

Shiawasse County 2025 Adopted Budget



Photo Credit: Paul Chandler

December 11, 2024

Shiawassee County 2024
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

Table of Contents

Budget Message..... iv

Budget Resolution vi

General Fund Summary 1

Capital Outlay..... 6

Staffing Levels 7

Special Revenue Funds..... 8

General Fund Detail 9

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 11, 2024

RE: 2025 Budget Memo

Dear Chairman Brodeur and the Board of Commissioners,

Under the leadership of the County Board of Commissioners, the proposed 2025 general fund budget revenues total \$22,300,203 and expenditures of \$22,300,203 - it is balanced to zero with revenues equaling expenditures. This is the sixth 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 budget. Further, we continue to ensure that the general fund receives the interest from investments and the delinquent tax fund to account for current high inflation. MERS was closed to new hires January 1, 2021 and 44 North was implemented for healthcare. The resulting change from 44 North is \$600,000 for this year (previously \$800,000 per years). 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 \$66,656,785 in revenues and \$65,169,401 in expenditures. These are revenue over expenses except the Road Commission, MSU Extension, the Health Department, and the Waste Management Account (Parks) are using slight amounts of fund balance - all other county special revenue accounts are revenues over expenditures. This brings the total county budget for 2025 to \$88,956,988 in revenues and \$87,469,604 in expenditures. When removing the Shiawassee Road Commission, Shiawassee County Medical Care Facility, and the airport, there are \$16,978,229 in revenue and \$17,299,244 in expenses. This includes the use of fund balance from MSU Extension, the Health Department, and Waste Management.

As part of the budgeting process for 2025, 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.

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 continues to prepare itself for a fiscally balanced year to come.

Yours very truly,

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

Budget Resolution

Resolution No. 24-12-10

SHIAWASSEE COUNTY BOARD OF COMMISSIONERS

RESOLUTION No. 24-12-10

FISCAL YEAR 2025 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 11, 2024 for the 2025 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 2025 general fund budget, projecting revenues totaling **\$22,300,203** and expenditures totaling **\$22,300,203** based on an approved millage of **5.3840 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 2025 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.

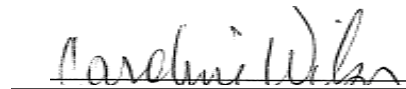
APPROVED AND ADOPTED BY THE SHIAWASSEE COUNTY BOARD OF COMMISSIONERS FOR FIRST READING NOVEMBER 20, 2024 AND APPROVED AT SECOND READING ON DECEMBER 11, 2024.



Greg Brodeur,

Chairman

ATTEST:



Caroline Wilson,
County Clerk

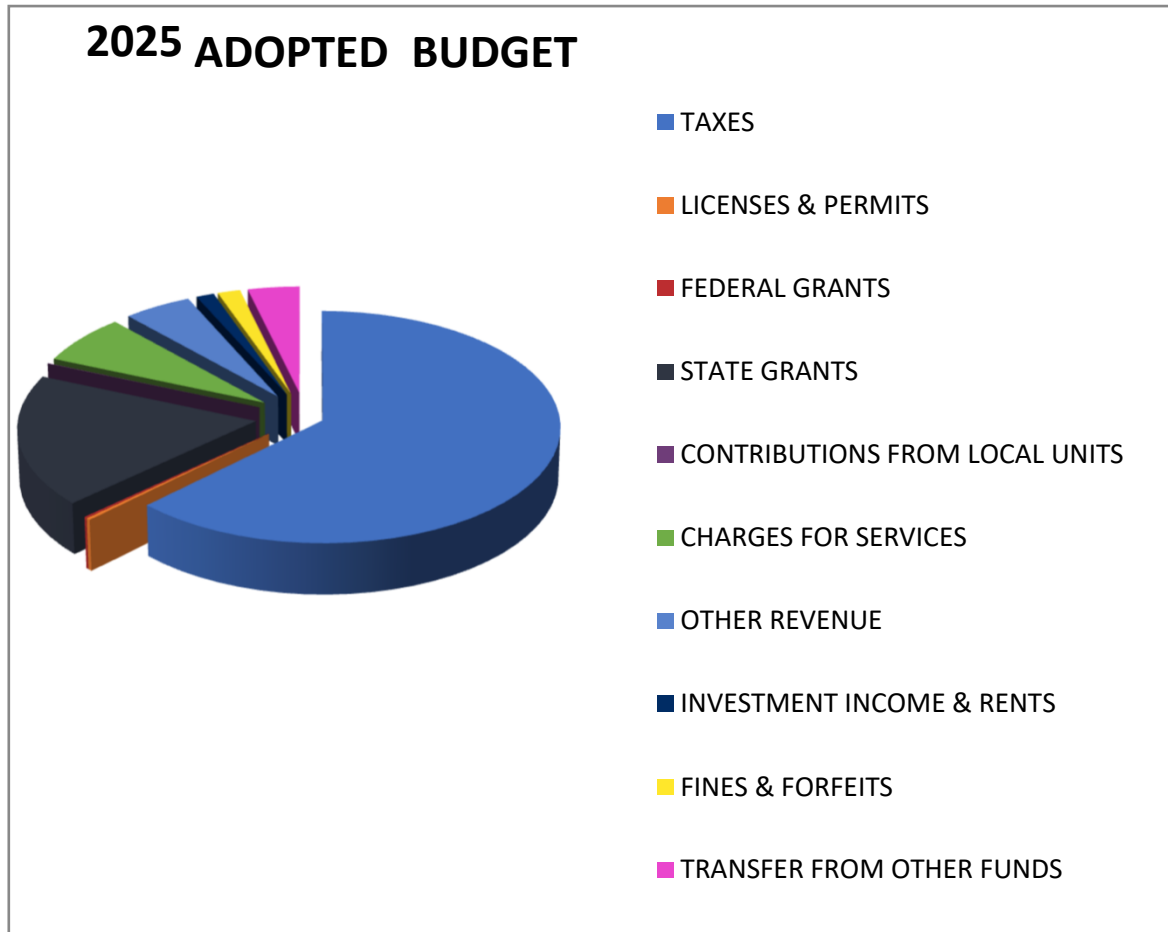
General Fund Summary

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
REVENUE AND EXPENSE SUMMARY

SOURCES OF FUNDS	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ACTIVITY TO DATE	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
TAXES	\$12,501,825	\$13,257,378	\$12,605,186	\$13,656,779	\$13,957,602
LICENSES & PERMITS	93,814	89,304	61,957	95,000	64,000
FEDERAL GRANTS	25,297	39,576	22,480	53,887	36,930
STATE GRANTS	3,472,416	3,835,867	2,979,552	3,780,562	4,096,855
CONT FROM LOCAL UNITS	12,500	13,221	7,500	11,000	11,000
CHARGES FOR SERVICES	1,727,530	1,600,138	1,609,610	1,886,522	1,530,725
OTHER REVENUE	524,774	418,815	425,369	510,885	1,108,871
INVESTMENT INCOME & RENTS	131,352	274,660	231,343	351,801	290,000
FINES & FORFEITS	382,644	398,998	353,669	365,000	368,000
TRANSFER FROM OTHER FUNDS	891,706	110,747	13,140	933,880	836,220
OTHER FINANCING SOURCES	0	0	0	5,191	0
TOTAL REVENUES	\$19,763,858	\$20,038,704	\$18,309,806	\$21,650,507	\$22,300,203
EXPENDITURES BY FUNCTION					
GENERAL GOVERNMENT	\$4,969,269	\$4,576,583	\$3,321,594	\$4,425,165	\$4,521,717
JUDICIAL	5,162,521	6,162,605	5,447,975	6,600,472	6,673,381
PUBLIC SAFETY	5,669,894	7,671,826	6,778,512	8,036,577	8,567,675
PUBLIC WORKS	520,519	598,756	481,805	581,172	564,978
HEALTH & WELFARE	388,710	396,257	319,310	390,000	410,000
COMMUNITY & ECONOMIC DEVELOP	493,156	512,485	468,457	552,179	588,078
RECREATION & CULTURE	131,212	79,294	144,436	145,550	117,015
TRANSFERS OUT TO OTHER FUNDS	1,786,964	794,923	805,747	919,392	857,359
TOTAL EXPENDITURES	\$19,122,245	\$20,792,729	\$17,767,836	\$21,650,507	\$22,300,203
NET CHANGE IN FUND BALANCE	\$641,613	(\$754,025)	\$541,970	\$0	\$0

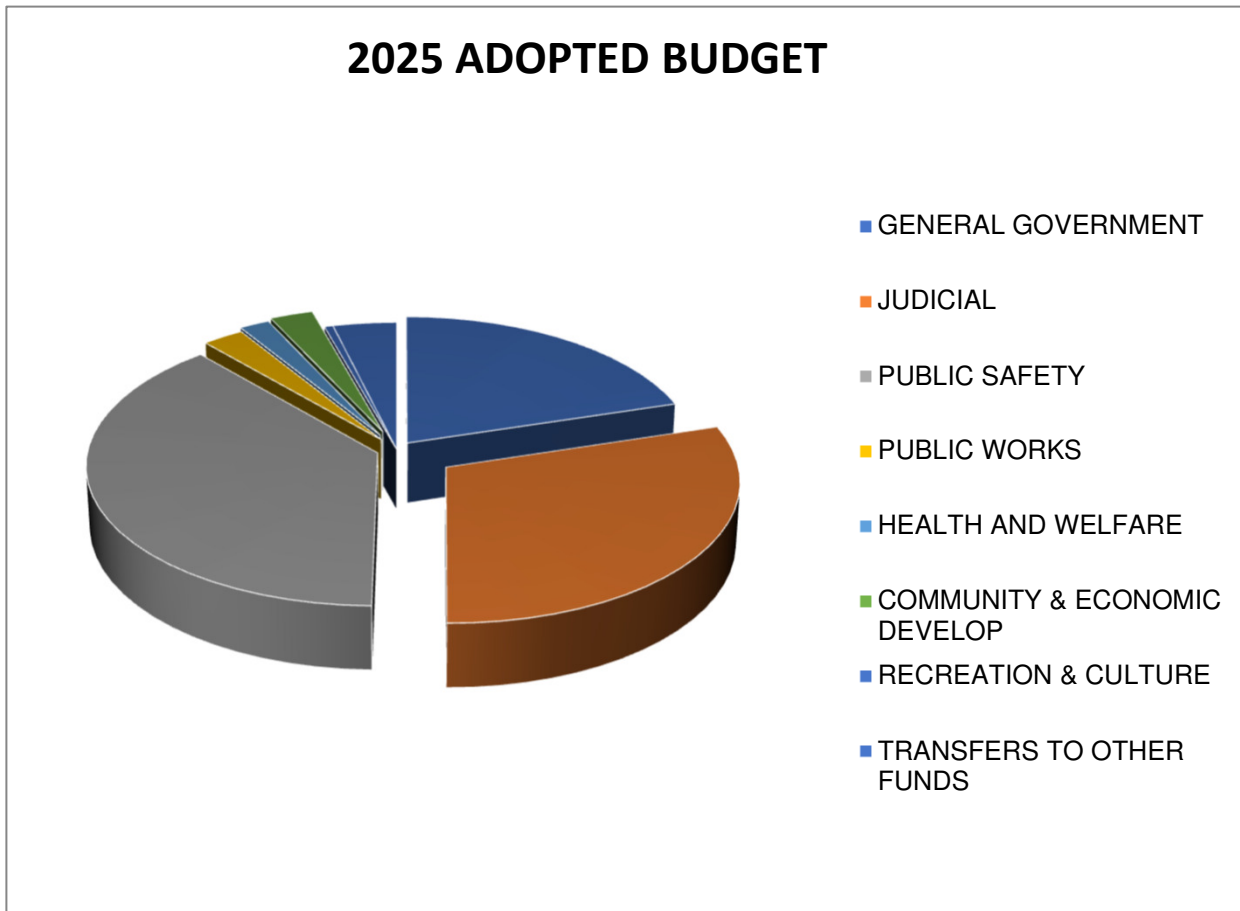
**SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
REVENUE SUMMARY**

SOURCES OF FUNDS	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ACTIVITY TO DATE	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
TAXES	\$12,501,825	\$13,257,378	\$12,605,186	\$13,656,779	\$13,957,602
LICENSES & PERMITS	93,814	89,304	61,957	95,000	64,000
FEDERAL GRANTS	25,297	39,576	22,480	53,887	36,930
STATE GRANTS	3,472,416	3,835,867	2,979,552	3,780,562	4,096,855
CONTRIBUTIONS FROM LOCAL UNITS	12,500	13,221	7,500	11,000	11,000
CHARGES FOR SERVICES	1,727,530	1,600,138	1,609,610	1,886,522	1,530,725
OTHER REVENUE	524,774	418,815	425,369	510,885	1,108,871
INVESTMENT INCOME & RENTS	131,352	274,660	231,343	351,801	290,000
FINES & FORFEITS	382,644	398,998	353,669	365,000	368,000
TRANSFER FROM OTHER FUNDS	891,706	110,747	13,140	933,880	836,220
OTHER FINANCING SOURCES	0	0	0	5,191	0
TOTAL REVENUES	\$19,763,858	\$20,038,704	\$18,309,806	\$21,650,507	\$22,300,203



**SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
EXPENDITURE SUMMARY**

EXPENDITURES BY FUNCTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ACTIVITY TO DATE	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
GENERAL GOVERNMENT	\$4,969,269	\$4,576,583	\$3,321,594	\$4,425,165	\$4,521,717
JUDICIAL	5,162,521	6,162,605	5,447,975	6,600,472	6,673,381
PUBLIC SAFETY	5,669,894	7,671,826	6,778,512	8,036,577	8,567,675
PUBLIC WORKS	520,519	598,756	481,805	581,172	564,978
HEALTH AND WELFARE	388,710	396,257	319,310	390,000	410,000
COMMUNITY & ECONOMIC DEVELOP	493,156	512,485	468,457	552,179	588,078
RECREATION & CULTURE	131,212	79,294	144,436	145,550	117,015
TRANSFERS TO OTHER FUNDS	1,786,964	794,923	805,747	919,392	857,359
TOTAL EXPENDITURES	<u>\$19,122,245</u>	<u>\$20,792,729</u>	<u>\$17,767,836</u>	<u>\$21,650,507</u>	<u>\$22,300,203</u>



SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET EXPENDITURE
BY FUNCTION

	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ACTIVITY TO DATE	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
GENERAL GOVERNMENT					
COMMISSIONERS	\$253,286	\$222,350	\$185,067	\$206,371	\$263,556
COUNTY ADMINISTRATION	583,295	635,316	519,733	589,630	652,535
CLERK'S POSTAGE	34,520	14,572	0	0	0
PRIOR YEAR UNALLOCATED MERS	898,011	0	0	0	0
OTHER PROFESSIONAL CONTRACTS	51,375	52,965	40,000	52,500	52,500
COUNTY CLERK	444,532	551,576	542,062	578,274	630,244
RESD - INFORMATION TECHNOLOGY	42,461	64,144	31,533	65,000	80,000
PURCHASING	16,532	24,588	24,597	28,000	28,000
SURVEY & REMONUMENTATION	63,137	70,556	31,809	60,567	60,567
TREASURER	312,521	314,995	281,971	323,365	319,225
EQUALIZATION	228,242	243,020	190,607	245,170	247,170
ELECTIONS	151,923	145,576	242,266	486,854	103,176
BUILDING & GROUNDS	1,125,610	1,004,570	908,453	970,234	1,149,544
TECHNOLOGY	214,385	219,971	196,577	239,200	241,300
GENERAL INSURANCE	461,129	922,616	49,245	490,000	600,000
COPIERS	88,310	89,768	77,674	90,000	93,900
TOTAL GENERAL GOVERNMENT	\$4,969,269	\$4,576,583	\$3,321,594	\$4,425,165	\$4,521,717
JUDICIAL					
CIRCUIT COURT	\$617,363	\$641,294	\$558,453	\$772,327	\$801,504
DISTRICT COURT	1,234,649	1,954,668	1,748,542	2,000,859	2,100,301
FRIEND OF THE COURT	1,041,707	1,182,514	1,096,094	1,331,044	1,405,450
PROBATE COURT	446,674	462,441	414,120	489,778	497,593
PROBATION	2,991	2,978	2,780	3,500	3,500
PROSECUTING ATTORNEY	900,195	962,409	826,523	1,045,065	1,153,917
FAMILY COURT - JUVENILE DIVISION	746,442	783,801	633,963	790,399	543,616
DHS CHILD CARE - SHIAWASSEE	172,500	172,500	167,500	167,500	167,500
TOTAL JUDICIAL	\$5,162,521	\$6,162,605	\$5,447,975	\$6,600,472	\$6,673,381

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
EXPENDITURE BY FUNCTION

	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ACTIVITY TO DATE	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
PUBLIC SAFETY					
SHERIFF	\$2,832,875	\$4,591,078	\$4,080,072	\$4,772,573	\$4,905,686
SHERIFF - SECURITY	278,842	298,111	281,970	327,270	326,740
SHERIFF - SECONDARY ROAD PATROL	112,735	123,236	102,400	149,088	180,202
SHERIFF - JAIL	2,191,936	2,455,433	2,170,307	2,583,183	2,967,696
EMERGENCY SERVICES	140,787	74,981	44,498	71,982	58,498
ANIMAL CONTROL	112,719	128,987	99,265	132,481	128,853
TOTAL PUBLIC SAFETY	<u>\$5,669,894</u>	<u>\$7,671,826</u>	<u>\$6,778,512</u>	<u>\$8,036,577</u>	<u>\$8,567,675</u>
PUBLIC WORKS					
DRAIN OFFICE	\$392,509	\$481,122	\$358,647	\$446,679	\$429,985
DRAINS AT LARGE	119,442	108,615	113,665	125,000	125,000
AIRPORT	8,568	9,019	9,493	9,493	9,993
TOTAL PUBLIC WORKS	<u>\$520,519</u>	<u>\$598,756</u>	<u>\$481,805</u>	<u>\$581,172</u>	<u>\$564,978</u>
HEALTH & WELFARE					
MEDICAL EXAMINERS	188,710	196,257	169,310	190,000	210,000
MENTAL HEALTH APPROPRIATION	200,000	200,000	150,000	200,000	200,000
TOTAL HEALTH & WELFARE	<u>\$388,710</u>	<u>\$396,257</u>	<u>\$319,310</u>	<u>\$390,000</u>	<u>\$410,000</u>
COMMUNITY & ECONOMIC DEVELOPMENT					
REGISTER OF DEEDS	\$363,848	\$389,815	\$377,653	\$410,414	\$449,783
PLAT BOARD	0	0	0	295	295
COMMUNITY DEVELOPMENT	129,308	122,670	90,804	141,470	138,000
TOTAL COMMUNITY & ECONOMIC DEVELOP.	<u>\$493,156</u>	<u>\$512,485</u>	<u>\$468,457</u>	<u>\$552,179</u>	<u>\$588,078</u>
RECREATION & CULTURE					
PARKS	\$131,212	\$79,294	\$144,436	\$145,550	\$117,015
TRANSFER TO OTHER FUNDS					
TRANSFER TO OTHER FUNDS	<u>\$1,786,964</u>	<u>\$794,923</u>	<u>\$805,747</u>	<u>\$919,392</u>	<u>\$857,359</u>

Capital Improvements

SHIAWASSEE COUNTY
2025 ADOPTED BUDGET
CAPITAL OUTLAY

	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ACTIVITY TO DATE	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
GENERAL FUND					
COUNTY ADMINISTRATION	\$2,500	\$0	\$0	\$0	\$0
RESD - INFORMATION TECHNOLOGY	17,683	24,230	4,558	50,000	45,000
BUILDING & GROUNDS	30,892	26,527	0	10,000	122,122
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	44,039	69,441	145,628	149,400	91,000
SHERIFF - SECURITY	0	0	0	0	0
SHERIFF - JAIL	2,301	0	0	0	29,246
EMERGENCY SERVICES	57,237	0	0	4,000	0
ANIMAL CONTROL	0	0	0	0	0
AGRI-EXTENSION	0	0	0	0	0
PARKS	67,173	9,361	50,408	45,000	20,000
TOTAL CAPITAL OUTLAY - GENERAL FUND	\$221,825	\$129,559	\$200,594	\$258,400	\$307,368
SPECIAL REVENUE FUNDS					
FRIEND OF THE COURT	\$0	\$0	\$0	\$0	\$0
CENTRAL DISPATCH	1,194,405	723,330	174,400	174,400	16,570
ROD AUTOMATION	0	12,000	50,962	70,500	25,000
SHERIFF POSSE	0	0	97	0	15,100
SHERIFF 1033 PROGRAM	0	75,820	0	0	0
ARPA FUNDS	1,537,976	7,070,662	506,853	464,588	0
INDIGENT DEFENSE	7,241	0	0	0	0
VETERANS RELIEF	0	49,675	16,480	127,000	200,000
AIRPORT	12,523	80,049	3,420	11,390	34,411
VETERANS SERVICES	146,336	879,067	0	0	0
SHERIFF - JAIL COMMISSARY	0	0	0	0	0
DRAINS AT LARGE	0	0	0	40,000	40,000
TOTAL CAPITAL OUTLAY - SPECIAL REVENUE FUNDS	\$2,898,481	\$8,890,603	\$752,212	\$887,878	\$331,081
TOTAL CAPITAL OUTLAY	\$3,120,306	\$9,020,162	\$952,806	\$1,146,278	\$638,449

Staffing Levels

SHIAWASSEE COUNTY
2025 ADOPTED BUDGET
STAFFING LEVELS

FUND - DEPT	DEPARTMENT	FTE	SALARY	TAXES AND BENEFITS	TOTAL
101-101	COMMISSIONERS	7	\$130,390	\$97,971	\$228,361
101-172	COUNTY ADMINISTRATION	5	459,746	152,509	612,255
101-215/263-215	COUNTY CLERK/CPL	9	393,534	239,964	633,498
101-245	SURVEY & REMONUMENTATION	0.5	6,906	529	7,435
101-253/243/501	TREASURER	3.5	204,133	102,662	306,795
101-262	ELECTIONS	1	57,957	16,519	74,476
101-265/101-756	BUILDING & GROUNDS/PARKS	6	314,285	151,897	466,182
101-283	CIRCUIT COURT	8	442,246	194,908	637,154
101-286	DISTRICT COURT	13	829,797	1,180,094	2,009,891
101-289	FRIEND OF THE COURT	11	665,645	545,055	1,210,700
101-294	PROBATE COURT - ESTATES	4	320,049	135,544	455,593
101-296	PROSECUTING ATTORNEY	11	806,821	255,100	1,061,921
101-299/292	FAMILY COURT - JUVENILE DIVISION	14	871,367	577,561	1,448,928
101-301/254-307	SHERIFF	24	1,929,000	2,560,175	4,489,175
101-303	SHERIFF - SECURITY	6.5	300,000	24,320	324,320
101-315	SHERIFF - SECONDARY ROAD PATROL	1	89,573	17,039	106,612
101-351	SHERIFF - JAIL	20	1,467,300	730,900	2,198,200
101-426	EMERGENCY SERVICES	1	46,863	3,585	50,448
101-430	ANIMAL CONTROL	1	59,955	17,798	77,753
101-442	DRAIN OFFICE	5	273,759	139,976	413,735
101-711/101-714	REGISTER OF DEEDS	4	216,396	217,462	433,858
213/225/233	DRUG COURT	1.5	42,538	4,062	46,600
216	CENTRAL DISPATCH	12	970,400	530,290	1,500,690
221	HEALTH DEPARTMENT	32	1,929,021	822,133	2,751,154
222	MENTAL HEALTH COURT	0.5	40,157	6,992	47,149
223	SWIFT & SURE COURT	0.25	25,420	5,111	30,531
276	OPIOID SETTLEMENT FUND	1.5	131,914	19,543	151,457
287	INDIGENT DEFENSE	9	841,984	384,400	1,226,384
295	AIRPORT	1.5	48,038	13,011	61,049
298-684	VETERANS	3.5	242,619	86,308	328,927
TOTAL		217	\$14,157,813	\$9,233,418	\$23,391,231

Special Revenue Funds

SHIAWASSEE COUNTY
2025 ADOPTED BUDGET
SPECIAL REVENUE FUNDS

FUND	NAME	AUDITED			AUDITED			2024 AMENDED BUDGET		2025 ADOPTED BUDGET	
		REVENUES	EXPENDITURES	FUND BALANCE 12/31/2022	REVENUES	EXPENDITURES	FUND BALANCE 12/31/2023	REVENUES	EXPENDITURES	REVENUES	EXPENDITURES
211	MSU EXTENSION	\$141,764	\$141,880	\$67,993	\$158,129	\$162,131	\$63,990	\$150,000	\$168,432	\$188,000	\$220,209
213	DRUG COURT GRANT-MDCGP	12,297	12,297	0	12,297	12,297	0	80,000	80,000	54,000	54,000
214	FAMILY COUNSELING	6,545	6,840	55,183	5,985	7,674	53,494	9,000	9,000	6,500	6,500
215	FRIEND OF THE COURT	41,377	9,147	169,808	48,392	13,376	204,824	46,000	26,500	40,000	26,500
216	CENTRAL DISPATCH	2,172,350	3,717,798	1,700,945	2,199,570	2,698,409	1,202,107	2,492,847	2,492,847	2,253,150	2,253,150
217	DRUNK DRIVING	11,050	1,236	185,007	11,985	1,304	195,687	10,000	7,500	9,000	9,000
218	PROSECUTORS FEES	23,247	61,150	32,331	17,129	36,822	12,637	12,384	12,384	7,384	7,384
221	HEALTH DEPARTMENT	3,138,138	3,079,690	960,834	3,975,693	4,138,947	797,580	4,877,016	4,765,456	5,156,869	5,316,197
222	MENTAL HEALTH COURT	76,423	76,423	1	75,572	75,572	1	88,159	88,159	82,705	82,705
223	SWIFT & SURE	50,568	50,653	(2)	42,255	41,988	267	60,000	60,000	55,000	55,000
225	OHSP GRANT/BYRNE JAG DRUG COURT	92,944	86,252	9,766	(8,945)	821	0	19,750	19,750	79,000	79,000
230	WASTE MANAGEMENT	76,000	28,860	279,162	77,143	45,657	310,647	91,000	322,870	76,000	251,430
233	BJA - DRUG COURT GRANT	15,834	12,637	3,197	48,276	37,884	13,589	56,000	56,000	0	0
241	FARMLAND PRESERVATION	0	0	1,448	0	0	1,448	0	0	0	0
242	ANIMAL CONTROL DONATIONS	0	20,000	9,540	0	9,540	0	0	0	0	0
243	BROWNFIELD REDEVELOPMENT AUTH.	0	0	0	18,622	18,622	0	21,920	21,920	21,920	21,920
249	BUILDING INSPECTIONS	216,105	217,342	288,050	230,612	249,045	269,617	250,000	244,300	253,000	252,848
251	HOUSING REHAB	56,490	22,635	216,975	128,953	46,838	299,090	25,000	25,000	25,000	25,000
253	DRUG FORFEITURE	1,071	0	18,646	38	0	18,684	5,000	1,800	5,000	1,800
254	SHERIFF COLLECTIONS	11,583	22,924	98,939	14,411	38,657	74,692	84,482	84,482	41,482	41,482
256	ROD AUTOMATION	60,600	33,730	201,986	51,841	36,775	217,053	109,500	109,500	70,000	70,000
259	EMERGENCY MANAGEMENT	10,240	10,084	11,044	6,801	12,833	5,012	48,100	48,100	22,811	22,811
260	SHERIFF - POSSE	6,790	3,294	24,891	18,860	13,457	30,295	5,600	5,600	22,500	22,500
263	CONCEALED PISTOL LICENSING	54,797	164,637	16,704	55,145	45,022	26,828	60,000	60,000	67,084	67,084
264	LOCAL CORRECTIONS TRAINING	10,181	6,291	29,207	10,958	25,095	15,070	10,000	10,000	10,000	10,000
268	GUN RANGE	1,000	0	1,750	1,000	0	2,750	1,000	0	1,000	1,000
269	LAW LIBRARY	20,623	20,624	0	15,858	15,858	0	15,500	15,500	15,500	15,500
272	MAGNET	110,979	102,153	347,662	56,954	64,303	340,313	110,000	110,000	83,000	83,000
273	PROSECUTOR'S ASSETS	575	0	56,737	333	0	57,070	5,000	5,000	5,500	5,500
274	LOCAL LAW ENFORCEMENT	1,528	1,528	0	9,505	9,505	0	8,000	4,500	23,089	23,089
275	1033 PROGRAM	3,953	23,043	38,027	101,201	85,602	53,626	55,363	55,363	53,000	53,000
276	OPIOID FUND/PRETRIAL SERVICES	0	0	0	31,124	31,124	0	165,657	145,657	163,000	163,000
282	SOCIAL WELFARE DHS	5,000	3,487	10,324	5,000	5,414	9,910	5,000	5,000	5,000	5,000
283	COMMUNITY DEV BLOCK GRANT	97,500	97,500	0	489,168	489,168	0	0	0	0	0
284	REACH	50	0	6,412	0	0	6,412	0	0	0	0
285	FEDERAL ARPA	2,513,424	2,370,614	342,066	7,850,443	7,746,832	445,676	464,588	464,588	0	0
286	PEACE-TIME VETERANS SERV.	0	13,092	56,206	0	34,142	22,065	51,900	51,900	52,000	52,000
287	INDIGENT DEFENSE	813,477	930,902	275,788	898,536	1,025,517	148,807	1,647,417	1,647,417	1,646,603	1,646,603
291	MSHN	14,804	13,827	13,284	15,908	13,820	15,372	16,620	16,620	16,620	16,620
292	CHILD CARE	1,113,346	1,049,876	78,560	1,199,171	1,195,271	82,458	1,476,197	1,476,197	2,084,485	2,084,485
293	VETERANS RELIEF	188,734	47,009	875,262	214,107	105,334	984,034	340,000	292,000	475,000	475,000
296	SENIOR CITIZENS (SCOA)	937,971	1,129,678	735,009	1,067,391	1,329,663	472,737	1,000,000	1,000,000	1,851,848	1,851,848
297	CIGARETTE TAX	0	0	157	0	0	157	0	0	0	0
298	VETERANS SERVICES	515,138	486,107	598,173	781,776	1,379,949	0	573,859	573,859	587,604	587,604
299	JAIL GARDEN	40,805	40,806	(1)	0	0	0	0	0	0	0
501	SHIAWASSEE COUNTY LAND BANK	17,608	17,608	0	65,007	65,006	1	149,275	149,275	28,475	28,475
516	DELINQUENT TAX REVOLVING	857,337	154,046	10,597,459	1,230,810	255,588	11,572,680	1,187,574	992,825	1,024,100	995,000
595	JAIL COMMISSARY	358,502	374,800	201,295	272,750	290,588	183,456	316,000	316,000	316,000	316,000

General Fund Detail

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
REVENUES						
101-000-672.000	REVENUE	\$425	\$675	\$600	\$0	\$0
101-000-699.000	INTERFUND TRANSFERS IN	20,067	16,153	140	0	0
101-000-699.102	TRANSFER FROM 102	0	0	0	5	5
101-000-699.285	TRANSFER FROM FUND 285	795,000	0	0	0	0
101-000-699.292	TRANSFER FROM 292	640	0	0	0	0
101-000-699.516	TRANSFER FROM 516	15,999	18,444	0	736,825	720,000
101-000-699.639	TRANSFER FROM 639	0	1,400	3,000		3,000
101-172-672.000	REVENUE	5,618	5,299	9,588	5,300	8,000
101-200-402.000	CURRENT TAX COLLECTION	12,194,427	12,768,799	12,023,068	13,072,002	13,500,000
101-200-404.000	TAX ADJUSTMENTS	10,678	25,711	15,570	15,000	15,000
101-200-412.000	DELINQUENT PERSONAL PROPERTY	6,632	17,983	1,873	7,000	7,000
101-200-434.000	TRAILER TAX	17,052	9,896	8,779	10,000	10,000
101-200-439.000	MARIJUANA TAX	226,361	363,124	535,032	534,977	413,602
101-200-445.000	PENALTIES AND INTEREST ON TAXES	36,326	54,707	9,627	6,300	0
101-200-569.019	STATE GRANTS OTHER - COVID 19	140,981	0	0	0	0
101-200-573.000	LOCAL COMMUNITY STABILIZATION SHARE	97,769	132,117	152,322	92,123	92,123
101-200-574.000	STATE GRANTS STATE REVENUE SHARING	1,564,737	1,643,995	1,725,956	1,694,731	1,965,397
101-200-577.010	LIQUOR LICENSES	15,141	13,650	13,844	15,000	14,000
101-200-625.040	PROGRAM COSTS	4,200	5,520	1,480	4,000	2,000
101-200-665.000	INTEREST	104,486	243,037	202,138	250,000	250,000
101-200-667.000	RENT	26,866	31,623	29,205	101,801	40,000
101-200-672.000	REVENUE	13,192	15,119	13,398	67,000	10,000
101-200-672.050	REVENUE FEDERAL	4,239	1,988	1,030	2,280	2,280
101-200-673.000	GAIN/LOSS ON SALE OF ASSETS	(24,407)	0	11,700	500	1,000
101-200-676.030	REIMBURSEMENTS HOTEL AND LIQUOR	106,654	148,902	181,750	167,805	174,066
101-200-676.050	REIMBURSEMENTS INSURANCE	2,308	16,133	34,976	0	0
101-200-677.000	COST ALLOCATION PLAN REVENUE	0	0	0	0	650,225
101-200-687.000	REFUNDS AND REBATES	217,316	188,753	147,992	180,000	145,000
101-200-689.000	CASH OVER OR SHORT	20	0	(225)	0	0
101-215-607.000	FEES	116,100	130,611	121,045	130,000	130,000
101-215-607.001	FOIA FEES	762	224	447	500	500
101-215-607.050	CREMATION FEES	16,080	15,870	14,610	16,000	25,000
101-215-607.055	NOTARY FEES	1,776	1,560	1,090	1,650	1,300
101-215-628.010	DOCUMENT KITS	7,161	4,720	0	0	0
101-215-628.020	COPIES	13,795	12,163	14,641	12,000	13,500
101-215-636.000	CIRCUIT COURT SEARCH FEES	6,080	920	44	1,000	100
101-245-575.000	STATE GRANTS REMONUMENTATION	45,505	53,284	54,228	49,567	49,567
101-245-580.000	CONTRIBUTIONS FROM LOCAL UNITS	12,500	13,221	7,500	11,000	11,000
101-253-447.000	PROPERTY TAX ADMIN FEE	10,258	12,943	12,070	11,500	12,000
101-253-607.000	FEES	16,620	15,711	14,685	17,000	17,000
101-257-628.257	EQUALIZATION PROCESSING SVCS	65,639	90,817	73,927	38,000	38,000
101-257-676.000	REIMBURSEMENTS/OTHER INCOME	0	0	508	37,000	37,000
101-262-567.010	SCHOOL ELECTION REIMBURSEMENT	85,588	57,667	4,840	5,000	5,000
101-262-607.010	ELECTIONS CANDIDATE FILING FEE	6,625	44,249	1,600	5,000	5,000
101-262-607.015	RESTRICTED CANDIDATE FILING FEES	0	0	2,100	0	0
101-262-607.020	LOCALS / STATE REIMBURSEMENT	0	250	80,105	45,000	1,000
101-262-607.021	LOCALS / STATE REIMBURSEMENT-EARLY VOTING	0	0	39,744	299,622	6,825
101-280-609.000	JURY DEMAND FEES	9,986	8,313	11,790	21,700	12,000
101-281-547.000	STATE GRANTS COURT EQUITY	238,903	294,232	186,389	240,000	240,000
101-283-540.000	JUDGE SALARY	45,724	57,155	34,293	45,724	45,724
101-283-569.000	STATE GRANTS OTHER	488	6,252	15,729	35,000	35,000
101-283-611.000	ATTORNEY FEE REIMBURSEMENT	11,996	5,188	4,745	10,000	5,000
101-283-625.010	ASSESSED COURT COSTS	106,407	69,774	76,333	106,000	106,000
101-283-625.015	COURT COSTS	22,092	21,412	17,511	22,000	22,000
101-283-625.020	COURT SERVICES	23,505	22,551	20,626	25,000	25,000

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
101-283-625.025	DNA ASSESSMENT	200	476	372	0	200
101-283-663.000	BOND FORFEITURES AND BOND COSTS	7,500	0	10,000	0	0
101-283-695.000	USE OF FUND BALANCE-BUDGET ONLY	0	0	0	5,191	0
101-286-540.000	JUDGE SALARY	45,724	57,155	34,293	45,724	45,724
101-286-602.000	CIVIL FEES	110,010	120,136	115,650	110,000	110,000
101-286-608.000	COURT FILING FEES	10,420	12,638	11,704	10,000	12,000
101-286-608.025	OVERSITE FEES	60,633	50,653	40,118	60,000	50,000
101-286-625.035	ALCOHOL ASSESSMENT PROGRAM	13,910	11,500	8,745	12,000	12,000
101-286-625.040	PROGRAM COSTS	2,920	2,100	1,540	2,800	2,800
101-286-656.000	COURT COSTS	275,446	309,757	283,010	275,000	275,000
101-286-657.000	ORDINANCE FINES AND COSTS	78,748	77,941	69,089	80,000	80,000
101-286-663.000	BOND FORFEITURES AND BOND COSTS	20,950	10,550	34,667	8,000	12,000
101-289-561.000	STATE GRANTS WELFARE FOC	546,866	668,352	665,170	775,000	775,000
101-289-561.001	STATE GRANTS WELFARE FOC INCENTIVE	73,054	161,798	142,646	120,000	120,000
101-289-561.002	STATE GRANTS WELFARE FOC GFGP	49,826	89,961	78,520	60,000	60,000
101-289-623.000	FOC STATUTORY HANDLING FEE	53,929	60,707	66,518	62,000	62,000
101-289-672.000	REVENUE	0	17	0	0	0
101-289-672.010	BENCH WARRANT REVENUE	7,066	9,984	14,880	10,000	10,000
101-289-672.020	CREDIT CARD REVENUE	1,440	2,128	2,210	1,500	1,500
101-294-540.000	JUDGE SALARY	174,007	173,059	192,704	186,000	186,000
101-294-612.000	GUARDIAN AD LITEM REIMBURSEMENT	6,087	6,995	6,758	6,000	6,300
101-294-622.000	ESTATE INVENTORY FEE	40,069	32,521	32,142	35,000	35,000
101-296-569.030	CRIME VICTIMS RIGHTS GRANT	0	70,729	92,794	109,000	101,015
101-296-628.020	COPIES	690	2,945	957	2,000	1,000
101-296-676.000	REIMBURSEMENTS/OTHER INCOME	110,382	0	0	0	0
101-296-699.218	TRANSFER FROM 218	60,000	35,000	45,000	10,000	5,000
101-299-569.000	STATE GRANTS OTHER	162,219	139,760	101,710	162,000	162,000
101-299-611.000	ATTORNEY FEE REIMBURSEMENT	12,466	12,854	5,344	13,000	13,000
101-299-625.045	PROCESSING AND COSTS	7,067	6,475	2,239	8,000	0
101-299-625.050	ADMINISTRATION FEES	14,186	8,079	3,688	10,000	0
101-301-439.000	MARIJUANA TAX	91	4,215	542	0	0
101-301-505.000	FEDERAL GRANTS PUBLIC SAFETY	1,157	27,065	28,480	31,773	31,773
101-301-543.000	STATE GRANTS PUBLIC SAFETY	0	16,820	0	0	0
101-301-574.000	STATE GRANTS STATE REVENUE SHARING	0	10,760	21,516	32,280	32,280
101-301-607.100	SEX OFFENDER REGISTRATION FEE	2,710	2,540	1,240	2,800	2,800
101-301-610.010	RESTITUTION	35	4,640	327	150	150
101-301-628.050	CIVIL PROCESSING SHERIFF	1,186	675	593	1,000	1,000
101-301-628.075	SHERIFF OFFICE DEPOSIT REVENUE	120,573	126,528	180,140	158,000	160,000
101-301-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	0	14,102	0	0	0
101-301-699.216	TRANSFER FROM 216	0	39,750	0	0	0
101-315-543.130	SECONDARY RP AND TAP PROGRAM	104,841	127,954	136,836	128,413	182,025
101-315-672.000	REVENUE	0	2,400	0	0	0
101-351-543.000	STATE GRANTS PUBLIC SAFETY	96,184	24,000	0	0	0
101-351-628.060	LIVE SCAN REVENUE	11,609	11,489	10,639	10,000	12,000
101-351-628.250	JAIL REVENUE	90,370	89,767	104,590	47,000	60,000
101-351-676.100	DIVERTED FELONS REIMBURSEMENT	44,320	6,920	4,975	20,000	0
101-351-699.254	TRANSFER FROM 254	0	0	50,000	50,000	0
101-426-505.000	FEDERAL GRANTS PUBLIC SAFETY	24,140	12,511	0	22,114	5,157
101-426-628.120	EMERGENCY SERVICES REVENUE	24,527	3,858	0	8,000	0
101-426-672.000	REVENUE	9,926	3,740	0	10,000	0
101-426-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	24,100	0	0	0	0
101-430-490.050	DOG AND KENNEL LICENSES	78,673	75,654	48,113	80,000	50,000
101-430-627.050	KENNEL INSPECTIONS	1,130	1,170	1,130	1,200	1,000
101-445-676.000	REIMBURSEMENTS/OTHER INCOME	0	0	0	0	60,000
101-603-610.010	RESTITUTION	344	0	168	500	150
101-711-605.000	PASSPORT APPLICATION FEE	0	0	2,759	0	5,100
101-711-607.040	TRANSFER TAX	322,314	258,135	297,307	250,000	250,000
101-711-607.045	TRACT REVENUE	280	70	105	100	100

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
101-711-628.030	PICTURES	0	0	1,065	0	2,400
101-711-628.125	REGISTER OF DEEDS SERVICES	362,681	301,294	324,909	300,000	300,000
101-728-607.120	PLANNING	5,300	5,275	3,300	6,000	5,000
101-728-607.125	ZONING	19,900	14,730	13,925	15,000	15,000
101-728-607.130	SPLIT FEES FOR MAPPING	3,160	2,035	1,435	1,500	1,500
101-728-657.000	ORDINANCE FINES AND COSTS	0	750	0	2,000	1,000
101-728-676.000	REIMBURSEMENTS/OTHER INCOME	375	775	5,695	1,000	1,000
101-756-566.000	STATE GRANTS-RECREATIONAL/CULTURAL	0	50,817	0	0	0
101-756-672.000	REVENUE	1,800	1,880	2,360	2,000	2,300
101-756-674.000	CONTRIBUTIONS	0	0	6,500	6,500	6,500
101-756-699.230	TRANSFER FROM 230	0	0	0	137,050	108,215
TOTAL ESTIMATED REVENUES		<u>\$19,763,858</u>	<u>\$20,038,704</u>	<u>\$19,244,560</u>	<u>\$21,650,507</u>	<u>\$22,300,203</u>

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
APPROPRIATIONS						
101-000-718.000	HEALTH INSUR	(\$2,635)	(\$1,065)	\$17,463	\$0	\$0
101-101-703.000	SALARIES	137,938	125,635	85,421	100,000	130,390
101-101-709.000	FICA	10,112	8,726	5,603	7,000	9,500
101-101-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	2,254	2,989	1,865	2,500	4,500
101-101-717.000	DEFINED BENEFIT PENSION CONTRIB	26,654	0	5,189	5,297	5,297
101-101-717.010	DEFINED BENEFIT PENSION BOND	0	2,191	2,464	2,190	2,191
101-101-718.000	HEALTH INSUR	23,037	49,084	48,728	52,800	70,000
101-101-718.001	DENTAL/VISION	2,401	2,829	2,597	3,240	5,645
101-101-724.001	LIFE INSURANCE	769	565	524	594	630
101-101-724.002	DISABILITY INSURANCE	174	103	194	300	208
101-101-752.000	SUPPLIES	2,089	0	0	0	0
101-101-755.000	OPERATING SUPPLIES	120	1,380	3,230	3,300	5,520
101-101-801.000	CONTRACTUAL SERVICES	8,486	9,228	4,151	7,000	0
101-101-820.000	LEGAL FEES	10,007	1,105	547	0	500
101-101-861.000	MILEAGE	8,341	6,460	3,970	6,000	6,000
101-101-909.000	TRAINING	13,458	2,924	11,415	5,000	11,000
101-101-915.000	MEMBERSHIPS	10,081	10,196	12,657	11,150	12,175
101-172-703.000	SALARIES	358,257	401,948	415,846	407,588	459,746
101-172-709.000	FICA	26,497	29,354	30,207	30,000	35,171
101-172-713.000	OVERTIME	96	200	254	250	0
101-172-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	380	3,863	5,676	3,900	6,546
101-172-717.000	DEFINED BENEFIT PENSION CONTRIB	32,294	0	7,439	7,760	8,448
101-172-718.000	HEALTH INSUR	48,798	72,043	80,084	75,000	96,691
101-172-718.001	DENTAL/VISION	3,020	3,288	3,306	3,600	4,099
101-172-724.001	LIFE INSURANCE	587	426	396	500	450
101-172-724.002	DISABILITY INSURANCE	953	933	1,027	1,000	1,104
101-172-724.050	FLEX PLAN FEES	0	0	92	87	150
101-172-752.000	SUPPLIES	13,093	0	0	0	0
101-172-755.000	OPERATING SUPPLIES	0	8,322	11,291	11,000	11,000
101-172-801.000	CONTRACTUAL SERVICES	35,243	87,449	16,524	36,350	16,660
101-172-820.000	LEGAL FEES	48,654	15,956	0	0	0
101-172-861.000	MILEAGE	689	757	665	1,000	700
101-172-881.000	ADVERTISING	0	39	0	100	100
101-172-909.000	TRAINING	8,202	9,283	10,053	10,000	10,000
101-172-915.000	MEMBERSHIPS	1,580	1,455	1,839	1,495	1,670
101-172-955.000	MISCELLANEOUS	2,452	0	0	0	0
101-172-970.000	CAPITAL OUTLAY	2,500	0	0	0	0
101-191-851.000	POSTAGE	34,520	14,572	0	0	0
101-200-717.025	PRIOR YEAR UNALLOCATED MERS	898,011	0	0	0	0
101-202-801.100	AUDITOR CONTRACT	43,875	44,765	45,000	44,000	44,000
101-202-801.175	INDIRECT COSTS STUDIES	7,500	8,200	0	8,500	8,500
101-215-703.000	SALARIES	248,592	291,001	330,803	300,000	352,116
101-215-709.000	FICA	17,257	20,195	23,289	20,000	27,166
101-215-713.000	OVERTIME	180	3,921	482	3,000	3,000
101-215-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	3,134	2,879	3,608	4,507	7,440
101-215-717.000	DEFINED BENEFIT PENSION CONTRIB	40,333	7,582	9,765	9,359	770
101-215-717.010	DEFINED BENEFIT PENSION BOND	0	66,530	74,826	66,513	66,530
101-215-718.000	HEALTH INSUR	91,999	115,596	102,405	120,612	117,121
101-215-718.001	DENTAL/VISION	5,049	5,835	4,390	6,068	5,143
101-215-724.001	LIFE INSURANCE	677	468	604	810	710
101-215-724.002	DISABILITY INSURANCE	662	707	784	651	1,048
101-215-724.050	FLEX PLAN FEES	0	30	0	54	0
101-215-752.000	SUPPLIES	14,333	19,596	24,390	24,000	22,000
101-215-755.019	OPERATING SUPPLIES-COVID 19	30	0	0	0	0
101-215-801.000	CONTRACTUAL SERVICES	15,809	15,797	20,069	19,000	24,000
101-215-820.000	LEGAL FEES	170	51	11,953	0	0
101-215-861.000	MILEAGE	21	293	342	1,000	500

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
101-215-909.000	TRAINING	5,191	0	856	1,500	1,500
101-215-915.000	MEMBERSHIPS	1,095	1,095	1,254	1,200	1,200
101-228-755.000	OPERATING SUPPLIES	6,379	3,856	1,798	5,000	5,000
101-228-948.010	MAINTENANCE AND SUPPORT	9,042	36,058	28,549	10,000	30,000
101-228-948.030	SECURITY SUPPORT	9,357	0	0	0	0
101-228-970.000	CAPITAL OUTLAY	17,683	24,230	5,128	50,000	45,000
101-234-801.000	CONTRACTUAL SERVICES	16,532	24,588	27,672	28,000	28,000
101-245-703.000	SALARIES	307	7,989	7,605	6,906	6,906
101-245-703.010	SUPERVISOR SALARIES	5,751	0	0	0	0
101-245-709.000	FICA	463	611	582	529	529
101-245-717.000	DEFINED BENEFIT PENSION CONTRIB	619	0	0	0	0
101-245-725.000	PER DIEM	1,350	1,200	1,350	1,500	1,500
101-245-752.000	SUPPLIES	3,232	3,799	0	2,992	2,992
101-245-801.000	CONTRACTUAL SERVICES	51,415	56,957	26,249	48,640	48,640
101-253-703.000	SALARIES	186,730	176,166	181,105	190,000	204,133
101-253-709.000	FICA	13,484	12,736	13,251	14,000	15,616
101-253-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	720	2,691	2,400	3,416
101-253-717.000	DEFINED BENEFIT PENSION CONTRIB	56,329	12,568	7,759	8,512	8,640
101-253-717.010	DEFINED BENEFIT PENSION BOND	0	55,781	62,737	55,766	55,781
101-253-718.000	HEALTH INSUR	38,902	36,637	31,526	36,828	15,502
101-253-718.001	DENTAL/VISION	2,023	2,082	2,225	2,221	2,737
101-253-724.001	LIFE INSURANCE	444	324	306	436	360
101-253-724.002	DISABILITY INSURANCE	499	466	482	402	490
101-253-754.000	OFFICE SUPPLIES	1,689	0	0	0	0
101-253-755.000	OPERATING SUPPLIES	0	8,160	5,078	4,000	1,500
101-253-801.000	CONTRACTUAL SERVICES	2,416	2,523	2,901	2,600	2,600
101-253-820.000	LEGAL FEES	6,406	500	0	1,000	500
101-253-861.000	MILEAGE	96	151	473	200	450
101-253-909.000	TRAINING	1,660	1,502	2,153	3,000	2,500
101-253-915.000	MEMBERSHIPS	275	671	223	500	500
101-253-958.000	BANK CHARGES	1,568	4,008	4,308	1,500	4,500
101-257-752.000	SUPPLIES	41,819	47,422	47,787	35,800	48,000
101-257-801.000	CONTRACTUAL SERVICES	185,940	195,237	164,732	196,670	196,670
101-257-851.000	POSTAGE	0	0	507	12,000	1,000
101-257-881.000	ADVERTISING	383	261	305	500	500
101-257-915.000	MEMBERSHIPS	100	100	1,103	200	1,000
101-261-995.000	INTERFUND TRANSFERS OUT	105,044	106,912	240,552	213,824	106,912
101-262-703.000	SALARIES	22,577	34,021	63,240	35,206	55,457
101-262-709.000	FICA	1,709	2,530	5,020	2,884	4,242
101-262-713.000	OVERTIME	0	758	3,774	3,000	2,500
101-262-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	662	1,043	1,180	2,112	2,499
101-262-717.000	DEFINED BENEFIT PENSION CONTRIB	302	3	5	0	0
101-262-718.000	HEALTH INSUR	4,340	7,365	7,878	7,560	9,196
101-262-718.001	DENTAL/VISION	227	323	316	346	366
101-262-724.001	LIFE INSURANCE	67	80	75	115	100
101-262-724.002	DISABILITY INSURANCE	60	83	90	100	116
101-262-725.005	PER DIEM CANVASSERS	4,515	675	2,818	7,500	1,000
101-262-752.000	SUPPLIES	110,610	93,908	148,181	208,000	20,000
101-262-752.021	SUPPLIES-EARLY VOTING EXPENSES	0	0	25,045	150,000	0
101-262-801.000	CONTRACTUAL SERVICES	3,615	3,615	13,629	4,000	6,200
101-262-861.000	MILEAGE	2,702	765	0	3,500	1,000
101-262-909.000	TRAINING	537	407	242	2,000	500
101-262-963.010	ELECTION REIMBURSEMENTS TO LOCALS	0	0	0	60,531	0
101-265-703.000	SALARIES	261,237	254,457	248,207	250,000	262,329
101-265-709.000	FICA	19,390	19,357	18,434	18,000	20,680
101-265-713.000	OVERTIME	8,615	10,427	4,059	8,000	8,000
101-265-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	2,238	2,111	1,865	3,334	5,616
101-265-717.000	DEFINED BENEFIT PENSION CONTRIB	52,893	12,568	7,469	8,512	8,640

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
101-265-717.010	DEFINED BENEFIT PENSION BOND	0	55,781	62,737	55,766	55,781
101-265-718.000	HEALTH INSUR	61,707	45,244	42,485	61,512	52,810
101-265-718.001	DENTAL/VISION	2,727	2,104	1,731	2,420	1,831
101-265-724.001	LIFE INSURANCE	565	493	469	800	630
101-265-724.002	DISABILITY INSURANCE	560	446	495	910	650
101-265-724.050	FLEX PLAN FEES	0	0	46	30	55
101-265-755.000	OPERATING SUPPLIES	23,536	40,306	33,800	27,750	40,000
101-265-755.019	OPERATING SUPPLIES-COVID 19	1,564	0	0	0	0
101-265-755.025	HOUSEKEEPING SUPPLIES	11,295	0	0	0	0
101-265-759.000	FUEL	9,667	8,518	8,471	10,000	9,000
101-265-801.000	CONTRACTUAL SERVICES	124,633	90,639	150,774	110,000	130,000
101-265-888.000	TAXES	1,091	818	1,928	1,200	1,400
101-265-909.000	TRAINING	545	0	0	0	0
101-265-919.000	WASTE AND RUBBISH DISPOSAL	11,464	10,456	13,119	10,100	10,000
101-265-924.000	UTILITIES	314,871	303,607	284,770	279,900	270,000
101-265-934.000	OTHER REPAIRS AND MAINTENANCE	126,188	120,711	141,152	112,000	150,000
101-265-934.025	OTHER REPAIRS AND MAINT DISTRICT COURT	59,932	0	0	0	0
101-265-970.000	CAPITAL OUTLAY	30,892	26,527	0	10,000	122,122
101-266-801.000	CONTRACTUAL SERVICES	119,163	119,163	102,966	119,200	121,300
101-266-948.010	MAINTENANCE AND SUPPORT	95,222	100,808	118,184	120,000	120,000
101-283-703.000	SALARIES	326,952	345,500	355,133	389,358	441,246
101-283-703.070	VISITING JUDGE	175	0	0	1,900	1,000
101-283-709.000	FICA	19,996	21,186	21,826	29,786	33,756
101-283-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	1,597	1,890	977	4,306	4,500
101-283-717.000	DEFINED BENEFIT PENSION CONTRIB	23,226	5,604	10,700	10,021	10,968
101-283-717.010	DEFINED BENEFIT PENSION BOND	0	1,656	1,862	1,656	1,656
101-283-718.000	HEALTH INSUR	91,713	104,214	89,417	131,890	136,556
101-283-718.001	DENTAL/VISION	5,018	5,294	3,641	7,239	5,737
101-283-724.001	LIFE INSURANCE	678	464	477	630	675
101-283-724.002	DISABILITY INSURANCE	807	785	938	1,000	1,060
101-283-724.050	FLEX PLAN FEES	44	198	129	150	150
101-283-755.000	OPERATING SUPPLIES	9,372	8,493	9,515	10,000	10,000
101-283-801.000	CONTRACTUAL SERVICES	26,701	27,211	8,776	28,000	20,000
101-283-801.019	CONTRACT SERVICES - COVID RELATED	4,622	2,666	0	0	0
101-283-801.110	COLLECTIONS EXPENSE	996	996	1,114	1,000	1,000
101-283-801.120	TETHERS & MONITORS EXPENSE	0	0	1,013	2,000	2,000
101-283-810.020	EXPENDITURES FROM RESTRICTED FUND	3,793	2,164	7,115	5,191	0
101-283-810.050	COURT PART FEE EXPENDITURE	0	0	0	0	0
101-283-811.000	JURY FEES	14,141	16,313	33,010	32,000	20,000
101-283-811.001	JURY MILEAGE	2,389	3,048	0	6,000	6,000
101-283-811.100	JURY MEALS	1,068	891	1,402	1,750	1,750
101-283-811.200	JURY COMMISSION	694	587	514	1,000	1,000
101-283-813.000	TRANSCRIPT FEES	15,102	10,166	12,371	17,000	16,000
101-283-815.000	WITNESS FEES	246	525	14	500	500
101-283-820.000	LEGAL FEES	57,339	61,849	6,424	10,000	7,500
101-283-820.001	LEGAL FEES-APPELLATE	0	14,126	50,636	70,000	70,000
101-283-861.000	MILEAGE	839	543	1,602	2,500	2,000
101-283-861.005	MILEAGE WITNESS	69	74	0	100	100
101-283-881.000	ADVERTISING	0	0	44	50	50
101-283-909.000	TRAINING	6,603	2,349	1,361	4,000	3,000
101-283-915.000	MEMBERSHIPS	1,904	2,156	1,826	2,000	2,000
101-283-931.000	EQUIPMENT & REPAIRS	1,279	346	0	1,300	1,300
101-286-703.000	SALARIES	675,589	742,296	702,145	787,100	829,697
101-286-703.070	VISITING JUDGE	0	0	0	100	100
101-286-709.000	FICA	45,781	50,747	48,116	50,500	63,472
101-286-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	4,974	7,079	7,391	8,500	23,090
101-286-717.000	DEFINED BENEFIT PENSION CONTRIB	269,111	107,256	68,884	74,403	82,163
101-286-717.010	DEFINED BENEFIT PENSION BOND	0	810,794	911,895	810,573	810,792

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
101-286-718.000	HEALTH INSUR	126,932	137,308	129,618	146,804	183,128
101-286-718.001	DENTAL/VISION	11,275	12,547	10,350	12,328	14,198
101-286-724.001	LIFE INSURANCE	1,471	1,118	1,035	1,525	1,260
101-286-724.002	DISABILITY INSURANCE	1,691	1,610	1,739	1,426	1,991
101-286-724.050	FLEX PLAN FEES	271	221	92	200	110
101-286-754.000	OFFICE SUPPLIES	27,524	0	0	0	0
101-286-755.000	OPERATING SUPPLIES	0	28,172	34,005	39,300	33,000
101-286-755.019	OPERATING SUPPLIES-COVID 19	5,253	78	0	0	0
101-286-801.000	CONTRACTUAL SERVICES	36,528	30,295	23,253	35,500	30,000
101-286-811.000	JURY FEES	4,756	543	1,589	1,500	1,500
101-286-811.001	JURY MILEAGE	927	97	443	500	500
101-286-811.100	JURY MEALS	97	0	105	500	500
101-286-813.000	TRANSCRIPT FEES	1,769	2,511	3,665	3,500	2,500
101-286-815.000	WITNESS FEES	42	6	41	500	500
101-286-835.025	DRUG TEST CONFIRMS	50	0	0	100	100
101-286-851.000	POSTAGE	5,117	7,000	7,261	6,500	4,000
101-286-861.000	MILEAGE	1,200	1,514	1,438	2,600	2,000
101-286-861.005	MILEAGE WITNESS	23	1	17	100	100
101-286-881.000	ADVERTISING	0	0	72	100	100
101-286-909.000	TRAINING	3,660	3,350	4,155	5,000	4,000
101-286-915.000	MEMBERSHIPS	10,533	10,017	8,513	10,500	10,500
101-286-931.000	EQUIPMENT & REPAIRS	75	108	1,289	1,200	1,000
101-289-703.000	SALARIES	549,948	570,578	571,974	617,576	665,645
101-289-709.000	FICA	39,204	40,150	40,515	47,245	50,922
101-289-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	2,624	3,606	4,931	10,547	13,529
101-289-717.000	DEFINED BENEFIT PENSION CONTRIB	133,444	13,127	16,773	15,837	13,812
101-289-717.010	DEFINED BENEFIT PENSION BOND	0	224,047	251,984	223,987	224,047
101-289-718.000	HEALTH INSUR	134,689	164,279	152,096	205,247	227,206
101-289-718.001	DENTAL/VISION	10,719	10,717	9,194	12,745	12,906
101-289-724.001	LIFE INSURANCE	1,206	859	818	1,200	1,035
101-289-724.002	DISABILITY INSURANCE	1,374	1,320	1,473	1,560	1,598
101-289-724.050	FLEX PLAN FEES	399	251	116	500	150
101-289-752.000	SUPPLIES	6,872	8,639	2,739	2,435	0
101-289-755.000	OPERATING SUPPLIES	887	459	2,585	6,565	9,000
101-289-801.000	CONTRACTUAL SERVICES	61,094	71,052	73,217	85,000	85,000
101-289-801.077	LAW ENFORCEMENT EXPENSE	82,537	55,909	83,206	72,000	72,000
101-289-851.000	POSTAGE	11,500	4,354	12,467	11,500	11,500
101-289-861.000	MILEAGE	952	1,571	695	3,500	3,500
101-289-900.000	PRINTING AND PUBLISHING	693	839	41	1,500	1,500
101-289-909.000	TRAINING	2,259	8,912	7,957	10,700	10,700
101-289-915.000	MEMBERSHIPS	1,306	1,845	326	1,400	1,400
101-294-703.000	SALARIES	298,849	308,375	299,789	315,956	320,049
101-294-709.000	FICA	20,669	21,577	21,198	23,913	24,484
101-294-717.000	DEFINED BENEFIT PENSION CONTRIB	16,236	1,878	5,124	6,040	5,561
101-294-717.010	DEFINED BENEFIT PENSION BOND	0	2,636	2,966	2,636	2,637
101-294-718.000	HEALTH INSUR	72,583	80,830	81,801	88,651	97,726
101-294-718.001	DENTAL/VISION	3,709	3,784	3,355	4,165	4,007
101-294-724.001	LIFE INSURANCE	449	319	299	456	360
101-294-724.002	DISABILITY INSURANCE	641	649	678	761	769
101-294-755.000	OPERATING SUPPLIES	2,113	2,028	2,997	3,500	5,500
101-294-801.000	CONTRACTUAL SERVICES	11,880	9,635	3,263	3,500	3,500
101-294-811.000	JURY FEES	0	0	0	2,000	500
101-294-815.000	WITNESS FEES	0	0	0	500	100
101-294-820.000	LEGAL FEES	19,285	29,543	33,720	25,000	30,000
101-294-861.000	MILEAGE	0	85	278	500	100
101-294-861.005	MILEAGE WITNESS	0	0	0	500	100
101-294-909.000	TRAINING	0	300	253	1,000	1,000
101-294-915.000	MEMBERSHIPS	260	802	405	1,000	1,000

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
101-294-931.000	EQUIPMENT & REPAIRS	0	0	9,759	9,700	200
101-295-752.000	SUPPLIES	2,991	2,978	3,128	3,500	3,500
101-296-703.000	SALARIES	675,723	742,206	656,945	748,049	806,821
101-296-709.000	FICA	52,782	55,420	48,106	65,297	61,722
101-296-713.000	OVERTIME	27,857	6,509	5,048	4,500	0
101-296-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	13,220	16,458	14,732	22,639	28,430
101-296-717.000	DEFINED BENEFIT PENSION CONTRIB	37,472	0	4,597	7,237	3,712
101-296-718.000	HEALTH INSUR	40,667	74,830	118,166	103,720	150,000
101-296-718.001	DENTAL/VISION	5,705	5,131	5,234	9,082	8,319
101-296-724.001	LIFE INSURANCE	1,035	857	695	1,370	930
101-296-724.002	DISABILITY INSURANCE	1,053	1,347	1,437	1,560	1,987
101-296-724.050	FLEX PLAN FEES	68	369	92	270	110
101-296-755.000	OPERATING SUPPLIES	11,241	14,060	10,181	10,000	9,000
101-296-755.019	OPERATING SUPPLIES-COVID 19	0	1,692	0	0	0
101-296-755.030	OPERATING SUPPLIES - CVR	0	0	255	5,150	20,600
101-296-801.000	CONTRACTUAL SERVICES	583	1,358	1,114	2,000	1,500
101-296-801.060	SERVING EXPENSE	0	0	0	100	100
101-296-802.000	EXPENSES	0	0	65	100	0
101-296-816.000	EXPERT WITNESS FEES	0	0	0	0	500
101-296-820.000	LEGAL FEES	463	4,494	23,067	21,004	500
101-296-835.055	BLOOD TESTING	26	0	0	500	250
101-296-842.000	UNEMPLOYMENT	4,246	0	0	0	0
101-296-850.030	COMMUNICATIONS - CVR	0	0	59	419	1,675
101-296-851.000	POSTAGE	2,621	2,446	2,403	2,500	2,500
101-296-861.000	MILEAGE	1,771	1,496	0	575	1,000
101-296-861.030	MILEAGE - CVR	0	0	101	625	0
101-296-881.000	ADVERTISING	44	38	0	50	50
101-296-904.030	CLIENT ASSISTANCE - CVR	0	0	0	693	2,771
101-296-909.000	TRAINING	1,227	2,746	1,020	1,000	3,000
101-296-909.030	TRAINING - CVR	0	0	0	2,625	13,000
101-296-915.000	MEMBERSHIPS	8,984	10,133	9,935	10,000	10,000
101-296-933.000	SOFTWARE MAINT AGREEMENTS	8,173	13,681	0	14,000	14,000
101-296-948.000	COMPUTER SERVICES	870	0	1,163	2,000	1,000
101-296-960.000	TECHNOLOGY	4,364	7,138	9,545	8,000	10,440
101-299-703.000	SALARIES	342,993	342,772	332,062	344,000	118,102
101-299-709.000	FICA	23,909	24,147	23,289	26,989	9,035
101-299-713.000	OVERTIME	385	199	270	1,269	0
101-299-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	283	1,308	1,734	1,639	0
101-299-717.000	DEFINED BENEFIT PENSION CONTRIB	81,456	31,360	18,599	22,798	17,819
101-299-717.010	DEFINED BENEFIT PENSION BOND	0	93,141	104,754	93,116	179,691
101-299-718.000	HEALTH INSUR	109,028	97,605	96,985	110,000	34,015
101-299-718.001	DENTAL/VISION	5,579	5,724	4,449	7,404	1,589
101-299-724.001	LIFE INSURANCE	723	478	426	1,005	158
101-299-724.002	DISABILITY INSURANCE	855	835	848	1,144	272
101-299-724.050	FLEX PLAN FEES	142	84	88	200	100
101-299-755.000	OPERATING SUPPLIES	2,772	5,280	4,269	4,910	4,910
101-299-801.000	CONTRACTUAL SERVICES	21,016	16,778	13,110	16,000	16,000
101-299-801.077	LAW ENFORCEMENT EXPENSE	39,210	41,429	52,356	50,000	50,000
101-299-801.180	CONTRACTUAL SVCS CORRECTIONS	10,350	35,250	0	0	0
101-299-811.000	JURY FEES	0	0	338	1,000	1,000
101-299-811.001	JURY MILEAGE	0	0	106	400	400
101-299-811.100	JURY MEALS	0	0	0	200	200
101-299-813.000	TRANSCRIPT FEES	2,020	734	313	1,500	3,500
101-299-820.050	JUVENILE LEGAL FEES	101,790	81,413	55,685	100,000	100,000
101-299-861.000	MILEAGE	(982)	(1,381)	(1,728)	1	1
101-299-900.000	PRINTING AND PUBLISHING	211	216	235	500	500
101-299-909.000	TRAINING	955	2,687	1,098	2,000	2,000
101-299-915.000	MEMBERSHIPS	2,479	2,549	1,085	1,824	1,824

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
101-299-931.000	EQUIPMENT & REPAIRS	1,268	1,193	2,838	2,500	2,500
101-301-703.000	SALARIES	1,480,440	1,787,831	1,659,108	1,900,098	1,865,000
101-301-709.000	FICA	112,077	135,494	126,613	146,050	146,365
101-301-713.000	OVERTIME	31,812	42,188	60,855	50,000	50,000
101-301-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	22,566	57,950	62,564	58,753	87,300
101-301-717.000	DEFINED BENEFIT PENSION CONTRIB	539,216	298,118	197,631	245,938	424,200
101-301-717.010	DEFINED BENEFIT PENSION BOND	0	1,546,876	1,739,760	1,546,453	1,546,870
101-301-718.000	HEALTH INSUR	205,916	241,180	257,411	297,264	315,800
101-301-718.001	DENTAL/VISION	20,042	21,219	18,521	22,028	22,558
101-301-723.000	RETIREE HEALTH INSUR	74,419	69,465	37,526	72,625	81,350
101-301-724.001	LIFE INSURANCE	5,268	4,034	3,795	5,000	5,000
101-301-724.002	DISABILITY INSURANCE	3,471	3,620	3,832	3,449	3,700
101-301-724.050	FLEX PLAN FEES	54	167	0	100	110
101-301-754.000	OFFICE SUPPLIES	8,522	8,549	4,631	8,000	7,600
101-301-755.000	OPERATING SUPPLIES	(1,932)	7,348	7,169	12,050	11,000
101-301-755.019	OPERATING SUPPLIES-COVID 19	10,306	0	0	0	0
101-301-755.345	POLICE DOG SUPPLIES	502	783	503	2,400	2,280
101-301-759.000	FUEL	67,254	63,524	61,048	75,000	60,000
101-301-760.000	AMMO & WEAPONS REPAIR	4,497	8,899	5,046	4,500	4,275
101-301-767.010	UNIFORMS & CLEANING	26,110	20,817	23,147	23,900	18,305
101-301-801.000	CONTRACTUAL SERVICES	20,508	51,564	14,209	38,000	36,100
101-301-801.055	INTESTIGATIVE EXPENDITURES	7,112	6,029	4,977	8,000	7,600
101-301-801.345	POLICE DOG CONTRACTUAL EXPENSES	1,201	2,355	461	2,915	2,768
101-301-820.000	LEGAL FEES	36,644	0	521	400	380
101-301-835.000	HEALTH SERVICES	3,552	910	720	2,000	1,900
101-301-861.000	MILEAGE	599	182	0	2,000	1,000
101-301-870.000	FED EXPENSE	713	27,065	25,290	0	0
101-301-885.000	GUN RANGE	295	1,000	798	1,000	950
101-301-909.000	TRAINING	14,915	18,906	7,264	15,000	14,250
101-301-909.345	POLICE DOG TRAINING	400	2,100	0	750	500
101-301-915.000	MEMBERSHIPS	6,030	5,055	6,818	6,500	6,175
101-301-931.000	EQUIPMENT & REPAIRS	39,933	54,184	67,822	40,000	60,000
101-301-948.000	COMPUTER SERVICES	20,038	20,038	16,347	21,000	19,950
101-301-955.000	MISCELLANEOUS	450	0	0	0	0
101-301-970.000	CAPITAL OUTLAY	44,039	69,441	163,832	149,400	91,000
101-301-983.000	LEASED ASSETS	25,906	14,187	11,867	12,000	11,400
101-303-703.000	SALARIES	253,150	274,834	291,733	300,000	300,000
101-303-709.000	FICA	19,312	21,025	22,318	22,950	22,950
101-303-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	134	0	0	0	0
101-303-717.000	DEFINED BENEFIT PENSION CONTRIB	914	0	0	0	0
101-303-718.000	HEALTH INSUR	2,810	0	0	0	0
101-303-718.001	DENTAL/VISION	126	0	0	0	0
101-303-724.001	LIFE INSURANCE	89	1,124	1,002	1,370	1,370
101-303-724.002	DISABILITY INSURANCE	28	0	0	0	0
101-303-755.000	OPERATING SUPPLIES	195	337	197	450	420
101-303-767.010	UNIFORMS & CLEANING	1,472	791	1,224	1,840	1,500
101-303-835.000	HEALTH SERVICES	0	0	0	0	500
101-303-909.000	TRAINING	210	0	743	660	0
101-303-931.000	EQUIPMENT & REPAIRS	402	0	0	0	0
101-315-703.000	SALARIES	73,186	80,031	73,843	109,824	84,869
101-315-709.000	FICA	5,559	6,208	5,649	8,716	6,851
101-315-713.000	OVERTIME	0	864	0	4,113	4,704
101-315-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	3,584	8,115	7,385	6,460	8,958
101-315-717.000	DEFINED BENEFIT PENSION CONTRIB	2,278	0	0	0	0
101-315-718.001	DENTAL/VISION	739	685	602	1,200	750
101-315-724.001	LIFE INSURANCE	213	156	147	235	240
101-315-724.002	DISABILITY INSURANCE	172	132	173	250	240
101-315-727.000	WORKMANS COMPENSATION	0	0	0	650	650

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
101-315-755.000	OPERATING SUPPLIES	515	856	14,968	0	0
101-315-767.010	UNIFORMS & CLEANING	4,230	(396)	709	840	840
101-315-861.000	MILEAGE	16,557	20,951	11,725	16,800	20,100
101-315-903.000	ALLOCATIONS	5,539	4,148	0	0	0
101-315-929.000	EQUIPMENT EXPENSES	163	1,486	0	0	52,000
101-351-703.000	SALARIES	1,062,751	1,143,142	1,178,000	1,185,300	1,397,300
101-351-709.000	FICA	82,289	87,831	90,268	87,000	112,631
101-351-713.000	OVERTIME	70,934	70,281	69,392	65,000	70,000
101-351-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	8,276	24,605	26,907	46,545	69,800
101-351-717.000	DEFINED BENEFIT PENSION CONTRIB	129,936	172,417	132,054	140,402	155,808
101-351-717.010	DEFINED BENEFIT PENSION BOND	0	23,620	26,565	23,614	23,620
101-351-718.000	HEALTH INSUR	225,982	256,980	249,275	304,479	344,667
101-351-718.001	DENTAL/VISION	14,435	14,617	12,492	17,028	17,301
101-351-724.001	LIFE INSURANCE	3,661	2,971	2,936	4,570	3,540
101-351-724.002	DISABILITY INSURANCE	2,104	2,461	2,786	3,345	3,533
101-351-724.050	FLEX PLAN FEES	0	167	46	200	100
101-351-752.005	KITCHEN SUPPLIES	1,679	1,000	1,441	2,000	1,500
101-351-754.000	OFFICE SUPPLIES	5,918	10,059	8,330	10,000	5,000
101-351-755.000	OPERATING SUPPLIES	20,552	25,170	25,037	25,000	23,750
101-351-755.019	OPERATING SUPPLIES-COVID 19	17,723	0	0	0	0
101-351-767.010	UNIFORMS & CLEANING	13,030	15,688	15,894	20,000	18,000
101-351-801.000	CONTRACTUAL SERVICES	243,762	268,770	235,238	275,000	285,000
101-351-835.000	HEALTH SERVICES	271,925	317,087	346,368	350,000	370,000
101-351-861.000	MILEAGE	750	2,162	1,644	3,000	2,800
101-351-881.020	ADVERTISING PERSONNEL	0	0	0	200	200
101-351-909.000	TRAINING	4,173	6,316	10,896	10,000	10,000
101-351-915.000	MEMBERSHIPS	0	149	102	500	400
101-351-931.000	EQUIPMENT & REPAIRS	7,620	9,940	5,927	10,000	9,500
101-351-948.000	COMPUTER SERVICES	635	0	0	0	14,000
101-351-955.000	MISCELLANEOUS	1,500	0	0	0	0
101-351-970.000	CAPITAL OUTLAY	2,301	0	0	0	29,246
101-426-703.000	SALARIES	53,094	42,184	40,086	44,200	46,863
101-426-709.000	FICA	4,062	3,227	3,067	3,382	3,585
101-426-755.000	OPERATING SUPPLIES	2,236	2,628	608	1,000	1,000
101-426-759.000	FUEL	3,960	2,364	1,409	3,000	3,000
101-426-767.010	UNIFORMS & CLEANING	46	719	0	500	500
101-426-801.000	CONTRACTUAL SERVICES	14,755	6,920	2,787	12,000	1,500
101-426-861.000	MILEAGE	0	0	0	100	0
101-426-909.000	TRAINING	4,581	996	160	1,500	0
101-426-915.000	MEMBERSHIPS	100	78	0	300	50
101-426-931.000	EQUIPMENT & REPAIRS	716	15,865	1,945	2,000	2,000
101-426-970.000	CAPITAL OUTLAY	57,237	0	0	4,000	0
101-430-703.000	SALARIES	43,560	63,016	59,417	57,216	58,455
101-430-709.000	FICA	3,201	4,791	4,757	5,007	4,472
101-430-713.000	OVERTIME	0	1,602	4,633	3,000	1,500
101-430-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	0	0	930	1,100	3,510
101-430-717.000	DEFINED BENEFIT PENSION CONTRIB	14,724	7,944	3,884	3,452	0
101-430-718.000	HEALTH INSUR	6,838	7,530	7,475	7,685	9,139
101-430-718.001	DENTAL/VISION	339	343	299	375	360
101-430-724.001	LIFE INSURANCE	111	172	145	120	176
101-430-724.002	DISABILITY INSURANCE	118	118	131	121	141
101-430-724.050	FLEX PLAN FEES	0	0	0	5	0
101-430-755.000	OPERATING SUPPLIES	16,749	14,450	711	15,000	1,700
101-430-759.000	FUEL	4,774	3,833	4,483	6,000	5,700
101-430-767.010	UNIFORMS & CLEANING	220	810	153	800	760
101-430-801.000	CONTRACTUAL SERVICES	20,869	22,723	23,693	30,600	41,040
101-430-835.000	HEALTH SERVICES	0	400	0	0	0
101-430-909.000	TRAINING	146	0	298	500	475

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
101-430-931.000	EQUIPMENT & REPAIRS	1,070	1,255	666	1,500	1,425
101-442-703.000	SALARIES	247,733	247,903	244,325	266,249	273,759
101-442-709.000	FICA	17,540	17,746	17,502	20,369	20,943
101-442-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	1,294	1,272	1,403	3,672	5,651
101-442-717.000	DEFINED BENEFIT PENSION CONTRIB	37,108	12,568	7,910	8,159	7,787
101-442-717.010	DEFINED BENEFIT PENSION BOND	0	55,781	62,737	55,766	55,781
101-442-718.000	HEALTH INSUR	57,166	55,643	54,359	69,357	45,604
101-442-718.001	DENTAL/VISION	3,667	4,157	3,303	4,826	3,103
101-442-721.000	CLOTHING ALLOWANCE	711	697	531	800	760
101-442-724.001	LIFE INSURANCE	555	403	375	660	450
101-442-724.002	DISABILITY INSURANCE	584	589	575	765	657
101-442-724.050	FLEX PLAN FEES	71	84	46	56	55
101-442-754.000	OFFICE SUPPLIES	960	0	0	0	0
101-442-755.000	OPERATING SUPPLIES	0	2,827	692	4,500	4,275
101-442-801.000	CONTRACTUAL SERVICES	17,289	72,630	2,831	2,750	2,750
101-442-861.000	MILEAGE	2,947	3,135	2,786	3,400	3,230
101-442-900.000	PRINTING AND PUBLISHING	1,534	1,958	78	1,400	1,330
101-442-909.000	TRAINING	3,000	3,379	3,521	3,500	3,400
101-442-915.000	MEMBERSHIPS	350	350	506	450	450
101-445-955.000	MISCELLANEOUS	119,442	108,615	127,873	125,000	125,000
101-595-995.000	INTERFUND TRANSFERS OUT	8,568	9,019	10,680	9,493	9,993
101-601-995.000	INTERFUND TRANSFERS OUT	300,000	217,000	183,094	217,000	217,000
101-648-801.250	MEDICAL EXAMINER CONTRACT	188,710	196,257	190,474	190,000	210,000
101-649-955.000	MISCELLANEOUS	200,000	200,000	168,750	200,000	200,000
101-663-995.000	INTERFUND TRANSFERS OUT	172,500	172,500	188,438	167,500	167,500
101-711-703.000	SALARIES	219,523	194,005	199,551	200,000	216,396
101-711-709.000	FICA	15,652	13,916	14,177	14,000	16,555
101-711-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	2,050	3,472	4,055	3,467	5,109
101-711-717.000	DEFINED BENEFIT PENSION CONTRIB	63,042	1,980	3,288	3,464	3,724
101-711-717.010	DEFINED BENEFIT PENSION BOND	0	120,656	135,701	120,623	120,656
101-711-718.000	HEALTH INSUR	49,817	40,534	49,239	48,500	67,410
101-711-718.001	DENTAL/VISION	2,819	2,046	2,264	2,300	3,103
101-711-724.001	LIFE INSURANCE	444	313	291	360	360
101-711-724.002	DISABILITY INSURANCE	460	495	511	500	520
101-711-752.000	SUPPLIES	3,408	6,161	8,861	8,000	8,000
101-711-801.000	CONTRACTUAL SERVICES	5,593	4,677	4,560	7,000	6,500
101-711-820.000	LEGAL FEES	0	0	0	100	100
101-711-861.000	MILEAGE	300	560	675	600	550
101-711-909.000	TRAINING	600	800	900	800	600
101-711-915.000	MEMBERSHIPS	140	200	225	200	200
101-711-931.000	EQUIPMENT & REPAIRS	0	0	563	500	0
101-714-709.000	FICA	0	0	0	25	25
101-714-725.000	PER DIEM	0	0	0	270	270
101-728-725.000	PER DIEM	5,625	6,825	1,097	7,000	7,000
101-728-752.000	SUPPLIES	1,791	0	0	0	0
101-728-755.000	OPERATING SUPPLIES	0	996	578	1,200	1,200
101-728-801.000	CONTRACTUAL SERVICES	98,900	102,758	86,531	109,360	111,000
101-728-820.000	LEGAL FEES	1,233	626	5,879	11,600	5,000
101-728-851.000	POSTAGE	0	0	378	2,000	1,000
101-728-861.000	MILEAGE	2,428	2,654	529	1,900	2,500
101-728-881.000	ADVERTISING	1,781	2,041	969	2,000	3,000
101-728-909.000	TRAINING	0	0	198	500	300
101-728-948.040	GIS MAINTENANCE AND SUPPORT	17,000	6,520	5,063	4,700	6,000
101-728-964.000	REFUNDS AND REBATES	550	250	0	1,210	1,000
101-756-703.000	SALARIES	21,058	14,889	41,934	37,500	43,456
101-756-709.000	FICA	1,575	1,155	3,177	3,357	3,363
101-756-713.000	OVERTIME	334	348	81	500	500
101-756-716.000	BLUESTAR 401A DEFINED CONTRIBUTION PLAN	1,118	66	228	1,000	290

SHIAWASSEE COUNTY GENERAL FUND
2025 ADOPTED BUDGET
GENERAL FUND LINE ITEM DETAIL

GL NUMBER	DESCRIPTION	2022 ACTUAL ACTIVITY	2023 ACTUAL ACTIVITY	2024 ESTIMATED ACTIVITY	2024 AMENDED BUDGET	2025 ADOPTED BUDGET
101-756-717.000	DEFINED BENEFIT PENSION CONTRIB	0	0	528	0	0
101-756-718.000	HEALTH INSUR	3,216	526	1,406	1,000	1,421
101-756-718.001	DENTAL/VISION	157	49	96	1,295	110
101-756-724.001	LIFE INSURANCE	80	6	32	120	35
101-756-724.002	DISABILITY INSURANCE	49	11	39	135	40
101-756-725.000	PER DIEM	3,275	4,729	2,959	4,000	2,800
101-756-755.000	OPERATING SUPPLIES	1,921	7,358	5,057	6,243	7,500
101-756-801.000	CONTRACTUAL SERVICES	30,721	39,327	43,877	43,900	36,000
101-756-861.000	MILEAGE	535	1,469	1,214	1,500	1,500
101-756-970.000	CAPITAL OUTLAY	67,173	9,361	50,408	45,000	20,000
101-954-727.000	WORKMANS COMPENSATION	60,065	506,232	(183,155)	80,000	160,000
101-954-935.000	PROPERTY LIABILITY INSURANCE	401,064	416,384	238,555	410,000	440,000
101-966-995.000	INTERFUND TRANSFERS OUT	98,577	0	0	0	43,052
101-966-995.213	TRANSFER TO 213	3,889	256	0	0	0
101-966-995.222	TRANSFER TO 222	2,360	267	0	0	0
101-966-995.223	TRANSFER TO 223	6,596	0	0	0	0
101-966-995.233	TRANSFER TO 233	15,834	0	0	0	0
101-966-995.243	TRANSFER TO 243	0	18,622	0	21,920	21,920
101-966-995.269	TRANSFER TO 269	14,123	8,292	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	381,000	381,000	381,000
101-966-995.353	TRANSFER TO 353	46,933	46,970	48,173	48,173	50,000
101-966-995.375	TRANSFER TO 375	795,000	0	0	500	500
101-966-995.501	TRANSFER TO 501	17,608	15,604	0	23,475	23,475
101-975-801.000	CONTRACTUAL SERVICES	88,310	89,768	87,383	90,000	93,900
TOTAL APPROPRIATIONS		\$19,122,245	\$20,792,729	\$19,897,268	\$21,650,507	\$22,300,203