ST. CLAIR COUNTY

2024 PROPOSED BUDGETS
OF THE
GENERAL FUND

SUBMITTED TO THE
BOARD OF COMMISSIONER'S
November 2, 2023

PREPARED AND PRESENTED BY THE
ADMINISTRATOR/CONTROLLER'S OFFICE

Karry A. Hepting, CPA, Administrator/Controller
Dena S. Alderdyce, CGFM, Finance Director

COUNTY OF ST. CLAIR
OFFICE OF THE ADMINISTRATOR/CONTROLLER

Dena Alderdyce, CGFM
Finance Director

MEMO

To: Board of Commissioners

From: Dena Alderdyce

Date: October 25, 2023

Re: 2024 Budget Meetings and Publication Schedule

Thursday, November 2	Presentation of Proposed 2024 General Fund Budget to the Board of Commissioners
Prior to October 30	Publish public notice announcing public hearing to be held on Thursday, November 9, 2023 relative to the Proposed 2024 General Fund Budget.
Thursday, November 9	Public hearing on 2024 Proposed General Fund Budget. Actual adoption of the 2024 Budget Resolution may occur on this date, after the public hearing.
Thursday, December 14	Adoption of 2024 Special Revenue Fund Budgets
Prior to December 31	Publish public notice making the adopted budgets available for public inspection

Proposed General Fund Changes to Available Fund Balance

St. Clair County
2024 General Fund
Budgeted Changes to Available Fund Balance

Estimated Total Fund Balance at December 31, 2023	$	11,551,184
Add: 2024 Budgeted Revenues	$	71,332,163
Less: 2024 Budgeted Expenditures	$	71,332,163
Estimated Total Fund Balance at December 31, 2024	$	11,551,184

Proposed General Fund Revenues and Expenditures

ST. CLAIR COUNTY
PROPOSED 2024 GENERAL FUND BUDGET

REVENUES

DEPT.#	DEPARTMENT	2024 PROPOSED
100 General Government		
103	Other Legislative Activities	900,000
191	Elections	250,000
215	Clerk	589,500
225	Equalization	209,564
233	Purchasing	18,500
253	County Treasurer	50,416,076
	Dog Licensing	250,000
259	Information Technology	20,000
289	Motor Pool	260,000
		52,913,640
275 Judicial		
131	Circuit Court	137,172
136	District Court	1,508,972
	Hybrid DWI/Drug Court	57,000
138	Courthouse Security	23,000
141	Friend of Court	2,215,847
	Incentive Payments	420,257
148	Probate Court	337,682
	Mental Health Court	161,011
149	Family Division-Circuit Court	218,924
153	District Court - Probation	210,654
229	Prosecuting Attorney	675,701
	Child Protective Investigations - Title IV-E	50,000
231	Victims Rights	185,289
		6,201,509
300 Public Safety		
301	Sheriff	3,780,939
	Secondary Road Patrol Grant	228,118
	Motor Carrier Enforcement Grant	272,436
	MI Drive Safely Grant	62,206
	Edward Byrne Grant	33,172
	Operation Stonegarden	100,000
320	Criminal Justice Training Grant	27,000
325	Communications/Radio	1,386,491
	Communications Training Grant	20,000
331	Marine Law Enforcement	179,100
351	Corrections/Jail	3,132,413
	Inmate Billing	155,000
	Substance Abuse Treatment Grant	182,214

ST. CLAIR COUNTY
PROPOSED 2024 GENERAL FUND BUDGET

REVENUES

DEPT.#	DEPARTMENT	2024 PROPOSED
426	Emergency Preparedness	45,890
	Solution Area Planners	144,099
	2021 Homeland Security Grant	100,000
	2022 Homeland Security Grant	150,000
428	Hazardous Materials Handling	20,000
430	Animal Shelter	51,200
		10,070,278
440 Public Works		
275	Drain Commissioner	39,000
445	Drain - Public Benefit	-
		39,000
600 Health and Welfare		
648	Medical Examiner	10,000
661	Public Guardian	436,928
		446,928
700 Community and Economic Development		
236	Register of Deeds	1,402,500
400	Planning	250,808
257	Cooperative Extension	-
	Co-op. Ext. - 4-H Programming	7,500
		1,660,808
	Totals	71,332,163

ST. CLAIR COUNTY
PROPOSED 2024 GENERAL FUND BUDGET

EXPENDITURES

DEPT.#	DEPARTMENT	2024 PROPOSED
100 General Government		
101	Board of Commissioners	233,688
103	Other Legislative Activities	1,403,000
	Appropriations to other Funds:	
	Health Department	1,838,604
	Child Care - Probate	2,184,553
	Child Care - Welfare	160,000
	Department of Human Services	29,001
	Public Improvement	1,100,000
	Road Commission	1,000,000
	Convention Center Operations	250,000
	Convention Center Debt	116,390
	Communications Tower Debt Service	321,300
	Mi Indigent Defense Fund	756,045
	Veterans Millage	120,000
172	Administrator/Controller	692,505
191	Elections	608,253
201	Accounting	422,364
215	Clerk	913,666
225	Equalization	942,854
226	Human Resources	535,877
233	Purchasing	108,720
253	County Treasurer	631,179
	Dog Licensing	50,983
259	Information Technology	2,573,935
265	Buildings and Grounds	1,300,015
	DHS Building Lease Maintenance	885,876
	Jail/Juvenile Facility Maintenance	540,134
289	Motor Pool	160,500
890	Contingencies	230,000
		20,109,442
275 Judicial		
131	Circuit Court	1,413,059
136	District Court	2,574,565
	Hybrid DWI/Drug Court	57,000
138	Courthouse Security	726,115
141	Friend of Court	3,488,609
148	Probate Court	1,290,152
	Mental Health Court	161,011
149	Family Division-Circuit Court	1,757,508

ST. CLAIR COUNTY
PROPOSED 2024 GENERAL FUND BUDGET

EXPENDITURES

DEPT.#	DEPARTMENT	2024 PROPOSED
151	Adult Probation	7,300
153	District Court Probation	1,008,603
229	Prosecuting Attorney	3,699,856
	Child Protective Investigations - Title IV-E	10,000
231	Victims Rights	10,800
		16,204,578
300 Public Safety		
301	Sheriff	9,665,071
	Secondary Road Patrol Grant	228,118
	Motor Carrier Enforcement Grant	272,436
	Edward Byrne Grant	33,172
	Safe Communities	62,206
	Operation Stonegarden	100,000
320	Criminal Justice Training Grant	27,000
325	Communications/Radio	2,299,846
	Communications Training Grant	20,000
331	Marine Law Enforcement	389,561
334	Dive Team	55,129
351	Corrections/Jail	14,902,004
	Inmate Billing	106,722
362	Other Correctional Activities	145,000
	Substance Abuse Treatment Grant	182,214
426	Emergency Preparedness	349,972
	Solution Area Planners	144,099
	2021 Homeland Security Grant	100,000
	2022 Homeland Security Grant	150,000
428	Hazardous Materials Handling	41,252
430	Animal Shelter	689,602
		29,963,404
440 Public Works		
275	Drain Commissioner	611,677
445	Drains - Public Benefit	666,005
		1,277,682
600 Health and Welfare		
648	Medical Examiner	841,021
649	Mental Health	955,672
661	Public Guardian	730,693
681	Veteran's Burial	15,000
		2,542,386

ST. CLAIR COUNTY
PROPOSED 2024 GENERAL FUND BUDGET

EXPENDITURES

DEPT.#	DEPARTMENT	2024 PROPOSED
700 Community and Economic Development		
236	Register of Deeds	163,595
257	Cooperative Extension	217,480
	Co-op. Ext. - 4-H Programming	7,500
	Spongy Moth Supression	39,451
400	Planning	798,295
401	Transportation Planning	8,350
		1,234,671
	Totals	71,332,163

Proposed General Fund Revenues & Expenditures Compared to 2022 Actual And 2023 Estimated

ST. CLAIR COUNTY
2024 PROPOSED GENERAL FUND BUDGET
REVENUES

DEPT. #	DEPARTMENT	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED
100 General Government				
103	Other Legislative Activities	900,000	900,000	900,000
172	Administration	87	-	-
191	Elections	149,928	75,000	250,000
215	County Clerk	641,156	609,200	589,500
225	Equalization	209,273	206,980	209,564
226	Human Resources	125	-	-
233	Purchasing	16,064	18,500	18,500
253	County Treasurer	44,702,177	46,739,572	50,416,076
	Dog Licensing	228,653	380,000	250,000
259	Information Technology	25,017	35,000	20,000
265	Buildings and Grounds	200	-	-
	Jail/Juvenile Facility Maintenance	260	-	-
289	Motor Pool	183,444	260,000	260,000
		47,056,384	49,224,252	52,913,640
275 Judicial				
131	Circuit Court	138,945	137,172	137,172
136	District Court	1,423,581	1,579,724	1,508,972
	Hybrid DWI/Drug Court	54,649	57,000	57,000
138	Courthouse Security	21,835	25,000	23,000
141	Friend of Court	2,130,734	2,341,984	2,215,847
	Incentive Payments	394,957	421,376	420,257
148	Probate Court	334,426	337,682	337,682
	Mental Health Court	184,766	177,664	161,011
149	Family Division-Circuit Court	210,511	222,424	218,924
	Raise the Age Grant	128,714	254,680	-
	Recovery High School Grant	38,920	-	-
153	District Court - Probation	195,443	204,001	210,654
229	Prosecuting Attorney	610,300	642,342	675,701
	Child Protective Investigation - Title IV-E	55,330	62,000	50,000
	PA Coronavirus Grant	69,146	48,495	-
231	Victims Rights	191,967	180,489	185,289
		6,184,224	6,692,033	6,201,509
300 Public Safety				
301	Sheriff	3,350,995	3,546,420	3,780,939
	Secondary Road Patrol	183,267	227,979	228,118
	Motor Carrier Enforcement Grant	268,320	253,923	272,436
	Mi Drive Safely Grant	40,867	50,890	62,206
	Criminal Justice Training Grant	9,663	27,000	27,000
	Edward Byrne Grant	29,899	32,128	33,172
	Operation Stonegarden	467,620	150,000	100,000
325	Communications/Radio	1,387,070	1,366,322	1,386,491
	Communication Training Grant	-	-	20,000
331	Marine Law Enforcement	178,500	180,600	179,100
334	Dive Team	3,600	-	-
	Port Security Grant - Dive Team	8,811	20,000	-

ST. CLAIR COUNTY
2024 PROPOSED GENERAL FUND BUDGET
REVENUES

DEPT. #	DEPARTMENT	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED
351	Corrections/Jail	3,636,446	3,195,492	3,132,413
	Inmate Billing	48,202	155,000	155,000
	Substance Abuse Treatment Grant	171,115	197,680	182,214
362	Other Corrections Activities	-	-	-
426	Emergency Preparedness	66,825	52,077	45,890
	Annual Breakfast	5,599	-	-
	2019 Homeland Security Grant	92,837	-	-
	2020 Homeland Security Grant	93,099	150,000	-
	2021 Homeland Security Grant	-	150,000	100,000
	2022 Homeland Security Grant	-	-	150,000
	Solution Area Planners	109,808	145,103	144,099
	EOC Incident-Water Main	-	9,688	-
428	Hazardous Materials Handling	6,653	20,000	20,000
430	Animal Shelter	50,765	51,200	51,200
		10,209,961	9,981,502	10,070,278
440 Public Works				
275	Drain Commissioner	18,334	15,000	39,000
445	Drain - Public Benefit	-	-	-
		18,334	15,000	39,000
600 Health and Welfare				
648	Medical Examiner	6,110	25,000	10,000
661	Public Guardian	436,575	467,952	436,928
		442,685	492,952	446,928
700 Community and Economic Development				
236	Register of Deeds	1,776,786	1,502,500	1,402,500
257	Cooperative Extension	-	-	-
	Co-op. Ext. - 4-H Programming Grant	3,491	7,500	7,500
400	Planning	119,995	239,727	250,808
	SEMCOG Trail Grant	13,172	-	-
		1,913,444	1,749,727	1,660,808
		65,825,032	68,155,466	71,332,163

ST. CLAIR COUNTY
2024 PROPOSED GENERAL FUND BUDGET
EXPENDITURES

DEPT. #	DEPARTMENT	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED
100 General Government				
101	Board of Commissioners	207,460	231,968	233,688
103	Other Legislative Activities	1,436,512	1,183,000	1,403,000
	Appropriations to Other Funds:			
	Health Department	1,724,688	1,785,052	1,838,604
	Child Care - Probate	2,742,462	2,884,553	2,184,553
	Child Care - Welfare	160,000	160,000	160,000
	Department of Human Services	21,001	29,001	29,001
	Public Improvement Fund	1,450,000	1,100,000	1,100,000
	Road Commission	900,000	900,000	1,000,000
	Convention Center Operations	100,000	100,000	250,000
	Communication Towers Debt Service	294,500	308,400	321,300
	Blue Water Convention Center Debt Service	70,947	115,000	116,390
	Mi Indigent Defense Fund	622,832	763,182	756,045
	Veteran's Millage	-	-	120,000
172	Administrator/Controller	600,430	633,832	692,505
191	Elections	391,840	144,637	608,253
201	Accounting	329,214	379,892	422,364
215	County Clerk	854,669	905,018	913,666
225	Equalization	855,175	886,953	942,854
226	Human Resources	467,463	511,390	535,877
233	Purchasing	91,293	130,661	108,720
253	County Treasurer	575,146	597,695	631,179
	Dog Licensing	24,854	50,126	50,983
259	Information Technology	2,333,115	2,519,770	2,573,935
265	Building and Grounds	1,243,356	1,277,861	1,300,015
	DHS Building Lease Maintenance	855,293	862,984	885,876
	Jail/Juvenile Facility Maintenance	470,537	491,199	540,134
289	Motor Pool	148,372	160,500	160,500
890	Contingencies	-	224,506	230,000
		18,971,159	19,337,180	20,109,442
275 Judicial				
131	Circuit Court	1,310,362	1,386,746	1,413,059
136	District Court	2,269,522	2,456,160	2,574,565
	Hybrid DWI/Drug Court	60,049	57,000	57,000
138	Courthouse Security	654,645	699,315	726,115
141	Friend Of Court	3,205,007	3,393,867	3,488,609
148	Probate Court	1,147,585	1,211,494	1,290,152
	Mental Health Court	184,630	177,664	161,011
149	Family Division - Circuit Court	1,661,177	1,703,919	1,757,508
	Recovery High School Grant	38,920	-	-
	Raise the Age Grant	90,100	-	-
151	Adult Probation	3,430	7,300	7,300
153	District Court Probation	913,678	950,234	1,008,603
229	Prosecuting Attorney	3,238,839	3,406,830	3,699,856
	Child Protective Investigation - Title IV-E	2	10,000	10,000
	PA Coronavirus Grant	74,863	48,495	-

ST. CLAIR COUNTY
2024 PROPOSED GENERAL FUND BUDGET
EXPENDITURES

DEPT. #	DEPARTMENT	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED
231	Victims Rights	9,007	10,800	10,800
		14,861,816	15,519,824	16,204,578
300 Public Safety				
301	Sheriff	8,699,360	9,050,806	9,665,071
	Secondary Road Patrol	174,988	227,979	228,118
	Motor Carrier Enforcement	270,980	253,923	272,436
	Mi Drive Safely Grant	40,867	50,890	62,206
	Edward Byrne Grant	30,274	32,128	33,172
	Criminal Justice Training Grant	13,101	27,000	27,000
	Operation Stonegarden Grant	437,684	150,000	100,000
325	Communications/Radio	1,907,909	2,101,551	2,299,846
	Communications Training Grant	25,286	36,000	20,000
331	Marine Law Enforcement	290,875	304,660	389,561
334	Dive Team	52,715	53,342	55,129
	Port Security Grant - Dive Team	8,811	20,000	-
351	Corrections/Jail	13,447,356	14,249,429	14,902,004
	Inmate Billing	76,782	102,402	106,722
	Substance Abuse Treatment Grant	152,631	197,680	182,214
362	Other Correctional Activities	160,080	145,000	145,000
426	Emergency Prepardness	327,446	336,870	349,972
	2019 Homeland Security Grant	92,837	-	-
	2020 Homeland Security Grant	114,198	150,000	-
	2021 Homeland Security Grant	44,976	150,000	100,000
	2022 Homeland Security Grant	-	-	150,000
	Solution Area Planners	142,602	145,103	144,099
	Annual Breakfast	7,854	-	-
	EOC Incident -Water Main	9,687	1,851	-
428	Hazardous Materials Handling	42,303	39,817	41,252
430	Animal Shelter	549,850	661,248	689,602
		27,121,452	28,487,679	29,963,404
440 Public Works				
275	Drain Commissioner	578,591	594,724	611,677
445	Drain - Public Benefit	664,520	677,208	666,005
		1,243,111	1,271,932	1,277,682
600 Health and Welfare				
648	Medical Examiner	644,044	677,455	841,021
649	Mental Health	955,672	955,672	955,672
661	Public Guardian	677,341	718,041	730,693
681	Veteran's Burial	9,600	15,000	15,000
		2,286,657	2,366,168	2,542,386
700 Community and Economic Development				
236	Register of Deeds	93,904	135,679	163,595
257	Cooperative Extension	187,133	199,286	217,480
	Co-op. Ext. - 4-H Programming	3,633	7,500	7,500
	Spongy Moth Supression Program	24,113	68,375	39,451

ST. CLAIR COUNTY
2024 PROPOSED GENERAL FUND BUDGET
EXPENDITURES

DEPT. #	DEPARTMENT	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED
400	Planning	698,754	750,993	798,295
	Planning Donation Projects	1,707	2,500	-
	SEMCOG Trail Grant	15,673	-	-
401	Transportation Planning	2,041	8,350	8,350
		1,026,958	1,172,683	1,234,671
		65,511,153	68,155,466	71,332,163

2024 Estimated Budgets of Funds Receiving a General Fund Appropriation

ST. CLAIR COUNTY
2024 ESTIMATED BUDGETS OF FUNDS RECEIVING
GENERAL FUND APPROPRIATION

	HEALTH DEPARTMENT	CHILD CARE PROBATE	DEPARTMENT OF HUMAN SERVICES	CONVENTION CENTER	MI INDIGENT DEFENSE	PUBLIC IMPROVEMENT	COMMUNICATION TOWERS DEBT FUND	CONVENTION CENTER DEBT FUND	VETERANS' MILLAGE
REVENUES									
Taxes	-	-	-	-	-	-	-	-	1,000
License and Permits	325,000	-	-	-	-	-	-	-	-
Intergovernmental	4,696,269	4,626,727	-	-	2,837,650	-	-	96,000	150,372
Charges for Services	1,862,800	52,000	-	900,000	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-	-	-
Interest and Rents	-	-	-	197,400	-	-	-	-	100
Other Revenues	100,000	-	-	19,920	-	-	-	190,000	10,000
Debt Proceeds	-	-	-	-	-	-	-	-	-
	6,984,069	4,678,727	-	1,117,320	2,837,650	-	-	286,000	161,472
EXPENDITURES									
Judicial									
General Government					3,368,074				
Health and Welfare	8,822,673	7,023,280	29,001						589,097
Community and Economic Dev									
Recreation and Culture				1,567,320					
Capital Outlay						4,556,500			
Debt Service							321,300	448,119	
	8,822,673	7,023,280	29,001	1,567,320	3,368,074	4,556,500	321,300	448,119	589,097
OTHER SOURCES									
Transfers In	1,838,604	2,344,553	29,001	450,000	756,045	1,100,000	321,300	154,334	120,000
Transfers Out	-	-	-	-	(225,621)	-	-	-	(80,121)
	1,838,604	2,344,553	29,001	450,000	530,424	1,100,000	321,300	154,334	39,879
Net Income (Loss)	-	-	-	-	-	(3,456,500)	-	(7,785)	(387,746)
Fund Balance/Retained Earnings at Beginning of Year (est.)	6,718,696	1,442,735	39,008	1,485,414	23,471	7,964,721	17,727	78,734	410,407
Fund Balance/Retained Earnings at End of Year (est.)	6,718,696	1,442,735	39,008	1,485,414	23,471	4,508,221	17,727	70,949	22,661

Supplementary Information

2024 Proposed General Fund Budget Highlights

- The total General Fund budget increased 4.66% ($3,176,697) over the current 2023 amended budget.
- The General Fund fund balance remains strong at 16.2% of 2024 proposed expenditures.
- Tax revenues are projected to increase 5%.
- County revenue sharing from the State increased by 5% ($4,498,465).
- Other revenues such as charges for services have conservatively been reduced or remain flat based on current economic conditions.
- In addition to normal step increases, a 3% wage adjustment has been included for all employees.
- Employer contributions to the pension system are included at 30% of eligible payroll (2% increase over the prior year). This will cover 100% of our Actuarial Determined contribution plus help offset some of the losses we experienced in 2022. Retiree health care contributions are included at 9% of eligible payroll (3% increase over the prior year).
- Employee health insurance premiums have decreased by 1.6% for 2024, with employees continuing to contribute a 20% premium co share.
- Departmental non-personnel budgets have remained relatively flat compared to 2023 except where additional funding was needed to reflect actual spending trends, such as utilities, supplies, fuel, inmate meals and medical costs and 2024 election costs.
- An additional appropriation to the Blue Water Convention Center of $150,000 for operational costs.
- An additional $200,000 to the General Liability portion of the Insurance fund due to an expected reduction in the net asset distribution check from MMRMA for 2023.
- County Road Commission appropriation of $1,000,000 (an increase of $100,000).
- A reduction in the Child Care fund appropriation of $700,000 due to legislative changes that began 10/1/23. Reimbursement for expenditures increased to 75% from 50% for certain eligible expenditures paid from the Child Care Fund.

- An increase to the Marine Patrol budget of $75,000 for operations, such as wages, fuel, repairs and maintenance and equipment.

- A budgeted contingency is included at $230,000.

- The following manning table changes have been included in the 2024 proposed budget:

ACCOUNTING

An increase in PT hours from 25 to 28 per week to cover as backup to the FT position when needed. This additional cost is $4,349.

ANIMAL CONTROL

We are proposing to add a part time Account Clerk I to Animal Controls budget. This position would work up to 25 hours per week and help with clerical work. The total cost of one part time Account Clerk I will cost $14,347.

HUMAN RESOURCES

We are proposing to reclass an HR Generalist to an HR Specialist position. The increase in cost for this reclassification is $2,650.

PROSECUTING ATTORNEY

The Prosecuting Attorney is requesting to add a full time Senior Assistant Prosecuting Attorney to the Prosecuting Attorney's manning table. The PA's office is seeing an increase in appellate filings, expungements and a significant increase in District Court appeals. They currently only have one appellate attorney. The total cost to add a full time Senior Assistant Prosecuting Attorney to the Prosecuting Attorney's budget is $146,665.

DISTRICT COURT PROBATION

District Court Probation is requesting to reclass the Crew Chief wages that were on a temporary wage scale to casual employees paid on the county wage scale at I-F. These employees work evenings and weekends on a year-round basis and it was proving difficult for the DC Probation office to fill these positions. The hourly rate would change from $13.95 to $19.52 per hour. The cost of the wage increase would be $10,373.

MAINTENANCE

Maintenance has requested a reclassification of both skilled trades positions from a Maintenance Worker to an Electrician and HVAC technician. The skilled trade positions are proving difficult to find qualified applicants. The increase in cost for these two positions would be approximately $20,000.

MSU EXTENSION

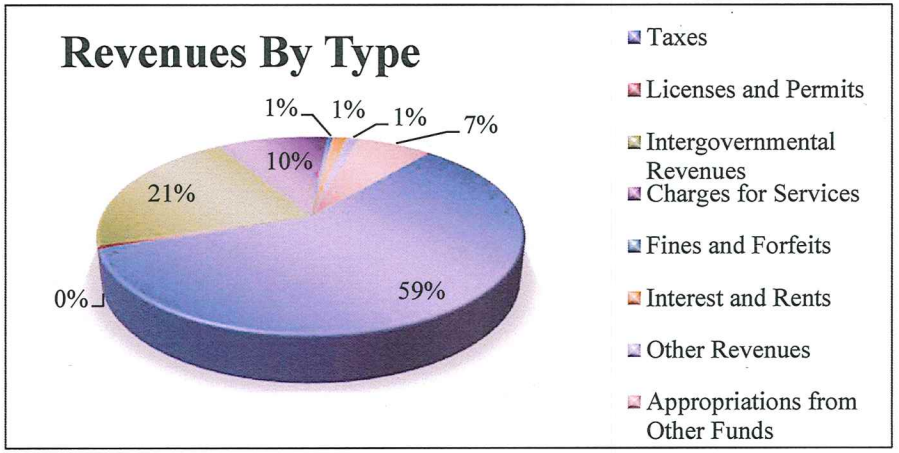
MSU Extension is requesting to increase the part time employee hours from 1,000 to 1,456 annually as there is an increase in programs offered throughout the County by the MSU-Extension office. The cost of this increase would be $9,782.

REGISTER OF DEEDS

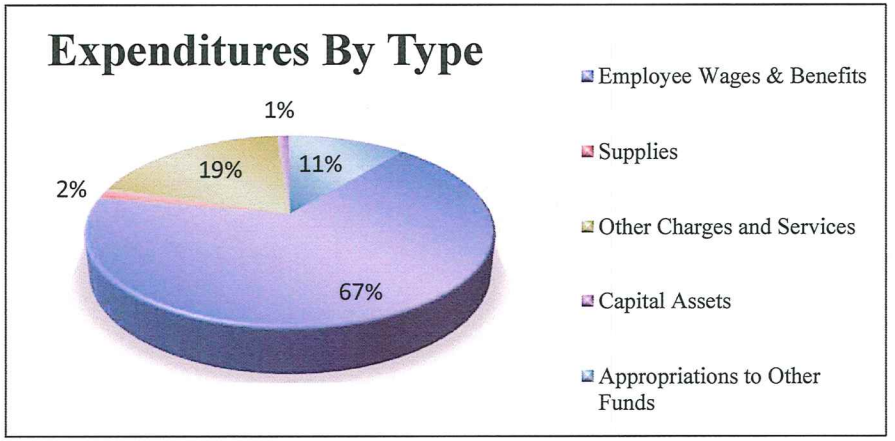
ROD is requesting to move a PT Deputy Clerk II to a FT Deputy Clerk II. This position would also be back up for the Clerk's office as needed. The cost increase for this change would be $21,554.

2024 Proposed General Fund
Revenues and Expenditures by Type

Revenues		
Taxes	41,932,481	58.78%
Licenses and Permits	299,300	0.42%
Intergovernmental Revenues	15,133,954	21.22%
Charges for Services	7,124,713	9.99%
Fines and Forfeits	335,600	0.47%
Interest and Rents	883,834	1.24%
Other Revenues	771,391	1.08%
Appropriations from Other Funds	4,850,890	6.80%
Total	**71,332,163**	**100.00%**

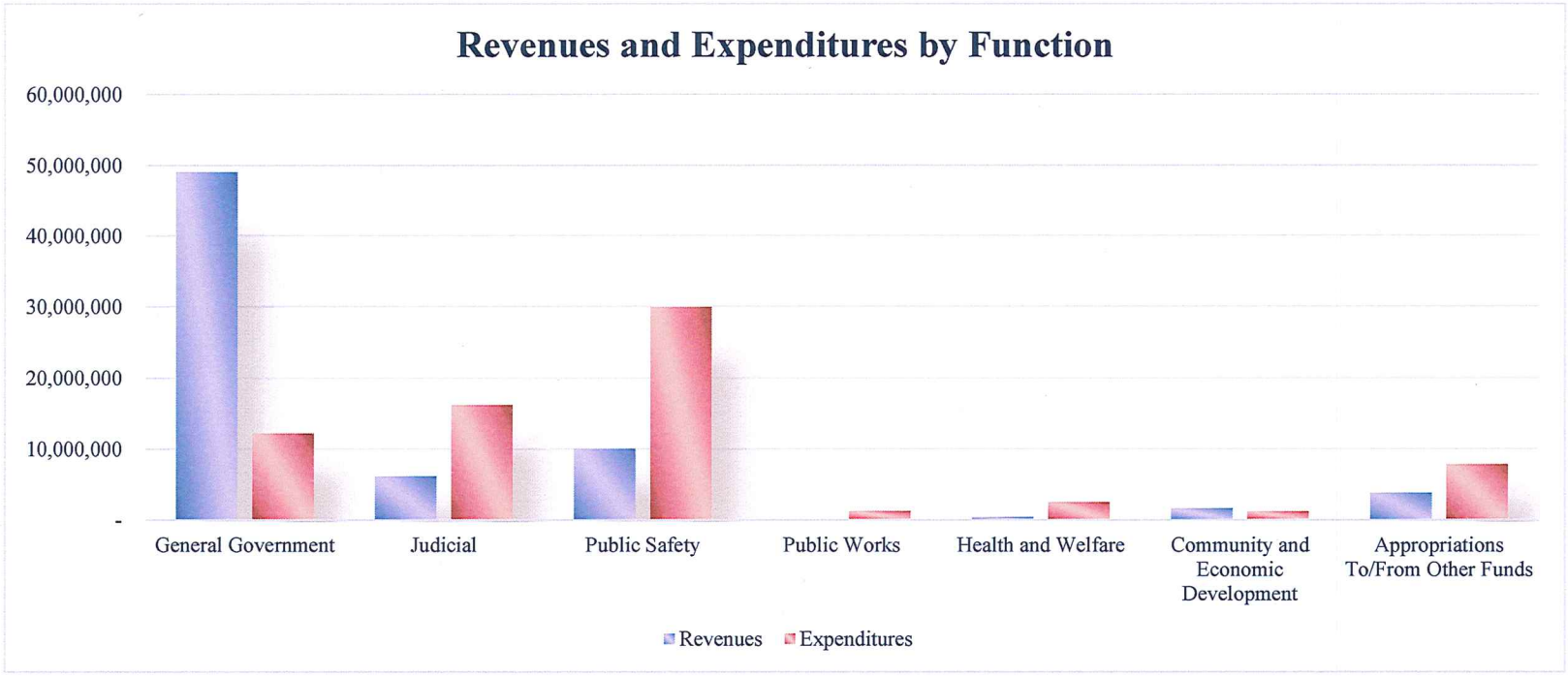


Expenditures		
Employee Wages & Benefits	47,610,528	66.74%
Supplies	1,210,538	1.70%
Other Charges and Services	13,712,871	19.22%
Capital Assets	765,166	1.07%
Appropriations to Other Funds	8,033,060	11.26%
Total	**71,332,163**	**100.00%**



2024 Proposed General Fund
Revenues and Expenditures by Function

	Revenues		Expenditures	
General Government	49,062,750	68.78%	12,233,549	17.15%
Judicial	6,201,509	8.69%	16,204,578	22.72%
Public Safety	10,070,278	14.12%	29,963,404	42.01%
Public Works	39,000	0.05%	1,277,682	1.79%
Health and Welfare	446,928	0.63%	2,542,386	3.56%
Community and Economic Development	1,660,808	2.33%	1,234,671	1.73%
Appropriations to/from Other Funds	3,850,890	5.40%	7,875,893	11.04%
Total	**71,332,163**	**100.00%**	**71,332,163**	**100.00%**



2024 General Fund Budgeted Positions

Department Personnel	Full Time	Part Time	Temporary
Board of Commissioners	7	-	-
Circuit Court	14	-	-
District Court	28	5	-
Court Security	5	9	1
Friend of the Court	36	7	-
Probate Court	11.8	1	-
Circuit Court Family	14.2	1	-
District Court Probation	11	6	-
Administration	4	-	-
Elections	1	-	3
Purchasing	1	1	-
Accounting	3	1	-
Clerk	8.2	1	-
Equalization	8	1	5
Human Resources	3.85	-	-
Prosecuting Attorney	30	4	-
Register of Deeds	1.5	1	1
Treasurer	5.36	1	-
MSU Extension	1	1.5	-
Information Technology	15	2	-
Building and Grounds	20	7	-
Drain Commissioner	6	-	-
Communications	26	-	-
Sheriff	75.1	2	3
Marine Patrol	1	51	-
Dive Team	-	27	-
Jail	102	18	-
Hazardous Materials	-	-	33
Emergency Management	4	4	1
Animal Control	7	4	1
Public Guardian	8	2	-
Planning	7.5	-	8
Total	**465.01**	**158**	**56**

General Fund History with Budget Projections

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Amended	2024 Proposed	2025 Estimated	2026 Estimated
Revenues												
Taxes	30,334,605	30,271,313	31,197,487	32,041,958	33,396,493	34,458,580	35,657,345	37,654,917	39,041,080	41,932,481	43,190,455	44,486,169
Licenses and Permits	528,430	453,076	488,129	415,745	481,128	331,707	283,515	277,513	432,700	299,300	299,300	299,300
Intergovernmental	12,401,270	13,367,134	14,893,233	12,762,253	13,468,378	12,262,841	13,435,212	14,538,085	15,000,334	15,133,954	15,350,685	15,553,727
Charges for Services	6,550,891	8,063,964	8,101,574	9,220,421	8,504,523	6,599,821	7,395,082	7,452,147	7,413,795	7,124,713	7,195,960	7,267,920
Fines and Forfeits	367,202	317,441	317,032	343,506	396,995	279,987	331,626	349,078	358,000	335,600	335,600	335,600
Interest and Rents	945,000	863,050	1,038,064	1,407,862	1,587,714	1,028,083	768,243	1,125,973	1,506,605	883,834	650,505	650,504
Other Revenues	1,238,988	1,188,280	775,350	1,958,551	516,501	538,208	771,563	503,861	238,722	771,391	771,391	771,391
Transfers In	3,503,784	3,459,000	3,698,647	3,745,887	3,388,911	3,931,321	4,089,801	3,923,458	4,164,230	4,850,890	4,785,396	4,785,396
Other Financing Source	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	55,870,171	57,983,258	60,509,516	61,896,183	61,740,643	59,430,548	62,732,387	65,825,032	68,155,466	71,332,163	72,579,292	74,150,007
Expenditures												
Employee Wages & Benefits	36,371,986	36,851,899	37,476,025	38,525,336	39,686,069	37,345,734	42,270,810	42,528,039	45,368,296	47,610,528	49,661,398	50,817,535
Supplies	1,057,469	1,085,671	1,143,738	1,086,860	1,210,016	886,543	1,134,965	1,426,694	1,162,538	1,210,538	1,222,643	1,234,870
Other Charges and Services	9,943,662	10,521,514	12,536,230	11,998,411	10,603,455	11,022,600	11,294,532	12,184,134	12,553,383	13,712,871	13,850,000	13,988,500
Capital Assets	627,717	662,011	637,816	426,593	1,020,079	561,070	644,972	562,261	797,562	765,166	765,166	765,166
Transfers Out	7,550,749	8,626,054	8,552,809	9,524,040	8,931,636	9,447,455	7,146,299	8,810,025	8,273,687	8,033,060	7,131,304	7,260,074
Total Expenditures	55,551,584	57,747,149	60,346,618	61,561,240	61,451,255	59,263,402	62,491,578	65,511,153	68,155,466	71,332,163	72,630,511	74,066,145
General Fund Gain (Loss)	318,588	236,109	162,898	334,943	289,388	167,146	240,809	313,879	-	-	(51,219)	83,862