

Shiawasse County 2024 Adopted Budget



December 13, 2023

Shiawassee County 2023
Board of Commissioners

Greg Brodeur, Chair

Gary Holzhausen, Vice-Chair

Cindy Garber

Thomas Emery

Brad Howard

Bill Johnson

Marlene Webster

Circuit Judge

Hon. Matthew J. Stewart

District Judges

Hon. Ward L. Clarkson

Probate Judge

Hon. Thomas J. Dignan

Other Elected Officials

Clerk

Caroline Wilson

Sheriff

Doug Chapman

Drain Commissioner

Anthony Newman

Surveyor

William Wascher

Treasurer

Julie Sorenson

Prosecuting Attorney

Scott Koerner

Register of Deeds

Lori Kimble

County Administration

County Coordinator

Dr. Brian Boggs

Finance Director

Tracy Bublitz

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Budget Message



Shiawassee County Board of Commissioners

Surbeck Building
201 N. Shiawassee St.
Corunna, MI 48817

Telephone
989-743-2233

Fax
989-743-2284

Greg Brodeur
Chairman
District 2

Gary W. Holzhausen
Vice Chairman
District 3

Marlene Webster
District 1

Brad Howard
District 5

Bill Johnson
District 4

Cindy Garber
District 6

Thomas Emery
District 7

December 13, 2023

RE: 2024 Budget Memo

Dear Chairman Brodeur and the Board of Commissioners,

Under the leadership of the County Board of Commissioners, the proposed 2024 general fund budget revenues total \$21,334,618 and expenditures of \$21,334,618 - it is balanced to zero with revenues equaling expenditures. This is the fifth year in a row that money from the delinquent tax fund (outside of interest and penalties) did not have to be used to balance the 2024 budget. Further, we continue to ensure that the general fund receives the interest from investments and the delinquent tax fund to account for annual inflation. MERS was closed to new hires beginning January 1, 2021 and 44 North was implemented for healthcare. The resulting change from 44 North has been an annual savings of \$800,000. In 2022, the County bonded for MERS debt retirement in amount of \$36,880,000, and then reallocated debt by department.

The special revenue accounts total \$58,038,084 in revenues and \$57,988,952 in expenditures. These are revenue over expenses except the Road Commission is spending from their fund balance - all county special revenue accounts are revenues over expenditures. This brings the total county budget for 2024 to \$79,372,732 in revenues and \$ 79,323,600 in expenditures. When removing the Shiawassee Road Commission, Shiawassee County Medical Care Facility, and the airport, there are \$15,048,011 in revenue and \$14,876,604 in expenses.

As part of the budgeting process for 2024, Board Chair Greg Brodeur, Finance Chair Cindy Garber, Finance Director Tracy Bublitz, and I met with each department head and elected official to work through each line item of their budget. After completing each meeting, next steps were produced based on the discussions to bring every budget into alignment based on the discussion. The budgets were then finalized in BS&A.

Special appreciation is warranted for the hard work of the Board of Commissioners in this process, Finance Director Tracy Bublitz, Assistant Finance Director Stephanie Blair, Executive Assistant Morgan Knox, and HR/ Accounts Payable Clerk Casey Wilder. Based on the work that has been done, the County has prepared itself for a fiscally balanced year.

Yours very truly,

Brian Boggs, Ph.D., J.D.
County Administrator

Budget Resolution

Resolution No. 23-12-05

SHIAWASSEE COUNTY BOARD OF COMMISSIONERS

RESOLUTION No. 23-12-05

FISCAL YEAR 2024 ANNUAL BUDGET

WHEREAS the Uniform Budgeting and Accounting Act, Public Act 2 of 1968, as amended, requires each local unit of government to adopt a balanced budget for all required funds;

WHEREAS the Finance and Administration Committee of the Board of Commissioners has reviewed requests for funding and recommendations on anticipated revenues from the county's elected officials, department heads, agency directors, and other staff; and

WHEREAS the Shiawassee County Board of Commissioners will duly advertise and conduct a public hearing on December 13, 2023 for the 2024 proposed budget in accordance with the Uniform Budgeting and Accounting Act:

NOW THEREFORE BE IT RESOLVED that the Board of Commissioners of Shiawassee County, Michigan, does hereby approve and adopt the FY 2024 general fund budget, projecting revenues totaling **\$21,334,648** and expenditures totaling **\$21,334,648** based on an approved millage of **5.4221 mills** (after Headlee reduction);

BE IT FURTHER RESOLVED that pursuant to MCL 46.71, all claims (bills) against Shiawassee County shall be approved by the Board of Commissioners prior to being paid, except that the Coordinator's office may, in the ordinary course of business, pay pending budgeted payroll and certain other claims prior to approval by the Board if necessary to avoid late penalties, service charges, interest, or adverse legal consequence. The Board shall receive a list of claims paid prior to Board authorization for approval at the next Board meeting;

BE IT FURTHER RESOLVED that the Board of Commissioners hereby approves and adopts the FY 2024 budget for Special Revenue Funds;

BE IT FURTHER RESOLVED that the Coordinator shall serve as chief fiscal officer and chief administrative officer for the purposes of the Uniform Budget and Accounting Act, PA 1968, as amended (MCL 141.421 et seq.);

BE IT FURTHER RESOLVED that the Coordinator's office shall be authorized to make budget amendments transferring up to \$6,000 between accounts, departments, or funds without prior approval from the Board; and

BE IT FURTHER RESOLVED that whenever it appears to the Coordinator's office that the actual and probable revenues will be less than the estimated revenues upon

which appropriations were based, or when it appears that expenditures will exceed an appropriation, the Coordinator's office shall present to the Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

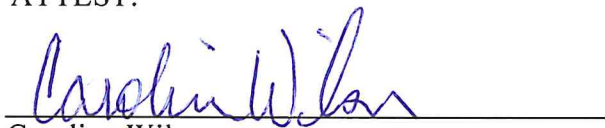
APPROVED AND ADOPTED BY THE SHIAWASSEE COUNTY BOARD OF COMMISSIONERS FOR FIRST READING NOVEMBER 15, 2023 AND APPROVED AT SECOND READING ON DECEMBER 13, 2023.



Greg Brodeur,

Chairman

ATTEST:



Caroline Wilson,

County Clerk

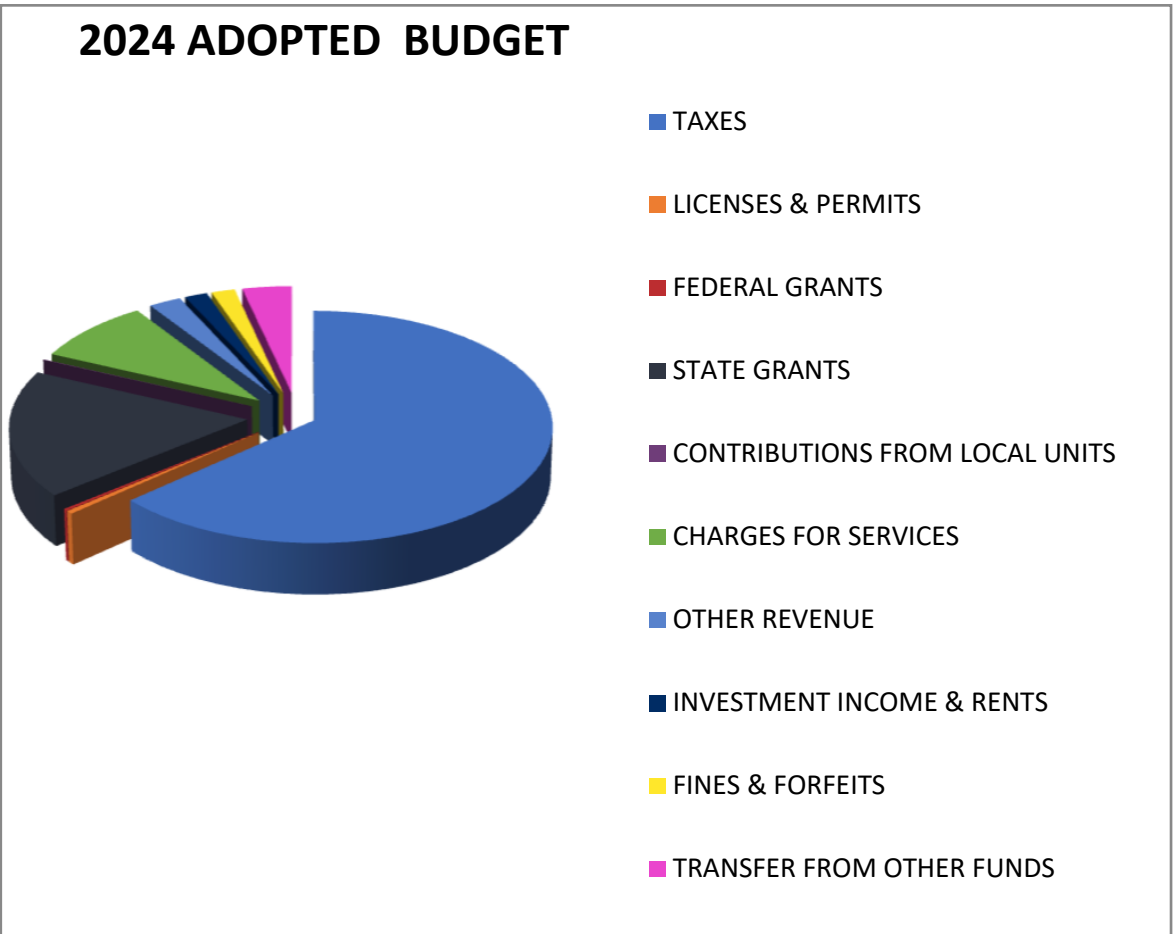
General Fund Summary

SHIAWASSEE COUNTY GENERAL FUND
2024 ADOPTED BUDGET
REVENUE AND EXPENSE SUMMARY

SOURCES OF FUNDS	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2023 ACTIVITY TO DATE	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TAXES	\$10,972,340	\$12,501,825	\$13,252,548	\$13,176,026	\$13,526,902
LICENSES & PERMITS	95,722	93,814	84,614	95,000	95,000
FEDERAL GRANTS	141,639	25,297	26,667	68,452	53,887
STATE GRANTS	3,642,948	3,472,416	3,053,754	3,584,867	3,788,330
CONT FROM LOCAL UNITS	13,000	12,500	9,500	13,000	13,000
CHARGES FOR SERVICES	1,743,653	1,727,530	1,486,538	1,760,090	1,873,822
OTHER REVENUE	610,840	524,774	444,534	477,889	503,585
INVESTMENT INCOME & RENTS	50,577	131,352	255,533	196,100	351,801
FINES & FORFEITS	314,563	382,644	368,381	363,000	365,000
TRANSFER FROM OTHER FUNDS	2,822,315	891,706	69,151	1,637,524	763,321
TOTAL REVENUES	\$20,407,597	\$19,763,858	\$19,051,220	\$21,371,948	\$21,334,648
EXPENDITURES BY FUNCTION					
GENERAL GOVERNMENT	\$6,426,363	\$4,969,269	\$3,546,262	\$4,462,536	\$4,411,266
JUDICIAL	5,023,818	5,162,521	5,511,119	6,311,277	6,528,080
PUBLIC SAFETY	5,317,690	5,669,894	6,679,140	7,998,649	7,995,578
PUBLIC WORKS	596,357	520,519	440,015	643,743	580,698
HEALTH & WELFARE	600,493	688,710	525,547	607,000	607,000
COMMUNITY & ECONOMIC DEVELOP	469,685	493,156	449,102	586,590	540,669
RECREATION & CULTURE	72,074	131,212	71,311	117,137	124,050
TRANSFERS OUT TO OTHER FUNDS	588,372	1,486,964	487,912	645,016	547,307
TOTAL EXPENDITURES	\$19,094,852	\$19,122,245	\$17,710,408	\$21,371,948	\$21,334,648
NET CHANGE IN FUND BALANCE	\$1,312,745	\$641,613	\$1,340,812	\$0	\$0

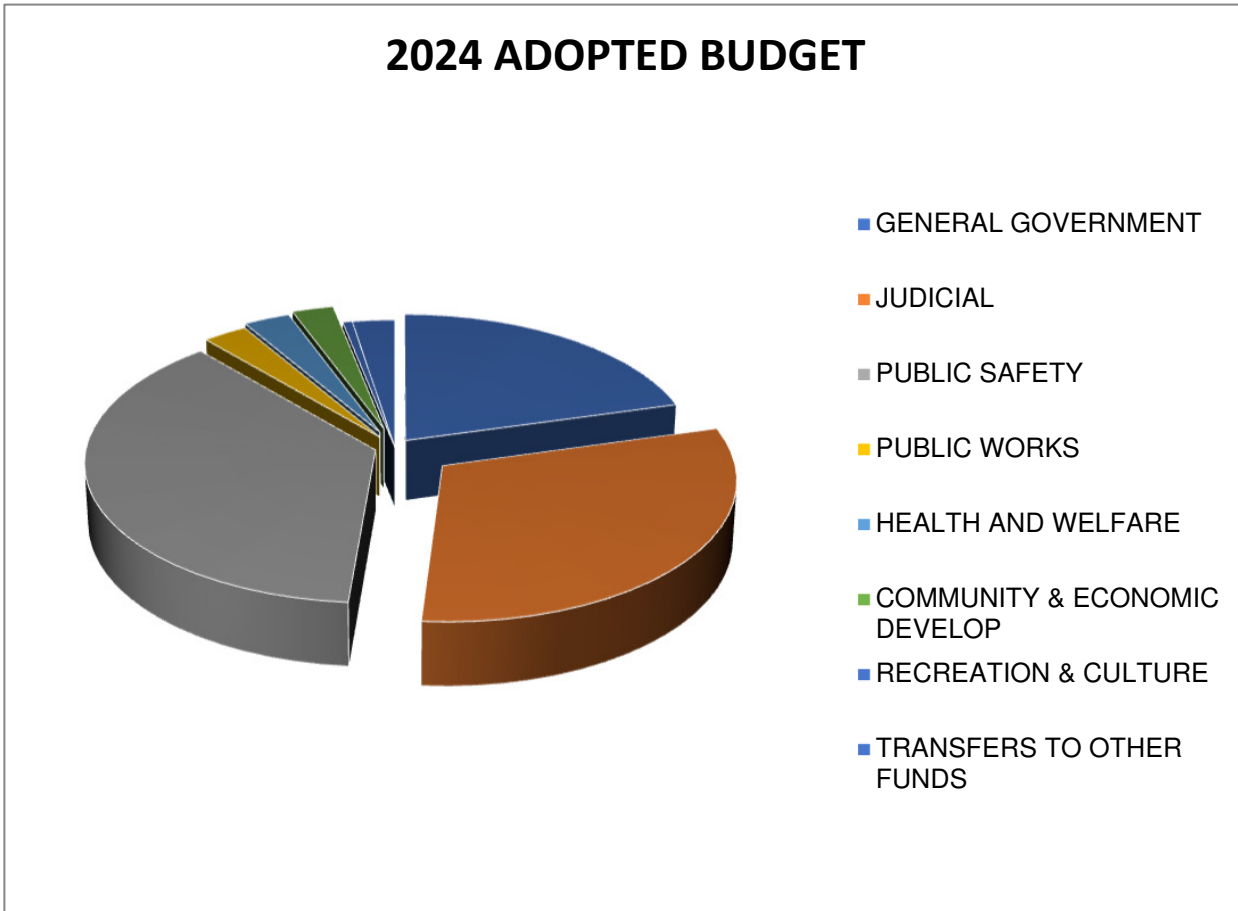
**SHIAWASSEE COUNTY GENERAL FUND
2024 ADOPTED BUDGET
REVENUE SUMMARY**

SOURCES OF FUNDS	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2023 ACTIVITY TO DATE	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TAXES	\$10,972,340	\$12,501,825	\$13,252,548	\$13,176,026	\$13,526,902
LICENSES & PERMITS	95,722	93,814	84,614	95,000	95,000
FEDERAL GRANTS	141,639	25,297	26,667	68,452	53,887
STATE GRANTS	3,642,948	3,472,416	3,053,754	3,584,867	3,788,330
CONTRIBUTIONS FROM LOCAL UNITS	13,000	12,500	9,500	13,000	13,000
CHARGES FOR SERVICES	1,743,653	1,727,530	1,486,538	1,760,090	1,873,822
OTHER REVENUE	610,840	524,774	444,534	477,889	503,585
INVESTMENT INCOME & RENTS	50,577	131,352	255,533	196,100	351,801
FINES & FORFEITS	314,563	382,644	368,381	363,000	365,000
TRANSFER FROM OTHER FUNDS	2,822,315	891,706	69,151	1,637,524	763,321
TOTAL REVENUES	<u>\$20,407,597</u>	<u>\$19,763,858</u>	<u>\$19,051,220</u>	<u>\$21,371,948</u>	<u>\$21,334,648</u>



**SHIAWASSEE COUNTY GENERAL FUND
2024 ADOPTED BUDGET
EXPENDITURE SUMMARY**

EXPENDITURES BY FUNCTION	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2023 ACTIVITY TO DATE	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
GENERAL GOVERNMENT	\$6,426,363	\$4,969,269	\$3,546,262	\$4,462,536	\$4,411,266
JUDICIAL	5,023,818	5,162,521	5,511,119	6,311,277	6,528,080
PUBLIC SAFETY	5,317,690	5,669,894	6,679,140	7,998,649	7,995,578
PUBLIC WORKS	596,357	520,519	440,015	643,743	580,698
HEALTH AND WELFARE	600,493	688,710	525,547	607,000	607,000
COMMUNITY & ECONOMIC DEVELOP	469,685	493,156	449,102	586,590	540,669
RECREATION & CULTURE	72,074	131,212	71,311	117,137	124,050
TRANSFERS TO OTHER FUNDS	588,372	1,486,964	487,912	645,016	547,307
TOTAL EXPENDITURES	<u>\$19,094,852</u>	<u>\$19,122,245</u>	<u>\$17,710,408</u>	<u>\$21,371,948</u>	<u>\$21,334,648</u>



SHIAWASSEE COUNTY GENERAL FUND
2024 ADOPTED BUDGET
EXPENDITURE BY FUNCTION

	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2023 ACTIVITY TO DATE	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
GENERAL GOVERNMENT & TRANSFERS					
COMMISSIONERS	\$261,622	\$253,286	\$189,875	\$231,306	\$205,871
COUNTY ADMINISTRATION	1,318,524	583,295	566,592	660,476	593,593
STRATEGIC PLANNING	50,000	0	0	0	0
CLERK'S POSTAGE	29,321	34,520	14,157	20,700	0
PRIOR YEAR UNALLOCATED MERS	1,983,138	898,011	0	218,400	0
OTHER PROFESSIONAL CONTRACTS	60,000	51,375	49,965	53,000	52,500
COUNTY CLERK	420,814	444,532	496,207	586,747	578,274
RESD - INFORMATION TECHNOLOGY	92,226	42,461	28,122	88,000	65,000
PURCHASING	16,966	16,532	22,355	24,000	24,000
SURVEY & REMONUMENTATION	55,314	63,137	38,508	70,335	70,335
TREASURER	322,925	312,521	284,138	324,467	323,365
EQUALIZATION	225,715	228,242	186,368	230,270	234,070
INTERFUND TRANSFERS OUT	105,978	105,044	106,912	106,912	106,912
ELECTIONS	63,123	151,923	139,443	173,423	486,854
BUILDING & GROUNDS	1,060,432	1,125,610	876,529	992,212	958,204
TECHNOLOGY	120,553	214,385	189,698	239,200	239,200
BUILDING & GROUNDS IMPROVEMENT	0	0	0	0	0
LAND PURCHASE	300	0	0	0	0
GENERAL INSURANCE	249,143	461,129	382,319	450,000	490,000
TRANSFER TO OTHER FUNDS	482,394	1,381,920	381,000	538,104	440,395
COPIERS	96,247	88,310	81,986	100,000	90,000
TOTAL GENERAL GOVERNMENT & TRANSFERS	\$7,014,735	\$6,456,233	\$4,034,174	\$5,107,552	\$4,958,573
JUDICIAL					
CIRCUIT COURT	\$494,159	\$617,363	\$548,467	\$671,119	\$754,436
DISTRICT COURT	1,066,688	1,234,649	1,783,768	1,902,245	1,946,359
FRIEND OF THE COURT	1,080,393	1,041,707	1,061,647	1,217,398	1,331,044
PROBATE COURT	447,582	446,674	406,369	471,023	487,778
PROBATION	2,908	2,991	2,733	3,500	3,500
PROSECUTING ATTORNEY	1,142,492	900,195	836,118	1,060,932	1,045,064
FAMILY COURT - JUVENILE DIVISION	616,796	746,442	704,517	812,560	792,399
DHS CHILD CARE - SHIAWASSEE	172,500	172,500	167,500	172,500	167,500
TOTAL JUDICIAL	\$5,023,518	\$5,162,521	\$5,511,119	\$6,311,277	\$6,528,080

SHIAWASSEE COUNTY GENERAL FUND
2024 ADOPTED BUDGET
EXPENDITURE BY FUNCTION

	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2023 ACTIVITY TO DATE	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
PUBLIC SAFETY					
SHERIFF	\$2,498,243	\$2,832,875	\$4,025,446	\$4,744,317	\$4,843,524
SHERIFF - SECURITY	248,343	278,842	269,778	258,620	256,320
SHERIFF - SECONDARY ROAD PATROL	115,941	112,735	100,325	183,186	149,088
SHERIFF - JAIL	2,251,331	2,191,936	2,098,212	2,595,921	2,542,183
EMERGENCY SERVICES	90,887	140,787	69,168	101,816	71,982
ANIMAL CONTROL	112,945	112,719	116,211	114,789	132,481
TOTAL PUBLIC SAFETY	<u>\$5,317,690</u>	<u>\$5,669,894</u>	<u>\$6,679,140</u>	<u>\$7,998,649</u>	<u>\$7,995,578</u>
PUBLIC WORKS					
DRAIN OFFICE	\$389,961	\$392,509	\$430,996	\$510,175	\$446,679
DRAINS AT LARGE	198,257	119,442	0	125,000	125,000
AIRPORT	8,139	8,268	9,019	8,568	9,019
TOTAL PUBLIC WORKS	<u>\$596,357</u>	<u>\$520,219</u>	<u>\$440,015</u>	<u>\$643,743</u>	<u>\$580,698</u>
HEALTH & WELFARE					
HEALTH APPROPRIATION	\$217,000	\$300,000	\$162,750	\$217,000	\$217,000
MEDICAL EXAMINERS	183,493	188,710	162,797	190,000	190,000
MENTAL HEALTH APPROPRIATION	200,000	200,000	200,000	200,000	200,000
TOTAL HEALTH & WELFARE	<u>\$600,493</u>	<u>\$688,710</u>	<u>\$525,547</u>	<u>\$607,000</u>	<u>\$607,000</u>
COMMUNITY & ECONOMIC DEVELOPMENT					
REGISTER OF DEEDS	\$327,430	\$363,848	\$356,044	\$452,135	\$410,414
PLAT BOARD	0	0	0	295	295
COMMUNITY DEVELOPMENT	142,255	129,308	93,058	134,160	129,960
TOTAL COMMUNITY & ECONOMIC DEVELOP.	<u>\$469,685</u>	<u>\$493,156</u>	<u>\$449,102</u>	<u>\$586,590</u>	<u>\$540,669</u>
RECREATION & CULTURE					
PARKS	\$72,074	\$131,212	\$71,311	\$117,137	\$124,050

Capital Improvements

SHIAWASSEE COUNTY
2024 ADOPTED BUDGET
CAPITAL OUTLAY

	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2023 ACTIVITY TO DATE	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
GENERAL FUND					
COUNTY ADMINISTRATION	\$4,578	\$2,500	\$0	\$2,500	\$0
RESD - INFORMATION TECHNOLOGY	63,428	17,683	0	50,000	50,000
BUILDING & GROUNDS	148,838	30,892	10,000	18,308	10,000
DRAIN BUILDING	0	0	0	0	0
LAND PURCHASE	0	0	0	0	0
CIRCUIT COURT	0	0	0	0	0
PROBATE COURT	0	0	0	0	0
FAMILY COURT - JUVENILE DIVISION	0	0	0	0	0
SHERIFF	0	44,039	34,507	34,000	149,400
SHERIFF - SECURITY	0	0	0	0	0
SHERIFF - JAIL	40,000	2,301	0	0	0
EMERGENCY SERVICES	14,969	57,237	0	2,000	4,000
ANIMAL CONTROL	0	0	0	0	0
AGRI-EXTENSION	0	0	0	0	0
PARKS	36,105	67,173	15,174	35,000	45,000
TOTAL CAPITAL OUTLAY - GENERAL FUND	\$307,918	\$221,825	\$59,681	\$141,808	\$258,400
SPECIAL REVENUE FUNDS					
FRIEND OF THE COURT	\$41,745	\$0	\$0	\$0	\$0
CENTRAL DISPATCH	454,117	1,194,405	705,523	657,211	0
ROD AUTOMATION	0	0	12,000	82,500	70,500
SHERIFF 1033 PROGRAM	0	0	75,820	76,000	0
ARPA FUNDS	0	1,537,976	5,883,045	6,930,000	0
INDIGENT DEFENSE	42,342	7,241	2,078	0	0
VETERANS RELIEF	0	0	11,480	60,000	0
AIRPORT	9,200	12,523	17,503	128,500	11,390
VETERANS SERVICES	0	146,336	898,249	741,000	0
SHERIFF - JAIL COMMISSARY	5,758	0	0	22,000	0
DRAINS AT LARGE	101,858	0	0	40,000	40,000
TOTAL CAPITAL OUTLAY - SPECIAL REVENUE FUNDS	\$655,020	\$2,898,481	\$7,605,698	\$8,737,211	\$121,890
TOTAL CAPITAL OUTLAY	\$962,938	\$3,120,306	\$7,665,379	\$8,879,019	\$380,290

Staffing Levels

SHIAWASSEE COUNTY
2024 ADOPTED BUDGET
STAFFING LEVELS

FUND - DEPT	DEPARTMENT	FTE	SALARY	TAXES AND BENEFITS	TOTAL
101-101	COMMISSIONERS	7	\$100,000	\$73,921	\$173,921
101-172	COUNTY ADMINISTRATION	5	407,588	121,760	529,348
101-215/263-215	COUNTY CLERK/CPL	7	340,183	235,707	575,890
101-245	SURVEY & REMONUMENTATION	0.5	7,989	611	8,600
101-253/243/501	TREASURER	4	190,000	120,685	310,685
101-262	ELECTIONS	3	38,206	13,117	51,323
101-265/101-756	BUILDING & GROUNDS/PARKS	7	288,000	156,304	444,304
101-283	CIRCUIT COURT	6	392,358	195,728	588,086
101-286	DISTRICT COURT	14	737,200	1,102,559	1,839,759
101-289	FRIEND OF THE COURT	11.5	617,576	518,368	1,135,944
101-294	PROBATE COURT - ESTATES	4	315,956	126,622	442,578
101-296	PROSECUTING ATTORNEY	11	828,553	157,391	985,944
101-299	FAMILY COURT - JUVENILE DIVISION	6.5	345,269	264,095	609,364
101-301/254-307	SHERIFF	22.5	2,034,799	2,338,267	4,373,066
101-303	SHERIFF - SECURITY	8	234,000	19,370	253,370
101-315	SHERIFF - SECONDARY ROAD PATROL	1	113,937	16,861	130,798
101-351	SHERIFF - JAIL	22	1,209,300	686,983	1,896,283
101-426	EMERGENCY SERVICES	1.5	44,200	3,382	47,582
101-430	ANIMAL CONTROL	1	57,900	20,176	78,076
101-442	DRAIN OFFICE	5	266,249	163,574	429,823
101-711/101-714	REGISTER OF DEEDS	4	200,000	193,239	393,239
213/225/233	DRUG COURT	1.5	38,796	9,049	47,845
216	CENTRAL DISPATCH	12	1,011,356	542,460	1,553,816
221	HEALTH DEPARTMENT	29	1,780,177	743,220	2,523,397
222	MENTAL HEALTH COURT	0.5	35,370	9,119	44,489
223	SWIFT & SURE COURT	0.25	19,529	3,791	23,320
276	OPIOID SETTLEMENT FUND	1.5	84,165	39,239	123,404
287	INDIGENT DEFENSE	7	846,248	384,398	1,230,646
292-662/292-665/292-669	FAMILY COURT - CHILD CARE	7	438,181	248,862	687,043
295	AIRPORT	1	48,500	12,220	60,720
298-684	VETERANS	3.5	243,264	80,248	323,512
	TOTAL	215	\$13,314,849	\$8,601,326	\$21,916,175

Special Revenue Funds

SHIAWASSEE COUNTY
2024 ADOPTED BUDGET
SPECIAL REVENUE FUNDS

FUND	NAME	AUDITED			AUDITED			2023 AMENDED BUDGET		2024 ADOPTED BUDGET	
		REVENUES	EXPENDITURES	FUND BALANCE 12/31/2021	REVENUES	EXPENDITURES	FUND BALANCE 12/31/2022	REVENUES	EXPENDITURES	REVENUES	EXPENDITURES
211	MSU EXTENSION	\$144,960	\$150,775	\$68,110	\$141,764	\$141,880	\$67,993	\$130,000	\$163,631	\$150,000	\$168,432
213	DRUG COURT GRANT-MDCGP	0	0	2,333	12,297	12,297	0	49,900	49,900	49,990	49,990
214	FAMILY COUNSELING	6,555	7,931	55,478	6,545	6,840	55,183	9,000	9,000	6,500	6,500
215	FRIEND OF THE COURT	45,422	60,781	137,578	41,377	9,147	169,808	46,000	29,500	46,000	26,500
216	CENTRAL DISPATCH	2,236,291	2,018,722	3,246,394	2,172,350	3,717,798	1,700,945	2,651,737	2,644,247	2,392,847	2,392,847
217	DRUNK DRIVING	6,895	1,377	175,193	11,050	1,236	185,007	8,800	7,500	10,000	7,500
218	PROSECUTORS FEES	25,417	118,559	70,233	23,247	61,150	32,331	51,100	36,100	11,884	11,884
221	HEALTH DEPARTMENT	3,108,126	3,009,361	859,234	3,138,138	3,079,690	960,834	5,166,766	4,811,990	4,877,016	4,765,456
222	MENTAL HEALTH COURT	51,363	49,115	1	76,423	76,423	1	88,159	88,159	88,159	88,159
223	SWIFT & SURE	41,065	45,423	82	50,568	50,653	(2)	53,000	53,000	53,000	53,000
225	OHSP GRANT/BYRNE JAG DRUG COURT	93,823	92,352	3,073	92,944	86,252	9,766	42,010	42,010	0	0
230	WASTE MANAGEMENT	76,319	47,520	232,022	76,000	28,860	279,162	75,000	75,000	76,000	307,870
233	BJA - DRUG COURT GRANT	0	0	0	15,834	12,637	3,197	42,010	42,010	42,010	42,010
241	FARMLAND PRESERVATION	0	0	1,448	0	0	1,448	0	0	0	0
242	ANIMAL CONTROL DONATIONS	23,310	15,000	29,540	0	20,000	9,540	9,540	9,540	0	0
243	BROWNFIELD REDEVELOPMENT AUTH.	0	0	0	0	0	0	0	0	21,920	21,920
249	BUILDING INSPECTIONS	181,699	206,567	289,287	216,105	217,342	288,050	190,000	187,500	200,000	194,300
251	HOUSING REHAB	66,869	38,206	183,121	56,490	22,635	216,976	25,000	25,000	25,000	25,000
253	DRUG FORFEITURE	5,399	0	17,575	1,071	0	18,646	5,000	1,800	5,000	1,800
254	SHERIFF COLLECTIONS	15,032	197,684	110,281	11,583	22,924	98,939	81,364	81,364	84,482	84,482
256	ROD AUTOMATION	72,545	69,194	175,116	60,600	33,730	201,986	118,865	118,865	109,500	109,500
259	EMERGENCY MANAGEMENT	100	5,011	10,887	10,240	10,084	11,044	8,300	8,300	7,500	7,500
260	SHERIFF - POSSE	8,650	712	21,395	6,790	3,294	24,891	13,600	13,600	5,600	5,600
263	CONCEALED PISTOL LICENSING	61,757	129,478	126,543	54,797	164,637	16,704	74,400	74,400	60,000	60,000
264	LOCAL CORRECTIONS TRAINING	9,088	8,751	25,317	10,181	6,291	29,207	27,000	27,000	10,000	10,000
268	GUN RANGE	0	0	750	1,000	0	1,750	0	0	1,000	0
269	LAW LIBRARY	13,359	15,806	1	20,623	20,624	0	15,500	15,500	15,500	15,500
272	MAGNET	111,216	57,468	338,836	110,979	102,153	347,662	110,000	110,000	110,000	110,000
273	PROSECUTOR'S ASSETS	1,891	1,466	56,163	575	0	56,737	5,000	5,000	5,000	5,000
274	LOCAL LAW ENFORCEMENT	32,301	32,515	1	1,528	1,528	0	9,505	9,505	8,000	4,500
275	1033 PROGRAM	65,994	8,877	57,117	3,953	23,043	38,027	120,114	120,114	55,363	55,363
276	OPIOID FUND/PRETRIAL SERVICES	0	0	0	0	0	0	139,657	139,657	159,657	139,657
282	SOCIAL WELFARE DHS	5,000	5,847	8,811	5,000	3,487	10,324	5,000	5,000	5,000	5,000
283	COMMUNITY DEV BLOCK GRANT	50,857	50,857	0	97,500	97,500	0	960,000	960,000	0	0
284	REACH	0	450	6,362	50	0	6,412	0	0	0	0
285	FEDERAL ARPA	3,000,512	2,801,256	199,256	2,513,424	2,370,614	342,066	9,503,224	9,503,224	0	0
286	PEACE-TIME VETERANS SERV.	35,076	4,229	69,297	0	13,092	56,205	50,000	50,000	36,500	36,500
287	INDIGENT DEFENSE	459,033	756,634	393,213	813,477	930,902	275,788	1,420,753	1,420,753	1,647,417	1,647,417
291	MSHN	11,398	12,928	12,306	14,804	13,827	13,284	15,000	15,000	16,620	16,620
292	CHILD CARE	948,599	952,035	15,092	1,113,346	1,049,876	78,560	1,348,305	1,348,305	1,476,197	1,476,197
293	VETERANS RELIEF	193,150	18,915	733,537	188,734	47,009	875,262	239,000	239,000	235,000	175,000
296	SENIOR CITIZENS (SCOA)	951,576	688,844	926,716	937,971	1,129,678	735,009	881,820	881,820	1,000,000	1,000,000
297	CIGARETTE TAX	0	0	157	0	0	157	0	0	0	0
298	VETERANS SERVICES	384,584	315,769	569,139	515,138	486,107	598,173	1,234,152	1,234,152	567,859	567,859
299	JAIL GARDEN	61,182	61,183	(1)	40,805	40,806	(1)	0	0	0	0
501	SHIAWASSEE COUNTY LAND BANK	0	0	0	17,608	17,608	0	220,000	220,000	28,475	28,475
516	DELINQUENT TAX REVOLVING	(27,382)	121,473	9,894,169	857,337	154,046	10,597,459	786,040	693,266	1,032,015	837,266
595	JAIL COMMISSARY	350,805	332,565	217,594	358,502	374,800	201,295	338,000	338,000	316,000	316,000

General Fund Detail

SHIAWASSEE COUNTY GENERAL FUND
2024 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2023 ESTIMATED ACTIVITY	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
REVENUES						
101-000-672.000	REVENUE	\$2,093	\$425	\$675	\$0	\$0
101-000-699.000	INTERFUND TRANSFERS IN	15,052	20,067	17	9,540	0
101-000-699.102	TRANSFER FROM 102	0	0	0	0	5
101-000-699.285	TRANSFER FROM FUND 285	2,597,486	795,000	0	1,503,224	0
101-000-699.292	TRANSFER FROM 292	0	640	0	0	0
101-000-699.516	TRANSFER FROM 516	566	15,999	18,444	0	581,266
101-000-699.639	TRANSFER FROM 639	0	0	1,400	0	0
101-172-672.000	REVENUE	5,360	5,618	5,299	5,000	5,300
101-200-402.000	CURRENT TAX COLLECTION	10,271,262	12,194,427	12,768,799	12,210,947	13,072,002
101-200-404.000	TAX ADJUSTMENTS	9,833	10,678	24,298	10,000	12,000
101-200-412.000	DELINQUENT PERSONAL PROPERTY	8,158	6,632	16,557	7,000	7,000
101-200-434.000	TRAILER TAX	7,857	17,052	8,344	15,000	10,000
101-200-439.000	MARIJUANA TAX	56,003	226,361	363,124	357,598	414,400
101-200-445.000	PENALTIES AND INTEREST ON TAXES	609,573	36,326	61,402	561,266	0
101-200-447.000	PROPERTY TAX ADMIN FEE	175	0	0	0	0
101-200-528.019	FEDERAL GRANTS, OTHER - COVID/CARES	133,982	0	0	0	0
101-200-569.019	STATE GRANTS OTHER - COVID 19	120,051	140,981	0	0	0
101-200-573.000	LOCAL COMMUNITY STABILIZATION SHARE	257,625	97,769	132,117	83,950	92,123
101-200-574.000	STATE GRANTS STATE REVENUE SHARING	1,612,176	1,564,737	1,643,995	1,629,387	1,694,731
101-200-577.010	LIQUOR LICENSES	14,915	15,141	13,650	15,000	15,000
101-200-625.040	PROGRAM COSTS	0	4,200	5,520	0	4,000
101-200-665.000	INTEREST	23,480	104,486	223,910	169,100	250,000
101-200-667.000	RENT	27,097	26,866	31,623	27,000	101,801
101-200-672.000	REVENUE	18,528	13,192	15,103	8,000	67,000
101-200-672.050	REVENUE FEDERAL	0	4,239	1,988	2,000	2,280
101-200-673.000	GAIN/LOSS ON SALE OF ASSETS	452	(24,407)	0	500	500
101-200-676.030	REIMBURSEMENTS HOTEL AND LIQUOR	94,086	106,654	173,550	179,637	167,805
101-200-676.050	REIMBURSEMENTS INSURANCE	0	2,308	16,133	0	0
101-200-687.000	REFUNDS AND REBATES	227,651	217,316	188,736	225,000	180,000
101-200-689.000	CASH OVER OR SHORT	22,287	20	0	0	0
101-215-607.000	FEES	138,950	116,100	124,268	140,000	130,000
101-215-607.001	FOIA FEES	619	762	224	800	500
101-215-607.050	CREMATION FEES	16,950	16,080	13,080	15,000	16,000
101-215-607.055	NOTARY FEES	1,360	1,776	1,450	1,650	1,650
101-215-628.010	DOCUMENT KITS	6,910	7,161	4,720	6,000	0
101-215-628.020	COPIES	0	13,795	10,290	12,000	12,000
101-215-636.000	CIRCUIT COURT SEARCH FEES	0	6,080	895	4,500	1,000
101-215-639.000	TITLE SEARCH FEES	2,750	0	0	0	0
101-215-699.263	TRANSFER FROM 263	39,296	0	0	0	0
101-245-575.000	STATE GRANTS REMONUMENTATION	45,613	45,505	53,284	57,335	57,335
101-245-580.000	CONTRIBUTIONS FROM LOCAL UNITS	13,000	12,500	9,500	13,000	13,000
101-253-447.000	PROPERTY TAX ADMIN FEE	9,479	10,258	11,634	10,000	11,500
101-253-607.000	FEES	17,112	16,620	14,666	17,000	17,000
101-257-628.257	EQUALIZATION PROCESSING SVCS	89,289	65,639	78,222	65,000	38,000
101-257-676.000	REIMBURSEMENTS/OTHER INCOME	0	0	0	0	37,000
101-262-567.010	SCHOOL ELECTION REIMBURSEMENT	37,457	85,588	22,842	32,000	5,000
101-262-607.010	ELECTIONS CANDIDATE FILING FEE	950	6,625	9,603	0	5,000
101-262-607.020	LOCALS / STATE REIMBURSEMENT	0	0	250	81,400	344,622
101-262-676.010	VOTER REGISTRATION REIMB	18	0	0	50	0
101-280-609.000	JURY DEMAND FEES	4,468	9,986	7,661	8,000	9,000
101-281-547.000	STATE GRANTS COURT EQUITY	241,462	238,903	219,520	240,000	240,000
101-283-540.000	JUDGE SALARY	45,724	45,724	45,724	45,724	45,724
101-283-569.000	STATE GRANTS OTHER	283	488	0	0	35,000
101-283-608.010	DRUG COURT PARTICIPATION FEES	2,897	0	0	0	0

SHIAWASSEE COUNTY GENERAL FUND
2024 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2023 ESTIMATED ACTIVITY	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
101-283-608.020	MENTAL HEALTH COURT PARTICIPATION FEE	1,000	0	0	0	0
101-283-611.000	ATTORNEY FEE REIMBURSEMENT	7,452	11,996	5,688	10,000	10,000
101-283-625.010	ASSESSED COURT COSTS	113,487	106,407	74,131	120,000	106,000
101-283-625.015	COURT COSTS	19,600	22,092	21,388	22,000	22,000
101-283-625.020	COURT SERVICES	24,735	23,505	21,704	25,000	25,000
101-283-625.025	DNA ASSESSMENT	0	200	446	0	0
101-283-663.000	BOND FORFEITURES AND BOND COSTS	0	7,500	0	0	0
101-283-695.000	USE OF FUND BALANCE-BUDGET ONLY	0	0	0	2,200	0
101-286-540.000	JUDGE SALARY	45,837	45,724	45,724	45,750	45,724
101-286-602.000	CIVIL FEES	104,327	110,010	111,871	110,000	110,000
101-286-608.000	COURT FILING FEES	10,419	10,420	10,801	10,000	10,000
101-286-608.025	OVERSITE FEES	44,583	60,633	42,441	60,000	60,000
101-286-625.035	ALCOHOL ASSESSMENT PROGRAM	9,925	13,910	9,700	12,000	12,000
101-286-625.040	PROGRAM COSTS	2,020	2,920	1,660	2,800	2,800
101-286-656.000	COURT COSTS	233,203	275,446	311,700	275,000	275,000
101-286-657.000	ORDINANCE FINES AND COSTS	74,360	78,748	67,215	80,000	80,000
101-286-663.000	BOND FORFEITURES AND BOND COSTS	6,700	20,950	10,129	6,000	8,000
101-289-561.000	STATE GRANTS WELFARE FOC	713,527	546,866	641,586	775,000	775,000
101-289-561.001	STATE GRANTS WELFARE FOC INCENTIVE	74,256	73,054	160,024	50,000	120,000
101-289-561.002	STATE GRANTS WELFARE FOC GFGP	49,009	49,826	73,895	60,000	60,000
101-289-623.000	FOC STATUTORY HANDLING FEE	70,077	53,929	57,333	62,000	62,000
101-289-672.000	REVENUE	766	0	602	0	0
101-289-672.010	BENCH WARRANT REVENUE	8,913	7,066	10,077	10,000	10,000
101-289-672.020	CREDIT CARD REVENUE	157	1,440	1,928	1,500	1,500
101-294-540.000	JUDGE SALARY	167,437	174,007	181,673	181,670	186,000
101-294-612.000	GUARDIAN AD LITEM REIMBURSEMENT	8,210	6,087	6,278	5,000	6,000
101-294-622.000	ESTATE INVENTORY FEE	41,558	40,069	28,830	40,000	35,000
101-296-561.010	STATE GRANTS WELFARE CHILD SUPPORT	15,926	0	0	0	0
101-296-569.030	CRIME VICTIMS RIGHTS GRANT	0	0	73,284	109,000	109,000
101-296-611.000	ATTORNEY FEE REIMBURSEMENT	30	0	0	0	0
101-296-628.020	COPIES	400	690	2,870	500	2,000
101-296-676.000	REIMBURSEMENTS/OTHER INCOME	113,259	110,382	0	0	0
101-296-699.218	TRANSFER FROM 218	118,085	60,000	35,000	35,000	10,000
101-299-569.000	STATE GRANTS OTHER	145,222	162,219	164,704	162,000	162,000
101-299-611.000	ATTORNEY FEE REIMBURSEMENT	6,950	12,466	11,650	12,000	13,000
101-299-625.045	PROCESSING AND COSTS	4,252	7,067	6,270	10,000	8,000
101-299-625.050	ADMINISTRATION FEES	13,334	14,186	7,467	15,000	10,000
101-301-439.000	MARIJUANA TAX	0	91	4,215	4,215	0
101-301-505.000	FEDERAL GRANTS PUBLIC SAFETY	0	1,157	17,398	31,773	31,773
101-301-574.000	STATE GRANTS STATE REVENUE SHARING	0	0	5,380	5,380	32,280
101-301-607.100	SEX OFFENDER REGISTRATION FEE	3,240	2,710	2,460	3,000	2,800
101-301-610.010	RESTITUTION	213	35	4,640	4,640	150
101-301-628.050	CIVIL PROCESSING SHERIFF	4,340	1,186	644	1,000	1,000
101-301-628.075	SHERIFF OFFICE DEPOSIT REVENUE	135,821	120,573	123,120	133,000	158,000
101-301-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	15,500	0	12,002	12,002	0
101-301-699.216	TRANSFER FROM 216	0	0	39,750	39,760	0
101-315-543.130	SECONDARY RP AND TAP PROGRAM	71,343	104,841	138,617	56,854	128,413
101-351-543.000	STATE GRANTS PUBLIC SAFETY	0	96,184	24,000	0	0
101-351-628.060	LIVE SCAN REVENUE	8,370	11,609	9,185	8,000	10,000
101-351-628.250	JAIL REVENUE	41,571	90,370	96,580	45,000	47,000
101-351-676.100	DIVERTED FELONS REIMBURSEMENT	26,990	44,320	21,030	20,000	20,000
101-351-699.254	TRANSFER FROM 254	51,830	0	50,000	50,000	50,000
101-426-505.000	FEDERAL GRANTS PUBLIC SAFETY	7,657	24,140	3,180	36,679	22,114
101-426-628.120	EMERGENCY SERVICES REVENUE	13,307	24,527	0	8,000	8,000
101-426-672.000	REVENUE	1,740	9,926	3,740	10,000	10,000

SHIAWASSEE COUNTY GENERAL FUND

2024 ADOPTED BUDGET

GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2023 ESTIMATED ACTIVITY	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
101-426-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	19,100	24,100	0	0	0
101-430-490.050	DOG AND KENNEL LICENSES	80,807	78,673	70,924	80,000	80,000
101-430-627.050	KENNEL INSPECTIONS	1,180	1,130	1,110	1,200	1,200
101-603-610.010	RESTITUTION	1,004	344	0	500	500
101-711-607.040	TRANSFER TAX	307,206	322,314	263,201	300,000	250,000
101-711-607.045	TRACT REVENUE	140	280	70	100	100
101-711-628.125	REGISTER OF DEEDS SERVICES	414,754	362,681	303,291	360,000	300,000
101-728-607.120	PLANNING	7,375	5,300	4,425	8,000	6,000
101-728-607.125	ZONING	18,373	19,900	12,680	19,000	15,000
101-728-607.130	SPLIT FEES FOR MAPPING	22,145	3,160	1,805	1,000	1,500
101-728-657.000	ORDINANCE FINES AND COSTS	300	0	750	2,000	2,000
101-728-676.000	REIMBURSEMENTS/OTHER INCOME	0	375	175	0	200
101-756-566.000	STATE GRANTS-RECREATIONAL/CULTURAL	0	0	50,817	50,817	0
101-756-672.000	REVENUE	2,440	1,800	1,880	2,000	2,000
101-756-674.000	CONTRIBUTIONS	51,500	0	0	0	0
101-756-699.230	TRANSFER FROM 230	0	0	0	0	122,050
TOTAL ESTIMATED REVENUES		\$20,407,597	\$19,763,858	\$19,807,655	\$21,371,948	\$21,334,648

SHIAWASSEE COUNTY GENERAL FUND

2024 ADOPTED BUDGET

GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2021 ACTUAL ACTIVITY	2022 ACTUAL ACTIVITY	2023 ESTIMATED ACTIVITY	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
APPROPRIATIONS						
101-000-718.000	HEALTH INSUR	(\$1,350)	(\$2,635)	\$16,398	\$0	\$0
101-101-703.000	SALARIES	140,822	137,938	92,036	120,000	100,000
101-101-709.000	FICA	10,358	10,112	6,221	9,180	7,000
101-101-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	829	2,254	2,165	2,429	2,500
101-101-717.000	DEFINED BENEFIT PENSION CONTRIB	35,089	26,654	0	0	5,297
101-101-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	2,191	2,190
101-101-718.000	HEALTH INSUR	16,287	23,037	46,035	49,536	52,800
101-101-718.001	DENTAL/VISION	1,749	2,401	2,634	2,871	3,240
101-101-724.001	LIFE INSURANCE	826	769	531	799	594
101-101-724.002	DISABILITY INS	259	174	56	300	300
101-101-724.050	FLEX PLAN FEES	21	0	0	0	0
101-101-725.000	PER DIEM	550	0	0	0	0
101-101-752.000	SUPPLIES	944	2,089	0	0	0
101-101-755.000	OPERATING SUPPLIES	0	120	1,249	2,000	1,800
101-101-755.019	OPERATING SUPPLIES-COVID 19	702	0	0	0	0
101-101-801.000	CONTRACTUAL SERVICES	0	8,486	9,829	9,500	9,000
101-101-820.000	LEGAL FEES	23,996	10,007	1,243	10,000	0
101-101-861.000	MILEAGE	7,880	8,341	5,216	9,000	6,000
101-101-909.000	TRAINING	11,024	13,458	3,152	3,000	4,000
101-101-915.000	MEMBERSHIPS	10,736	10,081	11,471	10,500	11,150
101-101-955.000	MISCELLANEOUS	900	0	0	0	0
101-172-703.000	SALARIES	352,528	358,257	382,060	381,399	407,588
101-172-703.080	SALARIES - ARPA	486,000	0	0	0	0
101-172-709.000	FICA	25,992	26,497	27,939	29,177	30,000
101-172-709.080	FICA - ARPA	37,103	0	0	0	0
101-172-713.000	OVERTIME	0	96	225	0	0
101-172-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	380	3,594	6,295	3,900
101-172-717.000	DEFINED BENEFIT PENSION CONTRIB	191,613	32,294	0	0	7,760
101-172-718.000	HEALTH INSUR	44,200	48,798	66,762	77,976	75,000
101-172-718.001	DENTAL/VISION	0	3,020	3,071	3,445	3,600
101-172-724.001	LIFE INSURANCE	692	587	403	625	500
101-172-724.002	DISABILITY INS	972	953	852	825	1,000
101-172-724.050	FLEX PLAN FEES	50	0	0	0	0
101-172-752.000	SUPPLIES	8,726	13,093	0	0	0
101-172-755.000	OPERATING SUPPLIES	0	0	7,370	12,900	8,000
101-172-755.019	OPERATING SUPPLIES-COVID 19	79	0	0	0	0
101-172-801.000	CONTRACTUAL SERVICES	46,964	35,243	94,056	88,234	43,650
101-172-820.000	LEGAL FEES	110,277	48,654	13,437	39,200	0
101-172-861.000	MILEAGE	694	689	852	800	1,000
101-172-881.000	ADVERTISING	0	0	44	100	100
101-172-909.000	TRAINING	7,731	8,202	8,127	15,400	10,000
101-172-915.000	MEMBERSHIPS	325	1,580	1,637	1,600	1,495
101-172-955.000	MISCELLANEOUS	0	2,452	0	0	0
101-172-970.000	CAPITAL OUTLAY	4,578	2,500	0	2,500	0
101-174-801.174	ECONOMIC DEV PAYMENT	50,000	0	0	0	0
101-191-851.000	POSTAGE	29,321	34,520	15,927	20,700	0
101-200-717.025	PRIOR YEAR UNALLOCATED MERS	1,983,138	898,011	0	218,400	0
101-202-801.100	AUDITOR CONTRACT	45,000	43,875	46,986	45,000	44,000
101-202-801.175	INDIRECT COSTS STUDIES	15,000	7,500	0	8,000	8,500
101-215-703.000	SALARIES	238,435	248,592	273,841	307,363	300,000
101-215-709.000	FICA	16,522	17,257	19,038	24,011	20,000
101-215-713.000	OVERTIME	0	180	3,912	4,500	3,000
101-215-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	1,371	3,134	2,692	4,507	4,507
101-215-717.000	DEFINED BENEFIT PENSION CONTRIB	67,221	40,333	6,989	5,982	9,359
101-215-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	66,531	66,513
101-215-718.000	HEALTH INSUR	68,249	91,999	107,429	118,449	120,612
101-215-718.001	DENTAL/VISION	0	5,049	5,410	6,068	6,068
101-215-724.001	LIFE INSURANCE	670	677	442	810	810
101-215-724.002	DISABILITY INS	578	662	668	651	651
101-215-724.050	FLEX PLAN FEES	21	0	34	75	54
101-215-752.000	SUPPLIES	5,462	14,333	19,808	25,600	24,000

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101-215-755.019	OPERATING SUPPLIES-COVID 19	0	30	0	0	0
101-215-801.000	CONTRACTUAL SERVICES	14,673	15,809	16,872	16,000	19,000
101-215-820.000	LEGAL FEES	6,641	170	57	2,500	0
101-215-861.000	MILEAGE	16	21	226	1,000	1,000
101-215-909.000	TRAINING	495	5,191	0	1,500	1,500
101-215-915.000	MEMBERSHIPS	460	1,095	1,232	1,200	1,200
101-228-755.000	OPERATING SUPPLIES	1,505	6,379	618	5,000	5,000
101-228-948.010	MAINTENANCE AND SUPPORT	0	9,042	31,020	33,000	10,000
101-228-948.020	COURTS MAINT AND SUPPORT	6,462	0	0	0	0
101-228-948.030	SECURITY SUPPORT	20,831	9,357	0	0	0
101-228-970.000	CAPITAL OUTLAY	63,428	17,683	0	50,000	50,000
101-234-801.000	CONTRACTUAL SERVICES	16,966	16,532	22,808	24,000	24,000
101-245-703.000	SALARIES	0	307	7,774	7,989	7,989
101-245-703.010	SUPERVISOR SALARIES	4,422	5,751	0	0	0
101-245-709.000	FICA	338	463	582	611	611
101-245-717.000	DEFINED BENEFIT PENSION CONTRIB	1,123	619	0	0	0
101-245-725.000	PER DIEM	1,500	1,350	506	1,800	1,800
101-245-752.000	SUPPLIES	2,404	3,232	0	3,615	3,615
101-245-801.000	CONTRACTUAL SERVICES	45,527	51,415	33,413	56,320	56,320
101-253-703.000	SALARIES	183,821	186,730	163,825	186,887	190,000
101-253-709.000	FICA	13,287	13,484	11,791	14,762	14,000
101-253-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	0	272	400	2,400
101-253-717.000	DEFINED BENEFIT PENSION CONTRIB	79,470	56,329	11,782	9,426	8,512
101-253-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	55,782	55,766
101-253-718.000	HEALTH INSUR	27,592	38,902	36,414	36,828	36,828
101-253-718.001	DENTAL/VISION	0	2,023	1,857	2,221	2,221
101-253-724.001	LIFE INSURANCE	462	444	306	436	436
101-253-724.002	DISABILITY INS	433	499	431	402	402
101-253-724.050	FLEX PLAN FEES	12	0	0	0	0
101-253-754.000	OFFICE SUPPLIES	1,549	1,689	0	0	0
101-253-755.000	OPERATING SUPPLIES	0	0	8,749	8,300	4,000
101-253-801.000	CONTRACTUAL SERVICES	2,367	2,416	2,838	2,523	2,600
101-253-820.000	LEGAL FEES	11,966	6,406	0	1,000	1,000
101-253-861.000	MILEAGE	0	96	170	200	200
101-253-909.000	TRAINING	1,137	1,660	1,690	1,500	3,000
101-253-915.000	MEMBERSHIPS	625	275	223	300	500
101-253-958.000	BANK CHARGES	204	1,568	3,760	3,500	1,500
101-253-970.000	CAPITAL OUTLAY	0	0	0	0	0
101-257-703.000	SALARIES	6,807	0	0	0	0
101-257-709.000	FICA	496	0	0	0	0
101-257-717.000	DEFINED BENEFIT PENSION CONTRIB	3,477	0	0	0	0
101-257-718.000	HEALTH INSUR	2,888	0	0	0	0
101-257-724.001	LIFE INSURANCE	10	0	0	0	0
101-257-724.002	DISABILITY INS	12	0	0	0	0
101-257-724.050	FLEX PLAN FEES	3	0	0	0	0
101-257-752.000	SUPPLIES	40,372	41,819	44,526	34,000	0
101-257-755.000	OPERATING SUPPLIES	0	0	0	0	1,800
101-257-801.000	CONTRACTUAL SERVICES	171,167	185,940	164,732	194,670	194,670
101-257-820.000	LEGAL FEES	0	0	0	1,000	0
101-257-851.000	POSTAGE	0	0	0	0	37,000
101-257-881.000	ADVERTISING	383	383	294	500	500
101-257-915.000	MEMBERSHIPS	100	100	113	100	100
101-261-995.000	INTERFUND TRANSFERS OUT	105,978	105,044	120,276	106,912	106,912
101-262-703.000	SALARIES	20,585	22,577	31,884	35,206	35,206
101-262-709.000	FICA	1,535	1,709	2,356	2,884	2,884
101-262-713.000	OVERTIME	0	0	552	2,500	3,000
101-262-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	205	662	973	2,012	2,112
101-262-717.000	DEFINED BENEFIT PENSION CONTRIB	4,530	302	3	100	0
101-262-718.000	HEALTH INSUR	2,052	4,340	6,963	7,560	7,560
101-262-718.001	DENTAL/VISION	52	227	309	346	346
101-262-724.001	LIFE INSURANCE	70	67	75	115	115
101-262-724.002	DISABILITY INS	16	60	74	100	100

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101-262-725.005	PER DIEM CANVASSERS	1,065	4,515	506	1,500	7,500
101-262-752.000	SUPPLIES	32,481	110,610	77,286	114,400	358,000
101-262-801.000	CONTRACTUAL SERVICES	0	3,615	4,067	4,000	4,000
101-262-820.000	LEGAL FEES	0	0	0	1,000	0
101-262-861.000	MILEAGE	416	2,702	785	1,200	3,500
101-262-909.000	TRAINING	116	537	458	500	2,000
101-262-963.010	ELECTION REIMBURSEMENTS TO LOCALS	0	0	0	0	60,531
101-265-703.000	SALARIES	224,890	261,237	237,680	267,766	250,000
101-265-709.000	FICA	16,505	19,390	18,215	18,597	18,000
101-265-713.000	OVERTIME	6,704	8,615	11,552	11,213	8,000
101-265-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	972	2,238	2,033	3,334	3,334
101-265-717.000	DEFINED BENEFIT PENSION CONTRIB	84,068	52,893	11,782	9,426	8,512
101-265-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	55,782	55,766
101-265-718.000	HEALTH INSUR	43,771	61,707	42,569	59,706	61,512
101-265-718.001	DENTAL/VISION	0	2,727	1,980	2,420	2,420
101-265-724.001	LIFE INSURANCE	538	565	455	800	800
101-265-724.002	DISABILITY INS	420	560	395	910	910
101-265-724.050	FLEX PLAN FEES	15	0	0	0	0
101-265-755.000	OPERATING SUPPLIES	45,045	23,536	34,701	37,750	37,750
101-265-755.019	OPERATING SUPPLIES-COVID 19	4,008	1,564	0	0	0
101-265-755.025	HOUSEKEEPING SUPPLIES	7,281	11,295	0	0	0
101-265-759.000	FUEL	6,862	9,667	8,704	10,000	10,000
101-265-801.000	CONTRACTUAL SERVICES	101,199	124,633	82,404	80,000	80,000
101-265-888.000	TAXES	1,045	1,091	920	1,200	1,200
101-265-909.000	TRAINING	0	545	0	0	0
101-265-919.000	WASTE AND RUBBISH DISPOSAL	9,429	11,464	9,384	10,100	10,100
101-265-924.000	UTILITIES	287,153	314,871	266,459	279,900	279,900
101-265-934.000	OTHER REPAIRS AND MAINTENANCE	131,173	126,188	141,262	125,000	120,000
101-265-934.025	OTHER REPAIRS AND MAINT DISTRICT COURT	(59,484)	59,932	0	0	0
101-265-970.000	CAPITAL OUTLAY	148,838	30,892	11,250	18,308	10,000
101-266-801.000	CONTRACTUAL SERVICES	71,150	119,163	100,730	119,200	119,200
101-266-948.010	MAINTENANCE AND SUPPORT	49,403	95,222	112,321	120,000	120,000
101-271-801.000	CONTRACTUAL SERVICES	300	0	0	0	0
101-283-703.000	SALARIES	273,306	326,952	334,548	376,651	389,358
101-283-703.070	VISITING JUDGE	0	175	0	0	3,000
101-283-709.000	FICA	16,102	19,996	20,626	28,814	29,786
101-283-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	77	1,597	2,089	3,942	4,306
101-283-717.000	DEFINED BENEFIT PENSION CONTRIB	57,106	23,226	5,135	4,992	10,021
101-283-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	1,656	1,656
101-283-718.000	HEALTH INSUR	60,074	91,713	98,750	105,636	141,090
101-283-718.001	DENTAL/VISION	0	5,018	4,977	5,325	7,839
101-283-724.001	LIFE INSURANCE	580	678	440	913	630
101-283-724.002	DISABILITY INS	698	807	727	1,040	400
101-283-724.050	FLEX PLAN FEES	18	44	165	150	150
101-283-755.000	OPERATING SUPPLIES	5,530	9,372	7,864	10,000	10,000
101-283-755.019	OPERATING SUPPLIES-COVID 19	626	0	0	0	0
101-283-801.000	CONTRACTUAL SERVICES	24,909	26,701	25,074	27,400	30,000
101-283-801.019	CONTRACT SERVICES - COVID RELATED	3,938	4,622	2,513	3,000	0
101-283-801.110	COLLECTIONS EXPENSE	498	996	1,121	1,000	1,000
101-283-810.020	EXPENDITURES FROM RESTRICTED FUND	0	3,793	2,435	2,200	0
101-283-811.000	JURY FEES	7,451	14,141	12,500	14,000	12,000
101-283-811.001	JURY MILEAGE	1,377	2,389	2,366	3,000	3,000
101-283-811.100	JURY MEALS	273	1,068	397	1,750	1,750
101-283-811.200	JURY COMMISSION	573	694	660	1,000	1,000
101-283-813.000	TRANSCRIPT FEES	13,122	15,102	10,197	20,000	17,000
101-283-815.000	WITNESS FEES	0	246	47	500	500
101-283-820.000	LEGAL FEES	19,896	57,339	50,942	48,000	10,000
101-283-820.001	LEGAL FEES-APPELLATE	0	0	0	0	70,000
101-283-861.000	MILEAGE	204	839	573	2,500	2,500
101-283-861.005	MILEAGE WITNESS	0	69	83	100	100
101-283-881.000	ADVERTISING	0	0	0	50	50
101-283-909.000	TRAINING	4,665	6,603	2,643	4,000	4,000

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101-283-915.000	MEMBERSHIPS	1,834	1,904	2,116	2,000	2,000
101-283-931.000	EQUIPMENT & REPAIRS	1,302	1,279	0	1,500	1,300
101-286-703.000	SALARIES	630,173	675,589	671,604	687,550	737,100
101-286-703.070	VISITING JUDGE	0	0	0	100	100
101-286-709.000	FICA	42,067	45,781	45,664	46,947	48,000
101-286-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	2,370	4,974	5,992	6,128	6,500
101-286-717.000	DEFINED BENEFIT PENSION CONTRIB	186,605	269,111	100,553	107,256	74,403
101-286-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	810,795	810,573
101-286-718.000	HEALTH INSUR	103,885	126,932	128,400	121,565	147,804
101-286-718.001	DENTAL/VISION	3,959	11,275	11,762	12,328	12,328
101-286-724.001	LIFE INSURANCE	1,567	1,471	1,049	1,525	1,525
101-286-724.002	DISABILITY INS	1,520	1,691	1,450	1,426	1,426
101-286-724.050	FLEX PLAN FEES	260	271	249	225	200
101-286-754.000	OFFICE SUPPLIES	24,801	27,524	0	0	0
101-286-755.000	OPERATING SUPPLIES	0	0	25,596	27,000	27,000
101-286-755.019	OPERATING SUPPLIES-COVID 19	16,703	5,253	88	12,300	12,300
101-286-801.000	CONTRACTUAL SERVICES	32,740	36,528	31,375	38,000	38,000
101-286-811.000	JURY FEES	0	4,756	611	1,500	1,500
101-286-811.001	JURY MILEAGE	0	927	109	500	500
101-286-811.100	JURY MEALS	0	97	0	500	500
101-286-813.000	TRANSCRIPT FEES	2,779	1,769	2,568	2,500	2,500
101-286-815.000	WITNESS FEES	54	42	7	500	500
101-286-835.025	DRUG TEST CONFIRMS	0	50	0	100	100
101-286-851.000	POSTAGE	5,117	5,117	4,500	4,000	4,000
101-286-861.000	MILEAGE	468	1,200	1,703	2,800	2,800
101-286-861.005	MILEAGE WITNESS	35	23	1	100	100
101-286-881.000	ADVERTISING	0	0	0	100	100
101-286-909.000	TRAINING	1,796	3,660	3,769	5,000	5,000
101-286-915.000	MEMBERSHIPS	8,821	10,533	9,465	10,500	10,500
101-286-931.000	EQUIPMENT & REPAIRS	968	75	0	1,000	1,000
101-289-703.000	SALARIES	481,667	549,948	536,120	575,870	617,576
101-289-709.000	FICA	34,677	39,204	37,731	44,839	47,245
101-289-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	1,062	2,624	3,275	6,728	10,547
101-289-717.000	DEFINED BENEFIT PENSION CONTRIB	288,666	133,444	12,428	14,976	15,837
101-289-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	224,048	223,987
101-289-718.000	HEALTH INSUR	76,417	134,689	153,920	139,907	205,247
101-289-718.001	DENTAL/VISION	2,948	10,719	10,073	11,430	12,745
101-289-724.001	LIFE INSURANCE	1,190	1,206	794	1,200	1,200
101-289-724.002	DISABILITY INS	1,170	1,374	1,204	1,300	1,560
101-289-724.050	FLEX PLAN FEES	162	399	249	500	500
101-289-752.000	SUPPLIES	8,505	6,872	4,655	10,540	0
101-289-755.000	OPERATING SUPPLIES	0	887	516	460	9,000
101-289-755.019	OPERATING SUPPLIES-COVID 19	97	0	0	0	0
101-289-801.000	CONTRACTUAL SERVICES	104,101	61,094	66,493	85,000	85,000
101-289-801.077	LAW ENFORCEMENT EXPENSE	78,186	82,537	52,013	72,000	72,000
101-289-851.000	POSTAGE	0	11,500	4,933	11,500	11,500
101-289-861.000	MILEAGE	(14)	952	1,767	3,500	3,500
101-289-900.000	PRINTING AND PUBLISHING	464	693	335	1,500	1,500
101-289-909.000	TRAINING	0	2,259	10,026	10,700	10,700
101-289-915.000	MEMBERSHIPS	1,095	1,306	1,474	1,400	1,400
101-294-703.000	SALARIES	282,504	298,849	292,786	312,580	315,956
101-294-709.000	FICA	19,606	20,669	20,730	23,913	23,913
101-294-717.000	DEFINED BENEFIT PENSION CONTRIB	32,979	16,236	1,757	1,686	6,040
101-294-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	2,637	2,636
101-294-718.000	HEALTH INSUR	50,770	72,583	75,517	80,506	88,651
101-294-718.001	DENTAL/VISION	0	3,709	3,547	3,784	4,165
101-294-724.001	LIFE INSURANCE	462	449	299	456	456
101-294-724.002	DISABILITY INS	603	641	581	761	761
101-294-724.050	FLEX PLAN FEES	12	0	0	0	0
101-294-755.000	OPERATING SUPPLIES	1,304	2,113	1,539	2,500	1,500
101-294-801.000	CONTRACTUAL SERVICES	11,659	11,880	10,839	12,000	3,500
101-294-801.077	LAW ENFORCEMENT EXPENSE	25,000	0	0	0	0

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101-294-811.000	JURY FEES	0	0	0	2,000	2,000
101-294-815.000	WITNESS FEES	0	0	0	500	500
101-294-820.000	LEGAL FEES	21,925	19,285	25,477	24,000	25,000
101-294-861.000	MILEAGE	0	0	96	1,000	500
101-294-861.005	MILEAGE WITNESS	0	0	0	500	500
101-294-909.000	TRAINING	0	0	338	1,000	1,000
101-294-915.000	MEMBERSHIPS	260	260	902	1,000	1,000
101-294-931.000	EQUIPMENT & REPAIRS	0	0	0	200	9,700
101-294-955.000	MISCELLANEOUS	498	0	0	0	0
101-295-752.000	SUPPLIES	2,908	2,991	2,772	3,500	3,500
101-296-703.000	SALARIES	770,796	675,723	697,084	798,558	828,553
101-296-709.000	FICA	57,012	52,782	52,220	65,297	65,297
101-296-713.000	OVERTIME	0	27,857	7,223	25,000	0
101-296-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	2,737	13,220	15,553	24,625	24,625
101-296-717.000	DEFINED BENEFIT PENSION CONTRIB	195,756	37,472	0	0	7,237
101-296-718.000	HEALTH INSUR	61,543	40,667	64,052	69,220	48,220
101-296-718.001	DENTAL/VISION	3,830	5,705	4,821	9,082	9,082
101-296-724.001	LIFE INSURANCE	1,380	1,035	807	1,370	1,370
101-296-724.002	DISABILITY INS	1,688	1,053	1,275	1,560	1,560
101-296-724.050	FLEX PLAN FEES	279	68	380	345	270
101-296-752.000	SUPPLIES	9,431	0	0	0	0
101-296-755.000	OPERATING SUPPLIES	0	11,241	10,694	14,000	12,000
101-296-755.019	OPERATING SUPPLIES-COVID 19	9,199	0	1,904	1,700	0
101-296-801.000	CONTRACTUAL SERVICES	430	583	1,293	2,000	2,000
101-296-801.060	SERVING EXPENSE	41	0	0	100	100
101-296-802.000	EXPENSES	0	0	0	500	500
101-296-820.000	LEGAL FEES	244	463	509	4,545	500
101-296-835.000	HEALTH SERVICES	0	0	0	2,500	2,500
101-296-835.055	BLOOD TESTING	0	26	0	500	500
101-296-842.000	UNEMPLOYMENT	0	4,246	0	0	0
101-296-851.000	POSTAGE	2,471	2,621	2,222	3,500	2,500
101-296-861.000	MILEAGE	392	1,771	1,263	1,350	1,200
101-296-881.000	ADVERTISING	18	44	43	50	50
101-296-909.000	TRAINING	0	1,227	3,012	2,500	3,000
101-296-915.000	MEMBERSHIPS	9,804	8,984	9,469	10,200	10,000
101-296-933.000	SOFTWARE MAINT AGREEMENTS	8,906	8,173	15,391	13,700	14,000
101-296-948.000	COMPUTER SERVICES	831	870	0	2,000	2,000
101-296-960.000	TECHNOLOGY	6,004	4,364	8,030	6,730	8,000
101-299-703.000	SALARIES	287,439	342,993	325,817	351,528	344,000
101-299-709.000	FICA	20,026	23,909	22,980	26,989	26,989
101-299-713.000	OVERTIME	0	385	205	1,269	1,269
101-299-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	283	1,227	1,639	1,639
101-299-717.000	DEFINED BENEFIT PENSION CONTRIB	92,802	81,456	29,413	29,066	22,798
101-299-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	93,141	93,116
101-299-718.000	HEALTH INSUR	63,248	109,028	91,434	66,066	110,000
101-299-718.001	DENTAL/VISION	233	5,579	5,443	7,404	7,404
101-299-724.001	LIFE INSURANCE	672	723	455	1,005	1,005
101-299-724.002	DISABILITY INS	729	855	774	1,144	1,144
101-299-724.050	FLEX PLAN FEES	155	142	83	75	200
101-299-755.000	OPERATING SUPPLIES	5,323	2,772	3,822	4,910	4,910
101-299-801.000	CONTRACTUAL SERVICES	10,516	21,016	14,051	18,500	16,000
101-299-801.077	LAW ENFORCEMENT EXPENSE	0	39,210	36,054	49,000	50,000
101-299-801.180	CONTRACTUAL SVCS CORRECTIONS	0	10,350	39,656	44,400	0
101-299-811.000	JURY FEES	405	0	0	1,000	1,000
101-299-811.001	JURY MILEAGE	103	0	0	400	400
101-299-811.100	JURY MEALS	0	0	0	200	200
101-299-813.000	TRANSCRIPT FEES	3,550	2,020	471	4,000	3,500
101-299-820.000	LEGAL FEES	561	0	0	1,000	0
101-299-820.050	JUVENILE LEGAL FEES	126,677	101,790	74,595	100,000	100,000
101-299-861.000	MILEAGE	(249)	(982)	(866)	2,000	1
101-299-900.000	PRINTING AND PUBLISHING	381	211	243	500	500
101-299-909.000	TRAINING	441	955	3,023	3,000	2,000

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101-299-915.000	MEMBERSHIPS	1,130	2,479	1,911	1,824	1,824
101-299-931.000	EQUIPMENT & REPAIRS	2,654	1,268	1,342	2,500	2,500
101-301-703.000	SALARIES	1,252,945	1,480,440	1,602,586	1,876,951	1,970,799
101-301-709.000	FICA	94,944	112,077	122,679	145,500	151,000
101-301-713.000	OVERTIME	23,505	31,812	55,347	56,897	50,000
101-301-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	7,010	22,566	53,434	58,753	58,753
101-301-717.000	DEFINED BENEFIT PENSION CONTRIB	646,725	539,216	285,190	344,995	245,938
101-301-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	1,496,817	1,546,453
101-301-718.000	HEALTH INSUR	133,949	205,916	215,483	297,264	297,264
101-301-718.001	DENTAL/VISION	8,911	20,042	20,237	22,028	22,028
101-301-723.000	RETIREE HEALTH INSUR	79,979	74,419	0	72,625	72,625
101-301-724.001	LIFE INSURANCE	4,382	5,268	3,799	5,000	5,000
101-301-724.002	DISABILITY INS	2,802	3,471	3,123	3,449	3,449
101-301-724.050	FLEX PLAN FEES	61	54	165	150	100
101-301-754.000	OFFICE SUPPLIES	9,713	8,522	8,252	8,000	8,000
101-301-755.000	OPERATING SUPPLIES	23,476	(1,932)	917	12,050	12,050
101-301-755.019	OPERATING SUPPLIES-COVID 19	10,313	10,306	0	0	0
101-301-755.345	POLICE DOG SUPPLIES	0	502	881	2,400	2,400
101-301-759.000	FUEL	29,928	67,254	60,323	75,000	75,000
101-301-760.000	AMMO & WEAPONS REPAIR	3,956	4,497	4,995	4,500	4,500
101-301-767.010	UNIFORMS & CLEANING	23,302	26,110	20,589	19,500	19,500
101-301-801.000	CONTRACTUAL SERVICES	27,365	20,508	55,100	30,000	38,000
101-301-801.055	INTESTIGATIVE EXPENDITURES	6,729	7,112	5,344	8,000	8,000
101-301-801.345	POLICE DOG CONTRACTUAL EXPENSES	0	1,201	2,649	2,915	2,915
101-301-820.000	LEGAL FEES	14,811	36,644	0	16,000	100
101-301-835.000	HEALTH SERVICES	4,123	3,552	1,024	2,000	2,000
101-301-861.000	MILEAGE	0	599	205	2,000	2,000
101-301-870.000	FED EXPENSE	0	713	12,823	31,773	0
101-301-885.000	GUN RANGE	508	295	1,125	1,000	1,000
101-301-909.000	TRAINING	10,004	14,915	7,191	13,650	15,000
101-301-909.345	POLICE DOG TRAINING	0	400	2,363	2,100	750
101-301-913.000	TRAVEL	0	0	0	2,500	0
101-301-915.000	MEMBERSHIPS	6,180	6,030	5,625	6,500	6,500
101-301-931.000	EQUIPMENT & REPAIRS	30,897	39,933	49,949	45,000	40,000
101-301-948.000	COMPUTER SERVICES	19,375	20,038	17,093	21,000	21,000
101-301-955.000	MISCELLANEOUS	144	450	0	0	0
101-301-970.000	CAPITAL OUTLAY	0	44,039	38,342	34,000	149,400
101-301-983.000	LEASED ASSETS	22,206	25,906	12,258	24,000	12,000
101-303-703.000	SALARIES	206,660	253,150	269,989	234,000	234,000
101-303-709.000	FICA	15,446	19,312	20,654	18,000	18,000
101-303-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	134	0	0	0
101-303-717.000	DEFINED BENEFIT PENSION CONTRIB	10,420	914	0	0	0
101-303-718.000	HEALTH INSUR	14,276	2,810	0	0	0
101-303-718.001	DENTAL/VISION	0	126	0	0	0
101-303-724.001	LIFE INSURANCE	115	89	1,060	1,370	1,370
101-303-724.002	DISABILITY INS	106	28	0	0	0
101-303-724.050	FLEX PLAN FEES	3	0	0	0	0
101-303-755.000	OPERATING SUPPLIES	630	195	379	337	450
101-303-767.010	UNIFORMS & CLEANING	687	1,472	779	1,913	2,000
101-303-835.000	HEALTH SERVICES	0	0	0	2,500	500
101-303-909.000	TRAINING	0	210	0	500	0
101-303-931.000	EQUIPMENT & REPAIRS	0	402	0	0	0
101-315-703.000	SALARIES	67,236	73,186	70,066	109,824	109,824
101-315-709.000	FICA	5,210	5,559	5,456	8,716	8,716
101-315-713.000	OVERTIME	7,104	0	972	4,113	4,113
101-315-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	3,584	7,133	6,460	6,460
101-315-717.000	DEFINED BENEFIT PENSION CONTRIB	5,967	2,278	0	0	0
101-315-718.000	HEALTH INSUR	13,241	0	0	23,660	0
101-315-718.001	DENTAL/VISION	0	739	640	2,400	1,200
101-315-724.001	LIFE INSURANCE	218	213	146	436	235
101-315-724.002	DISABILITY INS	121	172	110	328	250
101-315-724.050	FLEX PLAN FEES	3	0	0	0	0

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101-315-727.000	WORKMANS COMPENSATION	0	0	0	650	650
101-315-755.000	OPERATING SUPPLIES	0	515	963	0	0
101-315-767.010	UNIFORMS & CLEANING	840	4,230	(682)	840	840
101-315-861.000	MILEAGE	10,725	16,557	17,525	16,800	16,800
101-315-903.000	ALLOCATIONS	5,276	5,539	4,667	8,959	0
101-315-929.000	EQUIPMENT EXPENSES	0	163	1,672	0	0
101-351-703.000	SALARIES	1,206,960	1,062,751	1,033,749	1,237,495	1,144,300
101-351-709.000	FICA	91,316	82,289	79,423	100,023	87,000
101-351-713.000	OVERTIME	45,463	70,934	64,054	70,000	65,000
101-351-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	8,276	22,113	46,584	46,545
101-351-717.000	DEFINED BENEFIT PENSION CONTRIB	184,443	129,936	162,377	170,138	140,402
101-351-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	22,856	23,614
101-351-718.000	HEALTH INSUR	164,217	225,982	240,635	331,632	364,479
101-351-718.001	DENTAL/VISION	3,137	14,435	13,671	17,028	17,028
101-351-724.001	LIFE INSURANCE	4,418	3,661	2,744	4,570	4,570
101-351-724.002	DISABILITY INS	2,868	2,104	2,113	3,345	3,345
101-351-724.050	FLEX PLAN FEES	68	0	165	150	200
101-351-752.005	KITCHEN SUPPLIES	1,345	1,679	1,125	800	2,000
101-351-754.000	OFFICE SUPPLIES	6,619	5,918	9,611	10,000	10,000
101-351-755.000	OPERATING SUPPLIES	13,338	20,552	24,719	25,000	25,000
101-351-755.019	OPERATING SUPPLIES-COVID 19	30,631	17,723	0	0	0
101-351-767.010	UNIFORMS & CLEANING	8,981	13,030	16,457	15,000	20,000
101-351-801.000	CONTRACTUAL SERVICES	21,011	243,762	259,586	255,900	275,000
101-351-835.000	HEALTH SERVICES	236,970	271,925	287,063	270,000	290,000
101-351-861.000	MILEAGE	669	750	2,242	2,700	3,000
101-351-881.020	ADVERTISING PERSONNEL	45	0	0	200	200
101-351-909.000	TRAINING	993	4,173	4,862	4,000	10,000
101-351-915.000	MEMBERSHIPS	495	0	0	500	500
101-351-916.000	FOOD	145,609	0	0	0	0
101-351-931.000	EQUIPMENT & REPAIRS	5,052	7,620	9,925	8,000	10,000
101-351-948.000	COMPUTER SERVICES	34,343	635	0	0	0
101-351-955.000	MISCELLANEOUS	2,340	1,500	0	0	0
101-351-970.000	CAPITAL OUTLAY	40,000	2,301	0	0	0
101-426-703.000	SALARIES	46,149	53,094	40,264	58,384	44,200
101-426-709.000	FICA	3,530	4,062	3,080	4,467	3,382
101-426-755.000	OPERATING SUPPLIES	7,768	2,236	2,490	3,000	1,000
101-426-759.000	FUEL	2,079	3,960	2,660	3,000	3,000
101-426-767.010	UNIFORMS & CLEANING	340	46	379	500	500
101-426-801.000	CONTRACTUAL SERVICES	12,290	14,755	7,380	12,000	12,000
101-426-861.000	MILEAGE	0	0	0	100	100
101-426-909.000	TRAINING	1,976	4,581	1,121	1,500	1,500
101-426-915.000	MEMBERSHIPS	209	100	88	300	300
101-426-931.000	EQUIPMENT & REPAIRS	1,577	716	17,848	16,565	2,000
101-426-970.000	CAPITAL OUTLAY	14,969	57,237	0	2,000	4,000
101-430-703.000	SALARIES	41,830	43,560	59,599	45,876	56,400
101-430-709.000	FICA	3,097	3,201	4,551	3,407	3,407
101-430-713.000	OVERTIME	236	0	1,757	0	1,500
101-430-717.000	DEFINED BENEFIT PENSION CONTRIB	24,849	14,724	7,548	0	8,668
101-430-718.000	HEALTH INSUR	4,746	6,838	7,055	7,485	7,485
101-430-718.001	DENTAL/VISION	0	339	324	375	375
101-430-724.001	LIFE INSURANCE	115	111	163	120	120
101-430-724.002	DISABILITY INS	112	118	102	121	121
101-430-724.050	FLEX PLAN FEES	3	0	0	5	5
101-430-752.000	SUPPLIES	15,619	0	0	0	0
101-430-755.000	OPERATING SUPPLIES	84	16,749	14,934	18,000	15,000
101-430-759.000	FUEL	3,319	4,774	3,915	6,000	6,000
101-430-767.010	UNIFORMS & CLEANING	0	220	0	800	800
101-430-801.000	CONTRACTUAL SERVICES	17,905	20,869	25,152	30,600	30,600
101-430-835.000	HEALTH SERVICES	0	0	450	0	0
101-430-909.000	TRAINING	199	146	0	500	500
101-430-931.000	EQUIPMENT & REPAIRS	831	1,070	1,412	1,500	1,500
101-442-703.000	SALARIES	257,832	247,733	227,190	266,249	266,249

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101-442-709.000	FICA	18,521	17,540	16,241	20,369	20,369
101-442-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	379	1,294	1,164	3,672	3,672
101-442-717.000	DEFINED BENEFIT PENSION CONTRIB	66,131	37,108	11,782	9,426	8,159
101-442-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	53,976	55,766
101-442-718.000	HEALTH INSUR	33,705	57,166	51,981	69,357	69,357
101-442-718.001	DENTAL/VISION	641	3,667	3,903	4,826	4,826
101-442-721.000	CLOTHING ALLOWANCE	481	711	299	800	800
101-442-724.001	LIFE INSURANCE	605	555	379	660	660
101-442-724.002	DISABILITY INS	609	584	533	765	765
101-442-724.050	FLEX PLAN FEES	69	71	83	75	56
101-442-754.000	OFFICE SUPPLIES	1,004	960	0	0	0
101-442-755.000	OPERATING SUPPLIES	0	0	2,491	3,000	4,500
101-442-801.000	CONTRACTUAL SERVICES	2,450	17,289	79,322	67,750	2,750
101-442-861.000	MILEAGE	2,608	2,947	3,025	3,400	3,400
101-442-900.000	PRINTING AND PUBLISHING	1,581	1,534	713	2,000	1,400
101-442-909.000	TRAINING	2,995	3,000	3,801	3,500	3,500
101-442-915.000	MEMBERSHIPS	350	350	394	350	450
101-445-955.000	MISCELLANEOUS	198,257	119,442	0	125,000	125,000
101-595-995.000	INTERFUND TRANSFERS OUT	8,139	8,568	10,146	8,568	9,019
101-601-995.000	INTERFUND TRANSFERS OUT	217,000	300,000	183,094	217,000	217,000
101-648-801.250	MEDICAL EXAMINER CONTRACT	183,493	188,710	183,147	190,000	190,000
101-649-955.000	MISCELLANEOUS	200,000	200,000	225,000	200,000	200,000
101-663-995.000	INTERFUND TRANSFERS OUT	172,500	172,500	188,438	172,500	167,500
101-711-703.000	SALARIES	189,490	219,523	183,062	213,631	200,000
101-711-709.000	FICA	13,529	15,652	13,136	16,343	14,000
101-711-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	20	2,050	3,230	3,467	3,467
101-711-717.000	DEFINED BENEFIT PENSION CONTRIB	80,254	63,042	1,856	11,406	3,464
101-711-717.010	DEFINED BENEFIT PENSION BOND	0	0	0	116,751	120,623
101-711-718.000	HEALTH INSUR	30,847	49,817	38,165	65,657	48,500
101-711-718.001	DENTAL/VISION	0	2,819	1,945	3,159	2,300
101-711-724.001	LIFE INSURANCE	490	444	299	571	360
101-711-724.002	DISABILITY INS	472	460	476	650	500
101-711-724.050	FLEX PLAN FEES	12	0	0	0	0
101-711-752.000	SUPPLIES	4,500	3,408	5,165	11,300	8,000
101-711-755.019	OPERATING SUPPLIES-COVID 19	18	0	0	0	0
101-711-801.000	CONTRACTUAL SERVICES	6,732	5,593	4,039	7,000	7,000
101-711-820.000	LEGAL FEES	26	0	0	100	100
101-711-861.000	MILEAGE	300	300	630	600	600
101-711-909.000	TRAINING	600	600	900	800	800
101-711-915.000	MEMBERSHIPS	140	140	225	200	200
101-711-931.000	EQUIPMENT & REPAIRS	0	0	0	500	500
101-714-709.000	FICA	0	0	0	25	25
101-714-725.000	PER DIEM	0	0	0	270	270
101-728-724.001	LIFE INSURANCE	(1)	0	0	0	0
101-728-725.000	PER DIEM	8,400	5,625	5,991	10,000	7,000
101-728-752.000	SUPPLIES	1,111	1,791	0	0	0
101-728-755.000	OPERATING SUPPLIES	0	0	988	1,200	1,200
101-728-801.000	CONTRACTUAL SERVICES	122,470	98,900	86,646	109,360	109,360
101-728-820.000	LEGAL FEES	1,275	1,233	0	3,000	1,000
101-728-851.000	POSTAGE	0	0	0	0	2,000
101-728-861.000	MILEAGE	3,395	2,428	2,300	2,400	2,400
101-728-881.000	ADVERTISING	1,890	1,781	1,625	2,500	2,000
101-728-948.040	GIS MAINTENANCE AND SUPPORT	3,320	17,000	5,063	4,700	4,700
101-728-955.000	MISCELLANEOUS	0	0	0	0	0
101-728-964.000	REFUNDS AND REBATES	395	550	56	1,000	300
101-728-970.000	CAPITAL OUTLAY	0	0	0	0	0
101-756-703.000	SALARIES	4,666	21,058	15,886	27,200	30,000
101-756-709.000	FICA	348	1,575	1,233	2,570	2,300
101-756-713.000	OVERTIME	0	334	392	500	500
101-756-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	266	1,118	69	2,900	2,900
101-756-717.000	DEFINED BENEFIT PENSION CONTRIB	36	0	0	0	0
101-756-718.000	HEALTH INSUR	533	3,216	592	6,800	6,800

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101-756-718.001	DENTAL/VISION	0	157	54	1,295	1,295
101-756-724.001	LIFE INSURANCE	10	80	7	120	120
101-756-724.002	DISABILITY INS	0	49	12	135	135
101-756-725.000	PER DIEM	2,000	3,275	4,116	4,500	4,000
101-756-755.000	OPERATING SUPPLIES	1,032	1,921	2,501	3,617	2,500
101-756-801.000	CONTRACTUAL SERVICES	26,685	30,721	29,568	31,000	27,000
101-756-861.000	MILEAGE	393	535	1,308	1,500	1,500
101-756-970.000	CAPITAL OUTLAY	36,105	67,173	17,071	35,000	45,000
101-954-727.000	WORKMANS COMPENSATION	(137,580)	60,065	200,447	60,000	80,000
101-954-935.000	PROPERTY LIABILITY INSURANCE	386,723	401,064	230,158	390,000	410,000
101-966-995.000	INTERFUND TRANSFERS OUT	0	98,577	0	0	0
101-966-995.213	TRANSFER TO 213	0	3,889	0	0	0
101-966-995.222	TRANSFER TO 222	2,319	2,360	0	0	0
101-966-995.223	TRANSFER TO 223	0	6,596	0	0	0
101-966-995.233	TRANSFER TO 233	0	15,834	0	0	0
101-966-995.243	TRANSFER TO 243	0	0	0	0	21,920
101-966-995.269	TRANSFER TO 269	7,580	14,123	0	8,500	8,500
101-966-995.282	TRANSFER TO 282	0	0	0	5,000	5,000
101-966-995.292	TRANSFER TO 292	381,000	381,000	428,625	524,604	381,000
101-966-995.353	TRANSFER TO 353	91,495	46,933	0	0	0
101-966-995.375	TRANSFER TO 375	0	795,000	0	0	500
101-966-995.501	TRANSFER TO 501	0	17,608	0	0	23,475
101-975-801.000	CONTRACTUAL SERVICES	96,247	88,310	84,083	100,000	90,000
TOTAL APPROPRIATIONS		\$19,094,852	\$19,122,245	\$15,816,723	\$21,371,948	\$21,334,648