

ACCOUNTS PAYABLE COMMITTEE

Kimberly L. Murphy
County Administrator

301 N. Main St, Adrian, MI 49221
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[Website](#)



MEMBERS

Jim Van Doren, Terry Collins, Kimberly Murphy
301 N. Main St, Adrian, MI 49221

MEETING LOCATION

Chambers

Minutes: Monday, December 23, 2024

I. Call to Order

The meeting was called to order at 09:30 AM by Commissioner Van Doren.

Present: Commissioner VanDoren, County Administrator Murphy, Commissioner Collins

Also Present: Deputy Administrator Shannon Elliott, Finance Director Daniel Zimolzak, Marketing & Communications Coordinator Jennifer Ambrose, Accountant Matt Turgeon, Budget Analyst Tracy Stace

II. Approval of Minutes

A. Approval of Minutes: December 12, 2024

Motion by Commissioner Collins, Second by County Administrator Murphy to Approve to approve the minutes of December 12, 2024. Motion carried.

III. Review and Approve Accounts Payable Vouchers

A. Accounts Payable Edit Listing

Motion by Commissioner Collins, Second by County Administrator Murphy to Approve the total vouchers for payment in the amount of \$1,046,687.88. with the general fund's portion being \$ 113,064.52. Motion carried.

IV. Other Business

Motion by Commissioner Collins, Second by County Administrator Murphy to Approve the recommended general fund revenue/expense amendments as presented, with no increase in the general fund budget, to assure compliance with Uniform Budgeting and Accounting Act. Motion Carried.

Motion by Commissioner Collins, Second by County Administrator Murphy to Approve the recommended non-general fund revenue/expense amendments as presented, with no increase in the general fund budget, to assure compliance with Uniform Budgeting and Accounting Act. Motion Carried.

V. Public Comment

There was no public comment

VI. Adjournment

Motion by County Administrator Murphy, Second by Commissioner Collins to adjourn the meeting at 10:28 AM. Motion Passed.

General Fund Budget Adjustments December 2024

Fund Code	Fund Description	Account Type	Dept. Code	Department Description	Div. Code	Division Description	G/L Account Number	Account Description	2024 Amended Budget	Budget Amendment	Budget after Amendment
101	General Fund	Revenues	131	Circuit Court			101.131-540.020	State Juror Comp	15,000.00	7,600.00	22,600.00
101	General Fund	Revenues	136	District Court			101.136-601.020	Court Related Charges Court Costs	576,000.00	(86,000.00)	490,000.00
101	General Fund	Revenues	136	District Court			101.136-601.120	Court Related Charges Ordinance Fines & Costs	250,000.00	(55,000.00)	195,000.00
101	General Fund	Revenues	149	Probate Juvenile			101.149-548.200	Salaries Probate Juvenile Officer	52,776.00	(19,000.00)	33,776.00
101	General Fund	Revenues	172	Administrator			101.172-687.120	Refunds Retirement - DC	-	45,000.00	45,000.00
101	General Fund	Revenues	172	Administrator			101.172-687.160	Refunds Workers Compensation	25,000.00	35,000.00	60,000.00
101	General Fund	Revenues	228	Information Technology	241	Service Contracts	101.228.241-695	SBITA Proceeds	-	70,000.00	70,000.00
101	General Fund	Revenues	253	Treasurer			101.253-404.001	Current Property - Summer Adrian Township	1,562,000.00	90,000.00	1,652,000.00
101	General Fund	Revenues	253	Treasurer			101.253-404.003	Current Property - Summer Cambridge Township	2,301,300.00	100,000.00	2,401,300.00
101	General Fund	Revenues	253	Treasurer			101.253-404.010	Current Property - Summer Macon Township	437,600.00	45,000.00	482,600.00
101	General Fund	Revenues	253	Treasurer			101.253-404.015	Current Property - Summer Raisin Township	1,705,000.00	55,000.00	1,760,000.00
101	General Fund	Revenues	253	Treasurer			101.253-404.022	Current Property - Summer Woodstock Township	1,207,300.00	30,000.00	1,237,300.00
101	General Fund	Revenues	253	Treasurer			101.253-411	Delinquent Real Property	659,925.00	110,000.00	769,925.00
101	General Fund	Revenues	253	Treasurer			101.253-439	Marijuana Tax	800,000.00	200,000.00	1,000,000.00
101	General Fund	Revenues	253	Treasurer			101.253-441	Local Community Stabilization Share Tax	1,200,000.00	(161,000.00)	1,039,000.00
101	General Fund	Revenues	253	Treasurer			101.253-447.300	Property Tax Admin Fee Summer Tax	185,000.00	50,000.00	235,000.00
101	General Fund	Revenues	253	Treasurer			101.253-540.120	State Liquor Tax	305,000.00	130,000.00	435,000.00
101	General Fund	Revenues	253	Treasurer			101.253-665.100	Interest Earned on Investment	800,000.00	800,000.00	1,600,000.00
101	General Fund	Revenues	253	Treasurer			101.253-692	Gain/Loss	-	200,000.00	200,000.00
101	General Fund	Revenues	262	Elections			101.262-607.240	Fees Candidate Filing	-	4,600.00	4,600.00
101	General Fund	Revenues	262	Elections			101.262-676	Reimbursements	10,000.00	5,000.00	15,000.00
101	General Fund	Revenues	262	Elections			101.262-676.520	Reimbursements Grants	-	178,000.00	178,000.00
101	General Fund	Revenues	262	Elections			101.262-676.525	Reimbursements Early Voting Jurisdictions	99,424.00	(72,500.00)	26,924.00
101	General Fund	Revenues	267	Prosecuting Attorney			101.267-626	Services Rendered	65,000.00	(17,000.00)	48,000.00
101	General Fund	Revenues	267	Prosecuting Attorney	261	Cooperative Reimbursement	101.267.261-530	Cooperative Reimbursement	215,445.00	(65,000.00)	150,445.00
101	General Fund	Revenues	267	Prosecuting Attorney	262	Victims Rights	101.267.262-570	St Grant - Crime Victims Rights	168,690.00	(33,000.00)	135,690.00
101	General Fund	Revenues	268	Register of Deeds			101.268-607.180	Fees Real Estate Transfer Tax	450,000.00	60,000.00	510,000.00
101	General Fund	Revenues	271	Public Defender			101.271-611	Attorney Fee Reimb	90,000.00	(13,000.00)	77,000.00
101	General Fund	Revenues	271	Public Defender			101.271-611.100	Attorney Fee Reimb Other Services	90,000.00	(86,000.00)	4,000.00
101	General Fund	Revenues	271	Public Defender	260	Child Advocate	101.271.260-529	Federal Grants - Other	-	54,500.00	54,500.00
101	General Fund	Revenues	301	Sheriff			101.301-505.200	Federal Grants - Public Safety OMNI	16,000.00	(16,000.00)	-
101	General Fund	Revenues	301	Sheriff			101.301-574	State Revenue Sharing	-	30,400.00	30,400.00
101	General Fund	Revenues	301	Sheriff			101.301-676.100	Reimbursements Salary/Fringe Benefits	265,000.00	194,000.00	459,000.00
101	General Fund	Revenues	351	Jail			101.351-571	Board & Care of Prisoners	12,000.00	(12,000.00)	-
101	General Fund	Revenues	351	Jail			101.351-571.100	Board & Care of Prisoners MDOC Diverted Felons	115,000.00	(80,000.00)	35,000.00
101	General Fund	Revenues	351	Jail			101.351-571.300	Board & Care of Prisoners Parole Detainers	-	18,000.00	18,000.00
101	General Fund	Revenues	351	Jail			101.351-629.140	Public Safety Services Inmate Room & Board	85,000.00	19,000.00	104,000.00
101	General Fund	Revenues	351	Jail			101.351-667	Rent/Lease	35,580.00	(10,000.00)	25,580.00
101	General Fund	Revenues	426	Emergency Management			101.426-505.100	Federal Grants - Public Safety FEMA	24,200.00	(12,000.00)	12,200.00
101	General Fund	Revenues	931	Other Financing Sources			101.931-697.999	Other Financing Sources Budgeted Use of Fund Reserve	846,058.00	(846,058.00)	-
Total revenue adjustments									14,669,298.00	947,542.00	15,616,840.00
101	General Fund	Expenses	131	Circuit Court			101.131-705.100	Wages - Temporary Employees OC/Seasonal	11,525.00	(5,300.00)	6,225.00
101	General Fund	Expenses	131	Circuit Court			101.131-716	Health Insurance	167,590.00	(15,000.00)	152,590.00
101	General Fund	Expenses	131	Circuit Court			101.131-718.100	Retirement Defined Benefit	-	2,500.00	2,500.00
101	General Fund	Expenses	131	Circuit Court			101.131-801	Professional & Contractual	3,000.00	3,000.00	6,000.00
101	General Fund	Expenses	131	Circuit Court			101.131-811	Juror Fees	37,500.00	27,000.00	64,500.00
101	General Fund	Expenses	131	Circuit Court			101.131-819	Appellate Court Appointed Atty Fees	12,000.00	6,000.00	18,000.00
101	General Fund	Expenses	131	Circuit Court			101.131-901.100	Copy Fees Toner Program	500.00	1,500.00	2,000.00
101	General Fund	Expenses	131	Circuit Court	137	Pre-Trial Services	101.131.137-853	Drug Testing	-	2,000.00	2,000.00
101	General Fund	Expenses	136	District Court			101.136-702	Wages - Supv/Dept Head	83,881.00	1,500.00	85,381.00
101	General Fund	Expenses	136	District Court			101.136-704	Wages - Regular Employees	875,739.00	19,500.00	895,239.00
101	General Fund	Expenses	136	District Court			101.136-707.200	Wages - Other Supplemental	20,600.00	5,000.00	25,600.00
101	General Fund	Expenses	136	District Court			101.136-716	Health Insurance	347,472.00	25,500.00	372,972.00
101	General Fund	Expenses	136	District Court			101.136-716.100	Health Insurance HSA Deductible - Employer	36,990.00	12,500.00	49,490.00
101	General Fund	Expenses	136	District Court			101.136-718.120	Retirement Defined Benefit Liability	94,733.00	2,000.00	96,733.00
101	General Fund	Expenses	136	District Court			101.136-718.200	Retirement Defined Contribution	34,731.00	4,000.00	38,731.00
101	General Fund	Expenses	136	District Court			101.136-808	Membership Dues	2,100.00	1,500.00	3,600.00

101	General Fund	Expenses	141	Friend of the Court		101.141-704	Wages - Regular Employees	877,247.00	(50,000.00)	827,247.00
101	General Fund	Expenses	141	Friend of the Court		101.141-716	Health Insurance	341,512.00	(20,000.00)	321,512.00
101	General Fund	Expenses	141	Friend of the Court		101.141-801	Professional & Contractual	9,000.00	3,000.00	12,000.00
101	General Fund	Expenses	141	Friend of the Court		101.141-851	Conferences & Seminars	4,662.00	4,000.00	8,662.00
101	General Fund	Expenses	149	Probate Juvenile		101.149-704	Wages - Regular Employees	231,231.00	(50,000.00)	181,231.00
101	General Fund	Expenses	149	Probate Juvenile		101.149-803	Attorney Fees	8,000.00	9,000.00	17,000.00
101	General Fund	Expenses	149	Probate Juvenile		101.149-851	Conferences & Seminars	2,000.00	7,500.00	9,500.00
101	General Fund	Expenses	149	Probate Juvenile	259 RTA	101.149.259-867	Evaluations & Assessments	18,884.00	3,000.00	21,884.00
101	General Fund	Expenses	151	Circuit Court Probation		101.151-901	Copy Fees	1,500.00	1,500.00	3,000.00
101	General Fund	Expenses	172	Administrator		101.172-801	Professional & Contractual	200,000.00	9,000.00	209,000.00
101	General Fund	Expenses	172	Administrator		101.172-851	Conferences & Seminars	12,500.00	9,000.00	21,500.00
101	General Fund	Expenses	215	Clerk		101.215-703	Wages - Elected Officials	76,434.00	3,000.00	79,434.00
101	General Fund	Expenses	215	Clerk		101.215-704	Wages - Regular Employees	357,483.00	5,500.00	362,983.00
101	General Fund	Expenses	215	Clerk		101.215-716	Health Insurance	141,827.00	8,000.00	149,827.00
101	General Fund	Expenses	215	Clerk		101.215-716.100	Health Insurance HSA Deductible - Employer	20,438.00	4,000.00	24,438.00
101	General Fund	Expenses	215	Clerk		101.215-718.120	Retirement Defined Benefit Liability	39,631.00	1,200.00	40,831.00
101	General Fund	Expenses	215	Clerk		101.215-727	Office Supplies	8,000.00	2,000.00	10,000.00
101	General Fund	Expenses	215	Clerk		101.215-901	Copy Fees	4,500.00	2,000.00	6,500.00
101	General Fund	Expenses	215	Clerk		101.215-914	Computer Equipment under \$10,000	1,200.00	2,000.00	3,200.00
101	General Fund	Expenses	223	External Audit		101.223-807	Audit/Accounting Fees	76,500.00	20,500.00	97,000.00
101	General Fund	Expenses	228	Information Technology	241 Service Contracts	101.228.241-972	SBITA Outlay	-	70,000.00	70,000.00
101	General Fund	Expenses	228	Information Technology	241 Service Contracts	101.228.241-990	SBITA Principle	-	35,000.00	35,000.00
101	General Fund	Expenses	228	Information Technology	241 Service Contracts	101.228.241-994	SBITA Interest Expense	-	1,500.00	1,500.00
101	General Fund	Expenses	238	Bonds & Misc Insurance		101.238-829	Insurance & Bonds	400,000.00	(7,758.00)	392,242.00
101	General Fund	Expenses	238	Bonds & Misc Insurance		101.238-829.080	Insurance & Bonds Auto	45,000.00	(15,000.00)	30,000.00
101	General Fund	Expenses	244	Geographic Information Systems		101.244-716	Health Insurance	17,423.00	6,000.00	23,423.00
101	General Fund	Expenses	244	Geographic Information Systems		101.244-718.200	Retirement Defined Contribution	2,423.00	2,000.00	4,423.00
101	General Fund	Expenses	253	Treasurer		101.253-716	Health Insurance	104,504.00	4,500.00	109,004.00
101	General Fund	Expenses	257	Equalization		101.257-704	Wages - Regular Employees	150,246.00	(50,000.00)	100,246.00
101	General Fund	Expenses	257	Equalization		101.257-706.100	Wages - Overtime Regular	5,668.00	(5,000.00)	668.00
101	General Fund	Expenses	257	Equalization		101.257-716	Health Insurance	62,698.00	(25,000.00)	37,698.00
101	General Fund	Expenses	262	Elections		101.262-704	Wages - Regular Employees	126,952.00	70,000.00	196,952.00
101	General Fund	Expenses	262	Elections		101.262-706.100	Wages - Overtime Regular	1,000.00	32,000.00	33,000.00
101	General Fund	Expenses	262	Elections		101.262-715	Matching Social Security	10,171.00	6,000.00	16,171.00
101	General Fund	Expenses	262	Elections		101.262-727	Office Supplies	7,100.00	12,000.00	19,100.00
101	General Fund	Expenses	262	Elections		101.262-844	Per Diems-Non Payroll	59,500.00	(30,000.00)	29,500.00
101	General Fund	Expenses	262	Elections		101.262-900	Printing & Publishing	46,300.00	85,000.00	131,300.00
101	General Fund	Expenses	265	Building & Grounds		101.265-704	Wages - Regular Employees	421,880.00	(40,000.00)	381,880.00
101	General Fund	Expenses	265	Building & Grounds		101.265-705.100	Wages - Temporary Employees OC/Seasonal	55,301.00	(35,000.00)	20,301.00
101	General Fund	Expenses	265	Building & Grounds		101.265-707.750	Wages - Other On Call	12,000.00	(5,000.00)	7,000.00
101	General Fund	Expenses	266	Legal Counsel		101.266-802	Legal Fees	80,000.00	60,000.00	140,000.00
101	General Fund	Expenses	267	Prosecuting Attorney		101.267-707.990	Wages - Other Paid Leave Payoff	-	10,000.00	10,000.00
101	General Fund	Expenses	267	Prosecuting Attorney		101.267-716	Health Insurance	294,818.00	55,000.00	349,818.00
101	General Fund	Expenses	267	Prosecuting Attorney	261 Cooperative Reimbursement	101.267.261-704	Wages - Regular Employees	112,267.00	6,000.00	118,267.00
101	General Fund	Expenses	267	Prosecuting Attorney	261 Cooperative Reimbursement	101.267.261-716	Health Insurance	68,934.00	6,000.00	74,934.00
101	General Fund	Expenses	267	Prosecuting Attorney	261 Cooperative Reimbursement	101.267.261-728	Postage	3,000.00	2,000.00	5,000.00
101	General Fund	Expenses	267	Prosecuting Attorney	261 Cooperative Reimbursement	101.267.261-801	Professional & Contractual	4,000.00	2,000.00	6,000.00
101	General Fund	Expenses	267	Prosecuting Attorney	261 Cooperative Reimbursement	101.267.261-817	Service of Process	2,200.00	2,000.00	4,200.00
101	General Fund	Expenses	268	Register of Deeds		101.268-716	Health Insurance	52,398.00	12,000.00	64,398.00
101	General Fund	Expenses	268	Register of Deeds		101.268-716.100	Health Insurance HSA Deductible - Employer	7,849.00	3,400.00	11,249.00
101	General Fund	Expenses	268	Register of Deeds		101.268-801	Professional & Contractual	7,300.00	2,000.00	9,300.00
101	General Fund	Expenses	271	Public Defender		101.271-704	Wages - Regular Employees	119,620.00	(70,000.00)	49,620.00
101	General Fund	Expenses	271	Public Defender		101.271-715	Matching Social Security	9,266.00	(6,000.00)	3,266.00
101	General Fund	Expenses	271	Public Defender		101.271-803	Attorney Fees	75,000.00	(50,000.00)	25,000.00
101	General Fund	Expenses	271	Public Defender		101.271-803.105	Attorney Fees Conflict- Delinquency	-	40,000.00	40,000.00
101	General Fund	Expenses	271	Public Defender		101.271-803.148	Attorney Fees Conflict - Probate	75,000.00	5,000.00	80,000.00
101	General Fund	Expenses	271	Public Defender	260 Child Advocate	101.271.260-704	Wages - Regular Employees	79,151.00	88,000.00	167,151.00
101	General Fund	Expenses	271	Public Defender	260 Child Advocate	101.271.260-715	Matching Social Security	6,055.00	6,500.00	12,555.00
101	General Fund	Expenses	271	Public Defender	260 Child Advocate	101.271.260-716	Health Insurance	21,517.00	26,000.00	47,517.00
101	General Fund	Expenses	271	Public Defender	260 Child Advocate	101.271.260-718.120	Retirement Defined Benefit Liability	7,519.00	6,000.00	13,519.00
101	General Fund	Expenses	271	Public Defender	260 Child Advocate	101.271.260-803.075	Attorney Fees Conflict- Abuse/Neglect	-	78,000.00	78,000.00
101	General Fund	Expenses	282	County Farm		101.282-868	Property Taxes	4,500.00	500.00	5,000.00
101	General Fund	Expenses	301	Sheriff		101.301-703	Wages - Elected Officials	109,447.00	3,000.00	112,447.00

101 General Fund	Expenses	301 Sheriff	101.301-704	Wages - Regular Employees	2,350,879.00	(110,000.00)	2,240,879.00
101 General Fund	Expenses	301 Sheriff	101.301-704.100	Wages - Regular Employees Administrative Leave	-	7,500.00	7,500.00
101 General Fund	Expenses	301 Sheriff	101.301-706.100	Wages - Overtime Regular	129,647.00	245,000.00	374,647.00
101 General Fund	Expenses	301 Sheriff	101.301-706.200	Wages - Overtime Reimbursable	61,000.00	88,000.00	149,000.00
101 General Fund	Expenses	301 Sheriff	101.301-707.800	Wages - Other Stipends	6,000.00	6,500.00	12,500.00
101 General Fund	Expenses	301 Sheriff	101.301-707.990	Wages - Other Paid Leave Payoff	-	25,000.00	25,000.00
101 General Fund	Expenses	301 Sheriff	101.301-715	Matching Social Security	204,373.00	17,000.00	221,373.00
101 General Fund	Expenses	301 Sheriff	101.301-718.100	Retirement Defined Benefit	32,795.00	10,000.00	42,795.00
101 General Fund	Expenses	301 Sheriff	101.301-718.120	Retirement Defined Benefit Liability	253,225.00	20,000.00	273,225.00
101 General Fund	Expenses	301 Sheriff	101.301-743	Other Supplies	5,000.00	9,000.00	14,000.00
101 General Fund	Expenses	301 Sheriff	101.301-745	Uniforms	30,000.00	12,000.00	42,000.00
101 General Fund	Expenses	301 Sheriff	101.301-746	Motor Fuel	145,000.00	10,000.00	155,000.00
101 General Fund	Expenses	301 Sheriff	101.301-801	Professional & Contractual	10,000.00	8,800.00	18,800.00
101 General Fund	Expenses	301 Sheriff	101.301-805	Staff Training	5,000.00	12,000.00	17,000.00
101 General Fund	Expenses	301 Sheriff	101.301-845	Stipends-Non Payroll	20,000.00	10,000.00	30,000.00
101 General Fund	Expenses	301 Sheriff	101.301-850	Communications	40,000.00	5,000.00	45,000.00
101 General Fund	Expenses	301 Sheriff	101.301-905	Security Equipment & Supplies	130,000.00	42,000.00	172,000.00
101 General Fund	Expenses	301 Sheriff	101.301-932	Vehicle Repair	50,000.00	85,000.00	135,000.00
101 General Fund	Expenses	346 Court Bailiffs	101.346-704	Wages - Regular Employees	185,652.00	85,000.00	270,652.00
101 General Fund	Expenses	346 Court Bailiffs	101.346-706.100	Wages - Overtime Regular	1,600.00	8,000.00	9,600.00
101 General Fund	Expenses	346 Court Bailiffs	101.346-715	Matching Social Security	19,310.00	5,000.00	24,310.00
101 General Fund	Expenses	351 Jail	101.351-704	Wages - Regular Employees	2,374,964.00	(325,000.00)	2,049,964.00
101 General Fund	Expenses	351 Jail	101.351-706.100	Wages - Overtime Regular	122,613.00	350,000.00	472,613.00
101 General Fund	Expenses	351 Jail	101.351-707.990	Wages - Other Paid Leave Payoff	-	24,000.00	24,000.00
101 General Fund	Expenses	351 Jail	101.351-716	Health Insurance	757,752.00	(170,000.00)	587,752.00
101 General Fund	Expenses	351 Jail	101.351-826	Collections	10,000.00	1,000.00	11,000.00
101 General Fund	Expenses	426 Emergency Management	101.426-702	Wages - Supv/Dept Head	61,766.00	9,000.00	70,766.00
101 General Fund	Expenses	426 Emergency Management	101.426-704	Wages - Regular Employees	35,342.00	5,000.00	40,342.00
101 General Fund	Expenses	426 Emergency Management	101.426-715	Matching Social Security	7,429.00	1,000.00	8,429.00
101 General Fund	Expenses	426 Emergency Management	101.426-716	Health Insurance	24,395.00	1,400.00	25,795.00
101 General Fund	Expenses	426 Emergency Management	101.426-716.100	Health Insurance HSA Deductible - Employer	3,049.00	300.00	3,349.00
101 General Fund	Expenses	426 Emergency Management	101.426-718.120	Retirement Defined Benefit Liability	9,226.00	1,000.00	10,226.00
101 General Fund	Expenses	426 Emergency Management	101.426-718.200	Retirement Defined Contribution	4,855.00	500.00	5,355.00
101 General Fund	Expenses	426 Emergency Management	101.426-801	Professional & Contractual	11,000.00	700.00	11,700.00
101 General Fund	Expenses	426 Emergency Management	101.426-910	Machinery & Equipment under \$10,000	-	800.00	800.00
101 General Fund	Expenses	430 Animal Control	101.430-704	Wages - Regular Employees	62,017.00	(3,000.00)	59,017.00
101 General Fund	Expenses	430 Animal Control	101.430-801	Professional & Contractual	8,000.00	3,000.00	11,000.00
101 General Fund	Expenses	632 Substance Abuse - Liq Tax	101.632-861	Appropriation - NCA	145,000.00	37,000.00	182,000.00
101 General Fund	Expenses	648 Medical Examiner	101.648-704	Wages - Regular Employees	66,633.00	(20,000.00)	46,633.00
101 General Fund	Expenses	648 Medical Examiner	101.648-707.750	Wages - Other On Call	70,000.00	(10,000.00)	60,000.00
101 General Fund	Expenses	648 Medical Examiner	101.648-707.840	Wages - Other Cases	13,600.00	(3,000.00)	10,600.00
101 General Fund	Expenses	648 Medical Examiner	101.648-715	Matching Social Security	13,438.00	(3,000.00)	10,438.00
101 General Fund	Expenses	648 Medical Examiner	101.648-718.120	Retirement Defined Benefit Liability	5,874.00	(2,000.00)	3,874.00
101 General Fund	Expenses	648 Medical Examiner	101.648-718.200	Retirement Defined Contribution	2,281.00	(1,000.00)	1,281.00
101 General Fund	Expenses	648 Medical Examiner	101.648-731	Operating Supplies	8,000.00	(3,000.00)	5,000.00
101 General Fund	Expenses	648 Medical Examiner	101.648-801	Professional & Contractual	48,000.00	10,000.00	58,000.00
101 General Fund	Expenses	648 Medical Examiner	101.648-836	Autopsy	142,800.00	(20,000.00)	122,800.00
101 General Fund	Expenses	648 Medical Examiner	101.648-863	Computer Software	4,000.00	(4,000.00)	-
101 General Fund	Expenses	648 Medical Examiner	101.648-940	Rent	53,500.00	10,000.00	63,500.00
101 General Fund	Expenses	649 Hillsdale	101.648.649-707.820	Wages - Other Autopsies	18,750.00	(10,000.00)	8,750.00
101 General Fund	Expenses	649 Hillsdale	101.648.649-707.840	Wages - Other Cases	12,200.00	(5,000.00)	7,200.00
101 General Fund	Expenses	649 Hillsdale	101.648.649-837	Morgue	3,000.00	(3,000.00)	-
101 General Fund	Expenses	721 Planning - County	101.721-844	Per Diems-Non Payroll	1,500.00	1,000.00	2,500.00
101 General Fund	Expenses	890 Contingencies	101.890-956.100	Contingency General	400,000.00	(400,000.00)	-
101 General Fund	Expenses	890 Contingencies	101.890-956.200	Contingency Admin	200,000.00	(200,000.00)	-
101 General Fund	Expenses	890 Contingencies	101.890-956.300	Contingency Personnel	400,000.00	(400,000.00)	-
101 General Fund	Expenses	966 Transfer Out	101.966.916-999.200	Transfer Out Appropriation	23,400.00	7,000.00	30,400.00
101 General Fund	Expenses	966 Transfer Out	101.966.932-999.200	Transfer Out Appropriation	1,000,000.00	1,000,000.00	2,000,000.00
Total expense adjustments					16,632,782.00	947,542.00	17,580,324.00

Non-General Fund Budget Adjustments December 2024

Fund Code	Fund Description	Account Type	Dept. Code	Department Description	Div. Code	Division Description	G/L Account Number	Account Description	2024 Amended Budget	Budget Amendment	Budget after Amendment
208	Parks	Revenues	751	Parks & Recreation			208.751-697.999	Other Financing Sources Budgeted Use of Fund Reserve	19,450.00	8,800.00	28,250.00
								Total revenue adjustments	19,450.00	8,800.00	28,250.00
208	Parks	Expenses	751	Parks & Recreation			208.751-704	Wages - Regular Employees	-	7,000.00	7,000.00
208	Parks	Expenses	751	Parks & Recreation			208.751-746	Motor Fuel	2,500.00	1,000.00	3,500.00
208	Parks	Expenses	751	Parks & Recreation			208.751-840	Special Assessments	1,200.00	1,800.00	3,000.00
208	Parks	Expenses	751	Parks & Recreation			208.751-936	Grounds	6,601.00	(1,000.00)	5,601.00
								Total expense adjustments	10,301.00	8,800.00	19,101.00
214	Sobriety Court	Revenues	136	District Court			214.136-608.400	Court Filing Fees Specialty	12,000.00	(2,459.00)	9,541.00
214	Sobriety Court	Revenues	136	District Court			214.136-697.999	Other Financing Sources Budgeted Use of Fund Reserve	-	5,500.00	5,500.00
214	Sobriety Court	Revenues	136	District Court	200	MDCGP	214.136.200-540	State	127,000.00	12,706.00	139,706.00
								Total revenue adjustments	139,000.00	15,747.00	154,747.00
214	Sobriety Court	Expenses	136	District Court			214.136-706.100	Wages - Overtime Regular	15,687.00	(8,000.00)	7,687.00
214	Sobriety Court	Expenses	136	District Court	200	MDCGP	214.136.200-704	Wages - Regular Employees	57,713.00	8,000.00	65,713.00
214	Sobriety Court	Expenses	136	District Court	200	MDCGP	214.136.200-718.100	Retirement Defined Benefit	-	1,000.00	1,000.00
214	Sobriety Court	Expenses	136	District Court	200	MDCGP	214.136.200-801	Professional & Contractual	34,776.00	1,500.00	36,276.00
214	Sobriety Court	Expenses	136	District Court	200	MDCGP	214.136.200-853	Drug Testing	13,260.00	15,706.00	28,966.00
								Total expense adjustments	121,436.00	18,206.00	139,642.00
232	Solid Waste	Expenses	525	Solid Waste			232.525-704	Wages - Regular Employees	26,081.00	1,500.00	27,581.00
232	Solid Waste	Expenses	525	Solid Waste			232.525-729	Public Education Material	500.00	(500.00)	-
232	Solid Waste	Expenses	525	Solid Waste			232.525-801	Professional & Contractual	3,000.00	(3,000.00)	-
232	Solid Waste	Expenses	525	Solid Waste			232.525-809	Service Contract	26,230.00	7,000.00	33,230.00
232	Solid Waste	Expenses	525	Solid Waste			232.525-831	Recycling	32,000.00	(5,000.00)	27,000.00
								Total expense adjustments	87,811.00	-	87,811.00
254	Survey/Remonumentation	Revenues	268	Register of Deeds			254.268-575	State Grant - Survey and Remonumentation	82,684.00	(12,584.00)	70,100.00
								Total revenue adjustments	82,684.00	(12,584.00)	70,100.00
254	Survey/Remonumentation	Expenses	268	Register of Deeds			254.268-765	Materials	1,800.00	500.00	2,300.00
254	Survey/Remonumentation	Expenses	268	Register of Deeds			254.268-801	Professional & Contractual	66,434.00	(10,909.00)	55,525.00
254	Survey/Remonumentation	Expenses	268	Register of Deeds			254.268-816	Other Contractual Service	9,200.00	(1,300.00)	7,900.00
254	Survey/Remonumentation	Expenses	268	Register of Deeds			254.268-844	Per Diems-Non Payroll	5,250.00	(875.00)	4,375.00
								Total expense adjustments	82,684.00	(12,584.00)	70,100.00
258	Disaster Contingency	Revenues	426	Emergency Management	515	Covid-19	258.426.515-529	Federal Grants - Other	-	150,000.00	150,000.00
								Total revenue adjustments	-	150,000.00	150,000.00
258	Disaster Contingency	Expenses	426	Emergency Management	515	Covid-19	258.426.515-999.100	Transfer Out General	-	150,000.00	150,000.00
								Total expense adjustments	-	150,000.00	150,000.00

261 911 Service	Revenues	320 Training	261.320-540	State	20,000.00	2,500.00	22,500.00
261 911 Service	Revenues	325 Communications/Dispatch	261.325-665.100	Interest Earned on Investment	30,000.00	60,000.00	90,000.00
261 911 Service	Revenues	325 Communications/Dispatch	261.325-676	Reimbursements	-	17,000.00	17,000.00
261 911 Service	Revenues	325 Communications/Dispatch	261.325-697.999	Other Financing Sources Budgeted Use of Fund Reserve	76,871.00	269,800.00	346,671.00
Total revenue adjustments					126,871.00	349,300.00	476,171.00
261 911 Service	Expenses	320 Training	261.320-804	School & Certificate Fees	20,000.00	12,000.00	32,000.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-704	Wages - Regular Employees	1,091,818.00	60,000.00	1,151,818.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-706.100	Wages - Overtime Regular	36,480.00	53,000.00	89,480.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-707.200	Wages - Other Supplemental	1,500.00	6,000.00	7,500.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-707.750	Wages - Other On Call	10,000.00	(10,000.00)	-
261 911 Service	Expenses	325 Communications/Dispatch	261.325-715	Matching Social Security	87,342.00	6,500.00	93,842.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-716	Health Insurance	388,485.00	(50,000.00)	338,485.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-718.120	Retirement Defined Benefit Liability	108,460.00	10,000.00	118,460.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-718.200	Retirement Defined Contribution	50,710.00	5,000.00	55,710.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-733	Computer Supplies	2,500.00	3,800.00	6,300.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-801.300	Professional & Contractual Pre-Employment	25,000.00	(15,000.00)	10,000.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-809	Service Contract	145,000.00	130,000.00	275,000.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-835	Health Services	5,000.00	(5,000.00)	-
261 911 Service	Expenses	325 Communications/Dispatch	261.325-850	Communications	70,000.00	145,000.00	215,000.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-863	Computer Software	50,000.00	(40,000.00)	10,000.00
261 911 Service	Expenses	325 Communications/Dispatch	261.325-870	Tuition Reimbursement	4,500.00	(4,500.00)	-
261 911 Service	Expenses	325 Communications/Dispatch	261.325-931	Equipment Repair/Maint	2,500.00	(2,500.00)	-
261 911 Service	Expenses	325 Communications/Dispatch	261.325-981	Vehicles	-	45,000.00	45,000.00
Total expense adjustments					2,099,295.00	349,300.00	2,448,595.00
264 Local Corrections Officer Train	Revenues	320 Training	264.320-697.999	Other Financing Sources Budgeted Use of Fund Reserve	10,000.00	33,000.00	43,000.00
Total revenue adjustments					10,000.00	33,000.00	43,000.00
264 Local Corrections Officer Train	Expenses	320 Training	264.320-804	School & Certificate Fees	15,757.00	28,000.00	43,757.00
264 Local Corrections Officer Train	Expenses	320 Training	264.320-863	Computer Software	-	5,000.00	5,000.00
Total expense adjustments					15,757.00	33,000.00	48,757.00
265 Drug Law Enforcement	Revenues	267 Prosecuting Attorney	265.267-665.100	Interest Earned on Investment	-	1,000.00	1,000.00
265 Drug Law Enforcement	Revenues	267 Prosecuting Attorney	265.267-690	Other Revenue	-	2,700.00	2,700.00
265 Drug Law Enforcement	Revenues	301 Sheriff	265.301-690	Other Revenue	4,000.00	10,000.00	14,000.00
265 Drug Law Enforcement	Revenues	301 Sheriff	265.301-697.999	Other Financing Sources Budgeted Use of Fund Reserve	950.00	52,300.00	53,250.00
Total revenue adjustments					4,950.00	66,000.00	70,950.00
265 Drug Law Enforcement	Expenses	267 Prosecuting Attorney	265.267-857	Other Expenses	-	16,000.00	16,000.00
265 Drug Law Enforcement	Expenses	301 Sheriff	265.301-857	Other Expenses	5,050.00	50,000.00	55,050.00
Total expense adjustments					5,050.00	66,000.00	71,050.00
266 Law Enforcement	Revenues	301 Sheriff	266.301-540	State	-	18,600.00	18,600.00
Total revenue adjustments					-	18,600.00	18,600.00
266 Law Enforcement	Expenses	301 Sheriff	266.301-804	School & Certificate Fees	-	600.00	600.00
266 Law Enforcement	Expenses	320 Training	266.320-804	School & Certificate Fees	8,500.00	18,000.00	26,500.00
Total expense adjustments					8,500.00	18,600.00	27,100.00
269 Law Library	Revenues	145 Law Library	269.145-697.999	Other Financing Sources Budgeted Use of Fund Reserve	10,108.00	2,500.00	12,608.00
269 Law Library	Revenues	145 Law Library	269.145-699.100	Transfers In Appropriation	23,400.00	7,000.00	30,400.00
Total revenue adjustments					33,508.00	9,500.00	43,008.00
269 Law Library	Expenses	145 Law Library	269.145-767	Library Books	39,000.00	9,500.00	48,500.00
Total expense adjustments					39,000.00	9,500.00	48,500.00

274 Homeland Security	Revenues	425 Homeland Security Grants		274.425-505.100	Federal Grants - Public Safety FEMA	53,792.00	87,000.00	140,792.00
274 Homeland Security	Revenues	428 Stop Grant		274.428-529	Federal Grants - Other	101,767.00	(26,620.00)	75,147.00
					Total revenue adjustments	155,559.00	60,380.00	215,939.00
274 Homeland Security	Expenses	425 Homeland Security Grants		274.425-855	Reimbursable Costs	53,792.00	87,000.00	140,792.00
274 Homeland Security	Expenses	428 Stop Grant		274.428-846	Travel	4,120.00	(4,120.00)	-
274 Homeland Security	Expenses	428 Stop Grant		274.428-855	Reimbursable Costs	97,647.00	(22,500.00)	75,147.00
					Total expense adjustments	155,559.00	60,380.00	215,939.00
280 Secondary Road Patrol	Revenues	404 Secondary Road Patrol		280.404-543	State Grants - Public Safety	100,000.00	123,000.00	223,000.00
280 Secondary Road Patrol	Revenues	404 Secondary Road Patrol		280.404-697.999	Other Financing Sources Budgeted Use of Fund Reserve	13,403.00	6,500.00	19,903.00
					Total revenue adjustments	113,403.00	129,500.00	242,903.00
280 Secondary Road Patrol	Expenses	404 Secondary Road Patrol		280.404-746	Motor Fuel	5,000.00	3,000.00	8,000.00
280 Secondary Road Patrol	Expenses	404 Secondary Road Patrol		280.404-932	Vehicle Repair	-	2,500.00	2,500.00
280 Secondary Road Patrol	Expenses	404 Secondary Road Patrol		280.404-977	Machinery & Equipment	-	124,000.00	124,000.00
					Total expense adjustments	5,000.00	129,500.00	134,500.00
284 Opioid Settlement Fund	Revenues	600 Health and Welfare		284.600-685	Opioid Settlement Revenue	-	878,000.00	878,000.00
284 Opioid Settlement Fund	Revenues	600 Health and Welfare		284.600-690	Other Revenue	-	1,100.00	1,100.00
					Total revenue adjustments	-	879,100.00	879,100.00
287 Housing Rehabilitation	Revenues	691 Housing	15 Program Income	287.691.015-680	Program Income	35,000.00	13,000.00	48,000.00
					Total revenue adjustments	35,000.00	13,000.00	48,000.00
287 Housing Rehabilitation	Expenses	691 Housing	15 Program Income	287.691.015-856	State Chargeback	-	48,000.00	48,000.00
287 Housing Rehabilitation	Expenses	691 Housing	15 Program Income	287.691.015-857	Other Expenses	35,000.00	(35,000.00)	-
					Total expense adjustments	35,000.00	13,000.00	48,000.00
299 Other Special Revenue	Revenues	114 Legislative Dinner		299.114-674	Contributions & Donations	2,000.00	900.00	2,900.00
299 Other Special Revenue	Revenues	114 Legislative Dinner		299.114-697.999	Other Financing Sources Budgeted Use of Fund Reserve	1,200.00	1,800.00	3,000.00
299 Other Special Revenue	Revenues	179 Wellness Committee		299.179-697.999	Other Financing Sources Budgeted Use of Fund Reserve	-	1,500.00	1,500.00
299 Other Special Revenue	Revenues	400 Alien Assistance Program		299.400-697.999	Other Financing Sources Budgeted Use of Fund Reserve	-	300.00	300.00
					Total revenue adjustments	3,200.00	4,500.00	7,700.00
299 Other Special Revenue	Expenses	114 Legislative Dinner		299.114-848	Meals	2,600.00	2,700.00	5,300.00
299 Other Special Revenue	Expenses	179 Wellness Committee		299.179-857	Other Expenses	18,000.00	1,500.00	19,500.00
299 Other Special Revenue	Expenses	400 Alien Assistance Program		299.400-743	Other Supplies	-	300.00	300.00
					Total expense adjustments	20,600.00	4,500.00	25,100.00

401 Capital Projects	Revenues	901 Capital	851 Parks	401.901.851-697.999	Other Financing Sources Budgeted Use of Fund Reserve	-	15,000.00	15,000.00
401 Capital Projects	Revenues	901 Capital	853 Building & Site	401.901.853-676.500	Reimbursements Insurance Loss	-	82,000.00	82,000.00
401 Capital Projects	Revenues	901 Capital	853 Building & Site	401.901.853-697.999	Other Financing Sources Budgeted Use of Fund Reserve	298,592.00	107,845.00	406,437.00
401 Capital Projects	Revenues	901 Capital	854 Maurice Spear Campus	401.901.854-697.999	Other Financing Sources Budgeted Use of Fund Reserve	-	31,270.00	31,270.00
401 Capital Projects	Revenues	901 Capital	854 Maurice Spear Campus	401.901.854-699	Transfer In	-	48,730.00	48,730.00
401 Capital Projects	Revenues	901 Capital	859 Vehicles/Equip - Bldg & Grnds	401.901.859-673	Sale of Capital Assets	-	13,000.00	13,000.00
401 Capital Projects	Revenues	901 Capital	859 Vehicles/Equip - Bldg & Grnds	401.901.859-697.999	Other Financing Sources Budgeted Use of Fund Reserve	76,500.00	127,000.00	203,500.00
401 Capital Projects	Revenues	901 Capital	859 Vehicles/Equip - Bldg & Grnds	401.901.859-699	Transfers In	-	7,000.00	7,000.00
401 Capital Projects	Revenues	901 Capital	870 Tecumseh Products Site	401.901.870-697.999	Other Financing Sources Budgeted Use of Fund Reserve	-	6,000.00	6,000.00
401 Capital Projects	Revenues	901 Capital	890 Contingencies	401.901.890-697.999	Other Financing Sources Budgeted Use of Fund Reserve	-	48,730.00	48,730.00
401 Capital Projects	Revenues	901 Capital	890 Contingencies	401.901.890-699.100	Transfers In Appropriation	-	1,000,000.00	1,000,000.00
Total revenue adjustments						375,092.00	1,486,575.00	1,861,667.00
401 Capital Projects	Expenses	901 Capital	851 Parks	401.901.851-930	Bldg Repairs & Maint	-	27,000.00	27,000.00
401 Capital Projects	Expenses	901 Capital	851 Parks	401.901.851-936	Grounds	30,000.00	(12,000.00)	18,000.00
401 Capital Projects	Expenses	901 Capital	853 Building & Site	401.901.853-733	Computer Supplies	-	110.00	110.00
401 Capital Projects	Expenses	901 Capital	853 Building & Site	401.901.853-801	Professional & Contractual	490,148.00	(142,000.00)	348,148.00
401 Capital Projects	Expenses	901 Capital	853 Building & Site	401.901.853-912	Office Equipment & Furniture under \$10,000	-	35.00	35.00
401 Capital Projects	Expenses	901 Capital	853 Building & Site	401.901.853-914	Computer Equipment under \$10,000	-	14,000.00	14,000.00
401 Capital Projects	Expenses	901 Capital	853 Building & Site	401.901.853-930	Bldg Repairs & Maint	-	310,000.00	310,000.00
401 Capital Projects	Expenses	901 Capital	853 Building & Site	401.901.853-931	Equipment Repair/Maint	-	7,700.00	7,700.00
401 Capital Projects	Expenses	901 Capital	854 Maurice Spear Campus	401.901.854-801	Professional & Contractual	-	50,000.00	50,000.00
401 Capital Projects	Expenses	901 Capital	854 Maurice Spear Campus	401.901.854-930	Bldg Repairs & Maint	163,750.00	30,000.00	193,750.00
401 Capital Projects	Expenses	901 Capital	855 Technology	401.901.855-733	Computer Supplies	-	500.00	500.00
401 Capital Projects	Expenses	901 Capital	855 Technology	401.901.855-801	Professional & Contractual	295,680.00	(210,500.00)	85,180.00
401 Capital Projects	Expenses	901 Capital	855 Technology	401.901.855-863	Computer Software	-	40,000.00	40,000.00
401 Capital Projects	Expenses	901 Capital	855 Technology	401.901.855-914	Computer Equipment under \$10,000	-	100,000.00	100,000.00
401 Capital Projects	Expenses	901 Capital	855 Technology	401.901.855-985	Computer Equipment	-	70,000.00	70,000.00
401 Capital Projects	Expenses	901 Capital	857 Vehicles - Sheriff	401.901.857-981	Vehicles	372,774.00	(33,300.00)	339,474.00
401 Capital Projects	Expenses	901 Capital	857 Vehicles - Sheriff	401.901.857-992	Financed Purchase Agreement Principal	-	31,000.00	31,000.00
401 Capital Projects	Expenses	901 Capital	857 Vehicles - Sheriff	401.901.857-997	Financed Purchase Agreement Interest	-	2,300.00	2,300.00
401 Capital Projects	Expenses	901 Capital	859 Vehicles/Equip - Bldg & Grnds	401.901.859-977	Machinery & Equipment	-	31,000.00	31,000.00
401 Capital Projects	Expenses	901 Capital	859 Vehicles/Equip - Bldg & Grnds	401.901.859-981	Vehicles	99,500.00	116,000.00	215,500.00
401 Capital Projects	Expenses	901 Capital	870 Tecumseh Products Site	401.901.870-801	Professional & Contractual	14,000.00	6,000.00	20,000.00
401 Capital Projects	Expenses	901 Capital	890 Contingencies	401.901.890-999.100	Transfer Out General	-	48,730.00	48,730.00
Total expense adjustments						1,465,852.00	486,575.00	1,952,427.00