541	536	600	613	600	13
210-253-437.000	INDUSTRIAL/COMMERCIAL FAC. TAX	1,450	1,402	930	1,450	1,450	1,450	0
210-253-573.001	LOCAL COMMUNITY STABILIZATION SH	0	0	0	0	14,085	0	14,085
210-253-606.002	AMBULANCE RECEIPTS - BANK ACCOUN	24,541	1,915	0	0	0	0	0
210-253-665.000	INTEREST	265	210	538	0	1,519	1,520	(1)
210-253-665.020	INSURANCE DIVIDEND	0	0	4,429	0	4,500	4,500	0
210-253-666.000	DIVIDENDS	21,236	9,573	5,474	6,500	18,456	6,500	11,956
210-253-674.000	DONATIONS	0	65	0	0	0	0	0
210-253-676.000	REIMBURSEMENT - TRAINING/EDUCAT	109,596	110,947	84,416	0	2,080	2,081	(1)
210-253-687.000	REFUNDS	565	122	0	0	0	0	0
TOTAL ESTIMATED REVENUES		1,353,043	1,347,448	1,235,268	1,189,411	1,224,908	1,218,537	6,371
APPROPRIATIONS								
210-000-722.000	LIABILITY INSURANCE	5,810	6,330	6,088	7,000	7,862	7,000	862
210-000-775.000	JANITORIAL SUPPLIES	0	0	112	150	150	150	0
210-000-791.000	MEMBERSHIPS & SUBSCRIPTIONS	225	0	0	0	0	0	0
210-000-813.000	SERVICE CONTRACTS	1,834	361	0	0	631	631	0
210-000-821.000	OTHER CONTRACTUAL	920,982	918,544	919,677	931,600	930,498	1,006,800	(76,302)
210-000-821.020	OTHER SERV/CHARGES - MFR COSTS	107,100	114,510	112,860	110,000	110,000	110,000	0
210-000-920.000	UTILITIES	23,756	14,881	14,830	20,000	20,000	20,000	0
210-000-930.000	REPAIRS/MAINTENANCE	433	978	3,776	35,000	35,000	18,000	17,000
210-000-931.000	EQUIPMENT REPAIRS/MAINTENANCE	601	135	0	0	0	0	0
210-000-935.000	GROUPS CARE/MAINTENANCE	810	79	87	0	240	0	240
210-000-957.000	IN-HOUSE TRAINING	1,559	0	0	0	0	0	0
210-000-960.000	INDIRECT COSTS	60,000	120,000	20,000	24,238	24,238	24,238	0
210-000-964.000	REFUNDS AND REBATES	(270)	249	1,332	0	0	0	0
210-000-969.000	INSURANCE & BONDS	149	0	266	132	132	132	0
210-000-975.000	CONSTRUCTION - FACILITY	7,025	0	0	0	0	0	0
210-000-995.361	TRANSFER OUT	23,750	28,150	27,400	26,650	26,650	30,900	(4,250)
TOTAL APPROPRIATIONS		1,153,764	1,204,217	1,106,428	1,154,770	1,155,401	1,217,851	(62,450)
NET OF REVENUES/APPROPRIATIONS - FUND 210		199,279	143,231	128,840	34,641	69,507	686	68,821
BEGINNING FUND BALANCE		449,457	655,669	798,977	927,816	927,816	927,816	0
FUND BALANCE ADJUSTMENTS		6,932	78	0	0	0	0	68,821
ENDING FUND BALANCE		655,668	798,978	927,817	962,457	997,323	928,502	68,821

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Fund 211 - GIS FUND								
ESTIMATED REVENUES								
211-000-630.020	OTHER SERVICES - ENHANCED ACCESS	14,685	1,281	0	0	0	0	0
211-000-665.000	INTEREST	84	27	0	0	0	0	0
TOTAL ESTIMATED REVENUES		14,769	1,308	0	0	0	0	0
APPROPRIATIONS								
211-000-727.000	OFFICE SUPPLIES	899	0	0	0	0	0	0
211-000-813.000	SERVICE CONTRACTS	2,280	5,950	0	0	0	0	0
211-000-821.000	OTHER CONTRACTUAL SERVICES	6,480	0	7,000	0	0	0	0
211-000-995.000	TRANSFERS OUT	0	4,750	0	0	0	0	0
TOTAL APPROPRIATIONS		9,659	10,700	7,000	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 211		5,110	(9,392)	(7,000)	0	0	0	0
BEGINNING FUND BALANCE		17,700	22,810	13,418	6,418	6,418	6,418	0
ENDING FUND BALANCE		22,810	13,418	6,418	6,418	6,418	6,418	0



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Fund 213 - WM FIELD RAIL TRAIL								
ESTIMATED REVENUES								
213-000-665.000	INTEREST	47	16	0	0	0	0	0
TOTAL ESTIMATED REVENUES		47	16	0	0	0	0	0
APPROPRIATIONS								
213-000-995.000	TRANSFERS OUT	0	0	0	0	9,220	0	9,220
TOTAL APPROPRIATIONS		0	0	0	0	9,220	0	9,220
NET OF REVENUES/APPROPRIATIONS - FUND 213		47	16	0	0	(9,220)	0	(9,220)
BEGINNING FUND BALANCE		9,156	9,203	9,220	9,220	9,220	9,220	0
ENDING FUND BALANCE		9,203	9,219	9,220	9,220	0	9,220	(9,220)

OCEANA COUNTY BOARD OF COMMISSIONERS  
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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 214 - COURT IMPROVEMENT & SERVICES								
ESTIMATED REVENUES								
214-000-665.000	INTEREST	75	22	0	0	0	0	0
214-000-676.000	GENERAL REIMBURSEMENT	0	1,050	0	0	0	0	0
214-000-676.500	ADMINISTRATIVE REIMBURSEMENT	10,338	6,225	10,611	4,300	4,300	4,300	0
TOTAL ESTIMATED REVENUES		10,413	7,297	10,611	4,300	4,300	4,300	0
APPROPRIATIONS								
214-000-802.000	EXPENDITURES	626	5,918	589	1,000	1,000	4,300	(3,300)
214-000-995.000	TRANSFERS OUT	9,900	198	1,860	0	0	0	0
TOTAL APPROPRIATIONS		10,526	6,116	2,449	1,000	1,000	4,300	(3,300)
NET OF REVENUES/APPROPRIATIONS - FUND 214		(113)	1,181	8,162	3,300	3,300	0	3,300
BEGINNING FUND BALANCE		13,526	13,413	14,594	22,756	22,756	22,756	0
ENDING FUND BALANCE		13,413	14,594	22,756	26,056	26,056	22,756	3,300

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 215 - FRIEND OF THE COURT								
ESTIMATED REVENUES								
215-000-543.000	STATE GRANTS	22,799	2,420	3,306	15,000	15,000	0	15,000
215-000-562.100	STATE GRANT INCENTIVE	0	0	2,608	0	14,974	0	14,974
215-000-665.000	INTEREST	103	25	134	50	301	600	(299)
215-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	98,076	98,076	100,000	(1,924)
215-253-666.000	DIVIDENDS	7,315	2,198	5,238	5,000	5,000	1,500	3,500
215-289-621.000	NON IV-D JUDGEMENT FEE	22,900	7,880	11,440	14,000	14,000	10,000	4,000
215-289-621.100	IV-D JUDGEMENT FEE	460	840	2,420	1,100	3,810	1,000	2,810
215-289-622.000	BENCH WARRANT ENFORCEMENT FEE	4	2	0	0	0	0	0
TOTAL ESTIMATED REVENUES		53,581	13,365	25,146	133,226	151,161	113,100	38,061
APPROPRIATIONS								
215-000-705.000	SALARIES & WAGES - PERMANENT	45,216	34,072	45,801	45,946	45,946	0	45,946
215-000-714.000	LONGEVITY	0	0	0	2,500	2,500	0	2,500
215-000-715.000	FICA	3,342	2,508	3,236	3,707	3,707	0	3,707
215-000-716.000	HOSPITALIZATION	6,423	6,531	7,130	7,391	7,391	0	7,391
215-000-717.000	LIFE INSURANCE	75	71	71	71	71	0	71
215-000-718.000	DENTAL INSURANCE	471	432	471	443	443	0	443
215-000-720.000	WORKERS' COMPENSATION	6	128	129	128	128	0	128
215-000-802.000	EXPENDITURES	0	0	165	0	2,972	0	2,972
215-000-821.000	OTHER CONTRACTUAL SERVICES	0	0	97,677	66,540	75,030	44,000	31,030
215-000-860.000	TRAVEL	0	28	83	500	500	0	500
215-000-957.000	EMPLOYEE TRAINING	0	754	50	6,000	6,000	0	6,000
TOTAL APPROPRIATIONS		55,533	44,524	154,813	133,226	144,688	44,000	100,688
NET OF REVENUES/APPROPRIATIONS - FUND 215		(1,952)	(31,159)	(129,667)	0	6,473	69,100	(62,627)
BEGINNING FUND BALANCE		411,657	409,703	378,546	248,880	248,880	248,880	0
ENDING FUND BALANCE		409,705	378,544	248,879	248,880	255,353	317,980	(62,627)

OCEANA COUNTY BOARD OF COMMISSIONERS  
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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 218 - ANIMAL CARE FUND								
ESTIMATED REVENUES								
218-430-479.001	EMERGENCY VET CARE	3,464	3,765	3,688	3,000	3,000	3,000	0
218-430-479.003	SPAY/NEUTER FEES	4,765	3,450	4,370	3,800	3,800	3,800	0
218-430-479.011	RABIES VACCINATIONS	1,390	1,195	1,525	1,140	1,140	1,100	40
218-430-479.020	OTHER VACCINES & WORMER	1,720	2,172	780	1,500	1,500	1,500	0
218-430-665.000	INTEREST	93	33	0	0	0	0	0
TOTAL ESTIMATED REVENUES		11,432	10,615	10,363	9,440	9,440	9,400	40
APPROPRIATIONS								
218-430-956.000	SPAY/NEUTER EXPENSE	4,825	4,175	3,891	3,800	3,800	3,800	0
218-430-956.001	EMERGENCY VET CARE EXPENSE	3,736	2,643	3,107	3,000	3,000	3,000	0
218-430-956.002	RABIES VACCINE EXPENSE	1,478	1,376	1,240	1,140	1,140	1,100	40
218-430-956.003	OTHER VACCINE & WORMER EXPENSE	946	645	1,632	1,500	1,500	1,500	0
TOTAL APPROPRIATIONS		10,985	8,839	9,870	9,440	9,440	9,400	40
NET OF REVENUES/APPROPRIATIONS - FUND 218		447	1,776	493	0	0	0	0
BEGINNING FUND BALANCE		18,845	19,291	21,068	21,561	21,561	21,561	0
ENDING FUND BALANCE		19,292	21,067	21,561	21,561	21,561	21,561	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 238 - PENTWATER HART TRAIL FUND								
ESTIMATED REVENUES								
238-000-566.000	STATE GRANT	0	0	32,061	0	524,665	32,062	492,603
238-000-665.000	INTEREST	0	0	71	0	1,176	0	1,176
238-000-666.000	DIVIDENDS	0	0	0	0	3,910	0	3,910
238-000-676.000	GENERAL REIMBURSEMENT	0	0	0	0	100	0	100
TOTAL ESTIMATED REVENUES		0	0	32,132	0	529,851	32,062	497,789
APPROPRIATIONS								
238-000-802.000	EXPENDITURES	0	0	32,061	0	17,627	32,062	(14,435)
238-806-802.000	EXPENDITURES	0	0	0	0	17,556	0	17,556
238-807-802.000	EXPENDITURES	0	0	0	0	33,866	0	33,866
TOTAL APPROPRIATIONS		0	0	32,061	0	69,049	32,062	36,987
NET OF REVENUES/APPROPRIATIONS - FUND 238		0	0	71	0	460,802	0	460,802
BEGINNING FUND BALANCE		0	0	0	71	71	71	0
ENDING FUND BALANCE		0	0	71	71	460,873	71	460,802

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 239 - SHELBY TWP COMMUNITY PARK								
ESTIMATED REVENUES								
239-000-676.000	GENERAL REIMBURSEMENT	0	0	49,806	0	53,912	50,000	3,912
TOTAL ESTIMATED REVENUES		0	0	49,806	0	53,912	50,000	3,912
APPROPRIATIONS								
239-000-802.000	EXPENDITURES	0	0	49,806	0	53,912	50,000	3,912
TOTAL APPROPRIATIONS		0	0	49,806	0	53,912	50,000	3,912
NET OF REVENUES/APPROPRIATIONS - FUND 239		0	0	0	0	0	0	0
BEGINNING FUND BALANCE		0	0	0	0	0	0	0
ENDING FUND BALANCE		0	0	0	0	0	0	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND								
ESTIMATED REVENUES								
243-000-699.000	INTERFUND TRANSFERS IN	0	0	0	0	10,000	0	10,000
TOTAL ESTIMATED REVENUES		0	0	0	0	10,000	0	10,000
APPROPRIATIONS								
243-000-860.000	TRAVEL	0	0	0	0	1,311	0	1,311
243-000-957.000	EMPLOYEE TRAINING	0	0	0	0	150	0	150
TOTAL APPROPRIATIONS		0	0	0	0	1,461	0	1,461
NET OF REVENUES/APPROPRIATIONS - FUND 243		0	0	0	0	8,539	0	8,539
BEGINNING FUND BALANCE		0	0	0	0	0	0	0
ENDING FUND BALANCE		0	0	0	0	8,539	0	8,539

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 251 - INTERIM ELDERLY & HANDICAP								
ESTIMATED REVENUES								
251-000-543.000	STATE GRANT	27,828	25,847	39,309	32,200	32,200	32,000	200
TOTAL ESTIMATED REVENUES		27,828	25,847	39,309	32,200	32,200	32,000	200
APPROPRIATIONS								
251-000-802.000	EXPENDITURES	27,828	25,847	39,309	32,200	32,200	32,000	200
TOTAL APPROPRIATIONS		27,828	25,847	39,309	32,200	32,200	32,000	200
NET OF REVENUES/APPROPRIATIONS - FUND 251		0	0	0	0	0	0	0
BEGINNING FUND BALANCE		0	0	0	0	0	0	0
ENDING FUND BALANCE		0	0	0	0	0	0	0



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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 252 - OCEANA COUNTY LAND BANK AUTHORITY								
ESTIMATED REVENUES								
252-000-402.001	5 YEAR/50% TAX PROCEEDS	1,475	2,125	1,844	2,200	2,200	2,000	200
252-000-674.000	DONATIONS	0	0	200	0	0	0	0
252-000-676.000	GENERAL REIMBURSEMENT	0	30	0	0	0	0	0
252-000-693.001	LAND SALES	2,210	900	0	100,000	100,000	0	100,000
TOTAL ESTIMATED REVENUES		3,685	3,055	2,044	102,200	102,200	2,000	100,200
APPROPRIATIONS								
252-000-791.000	MEMBERSHIPS & SUBSCRIPTIONS	125	225	25	225	225	125	100
252-000-820.000	BANK SERVICES	0	17	0	0	0	0	0
252-000-829.000	RECORDING FEES	90	0	0	90	90	90	0
252-000-911.000	REAL ESTATE PROPERTY TAX	0	407	0	0	0	0	0
252-000-953.000	COST OF SALES	300	0	0	1,000	1,000	1,000	0
252-000-954.000	MISCELLANEOUS EXPENSE	0	0	684	500	500	500	0
TOTAL APPROPRIATIONS		515	649	709	1,815	1,815	1,715	100
NET OF REVENUES/APPROPRIATIONS - FUND 252		3,170	2,406	1,335	100,385	100,385	285	100,100
BEGINNING FUND BALANCE		21,049	24,419	26,824	28,160	28,160	28,160	0
FUND BALANCE ADJUSTMENTS		200	0	0	0	0	0	100,100
ENDING FUND BALANCE		24,419	26,825	28,159	128,545	128,545	28,445	100,100

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 255 - HOMESTEAD DENIALS								
ESTIMATED REVENUES								
255-253-665.000	INTEREST	26	10	0	0	0	0	0
255-253-682.018	REVENUES	2,467	0	0	0	0	0	0
255-253-682.019	REVENUES	357	172	0	0	0	0	0
255-253-682.020	REVENUES	0	199	1,554	0	0	0	0
255-253-682.021	REVENUES	0	0	110	1,100	1,100	0	1,100
TOTAL ESTIMATED REVENUES		2,850	381	1,664	1,100	1,100	0	1,100
APPROPRIATIONS								
255-253-802.018	EXPENDITURES	0	157	0	0	0	0	0
255-253-995.000	TRANSFERS OUT	9,475	0	0	0	0	0	0
255-253-995.016	TRANSFER OUT	0	1,671	0	0	0	0	0
255-253-995.017	TRANSFER OUT	0	0	994	0	0	0	0
255-253-995.018	TRANSFER OUT	0	0	0	2,641	2,641	0	2,641
TOTAL APPROPRIATIONS		9,475	1,828	994	2,641	2,641	0	2,641
NET OF REVENUES/APPROPRIATIONS - FUND 255		(6,625)	(1,447)	670	(1,541)	(1,541)	0	(1,541)
BEGINNING FUND BALANCE		12,435	5,810	4,363	5,033	5,033	5,033	0
ENDING FUND BALANCE		5,810	4,363	5,033	3,492	3,492	5,033	(1,541)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 256 - AUTOMATION FUND R.O.D.								
ESTIMATED REVENUES								
256-711-406.000	AUTOMATION COLLECTION FEES	34,735	37,970	43,445	36,000	36,000	36,000	0
256-711-665.000	INTEREST	406	135	0	0	0	0	0
256-711-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	32,500	32,500	32,000	500
TOTAL ESTIMATED REVENUES		35,141	38,105	43,445	68,500	68,500	68,000	500
APPROPRIATIONS								
256-711-727.000	OFFICE SUPPLIES	0	0	604	1,000	1,000	1,500	(500)
256-711-728.000	PRINTING AND BINDING	4,846	3,852	6,289	5,000	5,000	5,000	0
256-711-744.000	OTHER SUPPLIES	0	0	0	1,000	1,000	1,000	0
256-711-821.000	CONTRACTUAL SERVICES	27,441	39,588	36,757	60,000	60,000	60,000	0
256-711-860.000	TRAVEL	0	0	0	500	0	500	(500)
256-711-977.000	MACHINERY & EQUIPMENT	0	0	0	1,000	1,500	0	1,500
TOTAL APPROPRIATIONS		32,287	43,440	43,650	68,500	68,500	68,000	500
NET OF REVENUES/APPROPRIATIONS - FUND 256		2,854	(5,335)	(205)	0	0	0	0
BEGINNING FUND BALANCE		76,291	79,146	73,810	73,606	73,606	73,606	0
ENDING FUND BALANCE		79,145	73,811	73,605	73,606	73,606	73,606	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 259 - EMER MGMT MED RES CORP								
ESTIMATED REVENUES								
259-000-508.010	NACCHO REVENUE	0	0	5,000	0	0	0	0
259-000-665.000	INTEREST	7	2	0	0	0	0	0
259-000-676.000	GENERAL REIMBURSEMENT	370	0	0	0	0	0	0
259-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	500	500	0	500
TOTAL ESTIMATED REVENUES		377	2	5,000	500	500	0	500
APPROPRIATIONS								
259-000-727.000	OFFICE SUPPLIES	618	61	0	500	500	0	500
259-000-802.000	EXPENDITURES	165	0	0	0	0	0	0
259-000-957.010	NACCHO - TRAINING	60	0	0	0	0	0	0
TOTAL APPROPRIATIONS		843	61	0	500	500	0	500
NET OF REVENUES/APPROPRIATIONS - FUND 259		(466)	(59)	5,000	0	0	0	0
BEGINNING FUND BALANCE		1,535	1,071	1,011	6,011	6,011	6,011	0
ENDING FUND BALANCE		1,069	1,012	6,011	6,011	6,011	6,011	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 260 - INDIGENT DEFENSE								
ESTIMATED REVENUES								
260-000-571.000	STATE GRANT-INDIGENT DEFENSE	142,094	496,352	140,578	458,186	457,700	458,186	(486)
260-000-665.000	INTEREST	299	50	20	0	173	0	173
260-000-666.000	DIVIDENDS	2,104	308	556	700	1,138	700	438
260-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	0	0	4,684	(4,684)
260-000-699.000	INTERFUND TRANSFERS IN	160,924	92,954	92,864	92,045	92,045	95,282	(3,237)
260-283-676.300	ATTORNEY FEE REIMBURSEMENT	0	0	761	1,200	1,200	1,200	0
260-286-676.300	ATTORNEY FEE REIMBURSEMENT	0	439	0	0	0	0	0
TOTAL ESTIMATED REVENUES		305,421	590,103	234,779	552,131	552,256	560,052	(7,796)
APPROPRIATIONS								
260-000-705.000	SALARIES & WAGES - PERMANENT	44,951	45,967	49,661	49,921	49,921	51,717	(1,796)
260-000-706.000	TEMPORARY SALARY	0	0	527	0	0	0	0
260-000-707.000	SALARIES/WAGES - OVERTIME	2,762	2,471	3,119	2,500	4,488	3,000	1,488
260-000-709.000	SALARIES & WAGES - HOLIDAY PAY	3,188	3,647	3,059	3,634	3,634	3,000	634
260-000-709.010	SALARIES & WAGES - CALLBACK	0	176	0	115	115	0	115
260-000-715.000	FICA	3,894	3,998	4,272	4,297	4,297	4,450	(153)
260-000-716.000	HOSPITALIZATION	13,906	13,283	12,850	13,064	13,064	13,426	(362)
260-000-716.300	HSA COUNTY PORTION	4,532	5,514	1,610	1,407	1,407	873	534
260-000-717.000	LIFE INSURANCE	141	142	142	142	142	142	0
260-000-718.000	DENTAL INSURANCE	1,693	1,552	887	834	834	834	0
260-000-720.000	WORKERS COMPENSATION	2,090	2,529	1,823	1,882	1,882	1,800	82
260-000-721.200	RETIREMENT - DEFINED BENEFIT	9,981	8,426	8,706	10,000	10,000	10,000	0
260-000-801.000	PROFESSIONAL SERVICES	49	0	0	17,500	17,500	17,500	0
260-000-802.000	EXPENDITURES	21,984	0	0	0	0	0	0
260-000-813.100	TRANSCRIPT FEES	0	824	76	1,500	1,500	1,500	0
260-000-816.000	TRIAL COURT APPOINTED ATTORNEY FE	136,444	234,944	282,053	413,796	372,607	414,000	(41,393)
260-000-821.000	OTHER CONTRACTUAL SERVICES	45,833	52,292	57,292	18,448	60,001	27,085	32,916
260-000-930.000	REPAIRS/MAINTENANCE	41,282	0	0	0	0	0	0
260-000-957.000	EMPLOYEE TRAINING	1,489	920	1,355	10,725	10,725	10,725	0
260-000-977.000	MACHINERY & EQUIPMENT	2,559	0	0	0	349	0	349
260-000-995.000	TRANSFERS OUT	69,971	0	0	0	1,200	0	1,200
TOTAL APPROPRIATIONS		406,749	376,685	427,432	549,765	553,666	560,052	(6,386)
NET OF REVENUES/APPROPRIATIONS - FUND 260		(101,328)	213,418	(192,653)	2,366	(1,410)	0	(1,410)
BEGINNING FUND BALANCE		117,834	16,506	229,924	37,274	37,274	37,274	0
ENDING FUND BALANCE		16,506	229,924	37,271	39,640	35,864	37,274	(1,410)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 261 - MASON/OCEANA E-911								
ESTIMATED REVENUES								
261-000-643.010	STATE OF MICHIGAN SURCHARGE	155,693	155,057	154,711	190,000	190,000	190,000	0
261-000-665.000	INTEREST	71	40	0	0	3	3	0
261-253-402.000	CURRENT REAL PROPERTY TAX	154,274	158,457	165,379	173,566	169,585	173,566	(3,981)
261-253-411.000	DELINQUENT REAL PROPERTY TAXES	13,486	13,388	11,770	9,135	12,100	12,000	100
261-253-412.000	DELINQUENT PERSONAL TAX	224	34	203	200	200	200	0
261-253-414.000	ALLOWANCE FOR REFUNDS (BOR, MTT)	0	0	(23)	0	0	0	0
261-253-429.000	COMMERCIAL FOREST	14	61	69	50	374	50	324
261-253-432.020	PILOT PROGRAM REVENUE	79	76	83	100	100	100	0
261-253-437.000	INDUSTRIAL/COMMERCIAL FAC. TAX	204	197	144	200	200	200	0
261-253-573.001	LOCAL COMMUNITY STABILIZATION SH	0	0	0	0	4,833	1,176	3,657
TOTAL ESTIMATED REVENUES		324,045	327,310	332,336	373,251	377,395	377,295	100
APPROPRIATIONS								
261-000-802.000	EXPENDITURES	324,046	327,292	332,332	371,940	371,921	377,295	(5,374)
261-000-969.000	INSURANCE & BONDS	0	0	0	0	19	0	19
TOTAL APPROPRIATIONS		324,046	327,292	332,332	371,940	371,940	377,295	(5,355)
NET OF REVENUES/APPROPRIATIONS - FUND 261		(1)	18	4	1,311	5,455	0	5,455
BEGINNING FUND BALANCE		4	2	20	24	24	24	0
ENDING FUND BALANCE		3	20	24	1,335	5,479	24	5,455

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 262 - VICTIM SERVICES FUND								
ESTIMATED REVENUES								
262-000-539.001	JAIBG GRANT RECEIPT	0	1,100	900	0	808	900	(92)
262-000-665.000	INTEREST	22	8	0	10	10	0	10
262-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	890	82	600	(518)
TOTAL ESTIMATED REVENUES		22	1,108	900	900	900	1,500	(600)
APPROPRIATIONS								
262-000-744.000	OTHER SUPPLIES	0	0	0	200	200	0	200
262-000-745.000	CLOTHING	0	0	0	200	200	500	(300)
262-000-860.000	TRAVEL	61	0	0	500	500	1,000	(500)
TOTAL APPROPRIATIONS		61	0	0	900	900	1,500	(600)
NET OF REVENUES/APPROPRIATIONS - FUND 262		(39)	1,108	900	0	0	0	0
BEGINNING FUND BALANCE		4,343	4,304	5,412	6,312	6,312	6,312	0
ENDING FUND BALANCE		4,304	5,412	6,312	6,312	6,312	6,312	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 263 - CONCEALED PISTOL LICENSING								
ESTIMATED REVENUES								
263-215-487.000	PISTOL PERMITS	14,198	20,538	17,330	12,000	18,500	12,000	6,500
263-215-487.100	CPL RENEWAL FEE	90	200	100	50	220	70	150
263-215-665.000	INTEREST	293	116	0	250	500	0	500
263-253-666.000	DIVIDENDS	0	0	0	0	445	0	445
TOTAL ESTIMATED REVENUES		14,581	20,854	17,430	12,300	19,665	12,070	7,595
APPROPRIATIONS								
263-215-727.000	OFFICE SUPPLIES	730	689	1,386	1,000	1,400	2,500	(1,100)
263-215-957.000	EMPLOYEE TRAINING	93	0	93	500	100	0	100
263-215-980.000	OFFICE EQUIPMENT & FURNITURE	0	0	0	1,500	2,600	1,500	1,100
263-215-995.000	TRANSFERS OUT	0	0	30,000	15,000	15,000	15,000	0
TOTAL APPROPRIATIONS		823	689	31,479	18,000	19,100	19,000	100
NET OF REVENUES/APPROPRIATIONS - FUND 263		13,758	20,165	(14,049)	(5,700)	565	(6,930)	7,495
BEGINNING FUND BALANCE		50,957	64,714	84,880	70,831	70,831	70,831	0
ENDING FUND BALANCE		64,715	84,879	70,831	65,131	71,396	63,901	7,495



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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 264 - LOCAL CORR OFC TRAINING FUND								
ESTIMATED REVENUES								
264-000-626.000	SHERIFF BOOKING FEE	12,564	6,148	5,320	13,000	13,000	6,000	7,000
264-000-665.000	INTEREST	94	41	0	60	60	0	60
264-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	0	950	0	950
TOTAL ESTIMATED REVENUES		12,658	6,189	5,320	13,060	14,010	6,000	8,010
APPROPRIATIONS								
264-000-707.000	SALARIES/WAGES - OVERTIME	1,239	0	0	2,000	2,000	0	2,000
264-000-715.000	FICA	94	0	0	0	0	0	0
264-000-721.000	RETIREMENT - DC	11	0	0	0	0	0	0
264-000-860.000	TRAVEL	0	0	0	200	554	0	554
264-000-957.000	EMPLOYEE TRAINING	3,971	3,278	1,729	3,500	4,096	3,500	596
264-000-977.000	MACHINERY & EQUIPMENT	0	0	378	378	378	0	378
TOTAL APPROPRIATIONS		5,315	3,278	2,107	6,078	7,028	3,500	3,528
NET OF REVENUES/APPROPRIATIONS - FUND 264		7,343	2,911	3,213	6,982	6,982	2,500	4,482
BEGINNING FUND BALANCE		15,740	23,083	25,993	29,206	29,206	29,206	0
ENDING FUND BALANCE		23,083	25,994	29,206	36,188	36,188	31,706	4,482

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 265 - DRUG & LAW ENFORCEMENT								
ESTIMATED REVENUES								
265-000-665.000	INTEREST	1	0	0	0	0	0	0
265-000-682.000	REVENUES	272	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		273	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 265		273	0	0	0	0	0	0
BEGINNING FUND BALANCE		0	273	273	273	273	273	0
ENDING FUND BALANCE		273	273	273	273	273	273	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 267 - K9 UNIT								
ESTIMATED REVENUES								
267-000-665.000	INTEREST	139	31	0	50	50	0	50
267-000-674.000	DONATIONS	2,535	145	7,370	6,500	6,500	0	6,500
267-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	5,500	5,500	8,500	(3,000)
TOTAL ESTIMATED REVENUES		2,674	176	7,370	12,050	12,050	8,500	3,550
APPROPRIATIONS								
267-000-744.000	OTHER SUPPLIES	549	2,026	2,359	2,750	2,750	3,000	(250)
267-000-821.000	OTHER CONTRACTUAL SERVICES	281	200	1,080	500	1,001	1,000	1
267-000-822.000	VETERINARY (MEDICAL) EXPENSES	278	809	618	1,000	1,593	2,000	(407)
267-000-957.000	EMPLOYEE TRAINING	0	120	180	1,000	0	1,000	(1,000)
267-000-977.000	MACHINERY & EQUIPMENT	0	322	687	1,000	906	1,500	(594)
267-000-995.000	TRANSFERS OUT	0	15,000	0	2,000	2,000	0	2,000
TOTAL APPROPRIATIONS		1,108	18,477	4,924	8,250	8,250	8,500	(250)
NET OF REVENUES/APPROPRIATIONS - FUND 267		1,566	(18,301)	2,446	3,800	3,800	0	3,800
BEGINNING FUND BALANCE		26,235	27,801	9,500	11,947	11,947	11,947	0
ENDING FUND BALANCE		27,801	9,500	11,946	15,747	15,747	11,947	3,800

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 269 - LAW LIBRARY								
ESTIMATED REVENUES								
269-000-665.000	INTEREST	138	41	0	125	125	0	125
269-000-682.000	REVENUES	3,500	3,500	3,500	3,500	3,500	3,500	0
269-000-687.000	REFUNDS	0	0	0	0	10	0	10
269-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	3,375	3,365	1,500	1,865
269-000-699.000	INTERFUND TRANSFERS IN	11,500	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		15,138	3,541	3,500	7,000	7,000	5,000	2,000
APPROPRIATIONS								
269-000-802.000	EXPENDITURES	12,545	6,310	4,642	7,000	7,000	5,000	2,000
TOTAL APPROPRIATIONS		12,545	6,310	4,642	7,000	7,000	5,000	2,000
NET OF REVENUES/APPROPRIATIONS - FUND 269		2,593	(2,769)	(1,142)	0	0	0	0
BEGINNING FUND BALANCE		21,419	24,012	21,242	20,100	20,100	20,100	0
ENDING FUND BALANCE		24,012	21,243	20,100	20,100	20,100	20,100	0

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Fund 272 - CRIMINAL JUSTICE TRAINING FUND								
ESTIMATED REVENUES								
272-301-543.000	CRIMINAL JUSTICE TRAINING - STATE	3,541	2,684	2,374	3,700	3,700	3,700	0
272-301-665.000	INTEREST	52	22	0	0	0	0	0
272-301-699.000	INTERFUND TRANSFERS IN	0	3,500	3,500	3,500	3,500	5,000	(1,500)
TOTAL ESTIMATED REVENUES		3,593	6,206	5,874	7,200	7,200	8,700	(1,500)
APPROPRIATIONS								
272-301-860.000	TRAVEL	250	0	318	1,750	1,750	2,000	(250)
272-301-957.000	EMPLOYEE TRAINING	1,489	1,918	2,106	3,250	3,250	2,500	750
TOTAL APPROPRIATIONS		1,739	1,918	2,424	5,000	5,000	4,500	500
NET OF REVENUES/APPROPRIATIONS - FUND 272		1,854	4,288	3,450	2,200	2,200	4,200	(2,000)
BEGINNING FUND BALANCE		9,411	11,265	15,552	19,002	19,002	19,002	0
ENDING FUND BALANCE		11,265	15,553	19,002	21,202	21,202	23,202	(2,000)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 275 - SENIOR CITIZENS TAX FUND								
ESTIMATED REVENUES								
275-000-665.000	INTEREST	254	269	0	0	20	0	20
275-253-402.000	CURRENT REAL PROPERTY TAX	1,103,006	1,132,492	1,176,313	1,245,093	1,245,093	1,245,094	(1)
275-253-411.000	DELINQUENT REAL PROPERTY TAX	96,548	95,870	83,763	65,531	86,300	86,300	0
275-253-412.000	DELINQUENT PERSONAL TAX	1,329	283	1,456	1,100	1,100	1,100	0
275-253-414.000	ALLOWANCE FOR REFUNDS (BOR, MTT)	0	0	(179)	0	0	0	0
275-253-429.000	COMMERCIAL FOREST	98	437	490	310	3,460	310	3,150
275-253-432.020	PILOT PROGRAM REVENUE	566	543	594	600	675	600	75
275-253-437.000	INDUSTRIAL/COMMERCIAL FAC. TAX	1,457	1,409	1,030	1,400	1,400	761	639
275-253-573.001	LOCAL COMMUNITY STABILIZATION SH	0	0	0	0	34,574	8,411	26,163
TOTAL ESTIMATED REVENUES		1,203,258	1,231,303	1,263,467	1,314,034	1,372,622	1,342,576	30,046
APPROPRIATIONS								
275-000-802.000	EXPENDITURES	1,199,650	1,227,665	1,259,646	1,289,760	1,326,675	1,298,000	28,675
275-000-960.000	INDIRECT COSTS	3,650	3,650	3,650	3,650	3,650	3,650	0
TOTAL APPROPRIATIONS		1,203,300	1,231,315	1,263,296	1,293,410	1,330,325	1,301,650	28,675
NET OF REVENUES/APPROPRIATIONS - FUND 275		(42)	(12)	171	20,624	42,297	40,926	1,371
BEGINNING FUND BALANCE		56	15	2	173	173	173	0
ENDING FUND BALANCE		14	3	173	20,797	42,470	41,099	1,371

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 277 - CDBG FUND								
ESTIMATED REVENUES								
277-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	37,286	37,286	18,782	18,504
277-694-569.000	STATE GRANTS - OTHER	0	1,000,000	0	0	0	0	0
277-694-665.000	INTEREST	403	240	0	0	0	0	0
277-694-676.000	GENERAL REIMBURSEMENT	0	0	90	0	0	0	0
277-694-684.020	PROGRAM INCOME - OCEANA CO	89,782	11,111	26,175	0	11,196	0	11,196
TOTAL ESTIMATED REVENUES		90,185	1,011,351	26,265	37,286	48,482	18,782	29,700
APPROPRIATIONS								
277-694-802.000	EXPENDITURES	25	12,286	80,931	37,286	37,286	18,782	18,504
277-694-802.102	DISBURSEMENTS-PETERSON FARMS	0	1,000,000	0	0	0	0	0
277-694-995.000	TRANSFERS OUT	10,000	15,000	20,000	0	0	0	0
TOTAL APPROPRIATIONS		10,025	1,027,286	100,931	37,286	37,286	18,782	18,504
NET OF REVENUES/APPROPRIATIONS - FUND 277		80,160	(15,935)	(74,666)	0	11,196	0	11,196
BEGINNING FUND BALANCE		66,559	146,719	130,784	56,118	56,118	56,118	0
ENDING FUND BALANCE		146,719	130,784	56,118	56,118	67,314	56,118	11,196

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 286 - AMERICAN RESCUE PLAN								
ESTIMATED REVENUES								
286-000-528.000	FEDERAL GRANTS - OTHER	0	0	106,110	2,570,452	2,570,452	721,208	1,849,244
286-000-665.000	INTEREST	0	0	6,369	5,000	5,000	0	5,000
TOTAL ESTIMATED REVENUES		0	0	112,479	2,575,452	2,575,452	721,208	1,854,244
APPROPRIATIONS								
286-000-802.000	EXPENDITURES	0	0	2,400	698,155	26,165	0	26,165
286-000-821.000	OTHER CONTRACTUAL SERVICES	0	0	0	0	36,777	0	36,777
286-000-995.000	TRANSFERS OUT	0	0	103,710	0	756,225	721,208	35,017
TOTAL APPROPRIATIONS		0	0	106,110	698,155	819,167	721,208	97,959
NET OF REVENUES/APPROPRIATIONS - FUND 286		0	0	6,369	1,877,297	1,756,285	0	1,756,285
BEGINNING FUND BALANCE		0	0	0	6,369	6,369	6,369	0
ENDING FUND BALANCE		0	0	6,369	1,883,666	1,762,654	6,369	1,756,285



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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 287 - MCF - DEPRECIATION								
ESTIMATED REVENUES								
287-000-665.000	INTEREST	10	5	656	0	1,200	700	500
287-000-666.000	DIVIDENDS	20,883	11,052	4,941	6,000	6,000	6,000	0
287-000-699.000	INTERFUND TRANSFERS IN	1,360,806	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		1,381,699	11,057	5,597	6,000	7,200	6,700	500
APPROPRIATIONS								
287-000-802.000	EXPENDITURES	140,657	119,238	20,625	0	11,165	6,700	4,465
TOTAL APPROPRIATIONS		140,657	119,238	20,625	0	11,165	6,700	4,465
NET OF REVENUES/APPROPRIATIONS - FUND 287		1,241,042	(108,181)	(15,028)	6,000	(3,965)	0	(3,965)
BEGINNING FUND BALANCE		40,080	1,281,122	1,172,941	1,157,913	1,157,913	1,157,913	0
ENDING FUND BALANCE		1,281,122	1,172,941	1,157,913	1,163,913	1,153,948	1,157,913	(3,965)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 288 - PARKS & REC-MATCHING GRANT FUND								
ESTIMATED REVENUES								
288-000-665.000	INTEREST	52	18	11	0	50	0	50
288-000-666.000	DIVIDENDS	0	0	57	50	50	0	50
288-000-699.208	TRANSFER IN	0	0	15,000	0	0	0	0
TOTAL ESTIMATED REVENUES		52	18	15,068	50	100	0	100
APPROPRIATIONS								
288-000-802.000	EXPENDITURES	0	0	0	0	0	10,000	(10,000)
TOTAL APPROPRIATIONS		0	0	0	0	0	10,000	(10,000)
NET OF REVENUES/APPROPRIATIONS - FUND 288		52	18	15,068	50	100	(10,000)	10,100
BEGINNING FUND BALANCE		10,084	10,136	10,154	25,222	25,222	25,222	0
ENDING FUND BALANCE		10,136	10,154	25,222	25,272	25,322	15,222	10,100

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 290 - OCEANA-MASON DHHS								
ESTIMATED REVENUES								
290-000-665.000	INTEREST	66	4	0	0	0	0	0
290-000-699.000	INTERFUND TRANSFERS IN	9,000	596	0	0	0	0	0
TOTAL ESTIMATED REVENUES		9,066	600	0	0	0	0	0
APPROPRIATIONS								
290-000-802.000	EXPENDITURES	9,325	596	0	0	0	0	0
290-000-995.000	TRANSFERS OUT	0	8,479	0	0	0	0	0
TOTAL APPROPRIATIONS		9,325	9,075	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 290		(259)	(8,475)	0	0	0	0	0
BEGINNING FUND BALANCE		8,733	8,475	0	0	0	0	0
ENDING FUND BALANCE		8,474	0	0	0	0	0	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 292 - CHILD CARE								
ESTIMATED REVENUES								
292-000-569.000	STATE GRANTS - OTHER	78,023	17,658	4,161	267,960	267,960	20,000	247,960
292-000-569.296	STATE GRANTS-BASIC GRANTS	10,860	20,373	15,000	15,000	15,000	15,000	0
292-000-665.000	INTEREST	492	192	0	0	0	0	0
292-000-682.000	REVENUES	340	768	53	400	400	400	0
292-000-682.010	REVENUE - GOVERNMENT	2,764	1,824	4,894	2,000	2,000	2,000	0
292-000-682.020	REVENUE - PARENTS	15,493	10,821	6,927	6,000	6,000	6,000	0
292-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	45,823	0	3,204	(3,204)
292-000-699.000	INTERFUND TRANSFERS IN	105,000	180,000	0	328,960	328,960	330,000	(1,040)
292-283-676.301	REG DETN SUPP SERV REIMB	2,530	108	0	1,200	1,200	1,200	0
TOTAL ESTIMATED REVENUES		215,502	231,744	31,035	667,343	621,520	377,804	243,716
APPROPRIATIONS								
292-000-705.000	SALARIES & WAGES - PERMANENT	62,990	53,632	101,780	113,282	113,282	119,074	(5,792)
292-000-712.000	INSURANCE INCENTIVE	1,250	1,399	0	0	0	0	0
292-000-714.000	LONGEVITY	700	700	700	3,250	3,250	2,500	750
292-000-715.000	TAXES - F.I.C.A.	4,967	4,224	7,391	8,666	8,666	9,110	(444)
292-000-716.000	HOSPITALIZATION	13,993	15,074	34,179	44,722	44,722	45,659	(937)
292-000-716.300	HSA COUNTY PORTION	4,532	5,344	3,389	2,818	2,818	1,356	1,462
292-000-717.000	LIFE INSURANCE	106	112	136	177	177	177	0
292-000-718.000	DENTAL INSURANCE	1,693	1,764	3,238	4,536	4,536	3,741	795
292-000-720.000	WORKERS COMPENSATION	864	985	1,321	1,252	1,252	0	1,252
292-000-721.000	RETIREMENT - DC	1,067	890	1,273	2,381	2,381	2,413	(32)
292-000-721.200	RETIREMENT - DEFINED BENEFIT	0	1,901	6,297	3,000	3,000	0	3,000
292-000-727.000	OFFICE SUPPLIES	441	340	333	400	400	1,000	(600)
292-000-791.000	MEMBERSHIPS & SUBSCRIPTIONS	42	0	0	0	45	1,800	(1,755)
292-000-802.200	RDSS VOLUNTEERS EXPENSE	2,304	108	0	1,200	1,200	1,200	0
292-000-821.100	COMMUNITY SERVICE SUPERVISION	1,000	0	17	3,750	3,750	3,150	600
292-000-822.000	VIDEOS, BOOKS, MANUALS	336	0	495	1,000	1,000	1,000	0
292-000-834.000	PRIVATE INSTITUTION	4,789	32,324	10,642	197,150	197,150	43,542	153,608
292-000-836.000	FAMILY FOSTER CARE	0	0	0	60,000	60,000	60,000	0
292-000-837.000	DETENTION	77,220	40,615	2,660	112,000	112,000	30,000	82,000
292-000-837.100	DETENTION - NON SCHEDULED	13	0	80	0	0	0	0
292-000-842.000	CAMP PROGRAM	6,375	2,750	2,750	6,600	6,600	6,600	0
292-000-843.000	PSYCH EVAL	1,570	300	500	6,000	6,000	6,000	0
292-000-843.050	AFTER HRS RANDOM DRUG TEST	725	225	25	2,000	2,000	2,000	0
292-000-843.300	DRUG SCREENS	139	0	107	570	570	570	0
292-000-843.500	COUNSELING SERVICES	525	280	0	60,000	60,000	6,000	54,000
292-000-843.600	INCENTIVES	225	0	0	1,525	1,525	1,525	0
292-000-843.700	CASA	20,914	17,032	25,864	25,000	25,000	25,000	0
292-000-843.800	ANY SERVICE	245	0	0	3,200	3,200	3,200	0
292-000-860.000	TRAVEL	736	170	234	1,064	1,064	1,187	(123)
292-000-957.000	EMPLOYEE TRAINING	0	0	0	1,800	1,800	0	1,800
292-000-964.000	REFUNDS AND REBATES	0	0	154	0	0	0	0
TOTAL APPROPRIATIONS		209,761	180,169	203,565	667,343	667,388	377,804	289,584
NET OF REVENUES/APPROPRIATIONS - FUND 292		5,741	51,575	(172,530)	0	(45,868)	0	(45,868)
BEGINNING FUND BALANCE		139,498	145,238	196,815	24,286	24,286	24,286	0
ENDING FUND BALANCE		145,239	196,813	24,285	24,286	(21,582)	24,286	(45,868)

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Fund 293 - CO DEPT OF VETERANS AFFAIRS								
ESTIMATED REVENUES								
293-000-568.000	CO INCENTIVE GRANT - VSO	50,475	0	0	0	0	0	0
293-000-665.000	INTEREST	127	54	121	200	300	0	300
293-000-666.000	DIVIDENDS	2,944	1,059	1,034	2,500	2,500	0	2,500
293-000-674.000	DONATIONS	1,050	13,245	16,289	16,000	16,000	0	16,000
293-000-675.200	GRANTS	0	10,000	0	10,000	10,000	0	10,000
293-000-676.000	GENERAL REIMBURSEMENT	0	63	0	0	0	0	0
293-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	26,450	26,450	0	26,450
293-000-699.000	INTERFUND TRANSFERS IN	0	0	1	1	1	0	1
293-253-402.000	CURRENT REAL PROPERTY TAX	110,340	113,335	118,622	124,509	124,509	124,509	0
293-253-411.000	DELINQUENT REAL PROPERTY TAXES	9,645	9,576	8,394	6,553	8,700	8,700	0
293-253-412.000	PERSONAL PROPERTY TAX	168	29	146	165	165	165	0
293-253-414.000	ALLOWANCE FOR REFUNDS (BOR, MTT)	0	0	(29)	0	0	0	0
293-253-429.000	COMMERCIAL FOREST	10	44	49	40	40	40	0
293-253-432.020	PILOT PROGRAM REVENUE	57	54	60	60	60	60	0
293-253-437.000	INDUSTRIAL FACILITIES TAX	146	141	103	146	146	146	0
293-253-573.001	LOCAL COMMUNITY STABILIZATION SH	0	0	0	0	843	843	0
293-689-568.000	CO INCENTIVE GRANT - VSO	0	57,633	50,000	66,188	66,188	47,032	19,156
293-689-676.000	GENERAL REIMBURSEMENT	560	130	0	130	130	0	130
TOTAL ESTIMATED REVENUES		175,522	205,363	194,790	252,942	256,032	181,495	74,537
APPROPRIATIONS								
293-000-704.000	PER DIEM	4,680	2,430	1,950	1,800	1,800	1,800	0
293-000-705.000	SALARIES & WAGES - PERMANENT	32,549	35,061	41,515	38,526	38,526	36,707	1,819
293-000-714.000	LONGEVITY	0	0	214	1,000	1,000	0	1,000
293-000-715.000	FICA	2,890	2,811	3,273	2,947	2,947	2,946	1
293-000-716.000	HOSPITALIZATION	3,088	0	0	0	0	0	0
293-000-716.300	HSA COUNTY PORTION	1,412	0	0	0	0	0	0
293-000-716.400	EMPLOYEE HSA	(50)	50	0	0	0	0	0
293-000-717.000	LIFE INSURANCE	35	0	0	0	0	0	0
293-000-718.000	DENTAL INSURANCE	270	0	0	0	0	0	0
293-000-720.000	WORKERS COMPENSATION	452	612	668	470	470	276	194
293-000-721.000	RETIREMENT - DC	1,048	1,333	1,668	1,541	1,541	1,469	72
293-000-727.000	OFFICE SUPPLIES	858	880	526	600	600	300	300
293-000-728.000	PRINTING AND BINDING	0	346	0	450	450	200	250
293-000-729.000	POSTAGE	109	160	144	0	300	300	0
293-000-744.000	OTHER SUPPLIES	169	0	45	300	300	300	0
293-000-791.000	MEMBERSHIPS & SUBSCRIPTIONS	75	0	0	0	0	0	0
293-000-809.000	LEGAL FEES	0	0	0	500	500	0	500
293-000-821.000	OTHER CONTRACTUAL SERVICES	268	176	1,261	2,000	2,000	2,000	0
293-000-821.100	WEBSITE	1,178	1,261	1,593	1,500	1,500	0	1,500
293-000-834.000	INDIGENT VETERAN/DEPENDENT EXPEI	34,456	10,169	19,500	0	12,171	25,000	(12,829)
293-000-834.100	NON-CONFLICT INDIGENT VET/DEPEND	3,214	150	458	0	5,600	5,600	0
293-000-850.000	TELEPHONE	492	1,159	1,197	1,300	1,300	500	800
293-000-850.100	TELEPHONE-TRUST FUND	26	3	0	0	0	0	0
293-000-860.000	TRAVEL	1,436	303	70	3,000	3,000	2,000	1,000
293-000-880.000	PUBLIC OUTREACH	4,000	380	12,153	4,000	4,000	0	4,000
293-000-900.000	ADVERTISING	328	4,886	10,808	4,000	4,000	4,000	0
293-000-941.000	EQUIPMENT LEASE/RENTAL	367	0	0	0	0	0	0
293-000-957.000	EMPLOYEE TRAINING	273	180	26	0	75	0	75
293-000-960.000	INDIRECT COSTS	11,823	12,223	11,823	12,000	12,000	12,000	0
293-000-964.000	REFUNDS AND REBATES	67	25	145	0	0	0	0
293-000-969.000	INSURANCE & BONDS	15	0	29	0	0	0	0
293-000-980.000	OFFICE EQUIPMENT & FURNITURE	73	0	0	0	960	0	960
293-689-705.000	SALARIES & WAGES - PERMANENT	8,308	10,115	12,081	20,313	20,313	13,923	6,390
293-689-706.000	TEMPORARY SALARY	13,088	17,179	12,529	32,021	32,021	28,187	3,834
293-689-715.000	FICA	1,617	2,067	1,858	4,004	4,004	3,222	782
293-689-716.000	HOSPITALIZATION	0	4,434	5,372	5,462	5,462	13,295	(7,833)
293-689-716.300	HSA COUNTY PORTION	0	2,118	1,199	959	959	546	413

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
293-689-717.000	LIFE INSURANCE	0	71	71	71	71	142	(71)
293-689-718.000	DENTAL INSURANCE	0	367	401	377	377	377	0
293-689-720.000	WORKERS COMPENSATION	0	268	293	448	448	172	276
293-689-721.000	RETIREMENT - DC	317	373	467	813	813	2,314	(1,501)
293-689-727.000	OFFICE SUPPLIES	254	0	0	0	0	0	0
293-689-728.000	PRINTING & BINDING	5,437	0	0	2,500	2,500	0	2,500
293-689-729.000	POSTAGE	29	0	0	350	350	0	350
293-689-821.000	OTHER CONTRACTUAL SERVICES	170	0	0	0	0	0	0
293-689-834.000	INDIGENT VETERAN/DEPENDENT EXPEI	0	13,774	0	0	4,100	0	4,100
293-689-834.100	NON-CONFLICT INDIGENT VET/DEPEND	9,314	1,904	897	0	0	0	0
293-689-860.000	TRAVEL	595	193	0	500	500	0	500
293-689-880.000	PUBLIC OUTREACH	0	5,098	81	8,000	8,000	0	8,000
293-689-900.000	ADVERTISING	3,469	120	6,378	4,500	4,500	0	4,500
293-689-957.000	EMPLOYEE TRAINING	4,353	0	874	4,500	4,500	0	4,500
293-689-964.000	REFUNDS AND REBATES	7,169	0	5,929	0	0	0	0
293-689-980.000	OFFICE EQUIPMENT & FURNITURE	5,263	0	0	0	0	0	0
TOTAL APPROPRIATIONS		164,984	132,679	157,496	160,752	183,958	157,576	26,382
NET OF REVENUES/APPROPRIATIONS - FUND 293		10,538	72,684	37,294	92,190	72,074	23,919	48,155
BEGINNING FUND BALANCE		73,187	83,726	156,359	193,653	193,653	193,653	0
FUND BALANCE ADJUSTMENTS		0	(50)	0	0	0	0	48,155
ENDING FUND BALANCE		83,725	156,360	193,653	285,843	265,727	217,572	48,155

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 294 - VETERANS TRUST								
APPROPRIATIONS								
294-000-802.000	EXPENDITURES	0	0	1	0	0	0	0
TOTAL APPROPRIATIONS		0	0	1	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 294								
BEGINNING FUND BALANCE		1	1	1	0	0	0	0
ENDING FUND BALANCE		1	1	0	0	0	0	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 298 - TECHNOLOGY AND INNOVATION FUND								
ESTIMATED REVENUES								
298-000-665.000	INTEREST	185	91	0	0	0	0	0
298-000-687.000	REFUNDS	0	1,294	0	0	0	0	0
298-000-693.000	SALE OF TECHNOLOGY EQUIPMENT	90	275	75	0	0	0	0
298-000-699.000	INTERFUND TRANSFERS IN	153,000	116,968	111,337	131,700	295,386	142,700	152,686
TOTAL ESTIMATED REVENUES		153,275	118,628	111,412	131,700	295,386	142,700	152,686
APPROPRIATIONS								
298-000-821.000	OTHER CONTRACTUAL SERVICES	33,427	17,832	37,152	21,000	59,000	53,000	6,000
298-000-931.000	EQUIPMENT REPAIRS/MAINTENANCE	0	0	983	2,000	2,000	2,000	0
298-000-931.050	MAINTENANCE & SUPPORT FEES	14,621	11,813	17,140	17,000	28,510	27,000	1,510
298-000-957.000	EMPLOYEE TRAINING	1,071	1,607	2,151	1,700	1,701	1,800	(99)
298-000-977.000	MACHINERY & EQUIPMENT	93,417	56,644	43,261	78,500	140,793	32,500	108,293
298-000-984.000	SOFTWARE	14,855	14,919	14,064	11,500	31,372	26,400	4,972
TOTAL APPROPRIATIONS		157,391	102,815	114,751	131,700	263,376	142,700	120,676
NET OF REVENUES/APPROPRIATIONS - FUND 298		(4,116)	15,813	(3,339)	0	32,010	0	32,010
BEGINNING FUND BALANCE		13,912	9,796	25,611	22,271	22,271	22,271	0
ENDING FUND BALANCE		9,796	25,609	22,272	22,271	54,281	22,271	32,010



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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 361 - AMBULANCE DEBT RETIREMENT FUND								
ESTIMATED REVENUES								
361-000-665.000	INTEREST	74	12	0	0	0	0	0
361-000-699.000	INTERFUND TRANSFERS IN	23,750	28,150	27,400	26,650	26,650	30,900	(4,250)
TOTAL ESTIMATED REVENUES		23,824	28,162	27,400	26,650	26,650	30,900	(4,250)
APPROPRIATIONS								
361-000-991.000	PRINCIPAL PAYMENTS	20,000	25,000	25,000	25,000	25,000	30,000	(5,000)
361-000-994.000	INTEREST PAYMENT	3,773	3,173	2,423	1,650	1,650	900	750
TOTAL APPROPRIATIONS		23,773	28,173	27,423	26,650	26,650	30,900	(4,250)
NET OF REVENUES/APPROPRIATIONS - FUND 361		51	(11)	(23)	0	0	0	0
BEGINNING FUND BALANCE		2,944	2,996	2,985	2,962	2,962	2,962	0
ENDING FUND BALANCE		2,995	2,985	2,962	2,962	2,962	2,962	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 381 - AIRPORT TERM (97-01) DEBT SERV								
ESTIMATED REVENUES								
381-906-665.000	INTEREST	58	5	0	0	0	0	0
381-906-699.000	INTERFUND TRANSFERS IN	23,000	22,400	21,800	21,200	21,200	20,600	600
TOTAL ESTIMATED REVENUES		23,058	22,405	21,800	21,200	21,200	20,600	600
APPROPRIATIONS								
381-906-991.000	PRINCIPAL PAYMENTS	20,000	20,000	20,000	20,000	20,000	20,000	0
381-906-994.000	INTEREST PAYMENT	3,018	2,418	1,818	1,200	1,200	600	600
TOTAL APPROPRIATIONS		23,018	22,418	21,818	21,200	21,200	20,600	600
NET OF REVENUES/APPROPRIATIONS - FUND 381		40	(13)	(18)	0	0	0	0
BEGINNING FUND BALANCE		80	121	109	91	91	91	0
ENDING FUND BALANCE		120	108	91	91	91	91	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 391 - MCF DEBT RETIREMENT								
ESTIMATED REVENUES								
391-000-411.000	DELINQUENT REAL PROPERTY TAX	19,305	19,164	17,284	13,106	18,000	18,000	0
391-000-665.000	INTEREST	1,213	190	95	0	391	300	91
391-000-666.000	DIVIDENDS	2,367	2,301	1,449	1,500	3,398	1,500	1,898
391-253-402.000	CURRENT REAL PROPERTY TAX	220,786	226,757	237,339	249,019	249,019	227,400	21,619
391-253-412.000	PERSONAL PROPERTY TAX	97	62	293	0	22	0	22
391-253-414.000	ALLOWANCE FOR REFUNDS (BOR, MTT)	0	0	(57)	0	0	0	0
391-253-429.000	COMMERCIAL FOREST	20	87	98	0	539	0	539
391-253-432.020	PILOT PROGRAM REVENUE	113	109	119	0	137	0	137
391-253-437.000	INDUSTRIAL FACILITIES TAX	291	282	207	0	154	0	154
391-253-573.001	LOCAL COMMUNITY STABILIZATION SH	0	0	0	0	1,687	0	1,687
TOTAL ESTIMATED REVENUES		244,192	248,952	256,827	263,625	273,347	247,200	26,147
APPROPRIATIONS								
391-000-802.000	EXPENDITURES	146	109	78	0	0	0	0
391-000-991.000	PRINCIPAL PAYMENTS	210,000	215,000	225,000	230,000	230,000	240,000	(10,000)
391-000-994.000	INTEREST PAYMENT	33,810	27,510	21,060	14,100	14,310	7,200	7,110
TOTAL APPROPRIATIONS		243,956	242,619	246,138	244,100	244,310	247,200	(2,890)
NET OF REVENUES/APPROPRIATIONS - FUND 391		236	6,333	10,689	19,525	29,037	0	29,037
BEGINNING FUND BALANCE		178,470	178,706	185,039	195,727	195,727	195,727	0
ENDING FUND BALANCE		178,706	185,039	195,728	215,252	224,764	195,727	29,037

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 405 - CPTL PRJTS -EQUPMNT RPLCMNT								
ESTIMATED REVENUES								
405-000-665.000	INTEREST	179	240	91	0	411	0	411
405-000-666.000	DIVIDENDS	0	24	942	1,100	2,608	1,100	1,508
405-000-676.000	REIMBURSEMENT	30,000	12,000	0	0	365	365	0
405-000-699.000	INTERFUND TRANSFERS IN	276,352	136,527	248,093	167,000	205,070	20,000	185,070
TOTAL ESTIMATED REVENUES		306,531	148,791	249,126	168,100	208,454	21,465	186,989
APPROPRIATIONS								
405-000-802.000	EXPENDITURES	14,442	0	0	0	0	0	0
405-000-977.000	MACHINERY & EQUIPMENT	148,226	82,855	119,067	120,000	158,070	20,000	138,070
405-000-980.000	OFFICE EQUIPMENT & FURNITURE	0	0	31,629	47,000	69,939	0	69,939
405-000-981.000	VEHICLES	30,152	101,898	0	0	0	0	0
405-000-995.000	TRANSFERS OUT	4,700	0	31,000	0	0	0	0
TOTAL APPROPRIATIONS		197,520	184,753	181,696	167,000	228,009	20,000	208,009
NET OF REVENUES/APPROPRIATIONS - FUND 405		109,011	(35,962)	67,430	1,100	(19,555)	1,465	(21,020)
BEGINNING FUND BALANCE		13,796	122,806	86,844	154,275	154,275	154,275	0
ENDING FUND BALANCE		122,807	86,844	154,274	155,375	134,720	155,740	(21,020)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 408 - PARKS & REC-CAPITAL PROJECTS								
ESTIMATED REVENUES								
408-000-665.000	INTEREST	109	26	0	0	0	0	0
408-000-674.000	DONATIONS	0	0	20,130	0	4,000	0	4,000
408-000-676.000	GENERAL REIMBURSEMENT	114	0	0	0	0	0	0
408-000-692.000	YEAR-END FROM PREVIOUS YEAR	0	0	0	0	8,232	3,500	4,732
408-000-699.208	TRANSFER IN	0	0	15,000	0	0	0	0
TOTAL ESTIMATED REVENUES		223	26	35,130	0	12,232	3,500	8,732
APPROPRIATIONS								
408-000-821.000	OTHER CONTRACTUAL SERVICES	0	0	(434)	0	0	0	0
408-000-977.000	MACHINERY & EQUIPMENT	8,880	5,826	16,217	0	11,382	3,500	7,882
TOTAL APPROPRIATIONS		8,880	5,826	15,783	0	11,382	3,500	7,882
NET OF REVENUES/APPROPRIATIONS - FUND 408		(8,657)	(5,800)	19,347	0	850	0	850
BEGINNING FUND BALANCE		23,247	14,589	8,789	28,137	28,137	28,137	0
ENDING FUND BALANCE		14,590	8,789	28,136	28,137	28,987	28,137	850

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 413 - ANIMAL CONTROL BLDG IMPROVEMEN								
ESTIMATED REVENUES								
413-000-665.000	INTEREST	5	2	0	0	0	0	0
TOTAL ESTIMATED REVENUES		5	2	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 413								
BEGINNING FUND BALANCE		950	955	957	957	957	957	0
ENDING FUND BALANCE		955	957	957	957	957	957	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 445 - PUBLIC IMPROVEMENT								
ESTIMATED REVENUES								
445-000-665.000	INTEREST	140	45	342	0	1,000	0	1,000
445-000-666.000	DIVIDENDS	866	2,652	2,550	0	0	0	0
445-000-699.000	INTERFUND TRANSFERS IN	250,000	350,000	200,000	0	333,392	200,000	133,392
TOTAL ESTIMATED REVENUES		251,006	352,697	202,892	0	334,392	200,000	134,392
APPROPRIATIONS								
445-000-972.000	LAND ACQUISITION	2,625	0	0	0	0	0	0
TOTAL APPROPRIATIONS		2,625	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 445		248,381	352,697	202,892	0	334,392	200,000	134,392
BEGINNING FUND BALANCE		27,889	276,270	628,966	831,858	831,858	831,858	0
ENDING FUND BALANCE		276,270	628,967	831,858	831,858	1,166,250	1,031,858	134,392

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 512 - S.W. MEDICAL CARE FACILITY								
ESTIMATED REVENUES								
512-000-682.000	REVENUES	16,615,648	16,409,268	13,811,122	17,000,000	17,000,000	17,000,000	0
512-253-402.000	CURRENT REAL PROPERTY TAX	2,407,867	2,813,989	2,359,137	2,490,185	2,490,185	2,490,185	0
512-253-411.000	DELINQUENT TAX	239,968	238,219	169,429	131,062	173,018	173,012	6
512-253-412.000	DELINQUENT PERSONAL TAX	4,173	744	2,976	2,300	2,300	2,300	0
512-253-414.000	ALLOWANCE FOR REFUNDS (BOR, MTT)	0	0	(694)	0	0	0	0
512-253-429.000	COMMERCIAL FOREST	242	1,085	983	1,000	5,361	1,000	4,361
512-253-432.020	PILOT PROGRAM REVENUE	1,408	1,350	1,191	1,500	1,500	1,500	0
512-253-437.000	INDUSTRIAL/COMMERCIAL FAC. TAX	3,621	3,502	2,066	3,600	3,600	3,600	0
512-253-573.001	LOCAL COMMUNITY STABILIZATION SH	0	0	0	0	16,866	16,866	0
512-253-665.000	INTEREST	1,387	669	1,276	0	3,285	3,000	285
512-253-666.000	DIVIDENDS	51,932	39,930	18,443	20,000	44,013	20,000	24,013
TOTAL ESTIMATED REVENUES		19,326,246	19,508,756	16,365,929	19,649,647	19,740,128	19,711,463	28,665
APPROPRIATIONS								
512-000-802.000	EXPENDITURES	17,167,306	18,194,372	18,418,487	19,616,470	19,616,470	19,616,470	0
512-000-960.000	INDIRECT COSTS	2,607	0	3,334	4,215	4,215	4,215	0
512-000-995.000	TRANSFERS OUT	1,360,806	596	0	0	0	0	0
TOTAL APPROPRIATIONS		18,530,719	18,194,968	18,421,821	19,620,685	19,620,685	19,620,685	0
NET OF REVENUES/APPROPRIATIONS - FUND 512		795,527	1,313,788	(2,055,892)	28,962	119,443	90,778	28,665
BEGINNING FUND BALANCE		2,265,208	3,060,736	4,374,525	2,318,634	2,318,634	2,318,634	0
ENDING FUND BALANCE		3,060,735	4,374,524	2,318,633	2,347,596	2,438,077	2,409,412	28,665



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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 516 - DELINQUENT TAX REVOLVING FUND								
ESTIMATED REVENUES								
516-000-665.000	INTEREST	11	46	1,412	0	3,200	0	3,200
516-000-666.000	DIVIDENDS	6,343	22,049	10,100	10,000	10,000	12,000	(2,000)
516-000-666.001	DIVIDENDS - TAX ADMINISTRATION	0	0	0	0	0	1,000	(1,000)
516-000-699.000	INTERFUND TRANSFERS IN	2,564,832	531,326	524,429	1,400,000	1,400,000	0	1,400,000
TOTAL ESTIMATED REVENUES		2,571,186	553,421	535,941	1,410,000	1,413,200	13,000	1,400,200
NET OF REVENUES/APPROPRIATIONS - FUND 516								
BEGINNING FUND BALANCE		0	2,571,187	3,124,608	3,716,611	3,716,611	3,716,611	0
FUND BALANCE ADJUSTMENTS		0	0	56,062	0	0	0	1,400,200
ENDING FUND BALANCE		2,571,186	3,124,608	3,716,611	5,126,611	5,129,811	3,729,611	1,400,200

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 518 - NEW FORECLOSURE FUND								
ESTIMATED REVENUES								
518-000-422.013	REDEMPTION RECORDING FEES	30	0	0	0	0	0	0
518-000-422.014	REDEMPTION RECORDING FEES	11	0	0	0	0	0	0
518-000-422.015	REDEMPTION RECORDING FEES	0	72	0	0	0	0	0
518-000-422.016	REDEMPTION RECORDING FEES	5,712	794	0	0	0	0	0
518-000-422.017	REDEMPTION RECORDING FEE	10,277	7,003	0	0	0	0	0
518-000-422.018	REDEMPTION RECORDING FEES	0	10,930	5,450	0	90	30	60
518-000-422.019	REDEMPTION RECORDING FEE	0	0	11,651	4,000	4,000	600	3,400
518-000-422.020	REDEMPTION RECORDING FEE	0	0	0	14,100	14,100	4,000	10,100
518-000-422.021	REDEMPTION RECORDING FEE	0	0	0	0	0	10,000	(10,000)
518-000-639.013	TITLE SEARCH FEE	175	0	0	0	0	0	0
518-000-639.014	TITLE SEARCH FEE	61	0	0	0	0	0	0
518-000-639.015	TITLE SEARCH FEE	0	2,519	0	0	0	0	0
518-000-639.016	TITLE SEARCH FEE	33,320	4,634	0	0	0	0	0
518-000-639.017	TITLE SEARCH FEE	59,934	40,866	0	0	0	0	0
518-000-639.018	TITLE SEARCH FEE	0	61,659	31,791	0	525	0	525
518-000-639.019	TITLE SEARCH FEE	0	0	67,964	35,000	35,000	0	35,000
518-000-639.020	TITLE SEARCH FEE	0	0	0	77,600	77,600	35,000	42,600
518-000-639.021	TITLE SEARCH FEE	0	0	0	0	0	75,000	(75,000)
518-000-640.013	FORFEITURE RECORDING FEES	10	0	0	0	0	0	0
518-000-640.014	FORFEITURE RECORDING FEES	3	0	0	0	0	0	0
518-000-640.015	FORFEITURE RECORDING FEES	0	72	0	0	0	0	0
518-000-640.016	FORFEITURE RECORDING FEES	5,712	794	0	0	0	0	0
518-000-640.017	FORFEITURE RECORDING FEE	10,277	7,003	0	0	0	0	0
518-000-640.018	FORFEITURE RECORDING FEES	0	10,930	5,450	0	90	0	90
518-000-640.019	FORFEITURE RECORDING FEE	0	0	11,651	4,000	4,000	0	4,000
518-000-640.020	FORFEITURE RECORDING FEE	0	0	0	14,100	14,100	4,000	10,100
518-000-640.021	FORFEITURE RECORDING FEE	0	0	0	0	0	14,100	(14,100)
518-000-641.013	PRE-FORFEITURE MAILING FEE	15	0	0	0	0	0	0
518-000-641.014	PRE-FORFEITURE MAILING FEE	20	0	0	0	0	0	0
518-000-641.015	PRE-FORFEITURE MAILING FEE	0	36	0	0	0	0	0
518-000-641.016	PRE-FORFEITURE MAILING FEE	2,843	397	0	0	0	0	0
518-000-641.017	PRE-FORFEITURE MAILING FEE	15,110	3,533	0	0	0	0	0
518-000-641.018	PRE-FORFEITURE MAILING FEE	4,315	15,611	2,710	0	45	0	45
518-000-641.019	PRE-FORFEITURE MAILING FEE	0	4,523	14,900	1,200	1,567	0	1,567
518-000-641.020	PRE-FORFEITURE MAILING FEE	0	0	3,054	10,425	10,425	3,000	7,425
518-000-641.021	PRE-FORFEITURE MAILING FEE	0	0	0	0	0	15,000	(15,000)
518-000-642.015	AUCTION PROCEEDS	0	22,840	0	0	0	0	0
518-000-642.016	AUCTION PROCEEDS	201,817	(23,560)	0	0	0	0	0
518-000-642.017	AUCTION PROCEEDS	0	126,004	0	0	0	0	0
518-000-642.018	AUCTION PROCEEDS	0	0	150,755	0	0	0	0
518-000-642.019	AUCTION PROCEEDS	0	0	0	150,000	150,000	75,000	75,000
518-000-643.013	DECEMBER PUBLICATION FEE	50	0	0	0	0	0	0
518-000-643.015	DECEMBER PUBLICATION FEE	0	120	0	0	0	0	0
518-000-643.016	DECEMBER PUBLICATION FEE	9,958	1,274	0	0	0	0	0
518-000-643.017	DECEMBER PUBLICATION FEE	847	11,253	0	0	0	0	0
518-000-643.018	DECEMBER PUBLICATION FEE	0	1,472	9,528	0	50	0	50
518-000-643.019	DECEMBER PUBLICATION FEE	0	0	911	8,000	8,000	0	8,000
518-000-643.020	DECEMBER PUBLICATION FEE	0	0	0	1,400	1,400	8,000	(6,600)
518-000-643.021	DECEMBER PUBLICATION FEE	0	0	0	0	0	1,400	(1,400)
518-000-644.017	SALES COST RECOVERY FEE	0	0	0	0	1,275	0	1,275
518-000-644.019	SALES COST RECOVERY FEE	0	0	0	0	0	1,275	(1,275)
518-000-645.015	FORECLOSURE RECORDING FEE	0	30	0	0	0	0	0
518-000-645.016	FORECLOSURE RECORDING FEE	0	570	0	0	0	0	0
518-000-645.017	FORECLOSURE RECORDING FEE	0	570	0	0	0	0	0
518-000-645.018	FORECLOSURE RECORDING FEE	0	0	990	0	30	0	30
518-000-645.019	FORECLOSURE RECORDING FEE	0	0	0	600	600	0	600
518-000-645.020	FORECLOSURE RECORDING FEE	0	0	0	0	0	180	(180)
518-000-646.013	PERSONAL SITE VISIT FEE	40	0	0	0	0	0	0
518-000-646.014	PERSONAL SITE VISIT FEE	14	0	0	0	0	0	0

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GL NUMBER	DESCRIPTION	2019	2020	2021	2022	2022	2023	NET
		ACTIVITY	ACTIVITY	ACTIVITY	ORIGINAL	AMENDED	APPROVED	CHANGE
518-000-646.015	PERSONAL SITE VISIT FEE	0	96	0	0	0	0	0
518-000-646.016	PERSONAL SITE VISIT FEE	7,703	1,059	0	0	0	0	0
518-000-646.017	PERSONAL SITE VISIT FEE	4,960	8,720	0	0	0	0	0
518-000-646.018	PERSONAL SITE VISIT FEE	0	5,416	7,384	0	120	0	120
518-000-646.019	PERSONAL VISIT FEE	0	0	5,806	4,000	4,197	0	4,197
518-000-646.020	PERSONAL SITE VISIT FEE	0	0	0	8,000	8,000	4,100	3,900
518-000-665.000	INTEREST	805	1,093	1,139	0	2,183	2,000	183
518-000-666.000	DIVIDENDS	33,643	24,747	19,348	20,000	20,000	25,000	(5,000)
518-000-677.018	REIMBURSEMENTS	0	0	19,500	0	0	0	0
518-000-699.000	INTERFUND TRANSFERS IN	2,553	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		410,215	353,080	369,982	352,425	357,397	277,685	79,712
APPROPRIATIONS								
518-000-802.013	DISBURSEMENTS	30	0	0	0	0	0	0
518-000-802.014	DISBURSEMENTS	30	0	0	0	0	0	0
518-000-802.015	DISBURSEMENTS	900	0	0	0	0	0	0
518-000-802.016	DISBURSEMENTS	26,609	150	0	0	0	0	0
518-000-802.017	DISBURSEMENTS	88,351	24,173	0	0	1,560	0	1,560
518-000-802.018	DISBURSEMENTS	0	79,530	54,078	0	2,606	0	2,606
518-000-802.019	EXPENDITURES	0	0	66,471	10,000	17,823	0	17,823
518-000-802.020	EXPENDITURES	0	0	0	33,000	33,000	10,000	23,000
518-000-802.021	EXPENDITURES	0	0	0	0	0	45,000	(45,000)
TOTAL APPROPRIATIONS		115,920	103,853	120,549	43,000	54,989	55,000	(11)
NET OF REVENUES/APPROPRIATIONS - FUND 518		294,295	249,227	249,433	309,425	302,408	222,685	79,723
BEGINNING FUND BALANCE		1,939,439	2,233,734	2,482,963	2,732,395	2,732,395	2,732,395	0
ENDING FUND BALANCE		2,233,734	2,482,961	2,732,396	3,041,820	3,034,803	2,955,080	79,723

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 520 - 100% TAX PMT FUND 2020								
ESTIMATED REVENUES								
520-000-445.000	PENALTIES & INTEREST ON TAXES	0	0	163,554	41,000	70,575	0	70,575
520-000-447.000	PROPERTY TAX ADMINISTRATION FEE	0	0	117,434	27,300	27,300	0	27,300
520-000-665.000	INTEREST	0	0	1	0	5	0	5
520-000-666.000	DIVIDENDS	0	0	1,145	1,200	1,200	0	1,200
520-000-694.000	CASH OVER/SHORT	0	0	(17)	20	30	100	(70)
520-000-699.000	INTERFUND TRANSFERS IN	445,817	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		445,817	0	282,117	69,520	99,110	100	99,010
APPROPRIATIONS								
520-000-802.000	EXPENDITURES	0	0	2,543	0	0	0	0
520-000-964.000	REFUNDS AND REBATES	0	0	325	0	72	350	(278)
520-000-995.000	TRANSFERS OUT	445,817	0	0	0	0	0	0
TOTAL APPROPRIATIONS		445,817	0	2,868	0	72	350	(278)
NET OF REVENUES/APPROPRIATIONS - FUND 520		0	0	279,249	69,520	99,038	(250)	99,288
BEGINNING FUND BALANCE		0	0	0	279,249	279,249	279,249	0
ENDING FUND BALANCE		0	0	279,249	348,769	378,287	278,999	99,288

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 521 - 100% TAX PAYMENT 2021								
ESTIMATED REVENUES								
521-000-445.000	PENALTIES & INTEREST ON TAXES	0	0	0	35,000	35,000	65,000	(30,000)
521-000-447.000	PROPERTY TAX ADMINISTRATION FEE	0	0	0	62,000	62,000	50,000	12,000
521-000-665.000	INTEREST	0	0	0	0	125	0	125
521-000-666.000	INTEREST AND DIVIDENDS	0	0	0	1,200	1,200	1,000	200
521-000-689.000	CASH OVER/SHORT	0	0	0	0	171	250	(79)
521-000-699.000	INTERFUND TRANSFERS IN	651,560	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		651,560	0	0	98,200	98,496	116,250	(17,754)
APPROPRIATIONS								
521-000-802.000	EXPENDITURES	0	0	0	3,000	3,000	0	3,000
521-000-964.000	REFUNDS AND REBATES	0	0	0	0	90	450	(360)
521-000-995.000	TRANSFERS OUT	651,560	0	0	0	0	0	0
TOTAL APPROPRIATIONS		651,560	0	0	3,000	3,090	450	2,640
NET OF REVENUES/APPROPRIATIONS - FUND 521		0	0	0	95,200	95,406	115,800	(20,394)
BEGINNING FUND BALANCE		0	0	0	0	0	0	0
ENDING FUND BALANCE		0	0	0	95,200	95,406	115,800	(20,394)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 522 - 100% TAX PAYMENT 2022								
ESTIMATED REVENUES								
522-000-445.000	PENALTIES & INTEREST ON TAXES	0	0	0	0	0	75,000	(75,000)
522-000-447.000	PROPERTY TAX ADMINISTRATION FEE	0	0	0	0	0	62,000	(62,000)
522-000-689.000	CASH OVER/SHORT	0	0	0	0	0	150	(150)
522-000-699.000	INTERFUND TRANSFERS IN	566,104	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		566,104	0	0	0	0	137,150	(137,150)
APPROPRIATIONS								
522-000-802.000	EXPENDITURES	0	0	0	0	0	2,000	(2,000)
522-000-964.000	REFUNDS AND REBATES	0	0	0	0	0	500	(500)
522-000-995.000	TRANSFERS OUT	566,104	0	0	0	0	0	0
TOTAL APPROPRIATIONS		566,104	0	0	0	0	2,500	(2,500)
NET OF REVENUES/APPROPRIATIONS - FUND 522		0	0	0	0	0	134,650	(134,650)
BEGINNING FUND BALANCE		0	0	0	0	0	0	0
ENDING FUND BALANCE		0	0	0	0	0	134,650	(134,650)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 523 - 100% TAX PAYMENT 2023								
ESTIMATED REVENUES								
523-000-445.000	PENALTIES & INTEREST ON TAXES	160	0	0	0	0	0	0
523-000-447.000	PROPERTY TAX ADMINISTRATION FEE	7	0	0	0	0	0	0
523-000-665.000	INTEREST	2	0	0	0	0	0	0
523-000-666.000	INTEREST AND DIVIDENDS	12,045	343	0	0	0	0	0
TOTAL ESTIMATED REVENUES		12,214	343	0	0	0	0	0
APPROPRIATIONS								
523-000-995.000	TRANSFERS OUT	0	531,326	0	0	0	0	0
TOTAL APPROPRIATIONS		0	531,326	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 523		12,214	(530,983)	0	0	0	0	0
BEGINNING FUND BALANCE		518,769	530,983	0	0	0	0	0
ENDING FUND BALANCE		530,983	0	0	0	0	0	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 524 - 100% TAX PAYMENT 2024								
ESTIMATED REVENUES								
524-000-445.000	PENALTIES & INTEREST ON TAXES	307	0	0	0	0	0	0
524-000-447.000	PROPERTY TAX ADMINISTRATION FEE	19	0	0	0	0	0	0
524-000-665.000	INTEREST	21	0	0	0	0	0	0
524-000-666.000	INTEREST AND DIVIDENDS	8,553	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		8,900	0	0	0	0	0	0
APPROPRIATIONS								
524-000-995.000	TRANSFERS OUT	509,542	0	0	0	0	0	0
TOTAL APPROPRIATIONS		509,542	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 524		(500,642)	0	0	0	0	0	0
BEGINNING FUND BALANCE		500,641	0	0	0	0	0	0
ENDING FUND BALANCE		(1)	0	0	0	0	0	0



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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 525 - 100% TAX PAYMENT 2025								
ESTIMATED REVENUES								
525-000-445.000	PENALTIES & INTEREST ON TAXES	446	1,145	42	300	300	0	300
525-000-447.000	PROPERTY TAX ADMINISTRATION FEE	(1,917)	2,539	0	17	17	0	17
525-000-665.000	INTEREST	56	48	150	0	0	0	0
525-000-666.000	INTEREST AND DIVIDENDS	6,947	7,607	2,189	1,500	1,500	0	1,500
TOTAL ESTIMATED REVENUES		5,532	11,339	2,381	1,817	1,817	0	1,817
APPROPRIATIONS								
525-000-964.000	REFUNDS AND REBATES	498	0	0	0	0	0	0
525-000-995.000	TRANSFERS OUT	0	0	524,429	500,000	500,000	0	500,000
TOTAL APPROPRIATIONS		498	0	524,429	500,000	500,000	0	500,000
NET OF REVENUES/APPROPRIATIONS - FUND 525		5,034	11,339	(522,048)	(498,183)	(498,183)	0	(498,183)
BEGINNING FUND BALANCE		505,410	510,444	521,783	0	0	0	0
FUND BALANCE ADJUSTMENTS		0	0	265	0	0	0	(498,183)
ENDING FUND BALANCE		510,444	521,783	0	(498,183)	(498,183)	0	(498,183)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 526 - 100% TAX PAYMENT 2016								
ESTIMATED REVENUES								
526-000-445.000	PENALTIES & INTEREST ON TAXES	70,476	7,632	101	0	339	0	339
526-000-447.000	PROPERTY TAX ADMINISTRATION FEE	(10,632)	18,953	0	0	22	0	22
526-000-665.000	INTEREST	121	25	250	0	400	0	400
526-000-666.000	DIVIDENDS	7,996	3,791	1,863	500	500	0	500
526-000-689.000	CASH OVER/SHORT	3	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		67,964	30,401	2,214	500	1,261	0	1,261
APPROPRIATIONS								
526-000-964.000	REFUNDS AND REBATES	572	50	0	0	0	0	0
526-000-995.000	TRANSFERS OUT	211,000	0	0	400,000	400,000	0	400,000
TOTAL APPROPRIATIONS		211,572	50	0	400,000	400,000	0	400,000
NET OF REVENUES/APPROPRIATIONS - FUND 526		(143,608)	30,351	2,214	(399,500)	(398,739)	0	(398,739)
BEGINNING FUND BALANCE		565,040	421,431	451,781	454,413	454,413	454,413	0
FUND BALANCE ADJUSTMENTS		0	0	419	0	0	0	(398,739)
ENDING FUND BALANCE		421,432	451,782	454,414	54,913	55,674	454,413	(398,739)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 527 - 100% TAX PAYMENT 2017								
ESTIMATED REVENUES								
527-000-445.000	PENALTIES & INTEREST ON TAXES	153,156	81,733	1,239	0	113	4,700	(4,587)
527-000-447.000	PROPERTY TAX ADMINISTRATION FEE	15,401	33,037	0	0	9	284	(275)
527-000-665.000	INTEREST	213	40	337	0	520	0	520
527-000-666.000	DIVIDENDS	13,792	3,717	2,500	500	500	10,000	(9,500)
527-000-689.000	CASH OVER/SHORT	(99)	1	0	0	0	0	0
TOTAL ESTIMATED REVENUES		182,463	118,528	4,076	500	1,142	14,984	(13,842)
APPROPRIATIONS								
527-000-964.000	REFUNDS AND REBATES	249	756	118	0	0	0	0
527-000-995.000	TRANSFERS OUT	1,844,291	0	0	500,000	500,000	0	500,000
TOTAL APPROPRIATIONS		1,844,540	756	118	500,000	500,000	0	500,000
NET OF REVENUES/APPROPRIATIONS - FUND 527		(1,662,077)	117,772	3,958	(499,500)	(498,858)	14,984	(513,842)
BEGINNING FUND BALANCE		2,154,658	492,580	610,352	618,107	618,107	618,107	0
FUND BALANCE ADJUSTMENTS		0	0	3,797	0	0	0	(513,842)
ENDING FUND BALANCE		492,581	610,352	618,107	118,607	119,249	633,091	(513,842)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 528 - 100% TAX PAYMENT 2018								
ESTIMATED REVENUES								
528-000-445.000	PENALTIES & INTEREST ON TAXES	99,772	156,772	15,161	0	165	1,500	(1,335)
528-000-447.000	PROPERTY TAX ADMINISTRATION FEE	81,983	61,712	(434)	0	15	280	(265)
528-000-665.000	INTEREST	484	136	231	0	400	0	400
528-000-666.000	DIVIDENDS	931	257	1,400	1,000	1,000	12,000	(11,000)
528-000-689.000	CASH OVER/SHORT	(21)	(2)	0	0	0	0	0
TOTAL ESTIMATED REVENUES		183,149	218,875	16,358	1,000	1,580	13,780	(12,200)
APPROPRIATIONS								
528-000-964.000	REFUNDS AND REBATES	7,550	847	1,397	0	129	0	129
TOTAL APPROPRIATIONS		7,550	847	1,397	0	129	0	129
NET OF REVENUES/APPROPRIATIONS - FUND 528		175,599	218,028	14,961	1,000	1,451	13,780	(12,329)
BEGINNING FUND BALANCE		0	175,599	393,628	468,828	468,828	468,828	0
FUND BALANCE ADJUSTMENTS		0	0	60,239	0	0	0	(12,329)
ENDING FUND BALANCE		175,599	393,627	468,828	469,828	470,279	482,608	(12,329)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 529 - 100% TAX PAYMENT FUND 2019								
ESTIMATED REVENUES								
529-000-445.000	PENALTIES & INTEREST ON TAXES	0	97,404	96,228	36,000	39,000	1,500	37,500
529-000-447.000	PROPERTY TAX ADMINISTRATION FEE	0	94,550	(5,074)	5,500	5,500	280	5,220
529-000-665.000	INTEREST	0	29	87	0	300	0	300
529-000-666.000	DIVIDENDS	0	533	75	1,000	1,000	6,500	(5,500)
529-000-689.000	CASH OVER/SHORT	0	40	(14)	0	1	0	1
529-000-699.000	INTERFUND TRANSFERS IN	391,810	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		391,810	192,556	91,302	42,500	45,801	8,280	37,521
APPROPRIATIONS								
529-000-802.000	EXPENDITURES	0	2,835	0	0	0	0	0
529-000-964.000	REFUNDS AND REBATES	0	699	801	0	113	125	(12)
529-000-995.000	TRANSFERS OUT	391,810	0	0	0	0	0	0
TOTAL APPROPRIATIONS		391,810	3,534	801	0	113	125	(12)
NET OF REVENUES/APPROPRIATIONS - FUND 529		0	189,022	90,501	42,500	45,688	8,155	37,533
BEGINNING FUND BALANCE		0	0	189,022	432,612	432,612	432,612	0
FUND BALANCE ADJUSTMENTS		0	0	153,088	0	0	0	37,533
ENDING FUND BALANCE		0	189,022	432,611	475,112	478,300	440,767	37,533

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 535 - HOUSING COMMISSION								
ESTIMATED REVENUES								
535-000-699.000	INTERFUND TRANSFERS IN	15,000	5,000	0	3,000	3,000	3,000	0
TOTAL ESTIMATED REVENUES		15,000	5,000	0	3,000	3,000	3,000	0
APPROPRIATIONS								
535-000-821.000	OTHER CONTRACTUAL SERVICES	15,000	5,000	0	3,000	3,000	3,000	0
TOTAL APPROPRIATIONS		15,000	5,000	0	3,000	3,000	3,000	0
NET OF REVENUES/APPROPRIATIONS - FUND 535		0	0	0	0	0	0	0
BEGINNING FUND BALANCE		0	0	0	0	0	0	0
ENDING FUND BALANCE		0	0	0	0	0	0	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 549 - BUILDING DEPARTMENT FUND								
ESTIMATED REVENUES								
549-253-666.000	DIVIDENDS	2,518	1,174	703	1,500	1,500	500	1,000
549-371-490.001	COMMERCIAL PLAN REVIEW - ELECTRIC	450	997	788	1,000	1,000	1,000	0
549-371-490.002	COMMERCIAL PLAN REVIEW - PLUMBING	1,250	911	1,269	1,000	1,000	1,000	0
549-371-490.003	COMMERCIAL PLAN REVIEW - MECHANICAL	1,759	860	1,644	1,000	1,200	1,200	0
549-371-490.004	COMMERCIAL PLAN REVIEW - BUILDING	5,927	6,291	7,168	6,000	6,000	6,000	0
549-371-490.005	PLAN REVIEW FEES	19,587	17,541	28,747	25,000	25,000	24,000	1,000
549-371-490.010	BUILDING PERMITS	122,157	113,309	166,676	122,000	122,000	122,000	0
549-371-490.020	ELECTRICAL PERMITS	106,669	105,474	122,923	97,000	97,000	100,000	(3,000)
549-371-490.030	PLUMBING PERMITS	43,036	38,431	52,947	61,000	61,000	54,000	7,000
549-371-490.040	MECHANICAL PERMITS	99,367	91,432	105,835	86,000	86,000	90,000	(4,000)
549-371-627.011	UNSCHEM BLDG AFTER THE FACT FEES	105	420	630	500	500	500	0
549-371-627.021	UNSCHEM ELECT AFTER THE FACT FEES	315	193	105	210	210	210	0
549-371-627.031	UNSCHEM PLUMB AFTER THE FACT FEES	315	210	105	210	210	210	0
549-371-627.040	REINSPECTION - MECHANICAL	600	375	375	375	375	375	0
549-371-627.041	UNSCHEM MECH AFTER THE FACT FEES	630	420	210	200	200	205	(5)
549-371-665.000	INTEREST	303	78	115	170	300	600	(300)
549-371-676.201	REIMBURSEMENTS-WIFI	240	240	0	0	0	0	0
TOTAL ESTIMATED REVENUES		405,228	378,356	490,240	403,165	403,495	401,800	1,695
APPROPRIATIONS								
549-000-716.400	EMPLOYEE HSA	(50)	50	0	0	0	0	0
549-371-705.000	SALARIES & WAGES - PERMANENT	38,989	37,616	39,643	41,907	41,907	39,716	2,191
549-371-706.000	SALARIES & WAGES - TEMPORARY	14,361	7,923	12,177	15,059	15,059	19,622	(4,563)
549-371-714.000	LONGEVITY	700	700	700	2,702	2,702	0	2,702
549-371-715.000	FICA	4,055	3,442	3,879	4,358	4,358	4,540	(182)
549-371-716.000	HOSPITALIZATION	11,042	4,447	5,385	5,475	5,475	20,254	(14,779)
549-371-716.200	RETIREE HEALTH FUNDING VEHICLE	0	300	300	300	300	300	0
549-371-716.300	HSA COUNTY PORTION	3,021	2,118	1,308	959	959	0	959
549-371-716.500	RETIREE HOSPITALIZATION	0	0	0	0	0	3,000	(3,000)
549-371-717.000	LIFE INSURANCE	71	71	71	71	71	71	0
549-371-718.000	DENTAL INSURANCE	887	432	471	443	443	377	66
549-371-720.000	WORKERS COMPENSATION	1,248	2,732	2,857	1,512	1,512	1,678	(166)
549-371-721.000	RETIREMENT - DC	345	228	367	2,157	2,157	3,561	(1,404)
549-371-721.200	RETIREMENT - DEFINED BENEFIT	24,276	24,426	28,656	10,000	10,000	0	10,000
549-371-727.000	OFFICE SUPPLIES	700	642	493	800	800	800	0
549-371-728.000	PRINTING AND BINDING	332	340	228	500	500	500	0
549-371-729.000	POSTAGE	1,670	2,000	2,245	2,200	2,200	2,300	(100)
549-371-748.000	LIBRARY PERIODICALS	56	0	0	1,300	766	1,200	(434)
549-371-791.000	MEMBERSHIPS & SUBSCRIPTIONS	0	0	0	100	100	0	100
549-371-813.000	SERVICE CONTRACTS	4,416	4,541	4,647	4,000	4,000	4,500	(500)
549-371-821.000	OTHER CONTRACTUAL SERVICES	1,434	1,412	2,171	1,600	1,600	1,600	0
549-371-821.100	OTHER CONTRACTUAL SERV - INSPECTOR	225,170	211,082	273,096	250,000	250,000	250,000	0
549-371-850.000	TELEPHONE	1,551	1,847	1,441	1,500	1,500	1,500	0
549-371-860.000	TRAVEL	0	0	0	200	200	0	200
549-371-900.000	ADVERTISING	0	0	0	30	30	0	30
549-371-957.000	EMPLOYEE TRAINING	0	0	1,100	1,000	1,000	1,000	0
549-371-960.000	INDIRECT COSTS	42,699	42,699	42,699	42,699	42,699	42,699	0
549-371-964.000	REFUNDS AND REBATES	150	162	718	1,000	1,000	800	200
549-371-977.000	MACHINERY & EQUIPMENT	0	185	0	0	0	0	0
549-371-980.000	OFFICE EQUIPMENT & FURNITURE	0	0	0	0	534	0	534
TOTAL APPROPRIATIONS		377,123	349,395	424,652	391,872	391,872	400,018	(8,146)
NET OF REVENUES/APPROPRIATIONS - FUND 549		28,105	28,961	65,588	11,293	11,623	1,782	9,841
BEGINNING FUND BALANCE		168,518	196,622	225,534	291,122	291,122	291,122	0
FUND BALANCE ADJUSTMENTS		0	(49)	0	0	0	0	9,841
ENDING FUND BALANCE		196,623	225,534	291,122	302,415	302,745	292,904	9,841

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Fund 595 - SHERIFF'S DEPT COMMISSARY FUND								
ESTIMATED REVENUES								
595-301-682.000	OTHER REVENUE	102,768	69,767	119,927	0	106,490	65,000	41,490
TOTAL ESTIMATED REVENUES		102,768	69,767	119,927	0	106,490	65,000	41,490
APPROPRIATIONS								
595-301-802.000	EXPENDITURES	69,242	29,286	48,867	0	47,388	0	47,388
595-301-995.405	TRANSFER OUT - CAPITAL PROJECTS	0	68,923	4,916	0	0	0	0
TOTAL APPROPRIATIONS		69,242	98,209	53,783	0	47,388	0	47,388
NET OF REVENUES/APPROPRIATIONS - FUND 595		33,526	(28,442)	66,144	0	59,102	65,000	(5,898)
BEGINNING FUND BALANCE		24,328	57,854	29,412	95,556	95,556	95,556	0
ENDING FUND BALANCE		57,854	29,412	95,556	95,556	154,658	160,556	(5,898)



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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 639 - DRAIN EQUIPMENT REVOLVING								
ESTIMATED REVENUES								
639-000-665.000	INTEREST	3	2	0	0	5	0	5
639-000-666.000	DIVIDENDS	12	3	2	3	18	0	18
639-000-676.000	GENERAL REIMBURSEMENT	1,750	250	1,000	0	(15)	0	(15)
639-000-682.000	REVENUES	48	0	0	1,000	1,000	0	1,000
TOTAL ESTIMATED REVENUES		1,813	255	1,002	1,003	1,008	0	1,008
APPROPRIATIONS								
639-000-802.000	EXPENDITURES	1,238	0	198	800	800	0	800
TOTAL APPROPRIATIONS		1,238	0	198	800	800	0	800
NET OF REVENUES/APPROPRIATIONS - FUND 639		575	255	804	203	208	0	208
BEGINNING FUND BALANCE		1,241	1,816	2,072	2,875	2,875	2,875	0
ENDING FUND BALANCE		1,816	2,071	2,876	3,078	3,083	2,875	208

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 701 - TRUST & AGENCY								
ESTIMATED REVENUES								
701-253-666.000	INTEREST AND DIVIDENDS	14	(14)	0	0	0	0	0
TOTAL ESTIMATED REVENUES		14	(14)	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 701								
BEGINNING FUND BALANCE		748	762	748	748	748	748	0
ENDING FUND BALANCE		762	748	748	748	748	748	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 715 - MCF ENDOWMENT FUND								
ESTIMATED REVENUES								
715-000-665.000	INTEREST	0	0	0	0	2	0	2
715-000-666.000	DIVIDENDS	7	2	1	2	4	0	4
TOTAL ESTIMATED REVENUES		7	2	1	2	6	0	6
NET OF REVENUES/APPROPRIATIONS - FUND 715								
BEGINNING FUND BALANCE		309	316	318	319	319	319	0
ENDING FUND BALANCE		316	318	319	321	325	319	6

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 721 - LIBRARY								
ESTIMATED REVENUES								
721-000-665.000	INTEREST	0	0	21	0	75	0	75
721-253-665.000	INTEREST	28	10	0	0	0	0	0
721-253-666.000	DIVIDENDS	2,103	658	244	500	500	1,500	(1,000)
721-283-657.000	ORDINANCE FINES AND COSTS	15,418	9,034	14,313	10,000	13,837	15,000	(1,163)
721-286-657.000	ORDINANCE FINES AND COSTS	146,023	88,089	91,824	90,000	90,000	90,000	0
TOTAL ESTIMATED REVENUES		163,572	97,791	106,402	100,500	104,412	106,500	(2,088)
APPROPRIATIONS								
721-000-802.000	EXPENDITURES	171,862	133,267	106,097	100,500	102,277	106,500	(4,223)
TOTAL APPROPRIATIONS		171,862	133,267	106,097	100,500	102,277	106,500	(4,223)
NET OF REVENUES/APPROPRIATIONS - FUND 721		(8,290)	(35,476)	305	0	2,135	0	2,135
BEGINNING FUND BALANCE		98,838	90,548	55,072	55,377	55,377	55,377	0
ENDING FUND BALANCE		90,548	55,072	55,377	55,377	57,512	55,377	2,135

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 725 - FOC CHILD SUPPORT DEPOSIT ACCT								
APPROPRIATIONS								
725-289-955.001	BANK FEES EXPENSE	8	7	5	10	10	0	10
TOTAL APPROPRIATIONS		8	7	5	10	10	0	10
NET OF REVENUES/APPROPRIATIONS - FUND 725		(8)	(7)	(5)	(10)	(10)	0	(10)
BEGINNING FUND BALANCE		29	21	14	9	9	9	0
ENDING FUND BALANCE		21	14	9	(1)	(1)	9	(10)

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 762 - FIDUCIARY ESCROW TRUST FUND								
ESTIMATED REVENUES								
762-000-665.000	INTEREST	2	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		2	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 762								
BEGINNING FUND BALANCE		0	2	2	2	2	2	0
ENDING FUND BALANCE		2	2	2	2	2	2	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 778 - PAYROLL CLEARING ACCOUNT								
APPROPRIATIONS								
778-528-706.000	TEMPORARY SALARY	0	(414)	0	0	0	0	0
TOTAL APPROPRIATIONS		0	(414)	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 778								
BEGINNING FUND BALANCE		0	0	414	414	414	414	0
ENDING FUND BALANCE		0	414	414	414	414	414	0

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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 801 - DRAIN FUND								
ESTIMATED REVENUES								
801-000-409.000	PRE-PAID ASSESSMENT	1,193	2,945	0	0	0	0	0
801-000-411.000	DELINQUENT PROPERTY TAXES	0	435	0	0	0	0	0
801-000-412.000	DELINQUENT PROPERTY TAXES	0	8,506	0	0	0	0	0
801-000-451.000	SPECIAL ASSESSMENT	269,715	85,216	31,696	31,565	34,124	34,145	(21)
801-000-452.000	ASSESSMENTS-AT-LARGE	20,055	0	19,960	8,280	8,280	8,030	250
801-000-453.000	SPECIAL ASSESSMENTS - PREPAIDS	0	496	11,405	0	0	300	(300)
801-000-454.000	SPECIAL ASSESSMENTS - DELINQUENT	0	0	2,071	0	1,800	1,800	0
801-000-665.000	INTEREST	1,478	312	359	0	330	350	(20)
801-000-666.000	DIVIDENDS	1,251	1,450	64	10	10	100	(90)
801-000-676.000	GENERAL REIMBURSEMENT	(7,381)	3,469	2,644	0	2,801	20	2,781
801-000-682.000	REVENUES	0	6	0	0	0	0	0
801-000-696.000	BOND PROCEEDS	0	0	40,062	0	0	0	0
801-000-699.000	INTERFUND TRANSFERS IN	29,500	0	0	0	0	20,000	(20,000)
801-283-665.000	INTEREST	27	4	0	0	0	0	0
801-283-666.000	INTEREST AND DIVIDENDS	0	27	0	0	0	0	0
801-301-665.000	INTEREST	67	11	0	0	0	0	0
801-301-666.000	INTEREST AND DIVIDENDS	0	65	0	0	0	0	0
801-420-665.000	INTEREST	1	0	0	0	0	0	0
801-662-665.000	INTEREST	4	1	0	0	0	0	0
TOTAL ESTIMATED REVENUES		315,910	102,943	108,261	39,855	47,345	64,745	(17,400)
APPROPRIATIONS								
801-000-801.000	OTHER SERVICES AND CHARGES	0	0	0	0	4	0	4
801-000-802.000	EXPENDITURES	95,248	46,697	37,416	20,000	19,996	20,000	(4)
801-000-991.000	PRINCIPAL PAYMENT	0	173,000	0	0	21,652	0	21,652
801-000-994.000	INTEREST PAYMENT	0	2,778	0	0	460	0	460
801-000-995.000	TRANSFERS OUT	12,320	12,270	58,604	12,000	12,000	20,000	(8,000)
801-283-802.000	EXPENDITURES	0	23	0	0	0	0	0
801-301-802.000	EXPENDITURES	0	357	0	0	0	0	0
801-420-802.000	EXPENDITURES	0	17	0	0	0	0	0
801-662-802.000	EXPENDITURES	0	7	0	0	0	0	0
TOTAL APPROPRIATIONS		107,568	235,149	96,020	32,000	54,112	40,000	14,112
NET OF REVENUES/APPROPRIATIONS - FUND 801		208,342	(132,206)	12,241	7,855	(6,767)	24,745	(31,512)
BEGINNING FUND BALANCE		217,654	425,996	293,788	306,030	306,030	306,030	0
ENDING FUND BALANCE		425,996	293,790	306,029	313,885	299,263	330,775	(31,512)



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GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 802 - DRAIN REVOLVING FUND								
ESTIMATED REVENUES								
802-000-665.000	INTEREST	27	10	0	0	0	0	0
802-000-699.000	INTERFUND TRANSFERS IN	0	0	0	0	14,224	0	14,224
TOTAL ESTIMATED REVENUES		27	10	0	0	14,224	0	14,224
APPROPRIATIONS								
802-000-955.010	UNCOLLECTABLE DRAIN EXPENSE	0	45	0	0	0	0	0
TOTAL APPROPRIATIONS		0	45	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 802		27	(35)	0	0	14,224	0	14,224
BEGINNING FUND BALANCE		5,412	5,439	5,404	5,404	5,404	5,404	0
ENDING FUND BALANCE		5,439	5,404	5,404	5,404	19,628	5,404	14,224

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Fund 841 - LAKE LEVEL FUND								
ESTIMATED REVENUES								
841-000-451.000	SPECIAL ASSESSMENTS - CURRENT	0	0	0	10,050	9,686	13,575	(3,889)
841-000-453.000	SPECIAL ASSESSMENTS - PREPAIDS	0	0	0	0	5,700	200	5,500
841-000-454.000	SPECIAL ASSESSMENTS - DELINQUENT	0	0	0	0	650	0	650
841-000-665.000	INTEREST	0	0	45	0	30	40	(10)
841-000-666.000	DIVIDENDS	0	0	2	0	12	0	12
841-000-699.000	INTERFUND TRANSFERS IN	0	0	40,604	0	352	0	352
TOTAL ESTIMATED REVENUES		0	0	40,651	10,050	16,430	13,815	2,615
APPROPRIATIONS								
841-000-802.000	EXPENDITURES	0	0	2,401	10,000	11,487	2,500	8,987
TOTAL APPROPRIATIONS		0	0	2,401	10,000	11,487	2,500	8,987
NET OF REVENUES/APPROPRIATIONS - FUND 841		0	0	38,250	50	4,943	11,315	(6,372)
BEGINNING FUND BALANCE		0	0	0	38,250	38,250	38,250	0
ENDING FUND BALANCE		0	0	38,250	38,300	43,193	49,565	(6,372)

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 843 - CRYSTAL POND LAKE IMP BOARD								
ESTIMATED REVENUES								
843-000-665.000	INTEREST	27	9	0	0	0	0	0
TOTAL ESTIMATED REVENUES		27	9	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 843								
BEGINNING FUND BALANCE		5,133	5,159	5,168	5,168	5,168	5,168	0
ENDING FUND BALANCE		5,160	5,168	5,168	5,168	5,168	5,168	0

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 848 - STONY LAKE LAKE BOARD								
ESTIMATED REVENUES								
848-000-412.000	DELINQUENT PROPERTY TAXES	0	2,050	0	0	2,500	0	2,500
848-000-451.000	SPECIAL ASSESSMENT	39,577	31,651	0	40,500	39,621	40,500	(879)
848-000-453.000	PREPAID ASSESSMENT	0	0	0	0	879	0	879
848-000-665.000	INTEREST	299	122	0	0	0	0	0
TOTAL ESTIMATED REVENUES		39,876	33,823	0	40,500	43,000	40,500	2,500
APPROPRIATIONS								
848-000-801.000	PROFESSIONAL SERVICES AND CHARGE	13,000	9,750	16,803	0	200	0	200
848-000-802.000	EXPENDITURES	0	0	5	40,500	40,500	40,500	0
848-000-821.000	OTHER CONTRACTUAL SERVICES	3,643	27,941	33,513	0	0	0	0
848-000-825.000	FEES AND PERMITS	400	0	400	0	0	0	0
TOTAL APPROPRIATIONS		17,043	37,691	50,721	40,500	40,700	40,500	200
NET OF REVENUES/APPROPRIATIONS - FUND 848		22,833	(3,868)	(50,721)	0	2,300	0	2,300
BEGINNING FUND BALANCE		31,842	54,675	50,808	87	87	87	0
ENDING FUND BALANCE		54,675	50,807	87	87	2,387	87	2,300

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 851 - DRAIN DEBT SERVICE FUND								
ESTIMATED REVENUES								
851-000-699.000	INTERFUND TRANSFERS IN	12,320	12,270	24,000	33,655	33,655	21,000	12,655
TOTAL ESTIMATED REVENUES		12,320	12,270	24,000	33,655	33,655	21,000	12,655
APPROPRIATIONS								
851-000-991.000	PRINCIPAL PAYMENT	10,578	10,578	22,578	31,652	31,652	18,500	13,152
851-000-994.000	INTEREST PAYMENT	1,743	1,693	1,394	2,003	2,003	2,500	(497)
TOTAL APPROPRIATIONS		12,321	12,271	23,972	33,655	33,655	21,000	12,655
NET OF REVENUES/APPROPRIATIONS - FUND 851		(1)	(1)	28	0	0	0	0
BEGINNING FUND BALANCE		11	11	11	39	39	39	0
ENDING FUND BALANCE		10	10	39	39	39	39	0

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
Fund 891 - LAKE LEVEL DEBT FUND								
ESTIMATED REVENUES								
891-000-665.000	INTEREST	133	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		133	0	0	0	0	0	0
APPROPRIATIONS								
891-000-967.000	PROJECT COSTS	15,138	0	0	0	0	0	0
891-000-995.000	TRANSFERS OUT	29,500	0	0	0	0	0	0
TOTAL APPROPRIATIONS		44,638	0	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 891		(44,505)	0	0	0	0	0	0
BEGINNING FUND BALANCE		44,504	0	0	0	0	0	0
ENDING FUND BALANCE		(1)	0	0	0	0	0	0

OCEANA COUNTY BOARD OF COMMISSIONERS  
 FY 2023 ADOPTED GENERAL FUND BUDGET

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2023 APPROVED	NET CHANGE
	ESTIMATED REVENUES - ALL FUNDS	32,188,572	27,738,890	23,208,854	30,290,455	31,825,099	26,896,483	(6,920)
	APPROPRIATIONS - ALL FUNDS	28,582,231	25,105,411	24,598,534	27,547,108	28,184,871	25,853,908	6,920
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	3,606,341	2,633,479	(1,389,680)	2,743,347	3,640,228	1,042,575	
	BEGINNING FUND BALANCE - ALL FUNDS	10,956,087	14,569,556	17,203,021	16,087,219	16,087,219	16,087,219	0
	FUND BALANCE ADJUSTMENTS - ALL FUNDS	7,132	(21)	273,870	0	0	0	0
	ENDING FUND BALANCE - ALL FUNDS	14,569,560	17,203,014	16,087,211	18,830,566	19,727,447	17,129,794	2,597,653



Fiscal Years  
**2021 - 2025**  
Capital Improvement Plan

Prepared by:

Robert J. Sobie, Ph.D.  
County Administrator  
Introduction





The county's budgetary and planning practices routinely involve administering a portfolio of capital assets that it owns or leases to deliver high quality public services to residents and businesses. These assets include equipment, vehicles, internal office furnishings, tools, technology, and more permanent assets like buildings, parking lots, and natural areas (green space). With ownership comes an obligation to maintain, replace, and continually improve the use of these assets. The process used to determine how to invest public resources to support capital assets is known as the Capital Improvement Plan (CIP).

Oceana County Board of Commissioners (Board) has strived to offer residents and businesses desirable facilities and reliable infrastructure to receive public services; but not to such an extravagance compared to metropolitan counties that often have access to greater pools of public funding. Balancing funding for improvements against annual operating costs is challenging. But it's a necessary exercise given our constrained public resources; including the influence a variety of federal and state mandates have on our ability to fund certain programs and services.

Although all courts and departments have individual needs to consider, the county's future plans should focus on two high priority areas that benefit many stakeholders. First, facility improvements. Second, technology improvements to increase operational efficiency.

Beginning with our facilities, the county's primary government "footprint" is represented by three buildings: County Building, County Services Building, and Sheriff's Department and Jail. Secondary buildings include the airport's terminal and office building and hangars; animal control building; and the Hart and Shelby EMS stations. The transfer station has a small structure but for CIP purposes it's not considered a building because it's a shed/shack and can be removed or replaced with relative ease.

The current County Building (downtown, Hart) was originally constructed in 1958 and has undergone very little change in its 62 years. Although the building's flat roof was repaired in 2014 and a heating system was replaced in 2018, many other areas warranting attention remain (HVAC, presence of asbestos, ADA compliance, energy efficiency). Additionally, configuration and allocation of the building's office space is not optimized.

The County Services Building (Griswold St, Hart) was purchased in 2017 from Westshore Educational Services District (WESD), well below market value, to replace

the 100 year old County Annex Building (downtown, Hart). WESD chose to abandon the approximately 50 year old building and its operating presence in Hart and consolidate operations in Scottville. The county annex was in decline and the cost for repairs was mounting making the opportunity to purchase the WESD building an ideal prospect and purchase.

Later the annex sold to a local business owner helping offset the purchase price of the WESD building, making it an even better “deal.” Current tenants in the County Services Building include the Building Inspection Department, Department of Veterans’ Affairs, Emergency Management, State of Michigan Probation and Parole, MSU Extension, and the Oceana County Economic Alliance.

At the time of the WESD building was purchased, the Board concluded that no space was available in the County Building or the Sheriff’s Department to consolidate operations that were currently operating from the county annex building. Relocating the Michigan Department of Probation and Parole, Emergency Management, Department of Veterans Affairs, Building Inspection Department, MSU Extension Services, and the Oceana County Economic Alliance to one or both of the existing buildings wasn’t possible.

Because the newly acquired and named County Services Building has a multi-purpose classroom, Westshore Community College and Muskegon Community College use the building for classroom instruction (prior to COVID-19). Other organizations have used the room as well for meetings and training sessions.

The present Sheriff’s Department was constructed in 1968 with jail expansion occurring in 1989 with a current capacity rating of 66 beds. A new heating system was installed in 2019 to replace the original system. In mid-2020, the Board approved two projects: 1) remodel one of two holding cells in the jail and 2) replace an outdated and unsupported door keying system. Many other improvements are necessary as well and they will require future funding.

Resulting from Michigan Department of Agriculture audits (circa 2014 – 2017), the Board learned about deficiencies with the Animal Control Building and found it necessary to construct a new building that not only met the needs of the community but the strict requirements of the Department of Agriculture when housing animals. The building was completed in 2017. It’s worth noting that a Michigan statute, commonly referred to as the “Dog Law of 1919” (Public Act 339 of 1919) mandates that the county

perform certain duties regarding animal control, including employment and reappointment of animal control officers every two years.

The Oceana County Airport receives periodic improvements that are included in a specific airport improvement plan mandated by the FAA and administered by MDOT's Aeronautics Division. Details of the airport's annual planning requirements are not part of this capital improvement plan. If the airport requires supplemental items that are not supported or funded by FAA/MDOT then a project may be created under the county CIP.

The EMS stations in Hart and Shelby are owned by the county but currently leased to Life EMS through a paramedic ambulance services agreement. The Board has the ongoing responsibility to ensure the buildings are functional and meet the needs of Life EMS. In the near future, it's worth discussing with Life EMS the possible sale of these buildings to the company, thus shifting maintenance and improvement costs, as well as liability, away from the county.

The county owns and operates several parks in which a few of the parks have facilities available to the public. Boardwalks, pavilions, picnic areas, lake docks, and camping sites are examples.

The county operates a transfer station at a site leased from Ferry Township. Concrete pads where large disposal containers placed have deteriorated requiring replacement. Some concrete was replaced in 2019. Remaining work is on hold due to the pandemic but is expected to resume in 2021.

### What is a Capital Improvement Plan?

A capital improvement plan is a multi-year planning tool used to identify needs and funding sources for capital project expenditures, coordinate facility improvements, and provide for the acquisition or scheduled replacement of equipment to ensure core public service responsibilities are met and services are available to the public. When adopted as part of the annual budget cycle, the CIP becomes a policy statement regarding timing, location, character, and funding of future capital projects. In Michigan, the formation of a capital improvement program is driven by the Michigan Planning Enabling Act, Public Act 33 of 2008, MCL 125.3865.

### Definition of Capital

The adoption of a common definition assists in determining which projects are part of the CIP versus those that are part of the general operating budget of the county; its

departments and courts. Although the threshold for fixed asset (capital) tracking is set by the Board following generally accepted accounting and auditing standards, and can be changed, this is a suitable threshold to apply to improvements, programs, projects, and equipment. The current threshold established in Oceana County's Uniform Guidance Policies and Procedures – Federal Awards Administration, Section 12.0 is a project with a useful life greater than one year and a value greater than or equal to \$5,000 (per unit) are considered capital assets.

### Purpose

The purpose of a CIP is to provide alignment between planning and budgeting for capital expenditures to ensure that those improvements are fiscally-sound and consistent with the Board's long-range goals. Expected outcomes from the CIP are:

- Ensure the timely repair and replacement of aging facilities, equipment, infrastructure;
- Provide a level of certainty for residents and businesses regarding the location and timing of public investments;
- Identify the most economical means of financing capital improvements;
- Sustain a balanced approach to desired public improvements and funding resources while working to sustain the same levels of core public service delivery;
- Provide an opportunity for public input in the budget and financing process; public hearings are required for adoption of an annual budget and many other commitments of public funds;
- Facilitate coordination upgrades;
- Enhance the county's fiscal health, control its rate of taxation, and avoid sudden changes in its debt service requirements.

Guiding principles to support goal achievement are based on the following:

- Maintain or improve standards of service;
- Protect public health, safety, or welfare;
- Result in economic development outcomes (capital investment, increased tax base, or increased tax valuation);
- Reduce energy consumption and/or improve environmental sustainability;
- Be ready to proceed;
- Coordinate with other capital improvements.

### Process

Annual updates to the CIP are realized through the budget process and this is the preferred time for discussing ideas to ensure they are properly vetted by the Board. But, as needs arise during a fiscal year, requests may be reviewed and considered outside of the budget cycle as well. Whether it's during the budget cycle or outside of it, improvement ideas are presented to the County Administrator by elected and appointed department heads for preliminary review, costing, and to determine if requests will be advanced to the Board or held until the next budget cycle begins.

### Funding Sources

Funding sources are limited. As it relates to federal or state grants, they are always on a reimbursement basis, meaning the county must first incur an expense before requesting reimbursement from a grantor. And reimbursements are rarely timely when funds are coming from our federal or state government. Adequate cash flow must be considered for large grants.

For almost all cases, federal or state grants provide funding for very specific purposes. For example, annually, Emergency Management applies for federal homeland security grant funding to assist with local emergency management initiatives. Grant awards vary in both dollars and usage from one year to the next. This type of grant restricts the use of funds to a specific purpose. Therefore, funds cannot legally be used for any other purpose.

A special revenue fund, such as a voter approved millage, is another example of funds that are restricted and can only be used to support the purpose of the millage, such as to provide aid to honorably discharged veterans.

The county has an enterprise fund, namely the Building Inspections Department that must generate enough revenue to cover all of its expenditures. Therefore, these revenues are restricted to solely support the department.

The general fund's unrestricted fund balance is the most likely source to fund immediate, short-term, and long term projects. But my recommendation has always been, and will continue to be, that the Board should treat unrestricted fund balance protectively because one of the primary purposes is to ensure adequate cash flow during the first half of each fiscal year in which tax revenue is not received by the county. Without it, the Board would need to authorize borrowing money to pay operating costs. Secondly, accounting and auditing standards recommend unrestricted funds be maintained and liquid for unexpended expenditures and/or emergencies that can disrupt revenue sources. We've experienced this phenomena with COVID-19.

A capital projects fund or public improvement fund are sources as well. These funds may from time to time receive an appropriation from the general fund earmarked to pay for approved improvements, which means the general fund is the originating source of funding, including the use of unrestricted fund balance.

Donations from a charitable individual or organization may be a source of funding for improvements. In my experience, small donations are possible for items like signage at county parks or a donated computer. A donation to remodel a building or install new HVAC would be extremely rare.

When donations occur, it is the Board that sets the policy and procedures to properly review the intended donation in accordance with auditing and accounting standards. And, the donation must be adequately recorded and tracked in our financial and/or inventory systems.

Finally, the county's debt service commitments are quite low and continue to reduce each year. The 2012 refinancing bonds will be paid off in 2024. If interest rates are favorable, commissioners may want to consider the benefits of a loan through the USDA's rural development or community facilities programs that would fund major improvements and capital purchases at one time. Debt payments are often amortized over a 20 year period.

#### 2021-2025 Capital Improvements Plan

The 2021-2025 CIP reflects a five-year anticipated schedule and cost estimates for facility improvements, equipment and tools, technology, and so on. However, the CIP does not currently include major facility enhancements such as a large scale remodeling project, building expansion, or consideration of alternative energy such as solar power (i.e., airport, Animal Control).

The entire schedule is dependent upon available funding. Details for the following table are included in the appendix. Regarding technology, costs in this report do not include recurring service contracts or annual contractual services. Those are budgeted in the technology department's departmental budget as operating costs. The report does, however, include hardware, software, and support costs for projected new or enhanced technologies.

General costs include furniture and fixtures and miscellaneous items that do not fit into the other categories.

Fiscal (Budget) Year						
CIP Project Categories	2021 Requested	2022 Projected	2023 Projected	2024 Projected	2025 Projected	Total
Facilities	\$99,650	\$102,000	\$50,000	\$65,000	\$12,000	\$328,650
Equipment	\$37,160	\$0	\$10,000	\$10,000	\$49,000	\$106,160
Technology	\$20,000	\$45,000	\$50,000	\$55,000	\$60,000	\$230,000
Vehicles	\$144,996	\$76,000	\$78,000	\$153,000	\$82,000	\$533,996
General	\$37,200	\$38,800	\$10,000	\$10,000	\$10,000	\$106,000
<b>Total</b>	<b>\$329,006</b>	<b>\$261,800</b>	<b>\$198,000</b>	<b>\$293,000</b>	<b>\$213,000</b>	<b>\$1,304,806</b>

2016-2020 projects and improvements included (may not be all inclusive due to different accounting rules):

Fiscal (Budget) Year						
CIP Project Categories	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Total
Facilities	*	*	\$122,550	\$156,425	\$64,341	\$343,316
Equipment	*	*	\$10,760	\$5,700	\$29,250	\$45,710
Technology	\$14,047	\$34,056	\$66,796	\$157,391	\$120,543	\$392,833
Vehicles**	\$78,380	\$71,156	\$15,696	\$67,500	\$72,458	\$305,190
General	\$0	\$0	\$0	\$0	\$1,300	\$1,300
<b>Total</b>	<b>\$92,427</b>	<b>\$105,212</b>	<b>\$215,802</b>	<b>\$383,016</b>	<b>\$167,349</b>	<b>\$1,088,349</b>

\* Data not available; different method of accounting used.

\*\* Vehicle costs shown may only include the base purchase price; may not include costs to outfit vehicles for the road.

Noteworthy highlights:

Project	Rationale
<b>2017</b>	
• Remodel booking area in the Sheriff’s Department	Improve work environment and booking process.
• Construction of a new Animal Control Building	Greater compliance with Dept. of Ag regulations; increased intake of stray animals.
• Purchase the former Westshore ESD Building	The 100 year old County Annex Building was costly to maintain.
<b>2018</b>	
• Install a new heating system in the Courthouse	The 60 year old boiler heating system was failing.
• Replace A/C units for the Sheriff’s Department	Existing units were requiring frequent repairs.
• Remodel admin restroom in Sheriff’s Department	Because it was <i>gross</i> [emphasis added].
• Install security-related window treatment to the Courthouse	Increase court security.



Capital Improvement Plan – Work in Progress  
2021 - 2025

Project	Rationale
<b>2019</b>	
<ul style="list-style-type: none"> <li>Install a new heating system in the Sheriff's Department</li> </ul>	The nearly 60 year old boiler heating system has been at end-of-life for many years.
<ul style="list-style-type: none"> <li>Replace carpet in main 1<sup>st</sup> floor hallways and Circuit Court Courtroom in the Courthouse</li> </ul>	Carpet is worn, shrunk, buckled in certain areas.
<ul style="list-style-type: none"> <li>Install additional A/C units for Circuit Court</li> </ul>	Very uncomfortable environment in the courtroom.
<ul style="list-style-type: none"> <li>Repair the kitchen hood in Sheriff's Department</li> </ul>	Current unit does not meet requirements.
<ul style="list-style-type: none"> <li>Repair/replacement concrete pads at the Transfer Station</li> </ul>	Current pads have settled, crumbled and create a hazard/liability to the county when used by the public.
<ul style="list-style-type: none"> <li>Repair outside steps to Circuit Court</li> </ul>	Current steps are deteriorating creating a hazard during use.
<ul style="list-style-type: none"> <li>Purchase two new patrol cars to replace older cars in the Sheriff's Department's fleet.</li> </ul>	Periodic replacement of vehicles is necessary.
<ul style="list-style-type: none"> <li>Various technology improvements</li> </ul>	PCs, laptops, network expansion, other.

Project	Rationale
<b>2020</b>	
<ul style="list-style-type: none"> <li>Install a door access control system for the County Building and Sheriff's Department.</li> </ul>	Coordinated access control (entry logging), issuance of keys has been haphazard at best. Partially funded by a MMRMA grant.
<ul style="list-style-type: none"> <li>Install additional air conditioning in select court areas.</li> </ul>	Maintaining the County Building's environmental controls is difficult due to age and inefficient HVAC system(s).
<ul style="list-style-type: none"> <li>Purchase two vehicles for the Sheriff's Department.</li> </ul>	Periodic replacement of vehicles is necessary given their use.
<ul style="list-style-type: none"> <li>Replace the garage door at the Sheriff's Department</li> </ul>	Current door was the original one from 1968 and not working very well.
<ul style="list-style-type: none"> <li>Reconstruct the Dryden St. exterior stairs at the Sheriff's Department</li> </ul>	Current stairs are a hazard.
<ul style="list-style-type: none"> <li>Remodel jail holding cell (authorized but will not likely occur until FY 2021)</li> </ul>	Addresses one or more safety concerns for corrections staff.
<ul style="list-style-type: none"> <li>Replace door hardware and rekey portions of Sheriff's Department</li> </ul>	Strengthens the integrity and security of the building with updated keying systems.

Project	Rationale
<b>2021</b>	
<ul style="list-style-type: none"> <li>Install new office furniture and carpet in County Administration.</li> </ul>	Added the payroll function to the office; carpet was worn.
<ul style="list-style-type: none"> <li>Installed a new heating and A/C unit at DHD#10.</li> </ul>	Old system failed.
<ul style="list-style-type: none"> <li>Established a vehicle lease program with Enterprise Fleet Management for police vehicles.</li> </ul>	Allow for vehicle replacements on a regular schedule.
<ul style="list-style-type: none"> <li>Remodel holding cell in jail.</li> </ul>	Improved security for staff and inmates.
<ul style="list-style-type: none"> <li>Install new carpet in Clerk, Treasurer, Deeds, and Board.</li> </ul>	Carpet was old and worn.
<ul style="list-style-type: none"> <li>Repair section of roof at EMS Building (Hart).</li> </ul>	Weather damage. Possible full replacement will be needed in the near future.
<ul style="list-style-type: none"> <li>Construct general records storage at EMS Building (Hart) upper level. <i>(HOLD pending engineering approval)</i></li> </ul>	Limited space in the County Building to retain court records.





## Conclusion

A capital improvement plan must be fluid and flexible so resources can be redirected as project priorities change or when an unexpected situation or crisis appears. Accepting this simple fact may help relieve some of the stress (decision making, funding allocations) that surround capital planning.

Appendix

FY 2021

<b>Capital Improvement Plan</b>								
<b>CIP FY 2021</b>				<b>Status (as of 10/28/21)</b>	<b>Budget</b>	<b>Paid To-Date</b>	<b>Remaining Balance</b>	
Vehicle lease payment (transfer to GF)				Completed	\$ 31,000	\$ 31,000	\$ -	
Furniture & carpet (Admin)				Completed	\$ 15,000	\$ 15,000	\$ -	
Roof repair (Hart EMS)				Completed	\$ 3,000	\$ 3,000	\$ -	
Health Dept HVAC				Completed	\$ 12,989	\$ 12,989	\$ -	
Counter repair Clerk's Office				Completed	\$ 1,050	\$ 1,050	\$ -	
Boardroom supply closet				Completed	\$ 500	\$ 500	\$ -	
Carpet (CC, CT, RD, Board)				Ordered	\$ 30,000	\$ 10,315	\$ 19,685	
Security station replacement				Ordered	\$ 5,700	\$ -	\$ 5,700	
Classroom tables				Ordered	\$ 10,600	\$ -	\$ 10,600	
Water softener - Sheriff				Carryover to 2022	\$ 25,000	\$ -	\$ 25,000	
Remodel squad room - Sheriff				Carryover to 2022	\$ 13,000	\$ -	\$ 13,000	
Misc. furniture - Sheriff				Carryover to 2022	\$ 12,000	\$ -	\$ 12,000	
Transfer station concrete pads				Carryover from 2020	\$ 12,000	\$ -	\$ 12,000	
Circuit court jury seat cushions				Carryover from 2020	\$ 1,300	\$ -	\$ 1,300	
CSB window repairs				Carryover to 2022	\$ 10,000	\$ -	\$ 10,000	
Classroom chairs				Pending	\$ -	\$ -	\$ -	
Alertus				Paid; Not Implemented	\$ 18,729	\$ 18,729	\$ -	
AC unit repair - Sheriff				Pending	\$ 2,621	\$ -	\$ 2,621	
					<b>\$ 204,489</b>	<b>\$ 92,583</b>	<b>\$ 111,906</b>	



FY 2022

CIP FY 2022	Status	Budget	Paid To-Date	Remaining Balance
<b>Carryover Projects from Prior Years</b>				
Water softener - Sheriff	Carryover from 2021	\$ 25,000	\$ -	\$ 25,000
Remodel squad room - Sheriff	Carryover from 2021	\$ 13,000	\$ -	\$ 13,000
Misc. furniture - Sheriff	Carryover from 2021	\$ 12,000	\$ -	\$ 12,000
Transfer station concrete pads	Carryover from 2020	\$ 12,000	\$ -	\$ 12,000
Circuit court jury seat cushions	Carryover from 2020	\$ 1,300	\$ -	\$ 1,300
CSB window repairs	Carryover from 2021	\$ 10,000	\$ -	\$ 10,000
Classroom chairs	Pending	\$ -	\$ -	\$ -
AC unit repair - Sheriff	Pending	\$ 2,621	\$ -	\$ 2,621
Alertus	Paid; Not Implemented	\$ 18,729	\$ 18,729	\$ -
		<b>\$ 94,650</b>	<b>\$ 18,729</b>	<b>\$ 75,921</b>
<b>Approved Projects for Current Fiscal Year</b>				
Replace hallway carpet in lower CB (pending assessment of water threats)		\$ 28,000	\$ -	\$ 28,000
Replace flooring in bathrooms (lower level CB)		\$ 6,650	\$ -	\$ 6,650
Generator for IT Room at CB		\$ 15,000	\$ -	\$ 15,000
Replace carpet for Dist. Crt (pending assessment of water threats)		\$ 12,000	\$ -	\$ 12,000
Seal coat parking lot at CB		\$ 5,000	\$ -	\$ 5,000
Misc. furniture/fixtures at CB		\$ 20,000	\$ -	\$ 20,000
Research, engineer, correct flooding (lower level CB)		\$ 50,000	\$ -	\$ 50,000
Seal coat parking lot at CSB		\$ 5,000	\$ -	\$ 5,000
Vehicles (refer to EFM expense in Dept 301)		\$ -	\$ -	\$ -
Security cameras at CB (recommendation from security committee)		\$ 3,800	\$ -	\$ 3,800
Re-key exterior doors at CB		\$ 2,000	\$ -	\$ 2,000
TBD		\$ 19,550	\$ -	\$ 19,550
Replace tile flooring - Sheriff		\$ -	\$ -	\$ -
Replace bathroom sinks and toilets - Sheriff		\$ -	\$ -	\$ -
Replace carpeting - Sheriff Admin		\$ -	\$ -	\$ -
		<b>\$ 167,000</b>	<b>\$ -</b>	<b>\$ 167,000</b>

FY 2023

**\$135,000**

- County Building **\$70,000**
  - Misc. office furniture (G) \$10,000
  - Facilities estimate (F) \$50,000
  - Equipment estimate (E) \$10,000
- County Services Building **\$0.00**
  - Pending \$0.00
- Sheriff's Department **\$15,000**
  - Misc. Furniture \$15,000
- Animal Control **\$0.00**
  - TBD \$0.00



Capital Improvement Plan – Work in Progress  
2021 - 2025

- Airport \$0.00
  - TBD \$0.00
- Hart and Shelby EMS stations \$0.00
  - TBD \$0.00
- Transfer Station \$0.00
  - TBD \$0.00
- Technologies (various, refer to fiscal year budget) \$50,000
  - Estimate (T) \$50,000
- Health Department Building \$0.00
  - TBD \$0.00

**FY 2024 \$158,000**

- County Building \$70,000
  - Misc. office furniture (G) \$10,000
  - Facilities estimate (F) \$50,000
  - Equipment estimate (E) \$10,000
- County Services Building \$0.00
  - TBD \$0.00
- Animal Control \$33,000
  - Replacement animal control truck & box (V) \$33,000
- Airport \$0.00
  - TBD \$0.00
- Hart and Shelby EMS stations \$0.00
  - TBD \$0.00
- Transfer Station \$0.00
  - TBD \$0.00
- Technologies (various, refer to fiscal year budget) \$55,000
  - Estimate (T) \$55,000
- Health Department Building \$0.00
  - TBD \$0.00

**FY 2025 \$146,000**

- County Building \$10,000
  - Misc. office furniture (G) \$10,000
- County Services Building \$61,000
  - Pave w/asphalt the overflow parking lot (F) \$12,000
  - Install a generator to support the building (E) \$49,000
- Animal Control \$0.00
  - TBD \$0.00
- Airport \$0.00
  - TBD \$0.00
- Hart and Shelby EMS stations \$0.00
  - TBD \$0.00



Capital Improvement Plan – Work in Progress  
2021 - 2025

• Transfer Station	<b>\$0.00</b>
○ TBD	\$0.00
• Technologies (various, refer to fiscal year budget)	<b>\$60,000</b>
○ Estimate (T)	\$60,000
• Health Department Building	<b>\$15,000</b>
○ Roof membrane (recommendation from maintenance) (F)	\$15,000

