



**the**  
**COUNTY of**  
**ISABELLA**

**Fiscal Year 2019**  
**Adopted Budget**

**Approved September 18, 2018**

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# *Isabella County Officials*

## *Board of Commissioners*

**District 1**  
George A. Green  
*Chairperson*

**District 2**  
Frank Engler

**District 3**  
Jerry Jaloszynski

**District 4**  
Jim Horton

**District 5**  
James Moreno

**District 6**  
David Ling  
*Vice-Chairperson*

**District 7**  
Tobin Hope

## *Trial Court Judges*

**Chief Judge**  
Honorable Eric R. Janes

**Probate Judge**  
Honorable William T. Ervin

**Circuit Judge**  
Honorable Paul H. Chamberlain

**Circuit Judge**  
Honorable Mark H. Duthie

## *Other Elected Officials*

**Clerk**  
Mindé B. Lux

**Drain Commissioner**  
Robert Willoughby

**Chief Assistant Prosecuting Attorney**  
Robert Holmes

**Register of Deeds**  
Karen R. Jackson

**Sheriff**  
Michael Main

**Treasurer**  
Steven W. Pickens

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**Administrator/Controller**  
Margaret A. McAvoy



*Isabella County*

Margaret A. McAvoy  
Administrator/Controller

August 30, 2018

Isabella County Board of Commissioners  
200 North Main Street, Suite 205  
Mount Pleasant, MI 48858

Dear Commissioners,

The Proposed Isabella County Fiscal Year 2019 budget is enclosed for your review and eventual approval. The proposed budget is \$20,660,912 and is balanced.

We continue to strive towards a budget process which is transparent, collaborative and flexible. In review of the budget document, you will note that the budget format initiated for FY 2015 has been maintained. The FY 2019 budget document includes detailed budgets for the Commission on Aging, Parks and Recreation, Central Dispatch, and Materials Recovery Facility as it is our obligation to provide the public with a high level of detail.

Elected Officials and Appointed Department Heads were active participants in the process, meeting with Administration to share their vision for the future and address department requests. I sincerely appreciate their professional dedication and willingness to work toward our common goal of excellence in public service.

I wish to express my gratitude to the Isabella County Judges, Elected Officials, Department Heads and countless staff who have worked cooperatively towards the development of this budget. I also wish to specifically recognize and thank the staff of the Administrator/Controller's Office as each of them had a part in developing a transparent budget document.

I am thankful to the Isabella County Board of Commissioners for your support, insight, vision and leadership. It is an honor and a privilege to serve as your Administrator/Controller. I submit this FY 2019 budget to you with my full recommendation for approval.

Sincerely,

Margaret A. McAvoy  
County Administrator/Controller

**ISABELLA COUNTY BOARD OF COMMISSIONERS  
RESOLUTION NO. 18-09-01**

**Fiscal Year 2019 Budget Resolution and General Appropriations Act**

**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; and

**WHEREAS**, the Board of Commissioners has reviewed the recommended funding and anticipated revenues as brought forth by the County Administrator/Controller and believes the same to contain funds sufficient to finance approved County services; and

**WHEREAS**, the Board of Commissioners of Isabella County, Michigan, duly advertised a public hearing on the proposed budget for Fiscal Year (FY) 2019, as required by the Uniform Budgeting and Accounting Act.

**NOW THEREFORE BE IT RESOLVED**, that the Board of Commissioners of Isabella County, Michigan, does hereby approve the FY 2019 budget for the General Fund, showing revenues and expenditures each totaling \$20,660,912 based on an approved millage of 6.6100 mills; and

**BE IT FURTHER RESOLVED**, that the FY 2019 Isabella County Budget is hereby adopted on a fund and activity center basis for all funds, subject to all County policies regarding the expenditure of funds and the conditions set forth in this Resolution; and

**BE IT FURTHER RESOLVED**, that the following tax rates are hereby authorized to be levied for the tax year, including authorized debt service, as summarized below:

General Government Operations	6.6100 mil
Commission on Aging	0.8776 mil
Medical Care Facility	0.7000 mil
Parks and Recreation	0.3500 mil
Transportation	0.8620 mil
GRAND TOTAL	9.3996 mil

and

**BE IT FURTHER RESOLVED**, that the Board of Commissioners hereby approves salaries effective January 1, 2019, of:

County Commissioner District 1, 2 & 3	\$7,500
County Commissioner District 4, 5, 6 & 7	\$7,000
Board of Commissioners, Chairperson District salary plus	\$500
County Clerk	\$62,350
County Drain Commissioner	\$62,350
County Register of Deeds	\$62,350

County Treasurer	\$62,350
County Prosecuting Attorney	\$107,572
County Sheriff	\$69,934
Isabella County Road Commissioner (per MCL 224.8[2])	\$4,800

and

**BE IT FURTHER RESOLVED**, per Michigan statute (MCL 224.8[3]), that Isabella County Road Commissioners shall be eligible for health insurance coverage equivalent to that afforded to members of the Isabella County Board of Commissioners. Road Commissioners shall not be eligible for payment in lieu of health insurance coverage; and

**BE IT FURTHER RESOLVED**, that the meeting per diem rates for standing boards, commissions and committees appointed by the Board of Commissioners shall be set as indicated below, effective on October 1, 2018:

Board of Public Works	\$30.00	Human Rights Committee	\$25.00
Boundary Commission	\$25.00	Jury Board	\$30.00
Building Authority	\$25.00	Parks and Recreation Commission	\$25.00
Canvassing Board	\$25.00	Planning Commission	\$30.00
Commission on Aging	\$25.00	Plat Board	\$25.00
Construction Board of Appeals	\$25.00	Veterans' Affairs	\$25.00
Family Independence Agency	\$25.00	Zoning Board of Appeals	\$30.00

and

**BE IF FURTHER RESOLVED**, that the approved employee positions on the authorized staffing level roster contained in the budget, shall limit the number of employees who can be employed and no funds are appropriated for any position or employee not on the authorized staffing level roster. Further, there may be a need to increase or decrease various positions within the budget and/or impose a hiring freeze and/or impose layoffs because of unforeseen financial changes. Therefore, the authorized staffing level roster list may be changed from time to time by the Board and/or the Board may impose a hiring freeze. County Elected Officials and County Department Heads shall abide by whatever changes are made by the Board, if any, relative to the approved positions and the number of employees stated in the authorized staffing level roster; and

**BE IT FURTHER RESOLVED**, that certain positions contained in the authorized staffing level roster which are supported in some part by a grant, cost sharing, or other sources of outside funding, are only approved contingent upon the County receiving the budgeted revenues. In the event outside funding is not received, or the County is notified that it will not be received, then said positions shall be considered unfunded and removed from the authorized staffing level roster; and

**BE IT FURTHER RESOLVED**, that the Administrator/Controller is required and directed to automatically reduce any department each time a reduction is made in federal, state and local funds. The affected department head shall promptly make the necessary layoffs and advise those affected by the service that those services are being discontinued as a result of federal, state and/or local cutbacks; and

**BE IT FURTHER RESOLVED**, that whenever it appears to the County Administrator/Controller's Office that the actual and probable revenues will be less than the estimated revenues upon which appropriations were based, and when it appears that expenditures will exceed an appropriation, the County Administrator/Controller'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; and

**BE IT FURTHER RESOLVED**, that payment of bills, pursuant to MCLA 46.71, all claims against Isabella County shall be approved by the Board of Commissioners prior to being paid. Pursuant to MCLA 46.54 the Board appoints the Finance Committee to audit, allow and authorize the payment of claims against the County and thereby expedite the duties of the Board relating to such claims. The Board shall receive a list of payments at the following Board of Commissioners meeting for ratification. The office of the Administrator/Controller may pay certain bills prior to approval by the Board to avoid late penalties, service charges and interest, etc. The Board shall receive a monthly, complete list of said claims (bills) at the next month's Board Meeting; and

**BE IT FURTHER RESOLVED**, that the Administrator/Controller be, and hereby is appointed "Chief Administrative Officer," pursuant to the Uniform Budget and Accounting Act (MCL 141.422b(1)(f)), with power to administer such duties in connection with said budget, as may be from time to time, delegated to the office of Administrator/Controller by this Board; and

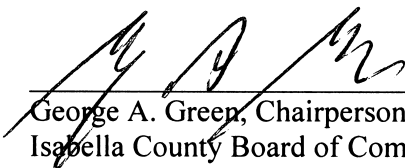
**BE IT FURTHER RESOLVED**, that the Chief Administrative Officer be directed to disburse to the various agencies, the approved County appropriation on the basis of need as determined by the cash balances within their respective funds; and

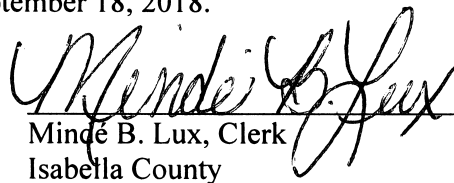
**BE IT FURTHER RESOLVED**, that the County Administrator/Controller be authorized to transfer monies from one category to another within an activity and between activities within the same fund in an amount up to \$50,000 for non-equipment expenditures, and up to \$25,000 for equipment expenditures when it shall be deemed necessary and a quarterly report of all transfers shall be made to the Finance and Administration Committee; and

**BE IT FURTHER RESOLVED**, that the County Administrator/Controller is authorized to cause the drafting of contracts where necessary and appropriate within established budgetary limitations and that the Chairman of the Board is authorized to sign said contracts after the Administrator/Controller approves each contract as to substance and legal counsel approves each contract as to legal form; and

**BE IT FURTHER RESOLVED**, that the Board of Commissioners hereby approves FY 2019 budget for Special Revenue Funds as shown under Attachment A; and

**BE IT FURTHER RESOLVED**, that the Isabella County Board of Commissioners hereby approves the FY 2019 budget, as presented, Tuesday, September 18, 2018.

  
George A. Green, Chairperson  
Isabella County Board of Commissioners

  
Mindé B. Lux, Clerk  
Isabella County

**Isabella County General Fund  
Adopted Budget**

<b>Sources of Funds</b>	<b>2017 Actual</b>	<b>2018 Amended Budget</b>	<b>2019 Adopted</b>
Taxes	11,236,938	11,272,933	11,807,388
Licenses and Permits	93,997	83,500	87,025
Federal and State	2,921,001	2,940,053	3,180,798
Charges for services	2,928,491	2,953,400	2,743,700
Fines and forfeitures	161,075	155,300	147,200
Interest and rents	410,878	412,927	421,476
Other Revenue	127,201	98,150	173,400
Delinquent Tax Revolving	800,000	500,000	800,000
PA 123/Commissary	300,000	425,000	70,000
Transfer in ROD Automation	15,000	15,000	13,000
Transfer in Indirect Costs	-	-	592,109
Use of Fund Balance	1,145,208	1,974,716	624,816
<b>Total Revenues (includes use of Fund Balance)</b>	<b>\$ 20,139,791</b>	<b>\$ 20,830,979</b>	<b>\$ 20,660,912</b>

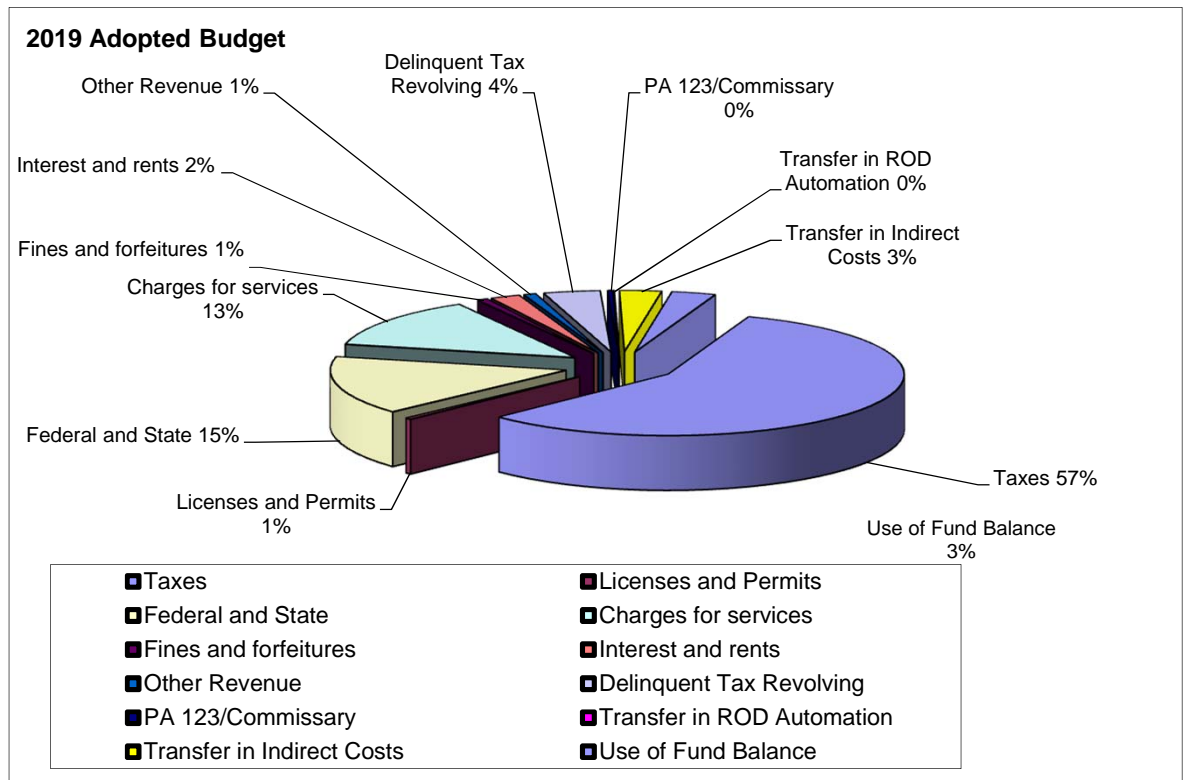
<b>Expenditures by Function</b>	<b>2017 Actual</b>	<b>2018 Amended Budget</b>	<b>2019 Adopted</b>
Legislative	161,107	177,195	200,118
Judicial	3,769,448	4,512,078	4,171,277
General Government	5,597,561	6,000,126	6,623,709
Public Safety	5,712,467	6,376,021	6,334,955
Community & Econ Development	275,600	297,267	269,234
Public Works	311,052	352,734	334,799
Health and Welfare	1,001,093	1,031,321	1,014,421
Other Current Operations	505,755	450,500	-
Contingency	-	50,000	80,000
Other Financing Uses	2,805,703	1,583,737	1,632,399
<b>Total Expenditures</b>	<b>\$ 20,139,791</b>	<b>\$ 20,830,979</b>	<b>\$ 20,660,912</b>

Beginning Fund Balance	10,751,998	9,606,790	7,632,074
<i>Change (Use) of Fund Balance</i>	<i>(1,145,208)</i>	<i>(1,974,716)</i>	<i>(624,816)</i>
<b>Ending Fund Balance</b>	<b>\$ 9,606,790</b>	<b>\$ 7,632,074</b>	<b>\$ 7,007,258</b>



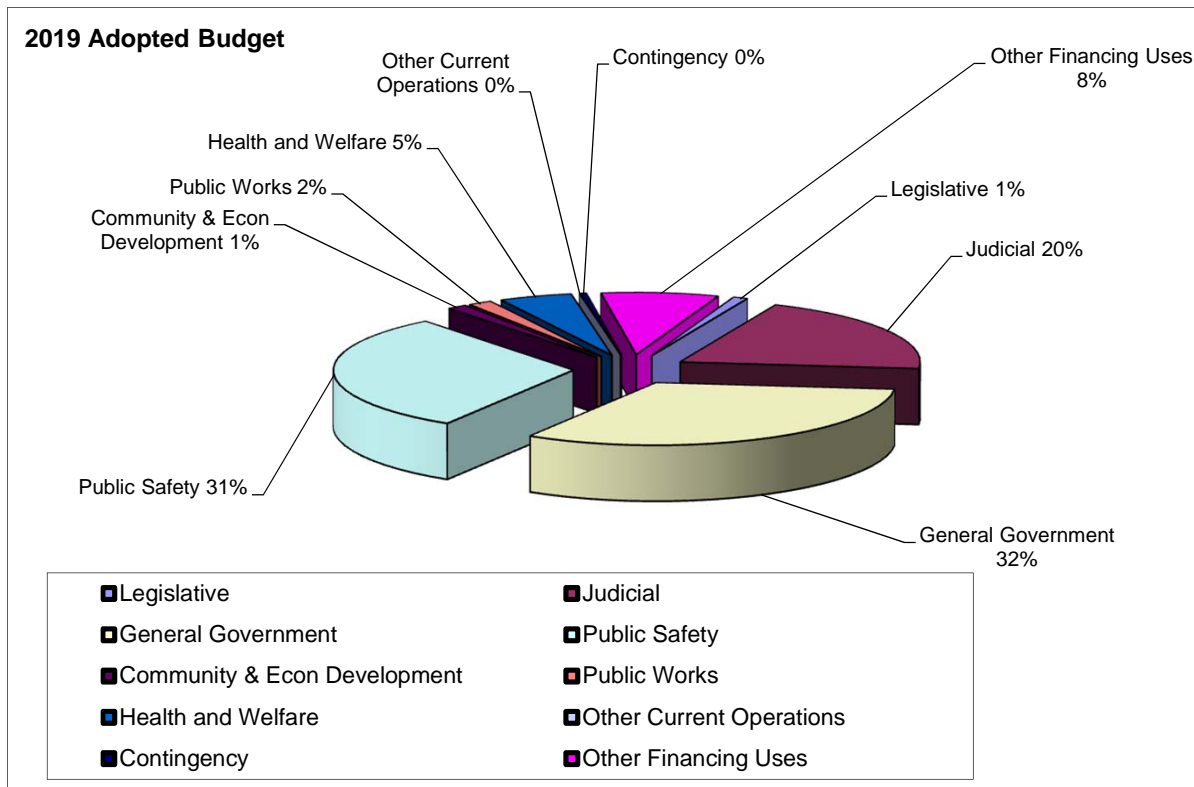
## Isabella County General Fund Revenue Summary

Sources of Funds	2017 Actual	2018 Amended Budget	2019 Adopted
Taxes	11,236,938	11,272,933	11,807,388
Licenses and Permits	93,997	83,500	87,025
Federal and State	2,921,001	2,940,053	3,180,798
Charges for services	2,928,491	2,953,400	2,743,700
Fines and forfeitures	161,075	155,300	147,200
Interest and rents	410,878	412,927	421,476
Other Revenue	127,201	98,150	173,400
Delinquent Tax Revolving	800,000	500,000	800,000
PA 123/Commissary	300,000	425,000	70,000
Transfer in ROD Automation	15,000	15,000	13,000
Transfer in Indirect Costs	-	-	592,109
Use of Fund Balance	1,145,208	1,974,716	624,816
<b>TOTAL Revenues</b>	<b>\$ 20,139,791</b>	<b>\$ 20,830,979</b>	<b>\$ 20,660,912</b>



## Isabella County General Fund Expenditure Summary

Expenditures by Function	2017 Actual	2018 Amended Budget	2019 Adopted
Legislative	161,107	177,195	200,118
Judicial	3,769,448	4,512,078	4,171,277
General Government	5,597,561	6,000,126	6,623,709
Public Safety	5,712,467	6,376,021	6,334,955
Community & Econ Development	275,600	297,267	269,234
Public Works	311,052	352,734	334,799
Health and Welfare	1,001,093	1,031,321	1,014,421
Other Current Operations	505,755	450,500	-
Contingency	-	50,000	80,000
Other Financing Uses	2,805,703	1,583,737	1,632,399
<b>TOTAL Expenditures</b>	<b>\$ 20,139,791</b>	<b>\$ 20,830,979</b>	<b>\$ 20,660,912</b>



**2019 Adopted Budget  
GENERAL FUND EXPENDITURES  
Expenditures by Function**

Isabella County General Fund Budget	2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
<b>LEGISLATIVE</b>				
Board of Commissioners	161,107	177,195	192,336	200,118
<b>JUDICIAL</b>				
Trial Court	3,281,081	3,964,361	3,788,861	3,665,810
Adult Drug Court	116,285	119,421	119,150	115,679
Juvenile Drug Court	87,779	95,437	112,273	112,237
Swift And Sure Sanctions	225,630	271,034	219,646	217,400
Jury Board	1,727	2,400	2,200	2,200
Family Court	56,945	59,425	58,532	57,951
	<b>3,769,448</b>	<b>4,512,078</b>	<b>4,300,662</b>	<b>4,171,277</b>
<b>GENERAL GOVERNMENT</b>				
Administration	803,933	812,883	1,185,616	1,156,346
Elections	55,502	93,600	55,750	55,750
County Clerk	529,882	556,259	573,614	542,673
Equalization	329,866	332,506	356,157	336,239
Human Resources	47,386	54,600	-	-
Prosecuting Attorney	1,192,511	1,254,061	1,340,854	1,287,101
Public Defender	456,422	532,000	632,000	632,000
Register of Deeds	351,126	384,850	437,767	411,213
Remonumentation	62,578	53,000	69,800	69,800
County Treasurer	239,956	251,613	234,456	216,747
Information Management	221,100	272,961	272,157	263,399
Building Authority	94,299	90,686	93,130	93,130
Communications	(465)	-	-	-
Building and Grounds	534,605	570,842	757,138	720,408
Court Building Costs	163,141	214,232	357,306	222,358
Central Services	-	-	85,000	85,000
Drain Commissioner	366,320	372,536	401,651	366,270
Cooperative Extension	149,398	153,497	170,519	165,275
	<b>5,597,561</b>	<b>6,000,126</b>	<b>7,022,915</b>	<b>6,623,709</b>
<b>PUBLIC SAFETY</b>				
Sheriff	2,444,817	2,749,444	2,799,562	2,712,713
Road Patrol	108,177	193,884	107,788	105,605
Marine Safety	10,883	5,000	-	-
Corrections	2,645,770	2,881,638	3,093,714	3,017,629
Emergency Management	105,313	115,380	133,352	133,881
Animal Control	397,507	430,675	383,247	365,127
	<b>5,712,467</b>	<b>6,376,021</b>	<b>6,517,663</b>	<b>6,334,955</b>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>				
Community Development	275,600	297,267	276,374	269,234
	<b>275,600</b>	<b>297,267</b>	<b>276,374</b>	<b>269,234</b>
<b>PUBLIC WORKS</b>				
Drains at Large	279,584	287,900	280,750	280,750
Landfill	31,468	64,834	53,977	54,049
	<b>311,052</b>	<b>352,734</b>	<b>334,727</b>	<b>334,799</b>

**2019 Adopted Budget  
GENERAL FUND EXPENDITURES  
Expenditures by Function**

Isabella County General Fund Budget

2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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<b>HEALTH AND WELFARE</b>				
Substance Abuse	160,462	154,222	148,017	148,017
Medical Examiner	152,323	180,600	153,060	153,060
Mental Health	216,300	216,300	216,300	216,300
District Health Allocation	385,270	385,270	385,270	385,270
Veterans Affairs	73,742	77,779	99,932	94,624
Human Rights Committee	5,882	6,150	6,150	6,150
Other	7,114	11,000	11,000	11,000
	<b>1,001,093</b>	<b>1,031,321</b>	<b>1,019,729</b>	<b>1,014,421</b>

<b>OTHER CURRENT OPERATIONS</b>				
Insurance & Bonds	283,285	215,000	-	-
Benefit Payouts	113,893	105,000	-	-
Unemployment Expense	295	5,000	-	-
Health Insurance	20,059	22,000	-	-
Postage	71,261	85,000	-	-
Other	16,961	18,500	-	-
	<b>505,755</b>	<b>450,500</b>	<b>-</b>	<b>-</b>

<b>CONTINGENCY</b>				
Contingency	-	50,000	80,000	80,000

<b>OTHER FINANCING USES:</b>				
Trans Out-Friend of Court	70,000	-	80,000	40,000
Trans Out-Law Library	16,144	12,200	16,500	16,000
Trans Out-Child-Probate	1,100,000	700,000	757,750	873,600
Trans Out-Child Care-DSS	400,000	200,000	217,250	246,400
Trans Out-Soldiers/Sailors	-	-	-	-
Trans Out-Capital Improvements	487,637	-	-	-
Trans Out-Court/Jail Debt	302,949	291,686	276,355	276,355
Trans Out-Recycling	360,000	300,000	100,000	100,000
Trans Out-Comm. Alternatives	68,973	53,381	53,381	47,644
Trans Out-FIA	-	-	5,000	5,000
Transfers to Other Funds	-	26,470	27,400	27,400
	<b>2,805,703</b>	<b>1,583,737</b>	<b>1,533,636</b>	<b>1,632,399</b>

<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>				
	<b>20,139,791</b>	<b>20,830,979</b>	<b>21,278,043</b>	<b>20,660,912</b>

2019 Adopted Budget  
DEPARTMENT STAFFING

	FY 2018	FY 2019			
<b>Fund 101 Department 101</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Commissioners	1.87	1.87	51,000	92,378	143,378
<b>Fund 101 Department 135</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Trial Court	43.00	43.00	1,958,226	1,245,665	3,203,892
<b>Fund 101 Department 140</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Adult Drug Court	1.00	1.00	58,686	20,677	79,363
<b>Fund 101 Department 142</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Juvenile Drug Court	1.00	1.00	58,675	33,496	92,171
<b>Fund 101 Department 143</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Swift and Sure Sanctions	2.00	2.00	102,076	64,302	166,378
<b>Fund 101 Department 166</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Family Court	1.00	1.00	32,121	22,331	54,451
<b>Fund 101 Department 172</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Administration	7.00	7.00	361,049	216,242	577,291
<b>Fund 101 Department 191</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Elections	0.00	0.00	1,000	-	1,000
<b>Fund 101 Department 215</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
County Clerk	6.77	6.77	276,024	218,884	494,907
<b>Fund 101 Department 225</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Equalization	2.00	2.00	95,905	93,083	188,988
<b>Fund 101 Department 229</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Prosecuting Attorney	13.77	13.77	720,670	498,331	1,219,001
<b>Fund 101 Department 236</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Register of Deeds	4.77	4.77	197,143	145,950	343,093
<b>Fund 101 Department 253</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Treasurer	2.00	2.00	109,720	81,327	191,047

2019 Adopted Budget  
DEPARTMENT STAFFING

	FY 2018	FY 2019			
Fund 101 Department 258	FTE s	FTE s	Salary	Benefit Costs	Total
Information Systems	2.00	2.00	98,362	53,883	152,245
<b>Fund 101 Department 265</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Building and Grounds	4.77	4.77	204,743	158,341	363,084
<b>Fund 101 Department 266</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Court Building	1.77	1.77	50,259	26,800	77,059
<b>Fund 101 Department 275</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Drain Commissioner	3.65	3.65	178,035	155,675	333,710
<b>Fund 101 Department 301</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Sheriff	24.00	24.00	1,397,741	887,997	2,285,738
<b>Fund 101 Department 302</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Secondary Road Patrol	2.00	1.00	63,782	35,273	99,055
<b>Fund 101 Department 303</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Baynet	0.00	1.00	53,315	26,603	79,918
<b>Fund 101 Department 351</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Corrections	28.39	26.85	1,272,209	778,519	2,050,728
<b>Fund 101 Department 401</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Community Development	2.50	2.50	143,523	92,681	236,203
<b>Fund 101 Department 426</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Emergency Management	1.02	1.02	48,472	10,709	59,180
<b>Fund 101 Department 430</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Animal Control	2.77	2.00	77,850	59,626	137,476
<b>Fund 101 Department 526</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Sanitary Landfill	0.10	0.10	4,625	544	5,169
<b>Fund 101 Department 682</b>	<b>FTE s</b>	<b>FTE s</b>	<b>Salary</b>	<b>Benefit Costs</b>	<b>Total</b>
Veterans Affairs	1.00	1.00	56,610	26,405	83,015

2019 Adopted Budget  
DEPARTMENT STAFFING

	FY 2018	FY 2019			
	FTE s	FTE s	Salary	Benefit Costs	Total
<b>Fund 101 Department 731</b>					
Cooperative Extension	0.00	0.00	-	8,756	8,756
<b>Fund 205 Department 205</b>					
Geographic Information Systems	0.50	0.77	26,069	2,094	28,164
<b>Fund 208</b>					
Parks and Recreation	18.81	18.25	537,512	149,859	687,371
<b>Fund 215 Department 141</b>					
Friend of the Court	10.00	10.00	430,283	308,561	738,843
<b>Fund 260 Department 136</b>					
Community Services	1.00	1.00	43,028	33,701	76,730
<b>Fund 261 Department 137</b>					
Community Corrections	1.00	1.00	50,340	40,616	90,956
<b>Fund 288</b>					
Commission on Aging	27.40	25.82	956,987	630,745	1,587,732
<b>Fund 292 Department 664</b>					
Child Care Fund	1.00	1.00	64,182	33,370	97,552
<b>Fund 297</b>					
Central Dispatch	13.75	13.75	739,759	385,480	1,125,239
<b>Fund 542 Department 371</b>					
Inspections	4.50	4.50	200,025	143,764	343,789
<b>Fund 591 Department 300</b>					
Lake Isabella Water Supply	0.25	0.25	11,563	3,042	14,605
<b>Fund 596</b>					
Recycling Material Recovery Facility	12.39	10.85	378,854	226,531	605,385
<b>Fund 616 Department 254</b>					
Delinquent Tax Revolving Fund	2.00	2.00	68,498	48,703	117,201
<b>Fund 617 Department 254</b>					
PA 123 Fund	1.00	1.00	43,779	30,163	73,943

**Isabella County  
FY 2019 Personnel Changes**

Fund/ Dept.	Title of Position	FT/ PT	Hrs/ Wk	Salary Grade	New	Other	Wages	Benefits	Incremental Costs	Comments	Recommd. Admin.
GF/Sheriff	Full Time Corrections Officer (3)	FT	42.0			x	110,130	88,507	89,054	Change from part time to full time	Y
GF/Clerk	Full Time Deputy Clerk	FT	37.5	7		x	29,952	27,790	32,739	Change from part time to full time	N
GF/Emerg. Mgt.	Planner/Analyst/Clerk	FT	37.5	10	x		36,875	28,903			N
GF/Emerg. Mgt.	Emergency Management Coordinator	FT	37.5	12	x		44,012	29,991			N



**Isabella County**  
**FY 2019 Capital Improvement Requests Summary**  
**General Fund**

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
GF/ Building & Grounds	2019 Ford F-150 truck - Building/Grounds	\$ 26,195		General Fund - Building & Grounds Dept.
	Asphalt parking lot - Animal Control	\$ 47,000	47,000	General Fund - Building & Grounds Dept.
	Carpet - Trial Court	\$ 135,175		General Fund - Building & Grounds Dept.
	Boiler Replacement - County Building	\$ 11,400	11,400	General Fund - Building & Grounds Dept.
	Roof replacement - Non-Secure Detention	\$ 18,000	18,000	General Fund - Building & Grounds Dept.
	Air Conditioner - Non-Secure Detention	\$ 7,000		General Fund - Building & Grounds Dept.
GF/Information Systems	Departments Server	\$ 27,000	27,000	General Fund - Information Systems Dept.
GF/Sheriff	Patrol Vehicle Replacement (2)	\$ 69,363	69,363	General Fund - Sheriff Dept.
	<b>Total General Fund Capital Requests</b>	<b>\$ 341,133</b>	<b>\$ 172,763</b>	

**Isabella County  
FY 2019 Capital Improvement Requests Summary  
Other Funds**

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
CD/911	Next Generation 911 (\$200,000 - \$800,000)	\$ 300,000	300,000	911 Surcharge
COA	Convection steamer - COA kitchen	\$ 18,280	18,280	COA Fund
	Phone system	\$ 27,448	27,448	COA Fund
LIWS	Re-paint hydropneumatic water storage tank	\$ 30,000	30,000	General Fund loan
MRF	Recycling depot truck replacement (approved by BOC FY 2018)	\$ 161,900	161,900	2% Tribal distributions
Parks	1/2 ton pickup truck 2013	\$ 25,000	25,000	Parks Fund
	Utility vehicle	\$ 10,000	10,000	Parks Fund
	Blower-pull behind	\$ 7,500	7,500	Parks Fund
	Reservation system	\$ 65,000	65,000	Parks Fund
	Pit toilet replacement (2-4)	\$ 10,000	10,000	Parks Fund
	Eco grader (towable road grader)	\$ 10,000	0.00	Parks Fund
	Wood splitter (Timberwolf TW-6) or Wood Mixer	\$ 12,000	0.00	Parks Fund
	Bollards & signs replaced PMRT	\$ 50,000	0.00	Parks Fund
	Compact 4wd tractor	\$ 25,000	0.00	Parks Fund
	Gate house replacement HRA	\$ 40,000	0.00	Parks Fund
	Irrigation system Coldwater Park entrance	\$ 7,000	0.00	Parks Fund
	Fencing Deerfield maintenance area	\$ 20,000	0.00	Parks Fund
	Maintenance shop (replacement/dry)	\$ 160,000	0.00	Parks Fund
	<b>Total Other Funds Capital Requests</b>	<b>\$ 979,128</b>	<b>\$ 655,128</b>	
	<b>Total General Fund Capital Requests</b>	<b>\$ 341,133</b>	<b>\$ 172,763</b>	
	<b>Grand Total</b>	<b>\$ 1,320,261</b>	<b>\$ 827,891</b>	

2019 Adopted Budget  
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds	Fund No.		2017 Actual	2018 Amended	2019 Adopted
GIS FUND	205	Beginning Fund Bal.	58,493	37,011	36,485
		<b>Revenues</b>	26,291	29,500	29,500
		<b>Expenses</b>	(47,773)	(56,496)	(57,313)
		<i>Transfer from GF</i>	-	26,470	27,400
		<i>Change(Use) of Fund Bal.</i>	(21,482)	(526)	(413)
		Ending Fund Bal.	37,011	36,485	36,072
PARKS AND RECREATION	208	Beginning Fund Bal.	771,147	960,588	694,946
		<b>Revenues</b>	1,030,784	1,050,200	1,028,774
		<b>Expenses</b>	(841,343)	(1,315,842)	(1,021,353)
		<i>Transfer to GF - Indirect Costs</i>	-	-	(110,952)
		<i>Change(Use) of Fund Bal.</i>	189,441	(265,642)	(103,531)
		Ending Fund Bal.	960,588	694,946	591,415
FRIEND OF THE COURT	215	Beginning Fund Bal.	258,105	217,862	98,140
		<b>Revenues</b>	583,527	612,859	613,200
		<b>Expenses</b>	(693,770)	(732,581)	(751,269)
		<i>Transfer from GF</i>	70,000	-	40,000
		<i>Change(Use) of Fund Bal.</i>	(40,243)	(119,722)	(98,069)
		Ending Fund Bal.	217,862	98,140	71
ROD AUTOMATION FUND	256	Beginning Fund Bal.	162,592	169,363	98,268
		<b>Revenues</b>	52,294	50,155	51,180
		<b>Expenses</b>	(30,523)	(106,250)	(28,350)
		<i>Transfer to GF</i>	(15,000)	(15,000)	(13,000)
		<i>Change(Use) of Fund Bal.</i>	6,771	(71,095)	9,830
		Ending Fund Bal.	169,363	98,268	108,098
COMMUNITY SERVICES	260	Beginning Fund Bal.	12,639	17,914	8,387
		<b>Revenues</b>	79,812	76,000	78,500
		<b>Expenses</b>	(58,946)	(70,958)	(79,729)
		<i>Transfer to Other Funds</i>	(15,591)	(14,569)	-
		<i>Change(Use) of Fund Bal.</i>	5,275	(9,527)	(1,229)
		Ending Fund Bal.	17,914	8,387	7,158

2019 Adopted Budget  
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.	2017 Actual	2018 Amended	2019 Adopted
ISA CO COMM CORRECTION	261	Beginning Fund Bal.	-	1	1
		<b>Revenues</b>	96,111	137,718	137,618
		<b>Expenses</b>	(180,674)	(205,668)	(185,021)
		<i>Transfer from GF/Other Funds</i>	84,564	67,950	47,644
		<i>Change(Use) of Fund Bal.</i>	1	-	241
		Ending Fund Bal.	1	1	242
CONCEAL PISTOL LICENSING	263	Beginning Fund Bal.	26,617	40,396	47,146
		<b>Revenues</b>	23,706	24,000	32,000
		<b>Expenses</b>	(9,927)	(17,250)	(8,900)
		<i>Change(Use) of Fund Bal.</i>	13,779	6,750	23,100
		Ending Fund Bal.	40,396	47,146	70,246
FORFEITURES-PROSECUTOR	264	Beginning Fund Bal.	16,595	15,164	14,164
		<b>Revenues</b>	-	500	500
		<b>Expenses</b>	(1,431)	(1,500)	(1,500)
		<i>Change(Use) of Fund Bal.</i>	(1,431)	(1,000)	(1,000)
		Ending Fund Bal.	15,164	14,164	13,164
DRUG LAW ENFORCEMENT	265	Beginning Fund Bal.	14,333	17,754	17,754
		<b>Revenues</b>	3,421	-	-
		<b>Expenses</b>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	3,421	-	-
		Ending Fund Bal.	17,754	17,754	17,754
LOCAL CORR OFFICER TRAINI	267	Beginning Fund Bal.	10,373	22,387	22,387
		<b>Revenues</b>	20,280	20,000	20,000
		<b>Expenses</b>	(8,266)	(20,000)	(20,000)
		<i>Change(Use) of Fund Bal.</i>	12,014	-	-
		Ending Fund Bal.	22,387	22,387	22,387
COUNTY LAW LIBRARY	269	Beginning Fund Bal.	68	1	1
		<b>Revenues</b>	6,500	6,500	6,500
		<b>Expenses</b>	(22,711)	(18,700)	(22,400)
		<i>Transfer from GF</i>	16,144	12,200	16,000
		<i>Change(Use) of Fund Bal.</i>	(67)	-	100
		Ending Fund Bal.	1	1	101

2019 Adopted Budget  
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.	2017 Actual	2018 Amended	2019 Adopted
CDBG HSG ASSISTANCE GRANT	273	Beginning Fund Bal.	74,344	110,294	110,294
		<b>Revenues</b>	35,980	17,500	17,500
		<b>Expenses</b>	(30)	(17,500)	(17,500)
		<i>Transfer from GF</i>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	35,950	-	-
		Ending Fund Bal.	110,294	110,294	110,294
TRIBAL DISTRIBUTIONS	280	Beginning Fund Bal. as restated	124,160	164,016	164,016
		<b>Revenues</b>	90,107	20,642	150,000
		<b>Expenses</b>	(50,251)	(20,642)	(112,950)
		<i>Change(Use) of Fund Bal.</i>	39,856	-	37,050
		Ending Fund Bal.	164,016	164,016	201,066
COMMISSION ON AGING	288	Beginning Fund Bal. as restated	1,771,097	1,985,062	1,985,062
		<b>Revenues</b>	2,557,647	2,461,115	2,545,621
		<b>Expenses</b>	(2,343,682)	(2,461,115)	(2,570,597)
		<i>Transfer to GF - Indirect Costs</i>	-	-	(255,806)
		<i>Change(Use) of Fund Bal.</i>	213,965	-	(280,782)
		Ending Fund Bal.	1,985,062	1,985,062	1,704,280
FAMILY INDEPENDENCE AGENC	290	Beginning Fund Bal.	11,536	2,523	2,523
		<b>Revenues</b>	1	-	-
		<b>Expenses</b>	(9,014)	-	(5,000)
		<i>Transfer from GF</i>	-	-	5,000
		<i>Change(Use) of Fund Bal.</i>	(9,013)	-	-
		Ending Fund Bal.	2,523	2,523	2,523
CHILD CARE FUND	292	Beginning Fund Bal.	318,413	601,321	186,046
		<b>Revenues</b>	1,019,488	1,025,000	960,000
		<b>Expenses</b>	(2,236,580)	(2,340,275)	(2,257,227)
		<i>Transfer from GF</i>	1,500,000	900,000	1,120,000
		<i>Change(Use) of Fund Bal.</i>	282,908	(415,275)	(177,227)
		Ending Fund Bal.	601,321	186,046	8,819

2019 Adopted Budget  
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.	2017 Actual	2018 Amended	2019 Adopted
SOLDIERS & SAILORS RELIEF	293	Beginning Fund Bal.	16,723	15,015	13,015
		Revenues	-	-	-
		Expenses	(1,708)	(2,000)	(2,000)
		Transfer from GF	-	-	-
		Change(Use) of Fund Bal.	(1,708)	(2,000)	(2,000)
		Ending Fund Bal.	15,015	13,015	11,015
VETERANS TRUST FUND	294	Beginning Fund Bal.	830	1,220	1,220
		Revenues	977	-	-
		Expenses	(587)	-	-
		Change(Use) of Fund Bal.	390	-	-
		Ending Fund Bal.	1,220	1,220	1,220
CENTRAL DISPATCH	297	Beginning Fund Bal.	608,803	513,082	694,639
		Revenues	1,169,324	1,739,000	1,705,900
		Expenses	(1,265,045)	(1,557,443)	(1,867,441)
		Transfer to GF - Indirect Costs	-	-	(99,682)
		Change(Use) of Fund Bal.	(95,721)	181,557	(261,223)
		Ending Fund Bal.	513,082	694,639	433,416
CAPITAL IMPROVEMENT	401	Beginning Fund Bal.	54,834	46,843	47,043
		Revenues	226	200	-
		Expenses	(495,854)	-	-
		Transfer from GF/Other Funds	487,637	-	-
		Change(Use) of Fund Bal.	(7,991)	200	-
		Ending Fund Bal.	46,843	47,043	47,043

2019 Adopted Budget  
PROPRIETARY FUNDS

Isabella County Proprietary Funds			2017 Actual	2018 Amended	2019 Adopted
Fund No.					
BUILDING INSPECTION FUND	542	Beginning Net Position	257,212	301,408	270,297
		<b>Revenues</b>	405,426	336,000	345,000
		<b>Expenses</b>	(361,230)	(367,111)	(426,857)
		<i>Transfer to GF - Indirect Costs</i>	-	-	(50,291)
		<i>Change in Net Position</i>	44,196	(31,111)	(132,148)
		<i>Net investment in capital assets</i>	22,661	24,408	17,456
		<i>Unrestricted</i>	278,747	245,889	120,693
		Ending Net Position	301,408	270,297	138,149
LAKE ISABELLA WSS-OPER	591	Beginning Net Position	56,279	53,772	44,915
		<b>Revenues</b>	29,535	41,320	80,520
		<b>Expenses</b>	(32,042)	(50,177)	(52,239)
		<i>Change in Net Position</i>	(2,507)	(8,857)	28,281
		<i>Net investment in capital assets</i>	26,354	36,306	44,458
		<i>Unrestricted</i>	27,418	8,609	28,738
		Ending Net Position	53,772	44,915	73,196
		RECYCLING FUND	596	Beginning Net Position	1,632,363
<b>Revenues</b>	1,164,594			815,682	728,000
<b>Expenses</b>	(1,143,039)			(1,183,219)	(1,241,885)
<i>Transfer from GF</i>	360,000			300,000	100,000
<i>Transfer to GF - Indirect Costs</i>	-			-	(75,378)
<i>Change in Net Position</i>	381,555			(67,537)	(489,263)
<i>Net investment in capital assets</i>	1,100,316			987,608	1,012,059
<i>Restricted for equip. replacement</i>	350,000			350,000	350,000
<i>Unrestricted</i>	563,602			608,773	95,059
Ending Net Position	2,013,918			1,946,381	1,457,118
CONCESSION/COMMISSARY	597	Beginning Net Position	472,554	320,339	143,843
		<b>Revenues</b>	369,458	360,200	320,200
		<b>Expenses</b>	(221,673)	(261,696)	(226,288)
		<i>Transfer to GF</i>	(300,000)	(275,000)	(70,000)
		<i>Change in Net Position</i>	(152,215)	(176,496)	23,912
		<i>Net investment in capital assets</i>	163,756	95,373	73,413
		<i>Unrestricted</i>	156,583	48,470	94,342
		Ending Net Position	320,339	143,843	167,755

2019 Adopted Budget  
PROPRIETARY FUNDS

Isabella County Proprietary Funds		Fund No.	2017 Actual	2018 Amended	2019 Adopted
DELINQUENT TAX REVOLVING	616	Beginning Net Position	5,931,386	5,465,056	5,194,346
		<b>Revenues</b>	475,376	420,000	425,000
		<b>Expenses</b>	(141,706)	(190,710)	(134,191)
		<i>Transfer to GF</i>	(800,000)	(500,000)	(800,000)
		<i>Change in Net Position</i>	(466,330)	(270,710)	(509,191)
		<i>Unrestricted</i>	5,465,056	5,194,346	4,685,155
		Ending Net Position	5,465,056	5,194,346	4,685,155
PA 123	617	Beginning Net Position	1,340,080	1,494,765	1,363,608
		<b>Revenues</b>	369,226	275,000	279,400
		<b>Expenses</b>	(214,541)	(256,157)	(250,942)
		<i>Transfer to GF</i>	-	(150,000)	-
		<i>Change in Net Position</i>	154,685	(131,157)	28,458
		<i>Unrestricted</i>	1,494,765	1,363,608	1,392,066
		Ending Net Position	1,494,765	1,363,608	1,392,066
PA 105	618	Beginning Net Position	36,200	42,167	42,917
		<b>Revenues</b>	6,967	3,550	3,525
		<b>Expenses</b>	(1,000)	(2,800)	(3,430)
		<i>Transfer to GF</i>	-	-	-
		<i>Change in Net Position</i>	5,967	750	95
		<i>Unrestricted</i>	42,167	42,917	43,012
		Ending Net Position	42,167	42,917	43,012



2019 Adopted Budget  
GENERAL FUND REVENUES

Isabella County General Fund Budget

2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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TAXES					
253.401.000	PROPERTY TAXES	11,044,774	11,123,433	11,938,000	11,660,888
253.401.001	IN LIEU OF PROP. TAXES	118,823	75,000	72,000	72,000
253.426.000	TRAILER PARK TAXES	4,718	3,500	3,500	3,500
253.441.000	LOCAL COMM STABILIZATION-PP	51,578	50,000	50,000	50,000
253.447.000	ADMINISTRATION FEE	7,944	12,000	12,000	12,000
253.448.000	SUMMER TAX REIMB	9,103	9,000	9,000	9,000
		11,236,938	11,272,933	12,084,500	11,807,388

LICENSES AND PERMITS					
215.477.000	CLERK-MARG. LIC/GUN PERM	3,437	3,000	4,000	4,000
215.477.002	MARRIAGE LICENSE FEES	5,145	3,000	5,000	5,000
253.478.000	DOG LICENSES-TREAS	28,511	22,000	22,000	22,000
275.479.000	SOIL EROSION PERMITS	8,431	9,500	10,000	10,000
401.479.001	ZONING PERMITS	12,150	12,000	12,000	12,000
430.478.000	DOG LICENSE-AC	36,323	34,000	34,000	34,000
		93,997	83,500	87,025	87,025

FEDERAL, STATE, AND LOCAL CONTRIBUTIONS					
000.570.002	CIGARETTE TAX	-	-	-	-
000.570.003	CONVENT. FACIL/LIQUOR	320,924	308,444	296,034	296,034
000.574.000	STATE SHARED INCOME TAX	1,255,625	1,255,625	1,274,109	1,274,109
000.574.002	STATE SHARED-LIQUOR LIC	22,398	8,500	9,000	9,000
000.592.003	LOCAL-EMERGENCY NOTIFICATION	-	-	-	-
135.540.000	PROBATE JUDGES SAL-STATE	181,996	180,000	180,000	180,000
135.540.001	JUD SAL-STD PYMT-STATE	95,593	94,195	94,195	94,195
135.540.006	STATE GRANT-COURT EQUITY	286,910	270,000	280,000	280,000
135.540.009	ST. GRNT-PROB JUDGE FICA	9,435	9,000	9,000	9,000
135.544.000	DRUG CASE INFO-STATE	35,197	35,000	35,000	35,000
135.562.005	STATE REIMB-CJO	27,317	27,317	27,317	27,317
140.552.000	SCAO DRUG GRANT-STATE	55,743	58,000	119,083	119,083
142.552.000	SCAO DRUG GRANT-STATE	85,000	108,000	108,000	108,000
143.552.000	SCAO DRUG COURT-STATE	221,003	264,992	216,000	216,000
229.503.000	PROS ATTNY CRP-FED	40,785	39,320	41,285	41,285
229.519.001	FIA REIMB-PA	15,953	15,000	15,000	15,000
229.540.003	PROS ATTY DIVERSION-STATE	325	875	875	875
229.570.001	VICTIMS RIGHTS REV	79,143	122,485	124,000	124,000
229.570.003	VICTIMS RIGHTS-ESCHEATS	415	-	-	-
229.588.000	CONTRIB-PAAM-VICT RIGHTS	350	300	400	400
236.613.001	REMONUMENTATION FEES	401	500	500	500
245.570.000	REMONUMENTATION GRANT-ST	45,866	43,000	45,000	45,000
245.592.004	CONTRIBUTION FROM TRIBE	-	10,000	-	-
301.506.000	FED GRANT-BULLETPROOF VESTS	3,440	2,500	2,500	2,500
301.674.002	DIVE TEAM-DONATIONS	1,000	-	-	-
302.543.001	OHSP-ROAD PATROL-STATE	72,726	70,000	70,000	70,000
303.590.003	LOCAL MATCH	25,000	-	-	-
304.590.000	CITY REIMBURSEMENT	-	-	-	-
305.506.001	STATE GRANT-OWI ENFORCEMENT	-	-	-	-
307.506.001	STATE GRANT-MEDICAL MARIJUANA	-	-	-	-
316.506.006	FED GRANT-CLICK IT	-	-	-	-
320.543.003	MICHIGAN JUSTICE TRAINING	3,788	4,000	3,500	3,500
331.543.005	MARINE SAFETY-STATE	6,100	5,000	5,000	5,000
351.617.011	FEDERAL INMATE HOUSING	-	-	200,000	200,000
351.617.012	FEDERAL INMATE TRANSPORT	-	-	15,000	15,000
426.506.000	EMERGENCY MGM GRANT	12,612	8,000	10,000	10,000
426.506.020	15 HOMELAND SECURITY	15,958	-	-	-
430.506.000	GRANTS	-	-	-	-
		2,921,001	2,940,053	3,180,798	3,180,798

2019 Adopted Budget  
GENERAL FUND REVENUES

Isabella County General Fund Budget

2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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CHARGES FOR SERVICES					
135.604.000	DISTRICT COURT COSTS	1,029,659	1,100,000	1,000,000	1,000,000
135.605.000	JUVENILE CSC REGISTRY	625	-	-	-
135.605.001	JUVEN. CRT ATTY REIMB	18,696	22,000	22,000	22,000
135.608.000	DISTRICT COURT FEES	131,469	140,000	140,000	140,000
135.608.001	DIST CRT-PSI FEE	43,118	50,000	45,000	45,000
135.608.002	PROBATE-PSI FEE	-	-	-	-
135.608.003	CIRCUIT COURT PSI FEE	3,052	2,500	2,500	2,500
135.609.000	PROBATE COURT SERVICES	22,127	20,000	20,000	20,000
135.609.008	SCREENING/ASSESS FEES PROB	447	-	-	-
135.617.000	JURY ASSESMENET FEES	1,300	500	500	500
135.620.000	VIDEO FEES	(338)	-	-	-
135.656.003	CAPITAL COSTS	36,382	45,000	40,000	40,000
140.611.000	DRUG COURT FEES	9,944	12,000	10,000	10,000
191.615.000	DATA PROCESSING-ELECTIONS	-	-	-	-
191.615.001	ELECTION EXPENSE REIMBURSE.	8,578	47,100	66,500	66,500
215.477.001	VOTER REGISTRATION	381	350	1,000	1,000
215.603.000	CIRCUIT COURT COSTS	131,412	185,000	165,000	165,000
215.603.001	CIRCUIT COURT ATTY REIMB	78,047	40,000	60,000	60,000
215.603.002	DEFERRAL CASE COURT COSTS	-	-	-	-
215.607.000	CIRCUIT COURT SERVICES	23,011	24,000	25,000	25,000
215.615.000	DATA PROCESSING-ELECTIONS	-	-	-	-
215.615.001	ELECTION EXPENSE REIMBURSE.	-	-	-	-
215.616.001	CLERK'S SERVICES-OTHER	94,836	95,000	100,000	100,000
215.617.000	JUROR FEE COMPENSATION	14,388	10,000	10,000	10,000
225.612.000	EQUALIZATION DEPT SERVICE	43	100	100	100
225.614.001	TAX ROLL PROCESSING	10,219	9,000	9,500	9,500
229.540.002	PROS ATTY FOOD STAMP-STATE	225	1,000	1,000	1,000
229.610.000	PROSECUTING ATTY FEES	1,332	1,200	1,400	1,400
229.657.003	BAD CHECK RESTITUTION	8,007	10,000	8,000	8,000
236.480.000	REAL ESTATE TRANSFER TAX	177,620	145,000	156,000	156,000
236.613.000	REGISTER OF DEEDS SERVICE	328,172	305,000	312,500	312,500
236.613.002	ROD SERVICE ONLINE	19,384	18,500	18,000	18,000
253.614.000	TREASURER'S SERVICES	27,073	8,000	8,000	8,000
275.626.001	ENGINEERING FEES	17,328	22,000	20,000	20,000
301.571.000	CONVEYING CONVICTS	3,895	3,200	3,200	3,200
301.617.000	SHERIFFS SERVICES	15,538	18,000	16,000	16,000
301.617.001	CIVIL PROCESS-SHERIFF	12,784	10,000	7,000	7,000
301.617.002	DNA SAMPLE FEES	1,170	-	1,000	1,000
301.617.004	WARRANT FEES	2,930	3,000	3,000	3,000
301.617.006	SOR LOCAL FEE	700	650	1,000	1,000
301.617.010	INMATE TRANSPORT RESTITUTION	566	-	-	-
351.531.000	SOCIAL SECURITY INC-FED	11,000	7,500	8,500	8,500
351.617.002	INMATE HOUSING	313,108	300,000	150,000	150,000
351.617.004	DIVERTED FELONS-STATE REV	70,330	80,000	90,000	90,000
351.617.006	INMATE PAY PHONE COMM	44,095	35,000	35,000	35,000
351.617.007	INMATE RM/BRD WORK RELEASE	19,740	12,000	15,000	15,000
351.617.008	DETAINER INMATE-STATE REV	52,427	40,000	40,000	40,000
351.617.009	INMATE INCARCER. FEE-LOC	101,445	90,000	90,000	90,000
351.676.000	INMATE MEDICAL REIMBURSEMENT	5,243	5,000	5,000	5,000
351.675.002	TETHER FEE REIMBURSEMENT	6,037	3,500	4,500	4,500
401.479.009	HOUSE NUMBERS	3,190	3,200	3,900	3,900
401.643.003	COPY MACH FEES-COMM. DEV.	20	100	100	100
401.694.003	MISC-CONTRACTUAL SERVICES	6,380	5,000	4,500	4,500
430.601.000	ANIMAL SHELTER SERVICES	15,042	17,000	17,000	17,000
430.645.000	SALES-ANIMAL SHELTER	6,314	7,000	7,000	7,000
		2,928,491	2,953,400	2,743,700	2,743,700

2019 Adopted Budget  
GENERAL FUND REVENUES

Isabella County General Fund Budget

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FINES AND FORFEITURES					
135.656.000	DST CRT ORDINANCE FINES	88,533	100,000	90,000	90,000
135.656.001	CIVIL FINES-TECHNOLOGY FUND	36,483	40,000	40,000	40,000
135.656.002	FINES-PROBATE COURT	125	300	200	200
135.657.000	DST CRT BOND FORFEITURES	22,490	15,000	15,000	15,000
301.617.004	WARRANT FEES	13,400	-	2,000	2,000
301.657.000	BOND FORFEITURES	43	-	-	-
		161,075	155,300	147,200	147,200

INTEREST AND RENTS					
000.667.000	RENTS-EMERGENCY BLDG	29,575	29,575	29,575	29,575
000.667.004	RENT-DISTRICT HEALTH	123,728	138,000	138,632	138,632
000.667.005	RENT-STATE POLICE	124,500	124,500	124,500	124,500
000.667.006	RENT-VA OFFICE	-	3,600	3,600	6,617
000.667.007	RENT-TEN16 CENTER	41,184	41,184	41,184	41,184
000.667.008	MEETING ROOM RENTAL	-	100	-	-
000.668.000	LEASE-8CAP-HEAD START	2,400	2,400	2,400	2,400
253.665.000	INTEREST EARNED	44,733	30,000	35,000	35,000
253.667.002	RENTS-MULTIPURPOSE CENTER	44,689	43,500		
253.665.001	INT EARNED ON SUMMER TAX	-	-	43,500	43,500
411.665.000	INTEREST EARNED	68	68	68	68
		410,878	412,927	418,459	421,476

OTHER INCOME					
000.647.000	CASH SHORT AND OVER	(176)	-	-	-
000.673.000	SALE OF FIXED ASSETS	-	1,000	1,000	1,000
000.687.000	REFUNDS & REBATES	111,935	80,000	80,000	158,000
000.689.000	INSURANCE SETTLEMENT	-	100	-	-
000.694.000	MISCELLANEOUS REVENUE	667	1,000	1,000	1,000
135.605.002	GAL COSTS	7,350	7,000	7,000	7,000
135.647.001	TRIAL COURT ADJUSTMENTS	-	200	200	200
135.656.004	INSURANCE FEES	4,900	7,500	5,000	5,000
215.616.000	ELECTION CANVASSING	-	-	-	-
229.674.001	MISCELLANEOUS DONATIONS	-	-	-	-
301.694.000	MISCELLANEOUS REVENUE	462	150	-	-
301.694.001	REIMBURSED EXPENSES	1,911	1,000	1,000	1,000
426.562.000	STATE REIMBURSEMENT	-	-	-	-
430.674.000	3RD PARTY CONTRIBUTIONS	23	200	200	200
684.674.000	3RD PARTY CONTRIBUTIONS	-	-	-	-
		127,201	98,150	95,400	173,400

TRANSFER IN FROM OTHER FUNDS					
236.677.000	TRANSFER IN - AUTOMATION	15,000	15,000	13,000	13,000
245.677.000	TRANSFER IN - TRIBAL	-	-	-	-
930.677.000	OPERATING TRANSFERS IN	300,000	425,000	-	70,000
930.677.003	TRANS IN - DEL TAX REVOLVING	800,000	500,000	-	800,000
930.677.004	TRANS IN - INDIRECT COSTS	-	-	-	592,109
		1,115,000	940,000	13,000	1,475,109

	Use of Fund Balance	1,145,208	1,974,716	624,816	624,816
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GRAND TOTAL REVENUES	20,139,791	20,830,979	19,394,898	20,660,912
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2019 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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<b>DEPT 101 BOARD OF COMMISSIONERS</b>					
703	SALARIES & WAGES-SUPERVISOR	51,000	51,000	51,000	51,000
715	FICA-EMPLOYER EXPENSE	3,338	3,400	3,902	3,902
716	HEALTH INSURANCE	49,523	63,000	85,171	87,952
717	LIFE INSURANCE	85	410	374	374
719	WORKERS COMPENSATION INS	142	145	150	150
726	OFFICE SUPPLIES	458	1,750	1,750	1,750
802	SERVICES	15,975	4,800	4,800	9,800
803	DUES & SUBSCRIPTIONS	32,360	32,690	32,690	32,690
850	TELEPHONE	2,281	3,000	3,000	3,000
861	PERSONAL CAR MILEAGE	2,068	3,500	3,500	3,500
865	MEALS & LODGING	2,423	2,000	2,000	2,000
901	LEGAL NOTICES	-	500	500	500
956	MISCELLANEOUS	-	500	500	500
957	EDUCATION & SEMINARS	1,454	1,500	1,500	1,500
978	EQUIPMENT	-	9,000	1,500	1,500
<b>COMMISSIONERS DEPT TOTAL</b>		<b>161,107</b>	<b>177,195</b>	<b>192,336</b>	<b>200,118</b>

<b>DEPT 135 ISABELLA CO TRIAL COURT</b>					
703	SALARIES & WAGES-SUPERVISOR	278,467	278,740	282,730	282,730
704	SALARIES & WAGES-REGULAR	1,544,335	1,653,429	1,628,348	1,653,596
707	PER DIEM PAYMENTS	1,863	1,500	1,500	1,500
712	SALARIES & WAGES-OVERTIME	10,638	13,500	10,000	10,000
715	FICA-EMPLOYER EXPENSE	126,956	135,096	134,759	138,490
716	HEALTH INSURANCE	599,466	698,670	841,333	815,644
717	LIFE INSURANCE	3,039	3,400	3,373	3,373
718	RETIREMENT EXPENSE	323,347	495,600	400,324	273,701
719	WORKERS COMPENSATION INS	13,559	13,984	14,174	14,456
721	PTO PAYOUTS	-	-	11,900	11,900
726	OFFICE SUPPLIES	39,884	45,000	48,000	48,000
728	PRINTING & BINDING	7,328	10,000	10,000	10,000
729	POSTAGE	54	150	150	150
730	BOOKS	46	400	250	250
746	OTHER SUPPLIES	500	5,600	5,600	5,600
748	UNIFORMS & ACCESSORIES	1,236	3,500	3,500	3,500
749	OIL & GAS	350	250	1,000	1,000
802	SERVICES	88,029	82,000	96,000	96,000
803	DUES & SUBSCRIPTIONS	7,167	9,000	7,000	7,000
804	JURY FEES	43,414	60,000	60,000	60,000
805	FEES	15,137	12,000	12,000	12,000
806	STENOGRAPHER FEES	22,545	18,000	18,000	18,000
812	UNIFORM DRY CLEANING	3,333	2,500	3,000	3,000
813	DATA PROCESSING SERVICES	58,463	62,126	65,120	65,120
814	MICRO FILM STORAGE	1,327	2,000	2,000	2,000
830	ATTORNEY FEES	22,736	20,000	20,000	20,000
850	TELEPHONE	18,626	20,000	20,000	20,000
851	COPY MACHINE COSTS	1,713	2,000	2,000	2,000
852	FAX MACHINE COSTS	581	700	700	700

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GENERAL FUND EXPENDITURES

Isabella County General Fund Budget		2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
860	TRAVEL	885	1,800	1,800	1,800
861	PERSONAL CAR MILEAGE	2,639	5,000	5,000	5,000
865	MEALS & LODGING	6,086	6,500	7,500	7,500
902	ADVERTISING	2,212	1,500	1,500	1,500
931	EQUIPMENT REPAIR & MAINT	3,609	8,000	5,000	5,000
932	BUILDING REPAIR & MAINT	397	-	-	-
957	EDUCATION & SEMINARS	540	3,500	3,500	3,500
978	EQUIPMENT	30,577	288,916	61,800	61,800
<b>ISABELLA COUNTY TRIAL COURT TOTAL</b>		<b>3,281,081</b>	<b>3,964,361</b>	<b>3,788,861</b>	<b>3,665,810</b>

<b>DEPT 140 ADULT DRUG COURT</b>					
704	SALARIES & WAGES-REGULAR	56,688	57,834	57,822	58,686
715	FICA-EMPLOYER EXPENSE	4,313	4,386	4,423	4,489
716	HEALTH INSURANCE	7,149	7,471	8,838	8,507
717	LIFE INSURANCE	85	80	80	80
718	RETIREMENT EXPENSE	33,842	38,900	10,870	6,800
719	WORKERS COMPENSATION INS	737	750	800	800
802	SERVICES	13,470	10,000	35,672	35,672
803	DUES & SUBSCRIPTIONS	-	-	-	-
860	TRAVEL	-	-	645	645
861	PERSONAL CAR MILEAGE	-	-	-	-
865	MEALS & LODGING	-	-	-	-
957	EDUCATION & SEMINARS	-	-	-	-
<b>ADULT DRUG COURT TOTAL</b>		<b>116,285</b>	<b>119,421</b>	<b>119,150</b>	<b>115,679</b>

<b>DEPT 142 JUVENILE DRUG COURT</b>					
704	SALARIES & WAGES-REGULAR	56,677	57,254	57,811	58,675
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	4,189	4,199	4,423	4,489
716	HEALTH INSURANCE	20,996	21,571	25,696	24,670
717	LIFE INSURANCE	85	80	80	80
718	RETIREMENT EXPENSE	3,967	4,100	4,047	4,107
719	WORKERS COMPENSATION INS	125	133	150	150
726	OFFICE SUPPLIES	-	-	13,751	13,751
802	SERVICES	1,740	7,500	5,400	5,400
865	MEALS & LODGING	-	600	915	915
957	EDUCATION & SEMINARS	-	-	-	-
<b>JUVENILE DRUG COURT TOTAL</b>		<b>87,779</b>	<b>95,437</b>	<b>112,273</b>	<b>112,237</b>

<b>DEPT 143 SWIFT AND SURE SANCTIONS</b>					
704	SALARIES & WAGES-REGULAR	95,634	100,470	100,573	102,076
712	SALARIES & WAGES-OVERTIME	29	25	-	-
715	FICA-EMPLOYER EXPENSE	7,178	7,650	7,694	7,809
716	HEALTH INSURANCE	41,892	43,122	51,335	49,282
717	LIFE INSURANCE	170	160	159	159
718	RETIREMENT EXPENSE	10,289	13,560	7,913	6,102
719	WORKERS COMPENSATION INS	846	877	950	950
726	OFFICE SUPPLIES	63,363	87,900	46,178	46,178

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GENERAL FUND EXPENDITURES

Isabella County General Fund Budget		2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
802	SERVICES	6,229	17,270	4,844	4,844
<b>SWIFT AND SURE SANCTIONS TOTAL</b>		<b>225,630</b>	<b>271,034</b>	<b>219,646</b>	<b>217,400</b>
<b>DEPT 165 JURY BOARD</b>					
707	PER DIEM PAYMENTS	660	1,200	1,000	1,000
726	OFFICE SUPPLIES	1,067	1,200	1,200	1,200
<b>JURY BOARD TOTAL</b>		<b>1,727</b>	<b>2,400</b>	<b>2,200</b>	<b>2,200</b>
<b>DEPT 166 FAMILY COURT</b>					
704	SALARIES & WAGES-REGULAR	31,028	31,722	31,649	32,121
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	2,278	2,428	2,421	2,457
716	HEALTH INSURANCE	17,470	16,708	20,023	19,222
717	LIFE INSURANCE	85	80	80	80
718	RETIREMENT EXPENSE	4,138	5,400	760	472
719	WORKERS COMPENSATION INS	87	87	100	100
802	SERVICES	1,860	3,000	3,500	3,500
<b>FAMILY COURT TOTAL</b>		<b>56,945</b>	<b>59,425</b>	<b>58,532</b>	<b>57,951</b>
<b>DEPT 172 ADMINISTRATION</b>					
704	SALARIES & WAGES-REGULAR	275,831	360,129	349,284	354,949
706	SALARIES & WAGES-PART TIME	3,439	-	1,000	1,000
712	SALARIES & WAGES-OVERTIME	-	-	-	-
713	JURY PER DIEM REIMBURSEMENT	-	-	-	-
715	FICA-EMPLOYER EXPENSE	20,179	25,453	26,750	27,554
716	HEALTH INSURANCE	108,032	127,043	138,833	131,706
717	LIFE INSURANCE	502	4,305	557	557
718	RETIREMENT EXPENSE	35,853	45,127	74,039	55,405
719	WORKERS COMPENSATION INS	782	1,011	998	1,020
721	PTO PAYOUTS	-	-	5,100	5,100
726	OFFICE SUPPLIES	8,176	8,500	8,500	8,500
728	PRINTING & BINDING	-	325	325	325
729	POSTAGE	39	100	-	-
730	BOOKS	128	500	500	500
749	OIL & GAS	-	-	-	-
802	SERVICES	333,692	214,440	250,390	240,390
803	DUES & SUBSCRIPTIONS	2,541	2,300	2,490	2,490
830	ATTORNEY FEES	2,007	5,000	65,000	65,000
850	TELEPHONE	2,640	3,500	3,500	3,500
851	COPY MACHINE COSTS	1,402	1,500	1,500	1,500
852	FAX MACHINE COSTS	4	-	-	-
860	TRAVEL	-	500	500	500
861	PERSONAL CAR MILEAGE	681	1,250	1,250	1,250
865	MEALS & LODGING	253	500	2,000	2,000
902	ADVERTISING	-	500	7,500	7,500
911	LIABILITY & PROPERTY INSURANCE	-	-	225,000	225,000
931	EQUIPMENT REPAIR & MAINT	-	400	400	400
956	MISCELLANEOUS	720	2,000	5,000	5,000

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Isabella County General Fund Budget		2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
957	EDUCATION & SEMINARS	633	1,500	3,000	3,000
978	EQUIPMENT	6,397	7,000	12,200	12,200
<b>ADMINISTRATION TOTAL</b>		<b>803,933</b>	<b>812,883</b>	<b>1,185,616</b>	<b>1,156,346</b>
<b>DEPT 191 ELECTIONS AND CANVASSING</b>					
704	SALARIES & WAGES-REGULAR	520	500	500	500
707	PER DIEM PAYMENTS	390	400	200	200
712	SALARIES & WAGES-OVERTIME	353	1,000	500	500
726	OFFICE SUPPLIES	550	500	500	500
728	PRINTING & BINDING	53,152	87,500	52,500	52,500
802	SERVICES	-	3,000	1,200	1,200
861	PERSONAL CAR MILEAGE	337	600	250	250
957	EDUCATION & SEMINARS	201	100	100	100
<b>ELECTIONS AND CANVASSING TOTAL</b>		<b>55,502</b>	<b>93,600</b>	<b>55,750</b>	<b>55,750</b>
<b>DEPT 215 COUNTY CLERK</b>					
703	SALARIES & WAGES-SUPERVISOR	59,927	61,125	61,126	62,039
704	SALARIES & WAGES-REGULAR	178,829	188,088	185,458	189,694
706	SALARIES & WAGES-PART TIME	21,765	23,185	23,933	24,291
712	SALARIES & WAGES-OVERTIME	(17)	-	-	-
715	FICA-EMPLOYER EXPENSE	18,943	20,859	20,695	21,116
716	HEALTH INSURANCE	116,408	113,275	143,287	137,197
717	LIFE INSURANCE	509	500	477	477
718	RETIREMENT EXPENSE	89,757	101,358	90,073	59,278
719	WORKERS COMPENSATION INS	732	775	800	816
720	UNEMPLOYMENT EXPENSE	-	-	-	-
726	OFFICE SUPPLIES	3,049	4,000	3,500	3,500
728	PRINTING & BINDING	2,914	3,050	3,000	3,000
802	SERVICES	33,272	32,579	32,800	32,800
803	DUES & SUBSCRIPTIONS	520	520	570	570
814	MICRO FILM STORAGE	-	-	-	-
830	ATTORNEY FEES	-	-	-	-
850	TELEPHONE	1,309	1,875	1,275	1,275
851	COPY MACHINE COSTS	112	600	400	400
852	FAX MACHINE COSTS	6	20	20	20
861	PERSONAL CAR MILEAGE	-	500	500	500
865	MEALS & LODGING	18	950	600	600
931	EQUIPMENT REPAIR & MAINT	-	250	250	250
957	EDUCATION & SEMINARS	-	250	250	250
978	EQUIPMENT	1,827	2,500	4,600	4,600
<b>COUNTY CLERK TOTAL</b>		<b>529,882</b>	<b>556,259</b>	<b>573,614</b>	<b>542,673</b>
<b>DEPT 225 EQUALIZATION DEPARTMENT</b>					
704	SALARIES & WAGES-REGULAR	85,689	87,858	87,399	88,705
712	SALARIES & WAGES-OVERTIME	1,029	2,200	2,200	2,200
715	FICA-EMPLOYER EXPENSE	6,406	6,484	6,686	7,186
716	HEALTH INSURANCE	42,321	43,040	51,296	49,242
717	LIFE INSURANCE	171	160	159	159

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718	RETIREMENT EXPENSE	32,921	37,303	55,391	35,705
719	WORKERS COMPENSATION INS	737	786	775	791
721	PTO PAYOUTS	-	-	5,000	5,000
726	OFFICE SUPPLIES	2,315	3,000	3,000	3,000
729	POSTAGE	-	100	-	-
749	OIL & GAS	-	250	250	250
802	SERVICES	153,280	145,000	138,000	138,000
803	DUES & SUBSCRIPTIONS	350	1,000	700	700
850	TELEPHONE	1,391	1,550	1,550	1,550
851	COPY MACHINE COSTS	484	500	500	500
852	FAX MACHINE COSTS	1	25	-	-
860	TRAVEL	-	-	-	-
861	PERSONAL CAR MILEAGE	5	200	200	200
865	MEALS & LODGING	-	150	150	150
902	ADVERTISING	576	800	800	800
931	EQUIPMENT REPAIR & MAINT	1,100	1,100	1,100	1,100
957	EDUCATION & SEMINARS	435	500	500	500
978	EQUIPMENT	656	500	500	500
<b>EQUALIZATION DEPARTMENT TOTAL</b>		<b>329,866</b>	<b>332,506</b>	<b>356,157</b>	<b>336,239</b>

<b>DEPT 226 HUMAN RESOURCES</b>					
726	OFFICE SUPPLIES	-	500	-	-
802	SERVICES	10,214	13,000	-	-
830	ATTORNEY FEES	25,613	30,000	-	-
860	TRAVEL	552	-	-	-
865	MEALS & LODGING	1,105	1,600	-	-
902	ADVERTISING	9,234	7,000	-	-
956	MISCELLANEOUS	143	1,000	-	-
957	EDUCATION & SEMINARS	525	1,500	-	-
<b>HUMAN RESOURCES TOTAL</b>		<b>47,386</b>	<b>54,600</b>	<b>-</b>	<b>-</b>

<b>DEPT 229 PROSECUTING ATTORNEY</b>					
703	SALARIES & WAGES-SUPERVISOR	103,395	105,463	105,463	107,039
704	SALARIES & WAGES-REGULAR	542,109	557,831	559,996	574,358
706	SALARIES & WAGES-PART TIME	23,751	27,030	27,840	27,773
715	FICA-EMPLOYER EXPENSE	50,506	52,377	53,238	55,352
716	HEALTH INSURANCE	210,651	217,268	279,939	280,312
717	LIFE INSURANCE	1,089	1,010	1,035	1,035
718	RETIREMENT EXPENSE	203,392	230,160	231,786	159,639
719	WORKERS COMPENSATION INS	1,651	2,652	1,957	1,993
721	PTO PAYOUTS	-	-	11,500	11,500
726	OFFICE SUPPLIES	6,547	6,200	6,200	6,200
728	PRINTING & BINDING	4,502	3,700	4,000	4,000
729	POSTAGE	385	1,200	1,200	1,200
730	BOOKS	11,120	12,000	12,000	12,000
802	SERVICES	680	2,500	2,500	2,500
803	DUES & SUBSCRIPTIONS	2,759	3,200	3,200	3,200
805	FEES	3,231	7,000	7,000	7,000



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835	PUBDEF-OTHER INVESTIG	-	300	300	300
850	TELEPHONE	4,582	4,600	5,000	5,000
851	COPY MACHINE COSTS	571	750	1,000	1,000
852	FAX MACHINE COSTS	78	120	100	100
861	PERSONAL CAR MILEAGE	724	1,000	1,300	1,300
862	EXTRADITION FEES	211	4,000	5,000	5,000
865	MEALS & LODGING	117	1,800	1,800	1,800
931	EQUIPMENT REPAIR & MAINT	10,145	10,500	11,000	11,000
956	MISCELLANEOUS	1,643	400	400	400
957	EDUCATION & SEMINARS	115	500	500	500
978	EQUIPMENT	8,557	500	5,600	5,600
<b>PROSECUTING ATTORNEY TOTAL</b>		<b>1,192,511</b>	<b>1,254,061</b>	<b>1,340,854</b>	<b>1,287,101</b>

<b>DEPT 230 PUBLIC DEFENDER DEPT</b>					
802	SERVICES	435,445	500,000	600,000	600,000
830	ATTORNEY FEES	20,977	32,000	32,000	32,000
<b>PUBLIC DEFENDER DEPT TOTAL</b>		<b>456,422</b>	<b>532,000</b>	<b>632,000</b>	<b>632,000</b>

<b>DEPT 236 REGISTER OF DEEDS</b>					
703	SALARIES & WAGES-SUPERVISOR	59,927	61,126	61,126	62,039
704	SALARIES & WAGES-REGULAR	105,714	104,189	110,788	112,444
706	SALARIES & WAGES-PART TIME	18,699	19,890	22,326	22,660
715	FICA-EMPLOYER EXPENSE	13,649	13,681	14,859	15,081
716	HEALTH INSURANCE	60,964	71,326	80,895	77,681
717	LIFE INSURANCE	254	320	318	318
718	RETIREMENT EXPENSE	43,176	48,948	78,785	52,309
719	WORKERS COMPENSATION INS	516	520	550	561
726	OFFICE SUPPLIES	5,772	6,500	8,400	8,400
802	CONTRACTUAL SERVICES	-	1,600	1,600	1,600
803	DUES & SUBSCRIPTIONS	450	750	750	750
813	DATA PROCESSING SERVICES	36,376	47,000	48,000	48,000
814	MICRO FILM STORAGE	1,885	2,000	2,100	2,100
850	TELEPHONE	992	1,400	1,420	1,420
851	COPY MACHINE COSTS	290	600	600	600
861	PERSONAL CAR MILEAGE	324	1,400	1,400	1,400
865	MEALS & LODGING	1,360	1,700	1,850	1,850
931	EQUIPMENT REPAIR & MAINT	-	1,000	1,000	1,000
957	EDUCATION & SEMINARS	780	900	1,000	1,000
<b>236</b>	<b>REGISTER OF DEEDS</b>	<b>351,126</b>	<b>384,850</b>	<b>437,767</b>	<b>411,213</b>

<b>DEPT 245 REMONUMENTATION GRANT</b>					
707	PER DIEM PAYMENTS	5,040	4,200	4,300	4,300
746	OTHER SUPPLIES	-	3,800	3,500	3,500
802	SERVICES	51,163	38,500	55,000	55,000
827	ADMINISTRATIVE COSTS	6,375	6,500	7,000	7,000
<b>REMONUMENTATION GRANT TOTAL</b>		<b>62,578</b>	<b>53,000</b>	<b>69,800</b>	<b>69,800</b>

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<b>DEPT 253 COUNTY TREASURER</b>					
703	SALARIES & WAGES-SUPERVISOR	59,927	61,126	61,126	62,039
704	SALARIES & WAGES-REGULAR	44,705	44,933	45,600	46,281
715	FICA-EMPLOYER EXPENSE	7,879	8,058	8,165	8,288
716	HEALTH INSURANCE	37,235	38,530	45,282	43,446
717	LIFE INSURANCE	170	160	159	159
718	RETIREMENT EXPENSE	63,256	71,700	46,700	29,103
719	WORKERS COMPENSATION INS	293	306	325	332
721	PTO PAYOUTS	-	-	1,400	1,400
726	OFFICE SUPPLIES	4,788	5,000	5,000	5,000
728	PRINTING & BINDING	2,638	1,000	1,000	1,000
729	POSTAGE	-			
802	SERVICES	10,063	11,000	2,000	2,000
803	DUES & SUBSCRIPTIONS	200	200	200	200
850	TELEPHONE	2,567	3,000	3,000	3,000
851	COPY MACHINE COSTS	337	500	500	500
852	FAX MACHINE COSTS	2	50	50	50
861	PERSONAL CAR MILEAGE	543	500	500	500
865	MEALS & LODGING	1,540	1,500	1,500	1,500
902	ADVERTISING	-	100	100	100
931	EQUIPMENT REPAIR & MAINT	148	250	650	650
957	EDUCATION & SEMINARS	350	500	500	500
978	EQUIPMENT	3,317	3,200	10,700	10,700
<b>COUNTY TREASURER TOTAL</b>		<b>239,956</b>	<b>251,613</b>	<b>234,456</b>	<b>216,747</b>

<b>DEPT 258 INFORMATION MANAGEMENT</b>					
704	SALARIES & WAGES-REGULAR	90,200	93,682	94,746	96,162
715	FICA-EMPLOYER EXPENSE	6,865	7,098	7,248	7,356
716	HEALTH INSURANCE	22,282	29,041	28,916	27,785
717	LIFE INSURANCE	85	160	159	159
718	RETIREMENT EXPENSE	36,170	41,505	27,384	18,226
719	WORKERS COMPENSATION INS	254	275	350	357
721	PTO PAYOUTS	-	-	2,200	2,200
726	OFFICE SUPPLIES	354	900	900	900
802	SERVICES	38,990	38,950	49,104	49,104
850	TELEPHONE	14,287	17,600	18,600	18,600
851	COPY MACHINE COSTS	-	50	50	50
861	PERSONAL CAR MILEAGE	41	200	200	200
865	MEALS & LODGING	310	400	400	400
931	EQUIPMENT REPAIR & MAINT	7,587	8,000	8,000	8,000
957	EDUCATION & SEMINARS	100	100	100	100
978	EQUIPMENT	3,576	35,000	33,800	33,800
<b>INFORMATION MANAGEMENT TOTAL</b>		<b>221,100</b>	<b>272,961</b>	<b>272,157</b>	<b>263,399</b>

<b>DEPT 261 BUILDING AUTHORITY</b>					
707	PER DIEM PAYMENTS	250	250	250	250
940	BUILDING RENTAL	94,049	90,436	92,880	92,880
<b>BUILDING AUTHORITY TOTAL</b>		<b>94,299</b>	<b>90,686</b>	<b>93,130</b>	<b>93,130</b>

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<b>DEPT 264 COMMUNICATIONS</b>					
850	TELEPHONE	(465)	-	-	-
<b>COMMUNICATIONS TOTAL</b>		<b>(465)</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>DEPT 265 BUILDING AND GROUNDS</b>					
704	SALARIES & WAGES-REGULAR	178,361	178,500	178,215	180,879
706	SALARIES & WAGES-PART TIME	21,949	18,870	22,331	22,664
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	15,154	14,994	15,342	15,571
716	HEALTH INSURANCE	45,552	41,558	101,187	98,077
717	LIFE INSURANCE	281	300	290	290
718	RETIREMENT EXPENSE	22,548	12,393	49,953	36,102
719	WORKERS COMPENSATION INS	7,889	7,752	8,100	8,300
721	PTO PAYOUTS	-	-	1,200	1,200
726	OFFICE SUPPLIES	444	500	500	500
746	OTHER SUPPLIES	(1,296)	2,500	2,500	2,500
748	UNIFORMS & ACCESSORIES	1,396	1,100	1,100	1,100
749	OIL & GAS	937	1,500	1,500	1,500
776	JANITORIAL SUPPLIES	10,845	7,000	8,500	8,500
803	DUES & SUBSCRIPTIONS	-	200	200	200
822	JANITORIAL SERVICES	2,178	6,000	6,000	6,000
850	TELEPHONE	3,958	3,925	4,225	4,225
851	COPY MACHINE COSTS	(748)	1,550	1,600	1,600
860	TRAVEL	-	200	200	200
865	MEALS & LODGING	-	200	200	200
920	UTILITIES	100,478	108,500	112,900	112,900
921	TRASH PICK UP	8,734	9,500	9,900	9,900
931	EQUIPMENT REPAIR & MAINT	23,529	38,000	31,500	31,500
932	BUILDING REPAIR & MAINT	35,226	36,000	83,000	101,000
933	GROUND MAINT & SNOW REMOVAL	52,426	57,100	59,400	59,400
935	VEHICLES REPAIR & MAINT	1,642	2,000	2,500	2,500
957	EDUCATION & SEMINARS	413	400	400	400
978	EQUIPMENT	2,712	20,300	54,395	13,200
<b>BUILDING AND GROUNDS TOTAL</b>		<b>534,605</b>	<b>570,842</b>	<b>757,138</b>	<b>720,408</b>

<b>DEPT 266 COURT BUILDING COSTS</b>					
704	SALARIES & WAGES-REGULAR	20,287	28,560	27,932	28,350
706	SALARIES & WAGES-PART TIME	12,066	18,870	21,587	21,909
715	FICA-EMPLOYER EXPENSE	2,444	3,600	3,788	3,845
716	HEALTH INSURANCE	8,568	16,663	19,389	18,748
717	LIFE INSURANCE	58	80	80	80
718	RETIREMENT EXPENSE	1,420	1,979	1,955	1,984
719	WORKERS COMPENSATION INS	1,278	1,830	2,100	2,142
776	JANITORIAL SUPPLIES	6,044	7,500	7,800	7,800
822	JANITORIAL SERVICES	3,127	8,000	7,000	7,000
920	UTILITIES	84,108	82,150	85,500	85,500
931	EQUIPMENT REPAIR & MAINT	9,408	30,000	30,000	30,000

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932	BUILDING REPAIR & MAINT	14,334	15,000	150,175	15,000
<b>COURT BUILDING COSTS TOTAL</b>		<b>163,141</b>	<b>214,232</b>	<b>357,306</b>	<b>222,358</b>
<b>DEPT 271 CENTRAL SERVICES</b>					
729	POSTAGE	-	-	85,000	85,000
<b>CENTRAL SERVICES TOTAL</b>		<b>-</b>	<b>-</b>	<b>85,000</b>	<b>85,000</b>
<b>DEPT 275 DRAIN COMMISSION</b>					
703	SALARIES & WAGES-SUPERVISOR	59,927	61,126	61,126	62,039
704	SALARIES & WAGES-REGULAR	111,458	110,311	109,756	111,396
706	SALARIES & WAGES-PART TIME	693	-	-	-
715	FICA-EMPLOYER EXPENSE	12,922	12,854	13,176	13,746
716	HEALTH INSURANCE	61,759	61,340	74,779	71,904
717	LIFE INSURANCE	336	320	291	291
718	RETIREMENT EXPENSE	79,449	92,392	103,479	67,820
719	WORKERS COMPENSATION INS	1,456	1,683	1,885	1,915
721	PTO PAYOUTS	-	-	4,600	4,600
726	OFFICE SUPPLIES	3,289	3,500	4,500	4,500
746	OTHER SUPPLIES	315	700	700	700
749	OIL & GAS	746	1,750	1,750	1,750
802	SERVICES	22,241	12,400	12,350	12,350
803	DUES & SUBSCRIPTIONS	295	250	250	250
850	TELEPHONE	2,676	2,740	2,740	2,740
851	COPY MACHINE COSTS	85	400	400	400
852	FAX MACHINE COSTS	3	20	20	20
861	PERSONAL CAR MILEAGE	3,753	5,500	5,500	5,500
865	MEALS & LODGING	713	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT	6	300	300	300
935	VEHICLES REPAIR & MAINT	34	500	500	500
957	EDUCATION & SEMINARS	750	750	750	750
978	EQUIPMENT	3,414	2,700	1,800	1,800
<b>DRAIN COMMISSION TOTAL</b>		<b>366,320</b>	<b>372,536</b>	<b>401,651</b>	<b>366,270</b>
<b>DEPT 301 SHERIFF'S DEPARTMENT</b>					
703	SALARIES & WAGES-SUPERVISOR	46,536	68,563	68,563	69,588
704	SALARIES & WAGES-REGULAR	1,189,148	1,172,019	1,123,056	1,159,917
712	SALARIES & WAGES-OVERTIME	57,478	65,000	65,000	65,000
715	FICA-EMPLOYER EXPENSE	100,626	98,062	95,559	107,025
716	HEALTH INSURANCE	385,382	377,112	461,470	458,270
717	LIFE INSURANCE	2,009	1,920	1,830	1,879
718	RETIREMENT EXPENSE	333,911	405,217	415,889	279,513
719	WORKERS COMPENSATION INS	39,968	39,163	40,500	41,310
721	PTO PAYOUTS	-	-	45,300	45,300
722	HOLIDAY PAY	37,957	41,710	56,800	57,936
726	OFFICE SUPPLIES	4,754	8,700	8,700	8,700
728	PRINTING & BINDING	1,212	1,200	1,200	1,200
729	POSTAGE	201	200	200	200
744	POLICE SUPPLIES	5,969	15,000	15,000	15,000

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748	UNIFORMS & ACCESSORIES	13,131	12,000	12,000	12,000
749	OIL & GAS	50,423	60,000	60,000	60,000
750	OTHER	250	500	500	500
802	SERVICES	23,084	46,595	46,045	46,045
803	DUES & SUBSCRIPTIONS	1,298	1,600	1,600	1,600
812	UNIFORM DRY CLEANING	6,994	7,000	7,000	7,000
830	ATTORNEY FEES	7,659	-	-	-
834	MEDICAL SERVICES	2,167	5,500	5,500	5,500
850	TELEPHONE	18,922	17,600	18,100	18,100
851	COPY MACHINE COSTS	2,740	4,000	4,000	4,000
852	FAX MACHINE COSTS	51	300	300	300
860	TRAVEL	111	1,000	1,000	1,000
861	PERSONAL CAR MILEAGE	1,605	1,000	1,000	1,000
865	MEALS & LODGING	4,052	5,000	5,000	5,000
902	ADVERTISING	1,019	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT	7,207	8,000	8,000	8,000
935	VEHICLES REPAIR & MAINT	37,139	30,000	30,000	30,000
956	MISCELLANEOUS	120	500	500	500
957	EDUCATION & SEMINARS	8,008	10,000	10,000	10,000
978	EQUIPMENT	36,178	72,597	37,830	37,830
981	NEW VEHICLES	-	100,936	69,083	69,083
<b>SHERIFF'S DEPARTMENT TOTAL</b>		<b>2,427,308</b>	<b>2,678,994</b>	<b>2,717,525</b>	<b>2,629,296</b>

<b>DEPT 302 ROAD PATROL</b>					
704	SALARIES & WAGES-REGULAR	52,044	102,422	53,314	55,182
712	SALARIES & WAGES-OVERTIME	1,941	3,000	3,500	3,500
715	FICA-EMPLOYER EXPENSE	4,130	7,854	4,469	4,919
716	HEALTH INSURANCE	20,678	42,000	25,140	24,103
717	LIFE INSURANCE	85	160	80	80
718	RETIREMENT EXPENSE	20,558	25,668	9,560	5,992
719	WORKERS COMPENSATION INS	1,855	1,980	175	179
722	HOLIDAY PAY	2,217	2,300	5,000	5,100
748	UNIFORMS & ACCESSORIES	-	250	250	250
749	OIL & GAS	3,433	8,000	6,000	6,000
812	UNIFORM DRY CLEANING	319	250	300	300
935	VEHICLES REPAIR & MAINT	-	-	-	-
<b>ROAD PATROL TOTAL</b>		<b>107,261</b>	<b>193,884</b>	<b>107,788</b>	<b>105,605</b>

<b>DEPT 303/304 BAYANET/CITY YOUTH GRANT</b>					
704	SALARIES & WAGES-REGULAR	-	45,927	46,424	48,071
712	SALARIES & WAGES-OVERTIME	3,127	3,000	3,000	3,000
715	FICA-EMPLOYER EXPENSE	237	3,743	3,726	4,106
716	HEALTH INSURANCE	-	6,846	19,623	18,814
717	LIFE INSURANCE	-	80	80	80
718	RETIREMENT EXPENSE	689	3,427	3,410	3,528
719	WORKERS COMPENSATION INS	78	1,637	75	75
722	HOLIDAY PAY	-	1,790	2,200	2,244
802	SERVICES	-	-	-	-

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<b>BAYANET/CITY YOUTH GRANT TOTAL</b>		<b>4,130</b>	<b>66,450</b>	<b>78,538</b>	<b>79,918</b>
<b>DEPT 305 OWI ENFORCEMENT</b>					
712	SALARIES & WAGES-OVERTIME	635	-	-	-
715	FICA-EMPLOYER EXPENSE	48	-	-	-
718	RETIREMENT EXPENSE	212	-	-	-
719	WORKERS COMPENSATION INS	21	-	-	-
802	SERVICES	-	-	-	-
<b>OWI ENFORCEMENT TOTAL</b>		<b>916</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPT 307 MEDICAL MARIJUANA OPERATIONS</b>					
704	SALARIES & WAGES-REGULAR	-	-	-	-
712	SALARIES & WAGES-OVERTIME	4,807	-	-	-
802	SERVICES	600	-	-	-
978	EQUIPMENT	7,523	-	-	-
<b>MEDICAL MARIJUANA OPERATIONS TOTAL</b>		<b>12,930</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPT 320 MICH JUSTICE TRAINING</b>					
744	POLICE SUPPLIES	-	-	-	-
957	EDUCATION & SEMINARS	450	4,000	3,500	3,500
<b>MICH JUSTICE TRAINING TOTAL</b>		<b>450</b>	<b>4,000</b>	<b>3,500</b>	<b>3,500</b>
<b>DEPT 331 MARINE SAFETY</b>					
704	SALARIES & WAGES-REGULAR	2,753	-	-	-
706	SALARIES & WAGES-PART TIME	79	-	-	-
712	SALARIES & WAGES-OVERTIME	4,152	4,000	-	-
715	FICA-EMPLOYER EXPENSE	527	-	-	-
718	RETIREMENT EXPENSE	1,666	-	-	-
719	WORKERS COMPENSATION INS	227	-	-	-
748	UNIFORMS & ACCESSORIES	-	200	-	-
749	OIL & GAS	220	400	-	-
931	EQUIPMENT REPAIR & MAINT	16	400	-	-
978	EQUIPMENT	1,243	-	-	-
<b>MARINE SAFETY TOTAL</b>		<b>10,883</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
<b>DEPT 351 CORRECTIONS</b>					
704	SALARIES & WAGES-REGULAR	975,103	1,062,628	1,031,525	1,171,877
706	SALARIES & WAGES-PART TIME	78,936	78,540	109,584	5,000
712	SALARIES & WAGES-OVERTIME	49,968	50,000	75,000	55,000
715	FICA-EMPLOYER EXPENSE	83,910	89,289	90,295	105,716
716	HEALTH INSURANCE	344,217	382,836	439,357	421,312
717	LIFE INSURANCE	1,904	1,850	1,830	2,142
718	RETIREMENT EXPENSE	254,410	252,000	304,073	213,089
719	WORKERS COMPENSATION INS	34,574	35,700	35,550	36,261
720	UNEMPLOYMENT EXPENSE	-	-	-	-
721	VACATION & SICK PAYOUTS	-	-	3,000	3,000
722	HOLIDAY PAY	11,254	10,000	36,600	37,332
726	OFFICE SUPPLIES	6,593	8,000	15,700	15,700

2019 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget		2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
728	PRINTING & BINDING	2,478	2,000	2,000	2,000
743	FOOD	241,007	255,000	255,000	255,000
744	POLICE SUPPLIES	2,752	9,500	9,500	9,500
745	KITCHEN SUPPLIES	1,378	2,500	2,500	2,500
746	OTHER SUPPLIES	14,931	16,000	16,000	16,000
747	CLOTHING & BEDDING	6,643	8,000	8,000	8,000
748	UNIFORMS & ACCESSORIES	12,073	8,000	8,000	8,000
749	OIL & GAS	2,181	2,500	2,500	2,500
750	OTHER	1,783	2,000	2,000	2,000
776	JANITORIAL SUPPLIES	48,132	45,000	50,000	50,000
802	SERVICES	11,499	14,500	15,200	15,200
803	DUES & SUBSCRIPTIONS	330	400	400	400
812	UNIFORM DRY CLEANING	1,716	2,000	2,000	2,000
834	MEDICAL SERVICES	265,684	335,345	340,750	340,750
841	FEES	5,627	3,200	4,200	4,200
850	TELEPHONE	6,764	7,000	8,000	8,000
852	FAX MACHINE COSTS	1	-	-	-
860	TRAVEL	-	150	150	150
861	PERSONAL CAR MILEAGE	81	500	500	500
865	MEALS & LODGING	1,530	1,200	2,500	2,500
920	UTILITIES	121,853	130,000	130,000	130,000
931	EQUIPMENT REPAIR & MAINT	6,648	9,000	9,000	9,000
932	BUILDING REPAIR & MAINT	46,068	55,000	70,000	70,000
957	EDUCATION & SEMINARS	2,316	2,000	4,000	4,000
978	EQUIPMENT	1,426	-	9,000	9,000
<b>CORRECTIONS TOTAL</b>		<b>2,645,770</b>	<b>2,881,638</b>	<b>3,093,714</b>	<b>3,017,629</b>

DEPT 401	COMMUNITY DEVELOPMENT DEPT				
704	SALARIES & WAGES-REGULAR	134,565	135,571	137,370	139,423
706	SALARIES & WAGES-PART TIME	-	-	-	-
707	PER DIEM PAYMENTS	3,150	4,680	4,680	4,680
715	FICA-EMPLOYER EXPENSE	10,052	11,493	10,509	10,991
716	HEALTH INSURANCE	55,101	64,081	65,336	62,770
717	LIFE INSURANCE	222	245	199	199
718	RETIREMENT EXPENSE	44,945	51,320	24,200	17,091
719	WORKERS COMPENSATION INS	1,891	1,652	1,630	1,630
721	PTO PAYOUTS	-	-	4,100	4,100
726	OFFICE SUPPLIES	906	1,200	1,100	1,100
728	PRINTING & BINDING	839	750	750	750
749	OIL & GAS	474	700	700	700
802	SERVICES	1,135	3,100	3,500	3,500
803	DUES & SUBSCRIPTIONS	1,514	1,500	1,600	1,600
830	ATTORNEY FEES	3,247	1,500	1,500	1,500
850	TELEPHONE	2,040	2,450	2,375	2,375
851	COPY MACHINE COSTS	192	350	350	350
852	FAX MACHINE COSTS	10	25	25	25
861	PERSONAL CAR MILEAGE	775	1,200	1,000	1,000
865	MEALS & LODGING	1,597	900	900	900

2019 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget		2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
901	LEGAL NOTICES	3,002	4,000	4,000	4,000
931	EQUIPMENT REPAIR & MAINT	-	200	200	200
957	EDUCATION & SEMINARS	1,629	2,250	2,250	2,250
962	MISCELLANEOUS SERVICES	7,000	7,000	7,000	7,000
978	EQUIPMENT	1,314	1,000	1,000	1,000
<b>COMMUNITY DEVELOPMENT DEPT TOTAL</b>		<b>275,600</b>	<b>297,167</b>	<b>276,274</b>	<b>269,134</b>
<b>DEPT 412 PLAT BOARD</b>					
707	PER DIEM PAYMENTS	-	100	100	100
<b>PLAT BOARD TOTAL</b>		<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>DEPT 426 EMERGENCY MANAGEMENT</b>					
704	SALARIES & WAGES-REGULAR	24,318	26,214	17,472	17,733
706	SALARIES & WAGES-PART TIME	20,037	19,972	30,286	30,739
712	SALARIES & WAGES-OVERTIME	2,028	-	-	-
715	FICA-EMPLOYER EXPENSE	3,524	3,539	3,654	3,708
716	HEALTH INSURANCE	7,382	8,007	5,852	5,595
717	LIFE INSURANCE	29	30	20	20
718	RETIREMENT EXPENSE	1,702	1,836	1,223	1,241
719	WORKERS COMPENSATION INS	131	132	145	145
726	OFFICE SUPPLIES	2,520	3,500	7,000	7,000
728	PRINTING & BINDING	-	-	-	-
729	POSTAGE	25	200	200	200
746	OTHER SUPPLIES	758	1,000	1,000	1,000
748	UNIFORMS & ACCESSORIES	4	600	600	600
749	OIL & GAS	81	1,000	1,000	1,000
776	JANITORIAL SUPPLIES	149	150	150	150
802	SERVICES	13,803	15,000	16,200	16,200
803	DUES & SUBSCRIPTIONS	380	500	500	500
822	JANITORIAL SERVICES	-	-	500	500
849	GRANTS	516	-	-	-
850	TELEPHONE	2,679	2,900	12,100	12,100
851	COPY MACHINE COSTS	-	150	500	500
852	FAX MACHINE COSTS	-	150	150	150
860	TRAVEL	-	3,000	3,000	3,000
861	PERSONAL CAR MILEAGE	-	500	300	300
865	MEALS & LODGING	1,415	2,500	2,500	2,500
902	ADVERTISING	530	3,000	3,000	3,000
920	UTILITIES	2,077	4,000	4,000	4,000
931	EQUIPMENT REPAIR & MAINT	12,283	12,000	12,000	12,000
935	VEHICLES REPAIR & MAINT	274	500	1,500	1,500
956	MISCELLANEOUS	8,280	-	500	500
957	EDUCATION & SEMINARS	388	2,000	2,000	2,000
978	EQUIPMENT	-	3,000	6,000	6,000
<b>EMERGENCY MANAGEMENT TOTAL</b>		<b>105,313</b>	<b>115,380</b>	<b>133,352</b>	<b>133,881</b>
<b>DEPT 430 ANIMAL CONTROL</b>					
704	SALARIES & WAGES-REGULAR	74,701	74,416	75,719	76,850



2019 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget		2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
706	SALARIES & WAGES-PART TIME	19,668	28,968	-	-
712	SALARIES & WAGES-OVERTIME	4	-	-	-
715	FICA-EMPLOYER EXPENSE	7,158	7,966	5,792	5,879
716	HEALTH INSURANCE	24,738	24,069	33,827	27,692
717	LIFE INSURANCE	170	160	159	159
718	RETIREMENT EXPENSE	32,492	44,660	38,409	25,206
719	WORKERS COMPENSATION INS	938	1,122	690	690
721	PTO PAYOUTS	-	-	1,000	1,000
726	OFFICE SUPPLIES	1,700	2,500	2,500	2,500
729	POSTAGE	111	100	100	100
746	OTHER SUPPLIES	-	100	100	100
748	UNIFORMS & ACCESSORIES	684	750	750	750
749	OIL & GAS	2,075	2,000	2,000	2,000
751	FOOD FOR ANIMALS	13	-	-	-
776	JANITORIAL SUPPLIES	1,272	2,000	2,000	2,000
802	SERVICES	173,011	155,000	163,400	163,400
803	DUES & SUBSCRIPTIONS	50	-	-	-
830	ATTORNEY FEES	-	300	-	-
834	MEDICAL SERVICES	3,580	2,000	2,000	2,000
850	TELEPHONE	3,058	3,300	3,300	3,300
851	COPY MACHINE COSTS	90	200	200	200
861	PERSONAL CAR MILEAGE	177	100	100	100
865	MEALS & LODGING	854	1,500	1,500	1,500
920	UTILITIES	28,408	26,000	26,000	26,000
931	EQUIPMENT REPAIR & MAINT	1,752	3,000	3,000	3,000
932	BUILDING REPAIR & MAINT	14,373	16,100	10,500	10,500
933	GROUND MAINT & SNOW REMOVAL	2,559	3,500	3,500	3,500
935	VEHICLES REPAIR & MAINT	1,059	1,500	1,500	1,500
956	MISCELLANEOUS	666	4,000	4,000	4,000
957	EDUCATION & SEMINARS	585	1,200	1,200	1,200
978	EQUIPMENT	1,563	1,800	-	-
981	NEW VEHICLES	-	22,364	-	-
<b>ANIMAL CONTROL TOTAL</b>		<b>397,507</b>	<b>430,675</b>	<b>383,247</b>	<b>365,127</b>
<b>DEPT 441 BOARD OF PUBLIC WORKS</b>					
707	PER DIEM PAYMENTS	180	900	750	750
830	ATTORNEY FEES	-	-	-	-
901	LEGAL NOTICES	-	-	-	-
<b>BOARD OF PUBLIC WORKS TOTAL</b>		<b>180</b>	<b>900</b>	<b>750</b>	<b>750</b>
<b>DEPT 445 DRAINS - PUBLIC BENEFIT</b>					
924	COUNTY DRAIN AT LARGE	279,404	287,000	280,000	280,000
<b>DRAINS - PUBLIC BENEFIT TOTAL</b>		<b>279,404</b>	<b>287,000</b>	<b>280,000</b>	<b>280,000</b>
<b>DEPT 526 SANITARY LANDFILL</b>					
704	SALARIES & WAGES-REGULAR	2,938	4,720	4,557	4,625
715	FICA-EMPLOYER EXPENSE	217	362	365	370
716	HEALTH INSURANCE	24	271	108	107

2019 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget		2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
717	LIFE INSURANCE	1	10	8	8
718	RETIREMENT EXPENSE	-	-	-	-
719	WORKERS COMPENSATION INS	38	66	59	59
729	POSTAGE	-	50	50	50
754	OPERATING SUPPLIES	-	400	400	400
802	SERVICES	24,633	33,650	34,650	34,650
830	ATTORNEY FEES	-	500	500	500
860	TRAVEL	-	100	75	75
920	UTILITIES	533	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT	-	1,000	1,000	1,000
933	GROUND MAINT & SNOW REMOVAL	3,083	22,600	11,100	11,100
956	MISCELLANEOUS	-	105	105	105
957	EDUCATION & SEMINARS	-	-	-	-
<b>SANITARY LANDFILL TOTAL</b>		<b>31,468</b>	<b>64,834</b>	<b>53,977</b>	<b>54,049</b>
<b>DEPT 605 PUBLIC HEALTH</b>					
836	CONTAGIOUS DISEASES	2,114	6,000	6,000	6,000
<b>PUBLIC HEALTH TOTAL</b>		<b>2,114</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>DEPT 631 SUBSTANCE ABUSE</b>					
849	HEALTH	160,462	154,222	148,017	148,017
<b>SUBSTANCE ABUSE TOTAL</b>		<b>160,462</b>	<b>154,222</b>	<b>148,017</b>	<b>148,017</b>
<b>DEPT 648 MEDICAL EXAMINER</b>					
840	MEDICAL EXAMINER	123,000	153,000	125,460	125,460
842	FEES	9,055	10,600	10,600	10,600
860	TRAVEL	20,268	17,000	17,000	17,000
<b>MEDICAL EXAMINER TOTAL</b>		<b>152,323</b>	<b>180,600</b>	<b>153,060</b>	<b>153,060</b>
<b>DEPT 649 MENTAL HEALTH</b>					
962	MISCELLANEOUS SERVICES	216,300	216,300	216,300	216,300
<b>MENTAL HEALTH TOTAL</b>		<b>216,300</b>	<b>216,300</b>	<b>216,300</b>	<b>216,300</b>
<b>DEPT 655 CHILD PROTECTION</b>					
962	MISCELLANEOUS SERVICES	5,000	5,000	5,000	5,000
<b>CHILD PROTECTION TOTAL</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>DEPT 965 DISTRICT HEALTH ALLOCATION</b>					
961	TRANSFER OUT	385,270	385,270	385,270	385,270
<b>DISTRICT HEALTH ALLOCATION</b>		<b>385,270</b>	<b>385,270</b>	<b>385,270</b>	<b>385,270</b>
<b>DEPT 682 VETERANS AFFAIRS</b>					
704	SALARIES & WAGES-REGULAR	51,785	53,338	52,821	53,610
707	PER DIEM PAYMENTS	1,000	1,500	1,500	1,500
715	FICA-EMPLOYER EXPENSE	3,951	4,044	4,041	4,101
716	HEALTH INSURANCE	7,072	7,461	8,823	8,492
717	LIFE INSURANCE	85	80	80	80
718	RETIREMENT EXPENSE	3,656	3,978	19,397	13,571

2019 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget		2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
719	WORKERS COMPENSATION INS	146	158	160	160
721	PTO PAYOUTS	-	-	3,000	3,000
726	OFFICE SUPPLIES	158	400	300	300
803	DUES & SUBSCRIPTIONS	55	75	55	55
850	TELEPHONE	588	650	650	650
851	COPY MACHINE COSTS	-	-	-	-
852	FAX MACHINE COSTS	40	40	40	40
860	TRAVEL	-	-	-	-
956	MISCELLANEOUS	5,150	6,000	7,200	7,200
957	EDUCATION & SEMINARS	55	55	65	65
978	EQUIPMENT	-	-	1,800	1,800
<b>VETERANS AFFAIRS TOTAL</b>		<b>73,742</b>	<b>77,779</b>	<b>99,932</b>	<b>94,624</b>
<b>DEPT 684 HUMAN RIGHTS COMMITTEE</b>					
707	PER DIEM PAYMENTS	2,175	3,000	3,000	3,000
728	PRINTING & BINDING	860	400	400	400
802	SERVICES	1,750	1,750	1,750	1,750
803	DUES & SUBSCRIPTIONS	-	100	100	100
861	PERSONAL CAR MILEAGE	736	125	125	125
903	PROMOTIONS	-	175	175	175
957	EDUCATION & SEMINARS	361	600	600	600
<b>HUMAN RIGHTS COMMITTEE TOTAL</b>		<b>5,882</b>	<b>6,150</b>	<b>6,150</b>	<b>6,150</b>
<b>DEPT 731 MSU COOPERATIVE EXTENSION</b>					
718	RETIREMENT EXPENSE	-	-	14,000	8,756
802	SERVICES	147,412	151,097	154,119	154,119
850	TELEPHONE	1,785	1,980	1,980	1,980
851	COPY MACHINE COSTS	196	400	400	400
852	FAX MACHINE COSTS	6	20	20	20
<b>MSU COOPERATIVE EXTENSION TOTAL</b>		<b>149,398</b>	<b>153,497</b>	<b>170,519</b>	<b>165,275</b>
<b>DEPT 858 UNALLOCATED EMPLOYEE BENEFITS</b>					
715	FICA-EMPLOYER EXPENSE	8,615	7,500	-	-
716	HEALTH INSURANCE	20,059	22,000	-	-
717	LIFE INSURANCE	563	500	-	-
718	RETIREMENT EXPENSE	2,043	2,500	-	-
719	WORKERS COMPENSATION INS	2,471	5,000	-	-
720	UNEMPLOYMENT EXPENSE	295	5,000	-	-
721	PTO PAYOUTS	113,893	105,000	-	-
729	POSTAGE	71,261	85,000	-	-
802	PROFESSIONAL SERVICES	-	2,000	-	-
911	INSURANCE AND BONDS	283,285	215,000	-	-
956	MISCELLANEOUS	3,269	1,000	-	-
<b>UNALLOCATED EMPLOYEE BENEFITS TOTAL</b>		<b>505,755</b>	<b>450,500</b>	<b>-</b>	<b>-</b>
<b>DEPT 890 CONTINGENCIES</b>					
958	CONTINGENCY	-	50,000	80,000	80,000
<b>CONTINGENCIES TOTAL</b>		<b>-</b>	<b>50,000</b>	<b>80,000</b>	<b>80,000</b>

2019 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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DEPT 965	OPERATING TRANSFERS OUT				
960	OPERATING TRANSFERS OUT	2,805,703	1,583,737	1,533,636	1,632,399
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>2,805,703</b>	<b>1,583,737</b>	<b>1,533,636</b>	<b>1,632,399</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>20,139,791</b>	<b>20,830,979</b>	<b>21,278,043</b>	<b>20,660,912</b>

2019 Adopted Budget  
PARKS AND RECREATION REVENUES

Isabella County Revenues 208 Parks & Recreation	2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
401 PROPERTY TAXES	575,834	571,000	571,914	571,914
481 VEHICLE PERMITS	128,285	107,320	110,830	110,830
482 CAMPGROUND FEES	236,431	241,000	241,000	241,000
483 PICNIC SHELTER RESERV	4,770	4,500	4,500	4,500
484 BOAT FEES	4,346	3,550	3,700	3,700
640 SALES-FIREWOOD	7,743	6,320	6,520	6,520
645 CAMPGROUND SALES	101	60	60	60
665 INTEREST EARNED	2,437	1,000	1,300	1,300
673 SALES OF FIXED ASSETS	-	-	11,500	11,500
689 INSURANCE SETTLEMENT	-	-	9,000	2,000
694 MISC & RESTRICTED	70,837	115,450	75,450	75,450
<b>GRAND TOTAL REVENUES</b>	<b>1,030,784</b>	<b>1,050,200</b>	<b>1,035,774</b>	<b>1,028,774</b>

2019 Adopted Budget  
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures  
208 Parks & Recreation

2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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<b>DEPT 752 ADMINISTRATION</b>					
704	SALARIES & WAGES-REGULAR	123,501	129,234	125,285	127,157
706	SALARIES & WAGES-PART TIME	8,473	31,190	35,847	36,383
707	PER DIEM PAYMENTS	1,000	1,500	1,500	1,500
712	SALARIES & WAGES-OVERTIME	-	-	200	200
715	FICA-EMPLOYER EXPENSE	10,185	11,455	12,525	12,710
716	HEALTH INSURANCE	35,663	36,428	20,627	19,963
717	LIFE INSURANCE	254	245	239	239
718	RETIREMENT EXPENSE	42,154	48,694	34,093	23,143
719	WORKERS COMPENSATION INS	510	1,890	500	510
721	PTO PAYOFFS	3,773	3,900	3,900	3,900
726	OFFICE SUPPLIES	2,402	4,500	4,500	4,500
728	PRINTING & BINDING	5,661	4,500	4,500	4,500
729	POSTAGE	-	-	30	30
746	OTHER SUPPLIES	905	500	500	500
748	UNIFORMS & ACCESSORIES	1,412	2,500	1,400	1,400
802	SERVICES	11,995	59,425	35,000	35,000
803	DUES & SUBSCRIPTIONS	1,166	1,525	1,525	1,525
805	FEES	6,918	6,200	6,500	6,500
830	ATTORNEY FEES	1,422	2,200	2,200	2,200
850	TELEPHONE	5,311	5,250	5,728	5,728
851	COPY MACHINE COSTS	507	1,000	1,000	1,000
852	FAX MACHINE COSTS	3	-	-	-
861	PERSONAL CAR MILEAGE	1,478	2,000	2,000	2,000
865	MEALS & LODGING	617	1,500	1,500	1,500
902	ADVERTISING	2,726	3,400	3,400	3,400
931	EQUIPMENT REPAIR & MAINT	-	500	-	-
956	MISCELLANEOUS	6,179	5,100	5,100	5,100
957	EDUCATION & SEMINARS	759	2,000	2,300	2,300
978	EQUIPMENT	3,626	309,800	446,900	122,900
<b>ADMINISTRATION TOTAL</b>		<b>278,600</b>	<b>676,436</b>	<b>758,799</b>	<b>425,788</b>

<b>DEPT 756 PARKS &amp; RECREATION-MAINT.</b>					
704	SALARIES & WAGES-REGULAR	95,628	97,614	97,539	98,997
706	SALARIES & WAGES-PART TIME	8,746	10,131	25,427	25,857
712	SALARIES & WAGES-OVERTIME	1,792	2,000	2,000	2,000
715	FICA-EMPLOYER EXPENSE	8,452	8,243	9,407	9,551
716	HEALTH INSURANCE	17,875	29,561	28,963	27,832
717	LIFE INSURANCE	170	245	159	159
718	RETIREMENT EXPENSE	61,203	77,866	38,700	25,517
719	WORKERS COMPENSATION INS	3,664	3,417	4,025	4,106
721	PTO PAYOFFS	5,944	6,100	6,100	6,100
746	OTHER SUPPLIES	554	600	600	600
748	UNIFORMS & ACCESSORIES	345	500	500	500
749	OIL & GAS	15,042	18,000	18,000	18,000
850	TELEPHONE	1,541	2,600	2,600	2,600
920	UTILITIES	1,291	1,800	1,500	1,500
931	EQUIPMENT REPAIR & MAINT	10,938	14,000	14,000	14,000
932	BUILDING REPAIR & MAINT	38	300	2,000	2,000
933	GROUND MAINT & SNOW REMOVAL	296	1,000	1,000	1,000
935	VEHICLES REPAIR & MAINT	2,864	2,500	2,500	2,500

2019 Adopted Budget  
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures  
208 Parks & Recreation

	2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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978	EQUIPMENT	-	1,800	-	-
<b>PARKS &amp; RECREATION-MAINT. TOTAL</b>		<b>236,383</b>	<b>278,277</b>	<b>255,020</b>	<b>242,819</b>

**DEPT 757 COLDWATER LAKE COUNTY PARK**

706	SALARIES & WAGES-PART TIME	55,024	68,708	62,800	64,056
712	SALARIES & WAGES-OVERTIME	805	300	500	500
715	FICA-EMPLOYER EXPENSE	4,087	5,256	4,900	4,998
719	WORKERS COMPENSATION INS	1,821	1,836	2,075	2,117
746	OTHER SUPPLIES	7,995	200	3,000	3,000
750	OTHER	139	125	125	125
776	JANITORIAL SUPPLIES	1,100	1,200	1,400	1,400
850	TELEPHONE	542	900	900	900
920	UTILITIES	17,220	20,000	18,000	18,000
932	BUILDING REPAIR & MAINT	1,663	14,500	2,000	2,000
933	GROUND MAINT & SNOW REMOVAL	30,129	12,000	12,000	12,000
978	EQUIPMENT	-	-	-	-
<b>COLDWATER LAKE COUNTY PARK TOTAL</b>		<b>120,525</b>	<b>125,025</b>	<b>107,700</b>	<b>109,096</b>

**DEPT 758 DEERFIELD COUNTY PARK**

706	SALARIES & WAGES-PART TIME	91,130	92,076	90,300	92,106
712	SALARIES & WAGES-OVERTIME	15	300	300	300
715	FICA-EMPLOYER EXPENSE	6,954	7,044	7,000	7,140
719	WORKERS COMPENSATION INS	2,576	2,550	3,000	3,060
720	UNEMPLOYMENT EXPENSE	4,517	2,500	4,000	4,000
746	OTHER SUPPLIES	60	150	150	150
776	JANITORIAL SUPPLIES	637	600	600	600
850	TELEPHONE	634	700	700	700
920	UTILITIES	526	800	800	800
932	BUILDING REPAIR & MAINT	81	3,000	13,000	13,000
933	GROUND MAINT & SNOW REMOVAL	5,268	8,000	8,000	8,000
978	EQUIPMENT	1,749	-	-	-
<b>DEERFIELD COUNTY PARK TOTAL</b>		<b>114,147</b>	<b>117,720</b>	<b>127,850</b>	<b>129,856</b>

**DEPT 759 HERRICK COUNTY PARK**

706	SALARIES & WAGES-PART TIME	56,783	73,440	72,100	73,542
712	SALARIES & WAGES-OVERTIME	695	300	600	600
715	FICA-EMPLOYER EXPENSE	4,297	5,618	5,600	5,712
719	WORKERS COMPENSATION INS	1,762	2,040	2,400	2,448
746	OTHER SUPPLIES	205	200	200	200
750	OTHER	139	125	125	125
776	JANITORIAL SUPPLIES	1,266	1,000	1,000	1,000
850	TELEPHONE	375	500	500	500
920	UTILITIES	7,420	9,500	9,500	9,500
932	BUILDING REPAIR & MAINT	5,729	9,500	5,000	5,000
933	GROUND MAINT & SNOW REMOVAL	6,047	7,800	5,000	5,000
978	EQUIPMENT	-	-	-	-
<b>HERRICK COUNTY PARK TOTAL</b>		<b>84,718</b>	<b>110,023</b>	<b>102,025</b>	<b>103,627</b>

**DEPT 760 MERIDIAN PARK**

706	SALARIES & WAGES-PART TIME	3,623	3,488	3,500	3,570
715	FICA-EMPLOYER EXPENSE	277	267	270	275

2019 Adopted Budget  
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures  
208 Parks & Recreation

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719	WORKERS COMPENSATION INS	98	26	125	125
746	OTHER SUPPLIES	-	100	100	100
776	JANITORIAL SUPPLIES	-	100	100	100
920	UTILITIES	83	275	200	200
932	BUILDING REPAIR & MAINT	-	600	300	300
933	GROUND MAINT & SNOW REMOVAL	445	500	500	500
<b>MERIDIAN PARK TOTAL</b>		<b>4,526</b>	<b>5,356</b>	<b>5,095</b>	<b>5,170</b>

**DEPT 761 PERE MARQUETTE RAIL TRAIL**

706	SALARIES & WAGES-PART TIME	1,868	2,171	2,200	2,244
715	FICA-EMPLOYER EXPENSE	143	166	175	179
719	WORKERS COMPENSATION INS	57	68	75	75
776	JANITORIAL SUPPLIES	-	100	100	100
932	BUILDING REPAIR & MAINT	-	100	2,000	2,000
933	GROUND MAINT & SNOW REMOVAL	376	400	400	400
<b>PERE MARQUETTE RAIL TRAIL TOTAL</b>		<b>2,444</b>	<b>3,005</b>	<b>4,950</b>	<b>4,998</b>

**DEPT 965 OPERATING TRANSFERS OUT**

960	TRANSFERS TO OTHER FUNDS	-	-	-	110,952
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>110,952</b>

<b>GRAND TOTAL EXPENDITURES</b>		<b>841,343</b>	<b>1,315,842</b>	<b>1,361,439</b>	<b>1,132,306</b>
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2019 Adopted Budget  
COMMISSION ON AGING REVENUES

Isabella County Revenues 288 Commission on Aging	2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
401 PROPERTY TAXES	1,443,964	1,324,388	1,462,306	1,462,306
519 FEDERAL GRANTS	274,830	251,829	251,747	251,747
555 TOBACCO SETTLEMENT-STATE	3,784	-	-	-
561 STATE GRANTS	269,106	264,001	262,501	262,501
592 CONTRIBUTIONS	250,800	349,654	312,000	312,000
623 PRIVATE PAY	20,143	15,855	15,855	15,855
665 INTEREST EARNED	3,959	-	-	-
674 3RD PARTY CONTRIBUTIONS	140,823	167,314	152,364	152,364
675 IN-KIND CONTRIBUTIONS	63,556	64,899	65,673	65,673
694 MISC REVENUE	86,680	23,175	23,175	23,175
<b>GRAND TOTAL REVENUES</b>	<b>2,557,645</b>	<b>2,461,115</b>	<b>2,545,621</b>	<b>2,545,621</b>

2019 Adopted Budget  
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures  
288 Commission on Aging

2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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<b>DEPT 5 CONGREGATE-COOKS</b>					
704	SALARIES & WAGES-REGULAR	7,646	10,540	10,029	10,179
706	SALARIES & WAGES-PART TIME	20,601	19,021	19,324	19,165
715	FICA-EMPLOYER EXPENSE	2,260	2,261	2,246	2,245
716	HEALTH INSURANCE	1,300	1,057	6,364	6,083
717	LIFE INSURANCE	31	28	28	28
718	RETIREMENT EXPENSE	803	737	702	713
719	WORKERS COMPENSATION INS	547	553	557	557
721	PTO PAYOFFS	-	-	-	-
<b>CONGREGATE-COOKS TOTAL</b>		<b>33,188</b>	<b>34,197</b>	<b>39,250</b>	<b>38,970</b>

<b>DEPT 6 CONGREGATE MEALS</b>					
704	SALARIES & WAGES-REGULAR	22,740	28,268	27,834	28,250
706	SALARIES & WAGES-PART TIME	18,869	18,295	18,374	18,649
715	FICA-EMPLOYER EXPENSE	3,275	3,567	3,535	3,588
716	HEALTH INSURANCE	12,735	13,315	14,561	13,918
717	LIFE INSURANCE	55	56	56	56
718	RETIREMENT EXPENSE	1,693	1,979	1,948	1,978
719	WORKERS COMPENSATION INS	629	872	784	784
721	PTO PAYOFFS	270	-	-	-
726	OFFICE SUPPLIES	709	750	830	830
729	POSTAGE	197	230	230	230
743	FOOD	34,624	33,560	35,238	35,238
754	OPERATING SUPPLIES	3,040	3,600	3,100	3,100
802	SERVICES	4,626	4,000	4,500	4,500
803	DUES & SUBSCRIPTIONS	-	500	1,400	1,400
850	TELEPHONE	1,040	1,110	1,130	1,130
860	TRAVEL	52	-	-	-
861	PERSONAL CAR MILEAGE	486	210	495	495
920	UTILITIES	4,533	5,000	5,000	5,000
921	TRASH PICK UP	65	100	100	100
931	EQUIPMENT REPAIR & MAINT	522	500	500	500
955	LICENSE FEES	319	500	500	500
956	MISCELLANEOUS	4,354	4,354	4,354	4,354
957	EDUCATION & SEMINARS	4	75	75	75
978	EQUIPMENT	-	-	-	-
<b>CONGREGATE MEALS TOTAL</b>		<b>114,837</b>	<b>120,841</b>	<b>124,544</b>	<b>124,675</b>

<b>DEPT 7 HOME DELIVERED MEALS</b>					
704	SALARIES & WAGES-REGULAR	45,569	52,499	51,692	52,464
706	SALARIES & WAGES-PART TIME	28,424	33,976	34,123	34,633
715	FICA-EMPLOYER EXPENSE	5,575	6,625	6,565	6,663
716	HEALTH INSURANCE	22,170	24,728	27,041	25,848
717	LIFE INSURANCE	102	103	103	103
718	RETIREMENT EXPENSE	3,143	3,675	3,618	3,673
719	WORKERS COMPENSATION INS	1,012	1,619	1,456	1,456
721	PTO PAYOFFS	502	-	-	-
726	OFFICE SUPPLIES	1,393	1,600	1,600	1,600
729	POSTAGE	383	540	350	350
743	FOOD	67,423	79,000	82,950	82,950

2019 Adopted Budget  
COMMISSION ON AGING EXPENDITURES

**Isabella County Expenditures  
288 Commission on Aging**

		2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
754	OPERATING SUPPLIES	16,069	19,000	15,100	15,100
802	SERVICES	8,474	8,850	9,400	9,400
803	DUES & SUBSCRIPTIONS	-	1,000	2,500	2,500
850	TELEPHONE	2,294	2,605	2,580	2,580
860	TRAVEL	3,425	-	-	-
861	PERSONAL CAR MILEAGE	239	365	665	665
920	UTILITIES	8,419	9,400	9,400	9,400
921	TRASH PICK UP	127	200	200	200
931	EQUIPMENT REPAIR & MAINT	970	500	500	500
955	LICENSE FEES	592	700	700	700
956	MISCELLANEOUS	8,065	7,045	7,828	7,828
957	EDUCATION & SEMINARS	7	100	150	150
978	EQUIPMENT	4,506	-	-	-
<b>HOME DELIVERED MEALS TOTAL</b>		<b>228,883</b>	<b>254,130</b>	<b>258,521</b>	<b>258,763</b>

**DEPT 8 HOME DELIVERED-COOKS**

704	SALARIES & WAGES-REGULAR	14,200	19,573	18,626	18,904
706	SALARIES & WAGES-PART TIME	36,195	35,326	35,888	35,592
715	FICA-EMPLOYER EXPENSE	3,955	4,199	4,170	4,169
716	HEALTH INSURANCE	1,300	1,963	11,818	11,297
717	LIFE INSURANCE	54	52	52	52
718	RETIREMENT EXPENSE	1,413	1,371	1,304	1,323
719	WORKERS COMPENSATION INS	958	1,026	1,034	1,034
721	PTO PAYOFFS	-	-	-	-
<b>HOME DELIVERED-COOKS TOTAL</b>		<b>58,075</b>	<b>63,510</b>	<b>72,892</b>	<b>72,371</b>

**DEPT 9 FOSTER GRANDPARENTS PROG**

704	SALARIES & WAGES-REGULAR	63,137	66,679	69,153	65,988
715	FICA-EMPLOYER EXPENSE	4,953	5,101	5,290	5,048
716	HEALTH INSURANCE	14,922	14,911	20,791	34,036
717	LIFE INSURANCE	144	135	135	135
718	RETIREMENT EXPENSE	4,602	4,668	4,841	4,619
719	WORKERS COMPENSATION INS	184	787	817	84
726	OFFICE SUPPLIES	849	1,296	1,296	1,296
729	POSTAGE	718	900	900	900
748	UNIFORMS & ACCESSORIES	471	620	620	620
754	OPERATING SUPPLIES	5,886	3,788	3,788	3,788
759	MEALS	1,411	1,300	1,300	1,300
834	MEDICAL SERVICES	60	210	210	210
846	STIPENDS	116,745	121,730	121,730	121,730
850	TELEPHONE	772	804	804	804
860	TRAVEL	36,107	42,920	42,432	42,432
861	PERSONAL CAR MILEAGE	395	931	916	916
865	MEALS & LODGING	701	1,992	1,992	1,992
911	LEGAL FEES	520	520	520	520
956	MISCELLANEOUS	21,588	22,198	22,198	22,198
957	EDUCATION & SEMINARS	1,216	1,690	1,690	1,690
<b>FOSTER GRANDPARENTS PROG TOTAL</b>		<b>275,381</b>	<b>293,180</b>	<b>301,423</b>	<b>310,306</b>

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Isabella County Expenditures  
288 Commission on Aging

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<b>DEPT 10 ACTIVITY CENTER</b>					
704	SALARIES & WAGES-REGULAR	27,863	44,877	40,374	40,977
715	FICA-EMPLOYER EXPENSE	2,196	3,433	3,089	3,135
716	HEALTH INSURANCE	13,806	21,299	7,958	7,625
717	LIFE INSURANCE	38	80	80	80
718	RETIREMENT EXPENSE	2,058	3,142	2,826	2,868
719	WORKERS COMPENSATION INS	382	583	745	745
721	PTO PAYOFFS	1,532	-	-	-
743	FOOD	6,690	4,300	4,800	4,800
754	OPERATING SUPPLIES	1,115	3,050	3,050	3,050
802	SERVICES	61,298	60,000	75,000	75,000
861	PERSONAL CAR MILEAGE		1,000	1,000	1,000
<b>ACTIVITY CENTER TOTAL</b>		<b>116,978</b>	<b>141,764</b>	<b>138,922</b>	<b>139,280</b>

<b>DEPT 13 VOLUNTEER TRAVEL</b>					
704	SALARIES & WAGES-REGULAR	26,497	-	-	-
712	SALARIES & WAGES-OVERTIME	69	-	-	-
715	FICA-EMPLOYER EXPENSE	1,955	-	-	-
716	HEALTH INSURANCE	21,009	-	-	-
717	LIFE INSURANCE	85	-	-	-
718	RETIREMENT EXPENSE	1,860	-	-	-
719	WORKERS COMPENSATION INS	74	-	-	-
759	MEALS	630	-	-	-
860	TRAVEL	81,234	-	-	-
<b>VOLUNTEER TRAVEL TOTAL</b>		<b>133,413</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>DEPT 14 FITNESS PROGRAM</b>					
754	OPERATING SUPPLIES	164	-	-	-
802	SERVICES	10,400	-	-	-
<b>FITNESS PROGRAM TOTAL</b>		<b>10,564</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>DEPT 16 UNMET NEEDS PROGRAM</b>					
754	OPERATING SUPPLIES	-	1,000	200	200
802	SERVICES	-	1,000	200	200
847	ASSISTANCE PAYMENTS	27,130	8,300	7,076	7,076
<b>UNMET NEEDS PROGRAM TOTAL</b>		<b>27,130</b>	<b>10,300</b>	<b>7,476</b>	<b>7,476</b>

<b>DEPT 21 HOME MAKING</b>					
706	SALARIES & WAGES-PART TIME	47,092	76,819	65,427	66,604
715	FICA-EMPLOYER EXPENSE	3,620	5,876	5,005	5,095
716	HEALTH INSURANCE	374	-	-	-
718	RETIREMENT EXPENSE	-	1,056	-	-
719	WORKERS COMPENSATION INS	1,585	2,573	1,455	1,455
721	PTO PAYOFFS	229	-	-	-
726	OFFICE SUPPLIES	361	200	250	250
729	POSTAGE	159	200	300	300
850	TELEPHONE	644	620	960	960
861	PERSONAL CAR MILEAGE	4,577	3,400	4,500	4,500
956	MISCELLANEOUS	2,669	2,668	2,669	2,669
<b>HOMEMAKING TOTAL</b>		<b>61,310</b>	<b>93,412</b>	<b>80,566</b>	<b>81,833</b>

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<b>DEPT 22 PERSONAL CARE</b>					
704	SALARIES & WAGES-REGULAR	31,955	32,595	32,585	33,071
706	SALARIES & WAGES-PART TIME	27,069	35,610	38,259	38,831
715	FICA-EMPLOYER EXPENSE	4,515	5,217	5,420	5,501
716	HEALTH INSURANCE	7,223	7,266	7,929	7,596
717	LIFE INSURANCE	85	80	80	80
718	RETIREMENT EXPENSE	19,077	31,021	7,400	4,628
719	WORKERS COMPENSATION INS	1,977	2,285	3,297	3,297
726	OFFICE SUPPLIES	934	700	550	550
729	POSTAGE	304	325	325	325
802	SERVICES	168	4,000	2,500	2,500
850	TELEPHONE	1,139	1,100	1,000	1,000
861	PERSONAL CAR MILEAGE	9,100	7,500	7,600	7,600
956	MISCELLANEOUS	2,416	2,416	2,416	2,416
<b>PERSONAL CARE TOTAL</b>		<b>105,962</b>	<b>130,115</b>	<b>109,361</b>	<b>107,395</b>

<b>DEPT 23 CASE COORDINATOR</b>					
704	SALARIES & WAGES-REGULAR	100,428	106,580	106,587	108,180
715	FICA-EMPLOYER EXPENSE	7,535	8,154	8,154	8,276
716	HEALTH INSURANCE	46,483	48,685	53,312	50,972
717	LIFE INSURANCE	205	200	199	199
718	RETIREMENT EXPENSE	29,316	33,599	23,412	16,373
719	WORKERS COMPENSATION INS	1,606	1,993	1,668	1,668
726	OFFICE SUPPLIES	749	900	400	400
729	POSTAGE	159	150	200	200
850	TELEPHONE	1,029	750	1,660	1,660
860	TRAVEL	307	-	300	300
861	PERSONAL CAR MILEAGE	1,393	1,000	900	900
956	MISCELLANEOUS	14,150	14,150	14,149	14,149
957	EDUCATION & SEMINARS	535	500	500	500
<b>CASE COORDINATOR TOTAL</b>		<b>203,895</b>	<b>216,661</b>	<b>211,441</b>	<b>203,777</b>

<b>DEPT 24 RESPITE CARE</b>					
706	SALARIES & WAGES-PART TIME	25,401	40,155	27,545	27,957
715	FICA-EMPLOYER EXPENSE	1,943	3,072	2,107	2,139
719	WORKERS COMPENSATION INS	851	1,345	933	933
726	OFFICE SUPPLIES	662	550	300	300
729	POSTAGE	101	125	150	150
802	SERVICES	599	3,000	1,000	1,000
850	TELEPHONE	259	250	260	260
861	PERSONAL CAR MILEAGE	-	800	800	800
956	MISCELLANEOUS	1,722	1,722	1,722	1,722
<b>RESPITE CARE TOTAL</b>		<b>31,538</b>	<b>51,019</b>	<b>34,817</b>	<b>35,261</b>

<b>DEPT 25 SENIOR COMPANION PROGRAM</b>					
704	SALARIES & WAGES-REGULAR	38,450	31,360	37,639	38,201
715	FICA-EMPLOYER EXPENSE	3,110	2,399	3,019	3,062
716	HEALTH INSURANCE	6,772	16,757	7,663	7,424
717	LIFE INSURANCE	25	80	80	80

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288 Commission on Aging

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718	RETIREMENT EXPENSE	2,875	2,195	2,762	2,801
719	WORKERS COMPENSATION INS	582	390	500	500
721	PTO PAYOFFS	724	-	-	-
726	OFFICE SUPPLIES	284	600	600	600
729	POSTAGE	294	348	348	348
748	UNIFORMS & ACCESSORIES	191	335	335	335
754	OPERATING SUPPLIES	2,791	1,894	1,894	1,894
759	MEALS	2,282	3,016	3,016	3,016
834	MEDICAL SERVICES	28	95	95	95
846	STIPENDS	49,308	49,799	49,799	49,799
850	TELEPHONE	459	468	468	468
860	TRAVEL	34,507	36,418	36,626	36,626
861	PERSONAL CAR MILEAGE	748	835	780	780
865	MEALS & LODGING	310	774	774	774
911	LEGAL FEES	356	356	356	356
956	MISCELLANEOUS	7,028	9,046	9,046	9,046
957	EDUCATION & SEMINARS	612	1,220	1,220	1,220
<b>SENIOR COMPANION PROGRAM TOTAL</b>		<b>151,736</b>	<b>158,385</b>	<b>157,020</b>	<b>157,425</b>

**DEPT 26 CAREGIVER TRAINING PROGRAM**

704	SALARIES & WAGES-REGULAR	25,211	21,568	21,567	21,889
715	FICA-EMPLOYER EXPENSE	1,811	1,650	1,650	1,675
716	HEALTH INSURANCE	12,569	10,640	11,664	11,150
717	LIFE INSURANCE	49	45	40	40
718	RETIREMENT EXPENSE	1,765	1,510	1,510	1,532
719	WORKERS COMPENSATION INS	71	403	63	63
726	OFFICE SUPPLIES	18	300	300	300
729	POSTAGE	182	400	200	200
754	OPERATING SUPPLIES	329	-	-	-
802	SERVICES	23,650	3,024	35,100	35,100
850	TELEPHONE	295	300	300	300
861	PERSONAL CAR MILEAGE	213	800	800	800
956	MISCELLANEOUS	1,564	1,300	1,291	1,291
957	EDUCATION & SEMINARS	321	75	100	100
<b>CAREGIVER TRAINING PROGRAM TOTAL</b>		<b>68,048</b>	<b>42,015</b>	<b>74,585</b>	<b>74,440</b>

**DEPT 672 COA ADMINISTRATION**

704	SALARIES & WAGES-REGULAR	273,561	231,199	214,882	217,345
706	SALARIES & WAGES-PART TIME	1,385	2,000	-	-
715	FICA-EMPLOYER EXPENSE	21,092	17,687	16,353	16,541
716	HEALTH INSURANCE	101,984	99,483	137,880	133,180
717	LIFE INSURANCE	515	445	422	422
718	RETIREMENT EXPENSE	101,039	77,006	242,266	156,395
719	WORKERS COMPENSATION INS	2,099	1,990	2,309	2,352
721	PTO PAYOFFS	7,955	12,500	8,600	8,600
726	OFFICE SUPPLIES	2,724	2,750	2,750	2,750
729	POSTAGE	380	500	500	500
749	OIL & GAS	71	1,000	500	500
754	OPERATING SUPPLIES	2,838	1,200	2,200	2,200
776	JANITORIAL SUPPLIES	3,128	4,000	4,000	4,000

2019 Adopted Budget  
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures  
288 Commission on Aging

	2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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803	DUES & SUBSCRIPTIONS	15,238	9,900	15,000	15,000
830	ATTORNEY FEES	259	-	-	-
850	TELEPHONE	9,645	8,860	14,925	14,925
851	COPY MACHINE COSTS	1,891	2,000	2,880	2,880
860	TRAVEL	8	-	-	-
861	PERSONAL CAR MILEAGE	830	1,000	1,000	1,000
902	ADVERTISING	-	-	1,200	1,200
920	UTILITIES	54,933	72,800	74,000	74,000
921	TRASH PICK UP	4,999	4,200	4,200	4,200
931	EQUIPMENT REPAIR & MAINT	7,562	9,000	10,000	10,000
932	BUILDING REPAIR & MAINT	9,238	54,262	15,000	15,000
933	GROUND MAINT & SNOW REMOVAL	11,401	18,000	18,000	18,000
957	EDUCATION & SEMINARS	361	-	1,200	1,200
979	EQUIPMENT	87,606	19,230	53,480	53,480
<b>COA ADMINISTRATION TOTAL</b>		<b>722,742</b>	<b>651,012</b>	<b>843,547</b>	<b>755,670</b>

**DEPT 673 GOLD KEY**

704	SALARIES & WAGES-REGULAR	-	75,870	76,986	71,506
715	FICA-EMPLOYER EXPENSE	-	5,804	5,889	5,470
716	HEALTH INSURANCE	-	42,421	46,496	29,772
717	LIFE INSURANCE	-	160	159	159
718	RETIREMENT EXPENSE	-	5,311	5,389	5,005
719	WORKERS COMPENSATION INS	-	208	240	973
726	OFFICE SUPPLIES	-	750	950	950
729	POSTAGE	-	450	650	650
754	OPERATING SUPPLIES	-	3,750	4,250	4,250
759	VOLUNTEER MEALS	-	1,200	1,500	1,500
803	DUES & SUBSCRIPTIONS	-	350	200	200
850	TELEPHONE	-	600	2,770	2,770
860	TRAVEL	-	60,300	77,000	77,000
861	PERSONAL CAR MILEAGE	-	800	150	150
865	MEALS & LODGING	-	500	500	500
957	EDUCATION & SEMINARS	-	2,100	2,100	2,100
<b>GOLD KEY TOTAL</b>		<b>-</b>	<b>200,574</b>	<b>225,229</b>	<b>202,955</b>

**DEPT 965 OPERATING TRANSFERS OUT**

960	TRANSFERS TO OTHER FUNDS	-	-	-	255,806
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>255,806</b>

<b>GRAND TOTAL EXPENDITURES</b>	<b>2,343,680</b>	<b>2,461,115</b>	<b>2,679,594</b>	<b>2,826,403</b>
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2019 Adopted Budget  
CENTRAL DISPATCH-911 REVENUES

Isabella County Revenues 297 Central Dispatch/911	2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
602 E911 TELEPHONE SURCHARGE	1,168,178	1,730,000	1,696,500	1,696,500
665 INTEREST EARNED	342	500	500	500
694 MISC REVENUE	804	8,500	8,900	8,900
<b>GRAND TOTAL REVENUES</b>	<b>1,169,324</b>	<b>1,739,000</b>	<b>1,705,900</b>	<b>1,705,900</b>



2019 Adopted Budget  
CENTRAL DISPATCH-911 EXPENDITURES

Isabella County Expenditures  
297 Central Dispatch/911

2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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DEPT 325 OPERATIONS					
704	SALARIES & WAGES-REGULAR	458,843	531,420	418,236	424,487
712	SALARIES & WAGES-OVERTIME	74,612	56,100	50,000	50,000
715	FICA-EMPLOYER EXPENSE	41,076	44,064	35,594	36,140
716	HEALTH INSURANCE	169,116	178,771	159,499	154,661
717	LIFE INSURANCE	960	960	796	960
718	RETIREMENT EXPENSE	39,089	53,900	73,159	55,454
719	WORKERS COMPENSATION INS	1,529	1,642	150	150
722	HOLIDAY PAY	12,830	15,000	44,000	44,880
726	OFFICE SUPPLIES	2,191	3,000	3,000	3,000
729	POSTAGE	87	100	100	100
746	OTHER SUPPLIES	531	1,000	1,000	1,000
748	UNIFORMS & ACCESSORIES	2,043	2,500	2,750	2,750
749	OIL & GAS	1,769	1,750	2,000	2,000
776	JANITORIAL SUPPLIES	992	1,000	1,200	1,200
802	SERVICES	109,463	204,000	180,756	180,756
803	DUES & SUBSCRIPTIONS	721	1,500	1,500	1,500
822	JANITORIAL SERVICES	-	300	800	800
830	ATTORNEY FEES	3,619	2,000	2,000	2,000
850	TELEPHONE	28,157	32,700	34,650	34,650
851	COPY MACHINE COSTS	848	1,500	1,500	1,500
860	TRAVEL	-	5,000	7,000	7,000
861	PERSONAL CAR MILEAGE	118	1,500	1,000	1,000
865	MEALS & LODGING	1,400	5,000	5,000	5,000
902	ADVERTISING	(1,101)	5,000	6,000	6,000
920	UTILITIES	12,138	13,125	13,125	13,125
931	EQUIPMENT REPAIR & MAINT	993	8,000	10,000	10,000
932	BUILDING REPAIR & MAINT	-	500	27,500	27,500
934	RADIO REPAIR & MAINTENANCE	44,237	70,000	80,920	80,920
940	BUILDING RENTAL	29,575	30,000	30,000	30,000
957	EDUCATION & SEMINARS	8,728	19,000	20,000	20,000
958	CONTINGENCY	-	-	5,000	5,000
978	EQUIPMENT	3,503	82,000	305,400	305,400
<b>OPERATIONS TOTAL</b>		<b>1,048,067</b>	<b>1,372,332</b>	<b>1,523,635</b>	<b>1,508,933</b>

DEPT 326 MDT					
802	SERVICES	35,884	-	-	-
<b>MDT TOTAL</b>		<b>35,884</b>	<b>-</b>	<b>-</b>	<b>-</b>

2019 Adopted Budget  
CENTRAL DISPATCH-911 EXPENDITURES

Isabella County Expenditures  
297 Central Dispatch/911

2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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DEPT 327 WIRELESS					
704	SALARIES & WAGES-REGULAR	96,986	99,348	203,156	206,192
715	FICA-EMPLOYER EXPENSE	7,495	7,344	16,306	16,554
716	HEALTH INSURANCE	34,824	34,578	96,900	93,052
717	LIFE INSURANCE	140	130	298	331
718	RETIREMENT EXPENSE	36,663	40,935	37,013	26,143
719	WORKERS COMPENSATION INS	285	276	2,000	2,036
721	PTO PAYOFFS	2,263		4,000	4,000
722	HOLIDAY PAY	2,443	2,500	10,000	10,200
<b>WIRELESS TOTAL</b>		<b>181,099</b>	<b>185,111</b>	<b>369,673</b>	<b>358,508</b>

DEPT 965 OPERATING TRANSFERS OUT					
960	TRANSFERS TO OTHER FUNDS	-	-	-	99,682
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>99,682</b>

<b>GRAND TOTAL EXPENDITURES</b>	<b>1,265,050</b>	<b>1,557,443</b>	<b>1,893,308</b>	<b>1,967,123</b>
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2019 Adopted Budget  
RECYCLING REVENUES

Isabella County Revenues  
596 Recycling

	2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
590 LOCAL REVENUE	104,356	110,000	110,000	110,000
592 CONTRIBUTION FROM	294,912	134,950	66,200	66,200
600 USER CHARGES	36,274	35,000	35,000	35,000
640 SALES	725,514	533,182	514,800	514,800
665 INTEREST EARNED	788	450	-	-
677 TRANSFERS IN	360,000	300,000	100,000	100,000
694 MISC REVENUE	2,750	2,100	2,000	2,000
<b>GRANT TOTAL REVENUES</b>	<b>1,524,594</b>	<b>1,115,682</b>	<b>828,000</b>	<b>828,000</b>

2019 Adopted Budget  
RECYCLING EXPENDITURES

Isabella County Expenditures  
596 Recycling

2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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<b>DEPT 17 OPERATIONS</b>					
704	SALARIES & WAGES-REGULAR	85,551	97,920	95,771	97,202
706	SALARIES & WAGES-PART TIME	75,949	62,730	73,501	74,599
712	SALARIES & WAGES-OVERTIME	3,395	-	1,500	1,500
715	FICA-EMPLOYER EXPENSE	12,373	12,291	12,949	13,143
716	HEALTH INSURANCE	56,614	59,224	64,395	61,813
717	LIFE INSURANCE	246	250	239	239
718	RETIREMENT EXPENSE	6,243	6,885	10,199	8,987
719	WORKERS COMPENSATION INS	4,904	5,100	5,000	5,100
721	PTO PAYOFFS	303	250	250	250
748	UNIFORMS & ACCESSORIES	2,428	3,000	3,500	3,500
749	OIL & GAS	5,363	9,500	9,500	9,500
754	OPERATING SUPPLIES	9,776	18,000	20,000	20,000
802	CONTRACT SERVICES	211,069	175,400	248,500	248,500
822	JANITORIAL SERVICES	1,898	2,000	2,000	2,000
850	TELEPHONE	4,590	2,300	2,700	2,700
861	PERSONAL CAR MILEAGE	-	300	300	300
865	MEALS & LODGING	-	1,000	1,000	1,000
920	UTILITIES	31,774	35,000	35,000	35,000
921	TRASH PICK UP	33,904	32,000	32,000	32,000
931	EQUIPMENT REPAIR & MAINT	22,306	27,000	27,000	27,000
932	BUILDING REPAIR & MAINT	9,120	7,500	15,000	15,000
933	GROUND MAINT & SNOW REMOVAL	5,331	5,000	5,000	5,000
935	VEHICLES REPAIR & MAINT	1,446	500	500	500
956	MISCELLANEOUS	1,319	750	1,200	1,200
957	EDUCATION & SEMINARS	-	1,000	1,000	1,000
968	DEPRECIATION EXPENSE	61,714	46,327	57,000	57,000
978	EQUIPMENT	-	7,000	7,500	7,500
<b>OPERATIONS TOTAL</b>		<b>647,616</b>	<b>618,227</b>	<b>732,504</b>	<b>731,533</b>

<b>DEPT 19 ADMINISTRATION</b>					
704	SALARIES & WAGES-REGULAR	53,297	57,120	56,868	57,717
715	FICA-EMPLOYER EXPENSE	4,007	4,386	4,350	4,415
716	HEALTH INSURANCE	21,188	21,561	25,671	24,644
717	LIFE INSURANCE	85	80	80	80
718	RETIREMENT EXPENSE	3,731	4,080	3,981	4,040
719	WORKERS COMPENSATION INS	149	163	200	204
721	PTO PAYOFFS	-	500	1,000	1,000
726	OFFICE SUPPLIES	1,411	1,500	1,800	1,800
728	PRINTING & BINDING	-	200	200	200
746	OTHER SUPPLIES	-	75	75	75
754	OPERATING SUPPLIES	-	250	250	250
803	DUES & SUBSCRIPTIONS	460	500	500	500
822	JANITORIAL SERVICES	-	-	500	500
850	TELEPHONE	3,606	2,766	3,275	3,275
851	COPY MACHINE COSTS	400	250	350	350
861	PERSONAL CAR MILEAGE	40	300	300	300
865	MEALS & LODGING	-	1,000	1,000	1,000
902	ADVERTISING	-	-	250	250

2019 Adopted Budget  
RECYCLING EXPENDITURES

Isabella County Expenditures  
596 Recycling

	2017 Actual	2018 Amended Budget	2019 Requested	2019 Adopted
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932	BUILDING REPAIR & MAINT	1,151	1,000	1,500	1,500
935	VEHICLES REPAIR & MAINT	636	750	750	750
957	EDUCATION & SEMINARS	824	1,000	1,000	1,000
978	EQUIPMENT	-	1,800	1,800	1,800
<b>ADMINISTRATION TOTAL</b>		<b>90,985</b>	<b>99,281</b>	<b>105,700</b>	<b>105,650</b>

**DEPT 527 DEPOT**

704	SALARIES & WAGES-REGULAR	112,739	124,440	93,895	95,298
706	SALARIES & WAGES-PART TIME	22,264	22,440	47,344	48,788
712	SALARIES & WAGES-OVERTIME	2,752	-	2,500	2,500
715	FICA-EMPLOYER EXPENSE	10,286	11,220	10,805	11,023
716	HEALTH INSURANCE	77,369	81,581	71,046	68,185
717	LIFE INSURANCE	322	320	239	239
718	RETIREMENT EXPENSE	7,954	8,772	6,573	6,671
719	WORKERS COMPENSATION INS	16,571	17,952	17,400	17,748
728	PRINTING & BINDING	443	500	500	500
749	OIL & GAS	25,387	30,000	30,000	30,000
834	MEDICAL SERVICES	958	500	750	750
935	VEHICLES REPAIR & MAINT	69,156	40,000	40,000	40,000
968	DEPRECIATION EXPENSE	53,892	54,453	77,900	77,900
978	EQUIPMENT	-	68,650	-	-
<b>DEPOT TOTAL</b>		<b>400,093</b>	<b>460,828</b>	<b>398,952</b>	<b>399,602</b>

**DEPT 529 HOUSEHOLD HAZARDOUS WASTE**

754	OPERATING SUPPLIES	-	-	500	500
802	SERVICES	2,971	3,500	3,200	3,200
968	DEPRECIATION EXPENSE	1,383	1,383	1,400	1,400
<b>HOUSEHOLD HAZARDOUS WASTE TOTAL</b>		<b>4,354</b>	<b>4,883</b>	<b>5,100</b>	<b>5,100</b>

**DEPT 965 OPERATING TRANSFERS OUT**

960	TRANSFERS TO OTHER FUNDS	-	-	-	75,378
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>75,378</b>

<b>GRAND TOTAL EXPENDITURES</b>		<b>1,143,048</b>	<b>1,183,219</b>	<b>1,242,256</b>	<b>1,317,263</b>
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