the
COUNTY of
ISABELLA

Fiscal Year 2018
Adopted Budget

Approved September 19, 2017

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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 Paul H. Chamberlain

Probate Judge
Honorable William T. Ervin

Circuit Judge
Honorable Mark H. Duthie

District Judge
Honorable Eric R. Janes

Other Elected Officials

Clerk
Mindé B. Lux

Drain Commissioner
Robert Willoughby

Prosecuting Attorney
Risa Hunt-Scully

Register of Deeds
Karen R. Jackson

Sheriff
Michael Main

Treasurer
Steven W. Pickens

Administrator/Controller
Margaret A. M^c^Avoy

Isabella County

Margaret A. McAvoy
Administrator/Controller

August 31, 2017

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

Dear Commissioners,

The Proposed Isabella County Fiscal Year 2018 budget is enclosed for your review and eventual approval. The proposed budget is $20,448,538 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 and we have provided an increased detail from previous years in the Special Revenue Funds and Proprietary Funds. The FY 2018 budget document includes detailed budgets for the Commission on Aging and the Parks and Recreation Departments as both of these departments are funded by voter approved millage and it is our obligation to provide the public with a high level of detail. The FY 2018 budget also includes detailed budgets for the Materials Recovery Facility and Central Dispatch 911.

Elected Officials and Appointed Department Heads were active participants in the process, meeting with Administration to share their vison 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 2018 budget to you with my full recommendation for approval.

Sincerely,

Margaret A. McAvoy
County Administrator/Controller

200 North Main Street, Suite 205 | Mount Pleasant, MI 48858 | Ph. 989-317-4058 | Fax: 989-773-7431
mmcavoy@isabellacounty.org | www.isabellacounty.org
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ISABELLA COUNTY BOARD OF COMMISSIONERS
RESOLUTION NO. 17-09-01

Fiscal Year 2018 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) 2018, 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 2018 budget for the General Fund, showing revenues and expenditures each totaling $20,602,063 based on an approved millage of 6.6100 mills; and

BE IT FURTHER RESOLVED, that the FY 2018 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, 2018, 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	$61,126
County Drain Commissioner	$61,126
County Register of Deeds	$61,126

County Treasurer	$61,126
County Prosecuting Attorney	$105,463
County Sheriff	$68,563
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, 2017:

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 2018 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 2018 budget, as presented, Tuesday, September 19, 2017.

George A. Green, Chairperson
Isabella County Board of Commissioners

Minde B. Lux, Clerk
Isabella County

Isabella County General Fund
Adopted Budget

Sources of Funds	2016 Actual	2017 Budget	2018 Adopted
Taxes	10,980,407	10,879,482	11,272,933
Licenses and Permits	91,915	89,500	83,500
Federal and State	2,918,621	3,005,240	2,940,053
Charges for services	3,186,026	2,994,750	2,950,400
Fines and forfeitures	159,642	220,300	158,300
Interest and rents	444,812	389,359	412,927
Other Revenue	143,119	87,300	98,150
Delinquent Tax Revolving Fd	683,366	800,000	500,000
PA 123/Commissary/PA 105	1,210,000	250,000	425,000
Transfer in from Other Funds	5,183	15,000	15,000
Use of Fund Balance	-	2,080,531	1,745,800
Total Revenues (includes use of Fund Balance)	$ 19,823,091	$ 20,811,462	$ 20,602,063

Expenditures By Function	2016 Actual	2017 Budget	2018 Adopted
Legislative	161,124	184,537	177,195
Judicial	3,770,751	4,092,422	4,283,163
General Government	5,772,719	5,677,851	6,000,125
Public Safety	5,643,533	5,976,796	6,376,021
Community & Econ Development	250,249	269,889	297,267
Public Works	565,096	320,989	352,734
Health and Welfare	1,008,493	1,007,131	1,031,321
Other Current Operations	577,657	477,500	450,500
Contingency	-	50,000	50,000
Other Financing Uses	2,413,882	2,754,347	1,583,737
Total Expenditures	$ 20,163,507	$ 20,811,462	$ 20,602,063

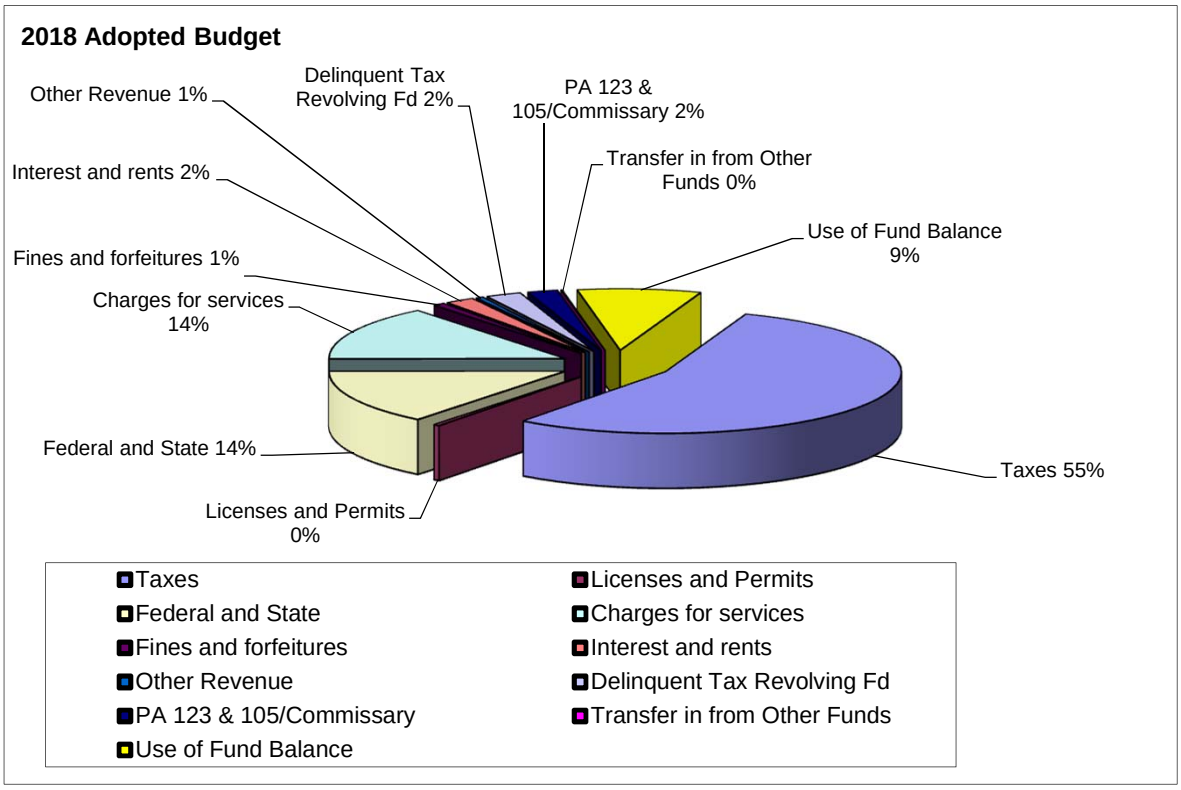
Revenues Above (Below) Expenditures	(340,416)	-	-

Beginning Fund Balance	11,092,414	10,751,998	8,671,467
Change (Use) of Fund Balance	(340,416)	(2,080,531)	(1,745,800)
Ending Fund Balance	**$ 10,751,998**	**$ 8,671,467**	**$ 6,925,667**

Isabella County General Fund

Revenue Summary

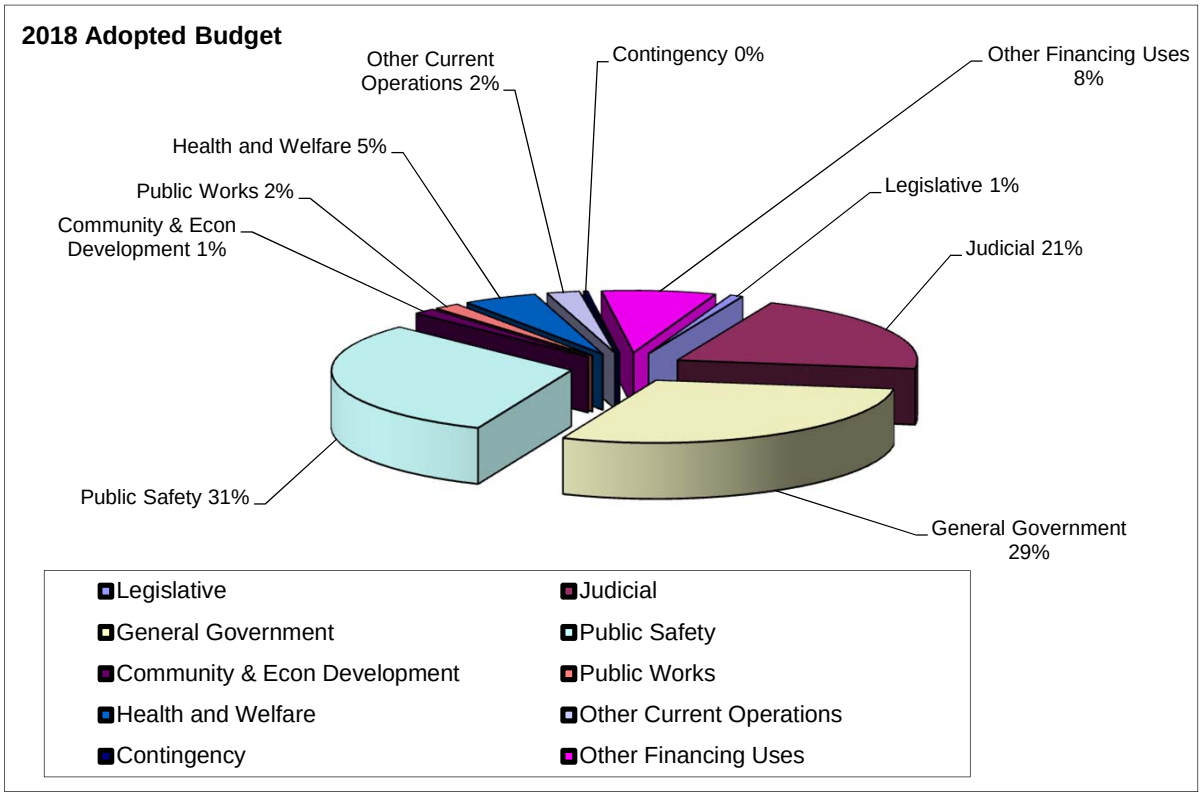
Sources of Funds	2016 Actual	2017 Budget	2018 Adopted
Taxes	10,980,407	10,879,482	11,272,933
Licenses and Permits	91,915	89,500	83,500
Federal and State	2,918,621	3,005,240	2,940,053
Charges for services	3,186,026	2,994,750	2,950,400
Fines and forfeitures	159,642	220,300	158,300
Interest and rents	444,812	389,359	412,927
Other Revenue	143,119	87,300	98,150
Delinquent Tax Revolving Fd	683,366	800,000	500,000
PA 123 & 105/Commissary	1,210,000	250,000	425,000
Transfer in from Other Funds	5,183	15,000	15,000
Use of Fund Balance	-	2,080,531	1,745,800
TOTAL Revenues	$ 19,823,091	$ 20,811,462	$ 20,602,063



Isabella County General Fund

Expenditure Summary

Expenditures by Function	2016 Actual	2017 Budget	2018 Adopted
Legislative	161,124	184,537	177,195
Judicial	3,770,751	4,092,422	4,283,163
General Government	5,772,719	5,677,851	6,000,125
Public Safety	5,643,533	5,976,796	6,376,021
Community & Econ Development	250,249	269,889	297,267
Public Works	565,096	320,989	352,734
Health and Welfare	1,008,493	1,007,131	1,031,321
Other Current Operations	577,657	477,500	450,500
Contingency	-	50,000	50,000
Other Financing Uses	2,413,882	2,754,347	1,583,737
TOTAL Expenditures	$ 20,163,507	$ 20,811,462	$ 20,602,063



2018 Adopted Budget
GENERAL FUND EXPENDITURES
Expenditures by Function

Isabella County General Fund Budget	2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
LEGISLATIVE				
Board of Commissioners	**161,124**	**184,537**	**177,195**	**177,195**
JUDICIAL				
Trial Court	3,285,241	3,529,399	3,698,532	3,735,445
Adult Drug Court	104,222	112,113	118,175	119,421
Juvenile Drug Court	87,884	94,529	94,138	95,437
Swift And Sure Sanctions	230,982	292,654	268,815	271,034
Jury Board	2,735	2,200	2,400	2,400
Family Court	59,688	61,527	58,746	59,425
	3,770,751	**4,092,422**	**4,240,806**	**4,283,163**
GENERAL GOVERNMENT				
Administration	669,788	762,418	802,439	807,883
Elections	139,513	48,100	93,600	93,600
County Clerk	499,842	517,990	550,301	556,259
Equalization	347,513	325,368	330,567	332,506
Human Resources	34,671	59,600	59,600	59,600
Prosecuting Attorney	1,133,634	1,192,197	1,238,868	1,254,061
Public Defender	584,160	533,000	532,000	532,000
Register of Deeds	320,879	374,091	380,776	384,850
Remonumentation	72,984	45,000	53,000	53,000
County Treasurer	225,863	242,138	249,359	251,613
Information Management	214,868	229,171	270,904	272,961
Building Authority	256,352	94,269	90,686	90,686
Communications	876	-	-	-
Building and Grounds	588,095	578,170	566,245	570,842
Court Building Costs	198,683	186,748	213,180	214,232
Drain Commissioner	336,152	339,779	368,770	372,536
Cooperative Extension	148,846	149,812	153,497	153,497
	5,772,719	**5,677,851**	**5,953,792**	**6,000,125**
PUBLIC SAFETY				
Sheriff	2,312,703	2,489,947	2,720,820	2,749,444
Road Patrol	176,605	186,036	191,324	193,884
Marine Safety	11,373	5,000	5,000	5,000
Corrections	2,652,974	2,789,285	2,855,675	2,881,638
Emergency Management	90,257	113,880	114,362	115,380
Animal Control	399,622	392,648	428,391	430,675
	5,643,533	**5,976,796**	**6,315,572**	**6,376,021**
COMMUNITY AND ECONOMIC DEVELOPMENT				
Community Development	250,249	269,889	294,200	297,267
	250,249	**269,889**	**294,200**	**297,267**
PUBLIC WORKS				
Drains at Large	537,902	275,800	287,900	287,900
Landfill	27,194	45,189	64,732	64,834
	565,096	**320,989**	**352,632**	**352,734**

2018 Adopted Budget
GENERAL FUND EXPENDITURES
Expenditures by Function

Isabella County General Fund Budget	2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
HEALTH AND WELFARE				
Substance Abuse	166,254	162,106	154,222	154,222
Medical Examiner	145,671	150,600	180,600	180,600
Mental Health	216,300	216,300	216,300	216,300
District Health Allocation	385,270	385,270	385,270	385,270
Veterans Affairs	74,924	75,600	76,562	77,779
Human Rights Committee	7,015	6,255	6,150	6,150
Other	13,060	11,000	11,000	11,000
	1,008,493	**1,007,131**	**1,030,104**	**1,031,321**
OTHER CURRENT OPERATIONS				
Insurance & Bonds	282,390	215,000	215,000	215,000
Benefit Payouts	103,436	105,000	105,000	105,000
Unemployment Expense	1,942	5,000	5,000	5,000
Health Insurance	20,432	47,000	22,000	22,000
Postage	70,959	85,000	85,000	85,000
Other	98,498	20,500	18,500	18,500
	577,657	**477,500**	**450,500**	**450,500**
CONTINGENCY				
Contingency	**-**	**50,000**	**50,000**	**50,000**
OTHER FINANCING USES:				
Trans Out-Friend of Court	105,000	70,000	-	-
Trans Out-Law Library	16,483	12,200	12,200	12,200
Trans Out-Child-Probate	1,208,459	1,100,000	700,000	700,000
Trans Out-Child Care-DSS	280,000	400,000	200,000	200,000
Trans Out-Soldiers/Sailors	-	-	-	-
Trans Out-Capital Improvements	95,000	455,037	-	-
Trans Out-Court/Jail Debt	308,898	303,729	291,686	291,686
Trans Out-Recycling	330,000	360,000	300,000	300,000
Trans Out-Comm. Alternatives	37,487	53,381	53,381	53,381
Trans Out-FIA	-	-	-	-
Transfers to Other Funds	32,555	-	26,470	26,470
	2,413,882	**2,754,347**	**1,583,737**	**1,583,737**
TOTAL EXPENDITURES AND OTHER FINANCING USES	**20,163,507**	**20,811,462**	**20,448,538**	**20,602,063**

2018 Adopted Budget
DEPARTMENT STAFFING

	FY 2017	FY 2018			
Fund 101 Department 101	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Commissioners	**1.87**	**1.87**	**51,000**	**66,955**	**117,955**

Fund 101 Department 135	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Trial Court	**43.00**	**43.00**	**1,932,169**	**1,346,750**	**3,278,920**

Fund 101 Department 140	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Adult Drug Court	**1.00**	**1.00**	**57,834**	**51,587**	**109,421**

Fund 101 Department 142	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Juvenile Drug Court	**1.00**	**1.00**	**57,254**	**30,084**	**87,337**

Fund 101 Department 143	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Swift and Sure Sanctions	**2.00**	**2.00**	**100,495**	**65,369**	**165,864**

Fund 101 Department 166	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Family Court	**1.00**	**1.00**	**31,722**	**24,703**	**56,424**

Fund 101 Department 172	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Administrator	**6.00**	**7.00**	**360,129**	**202,939**	**563,068**

Fund 101 Department 191	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Elections	**0.00**	**0.00**	**1,500**	**-**	**1,500**

Fund 101 Department 215	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
County Clerk	**6.00**	**6.77**	**272,398**	**236,767**	**509,164**

Fund 101 Department 225	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Equalization	**2.00**	**2.00**	**87,858**	**87,773**	**175,631**

Fund 101 Department 229	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Prosecuting Attorney	**13.67**	**13.77**	**690,324**	**503,467**	**1,193,791**

Fund 101 Department 236	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Register of Deeds	**4.75**	**4.77**	**185,204**	**134,795**	**320,000**

Fund 101 Department 253	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Treasurer	**2.00**	**2.00**	**106,059**	**118,754**	**224,813**

	FY 2017	FY 2018			
Fund 101 Department 258	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Information Systems	**2.00**	**2.00**	**93,682**	**78,079**	**171,761**

Fund 101 Department 265	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Building and Grounds	**4.67**	**4.77**	**197,370**	**76,997**	**274,367**

Fund 101 Department 266	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Court Building	**1.67**	**1.77**	**47,430**	**24,152**	**71,582**

Fund 101 Department 275	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Drain Commissioner	**3.65**	**3.65**	**171,437**	**168,589**	**340,026**

Fund 101 Department 301	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Sheriff	**25.00**	**24.00**	**1,328,219**	**938,997**	**2,267,216**

Fund 101 Department 302	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Secondary Road Patrol	**2.00**	**2.00**	**104,722**	**77,662**	**182,384**

Fund 101 Department 351	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Corrections	**27.97**	**28.39**	**1,151,168**	**761,675**	**1,912,843**

Fund 101 Department 401	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Community Development	**2.50**	**2.50**	**135,571**	**128,791**	**264,361**

Fund 101 Department 426	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Emergency Management	**1.57**	**1.02**	**46,186**	**13,544**	**59,729**

Fund 101 Department 430	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Animal Control	**2.67**	**2.77**	**103,384**	**77,977**	**181,361**

Fund 101 Department 526	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Sanitary Landfill	**0.10**	**0.10**	**4,720**	**710**	**5,429**

Fund 101 Department 682	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Veterans Affairs	**1.00**	**1.00**	**53,338**	**15,721**	**69,059**

Fund 205 Department 205	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Geographic Information Systems	**0.50**	**0.50**	**24,837**	**2,009**	**26,847**

2018 Adopted Budget
DEPARTMENT STAFFING

	FY 2017	FY 2018			
Fund 208	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Parks and Recreation	**18.25**	**18.81**	**508,052**	**242,915**	**750,967**

Fund 215 Department 141	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Friend of the Court	**10.00**	**10.00**	**448,800**	**271,356**	**720,155**

Fund 260 Department 136	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Community Services	**1.00**	**1.00**	**42,024**	**27,934**	**69,959**

Fund 261 Department 137	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Community Corrections	**1.00**	**1.00**	**48,811**	**61,793**	**110,604**

Fund 288	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Commission on Aging	**29.14**	**27.40**	**980,809**	**562,932**	**1,543,741**

Fund 292 Department 664	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Child Care Fund	**1.00**	**1.00**	**60,826**	**36,716**	**97,542**

Fund 297	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Central Dispatch	**13.75**	**13.75**	**686,868**	**362,600**	**1,049,468**

Fund 542 Department 371	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Inspections	**5.50**	**4.50**	**196,286**	**111,650**	**307,936**

Fund 591 Department 300	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Lake Isabella Water Supply	**0.25**	**0.25**	**11,797**	**1,617**	**13,414**

Fund 596	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Recycling Material Recovery Facility	**13.97**	**12.39**	**364,650**	**233,865**	**598,515**

Fund 616 Department 254	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
Delinquent Tax Revolving Fund	**2.53**	**2.00**	**72,930**	**97,780**	**170,710**

Fund 617 Department 253	**FTE s**	**FTE s**	**Salary**	**Benefit Costs**	**Total**
PA 123 Fund	**1.00**	**1.00**	**42,840**	**49,316**	**92,157**

Isabella County
FY 2018 Personnel Changes

Fund/ Dept.	Title of Position	FT/ PT	Hrs/ Wk	Salary Grade	New	Other	Wages	Benefits	Incremental Costs	Comments	Recommd. Admin	Final Budget
GF/Sheriff	Assistant Jail Administrator	FT	37.5	13	x				7,891	Re-assignment of current position	Y	
GF/Courts	Court Accountant	FT	37.5	11	x		38,714	5,672	8,143	Re-assignment of current position	Y	
GF/Admin	Deputy County Administrator/Controller	FT	37.5	16	x		69,950	31,937	101,887		Y	
MRF	Driver	PT	29.0	6		x	22,214	4,411	(31,000)	Reduce 1 staff from FT to PT	Y	
Parks	Clerk	PT	29.0	6	x		19,996	1,790	21,786	Additional Clerk position	Y	

Isabella County
FY 2018 Capital Improvement Requests Summary
General Fund

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
GF/Sheriff	Patrol Vehicles (3)	$ 100,936	100,936	General Fund - Sheriff Dept.
	Jail Tracker	$ 48,852	48,852	General Fund - Sheriff Dept.
GF/Build & Grounds	Boiler Replacement	$ 14,500	14,500	General Fund - Building & Grounds Dept.
GF/Information Systems	Website Redesign	$ 30,000	30,000	General Fund - Information Systems Dept.
GF/Animal Control	Pickup Truck	$ 22,364	22,364	General Fund - Animal Control Dept.
	Total General Fund Capital Requests	**$ 216,652**	**$ 216,652**	

Isabella County
FY 2018 Capital Improvement Requests Summary
Other Funds

Fund/ Department	Project	Requested Cost	Recommended Admin.	County Cost	Notes and Other Sources
CD/911	Uninterruptible Power Supply battery replacement	$ 10,000	10,000	10,000	911 Surcharge
	800 MHz Control Stations ($70,000 - $80,000)	$ 75,000	75,000	75,000	911 Surcharge
	Dispatch Radio Console ($750,000 - $1,000,000)	$ 875,000	-	-	911 Surcharge
	Server replacement (3): Domain Controller, CAD, Mobile Comm. Switch	$ 36,000	36,000	36,000	911 Surcharge
	Next Generation 9-1-1 System ($250,000 to $500,000)	$ 375,000	-	-	911 Surcharge
Inspections	Vehicle Replacement (Ford Escape)	$ 24,000	24,000	24,000	Inspections Fund
Drains/LIWS	Well #1 Rehabilitation	$ 18,000	18,000	18,000	LIWS Fund
	Supervisory Control and Data Acquisition (SCADA) Well House #1	$ 15,000	15,000	15,000	LIWS Fund (Requested in FY17, not completed)
Parks	1/2 Ton Pickup Truck (replace 2012)	$ 24,000	24,000	24,000	Parks Fund
	New Holland Tractor w/Cab	$ 61,000	61,000	61,000	Parks Fund
	Eco-Grader (Towable Road Grader)	$ 8,000	-	-	Parks Fund
	Wood Splitter	$ 11,800	-	-	Parks Fund
	1/2 Ton Pickup Truck (replace 2013)	$ 24,000	-	-	Parks Fund
	4wd Compact Tractor	$ 23,000	-	-	Parks Fund
	Pit Toilet Replacements (4)	$ 30,000	30,000	30,000	Parks Fund (Requested in FY17, not completed)
	Re-Roof HRA (Herrick) Large Pavilions (2)	$ 17,200	17,200	17,200	Parks Fund
	Re-Roof HRA (Herrick) Maintenance Shop	$ 5,600	5,600	5,600	Parks Fund
	Re-Roof HRA (Herrick) Beach House	$ 12,000	12,000	12,000	Parks Fund
	Great Lakes Restoration Initiative Grant (GLRI)	$ 60,000	60,000	-	GLRI Grant: $60,000
COA	Painting interior of Activity Building	$ 33,282	33,282	33,282	COA Fund
	Sealcoating Activity Building parking lots	$ 14,980	14,980	14,980	COA Fund
	Upgrade Heating/Cooling Software	$ 12,480	12,480	12,480	COA Fund
	Total Other Funds Capital Requests	**$ 1,765,342**	$ 448,542	$ 388,542	
	Total General Fund Capital Requests	**$ 216,652**	$ 216,652	$ 216,652	
	Grand Total	**$ 1,981,994**	$ 665,194	$ 605,194	

2018 Adopted Budget
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds	Fund No.		2016 Actual	2017 Amended	2018 Adopted
GIS FUND	205	Beginning Fund Bal.	52,019	58,493	**33,760**
		Revenues	24,883	32,000	**29,500**
		Expenses	(50,964)	(56,733)	**(56,496)**
		Transfer from GF	*32,555*	-	***26,470***
		Change(Use) of Fund Bal.	*6,474*	*(24,733)*	***(526)***
		Ending Fund Bal.	58,493	33,760	**33,234**
PARKS AND RECREATION	208	Beginning Fund Bal.	607,879	771,147	**694,004**
		Revenues	1,021,082	973,480	**1,050,200**
		Expenses	(857,814)	(1,050,623)	**(1,215,842)**
		Change(Use) of Fund Bal.	*163,268*	*(77,143)*	***(165,642)***
		Ending Fund Bal.	771,147	694,004	**528,362**
FRIEND OF THE COURT	215	Beginning Fund Bal.	256,945	258,105	**234,613**
		Revenues	616,196	612,859	**612,859**
		Expenses	(720,036)	(706,351)	**(732,581)**
		Transfer from GF	*105,000*	*70,000*	**-**
		Change(Use) of Fund Bal.	*1,160*	*(23,492)*	***(119,722)***
		Ending Fund Bal.	258,105	234,613	**114,891**
ROD AUTOMATION FUND	256	Beginning Fund Bal.	137,743	162,592	**79,272**
		Revenues	49,114	45,130	**50,155**
		Expenses	(19,082)	(113,450)	**(26,250)**
		Transfer to GF	*(5,183)*	*(15,000)*	***(15,000)***
		Change(Use) of Fund Bal.	*24,849*	*(83,320)*	***8,905***
		Ending Fund Bal.	162,592	79,272	**88,177**
COMMUNITY SERVICES	260	Beginning Fund Bal.	1,001	12,639	**12,639**
		Revenues	76,059	76,000	**76,000**
		Expenses	(48,686)	(68,150)	**(70,958)**
		Transfer to Other Funds	*(15,735)*	*(7,850)*	***(14,569)***
		Change(Use) of Fund Bal.	*11,638*	-	***(9,527)***
		Ending Fund Bal.	12,639	12,639	**3,112**

2018 Adopted Budget
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds	Fund No.		2016 Actual	2017 Amended	2018 Adopted
ISA CO COMM CORRECTION	261	Beginning Fund Bal.	1	-	**-**
		Revenues	120,187	122,369	**137,718**
		Expenses	(173,410)	(183,600)	**(205,668)**
		Transfer from GF/Other Funds	*53,222*	*61,231*	***67,950***
		Change(Use) of Fund Bal.	*(1)*	-	**-**
		Ending Fund Bal.	-	-	**-**
CONCEAL PISTOL LICENSING	263	Beginning Fund Bal.	4,914	26,617	**31,417**
		Revenues	24,123	15,000	**24,000**
		Expenses	(2,420)	(10,200)	**(11,250)**
		Change(Use) of Fund Bal.	*21,703*	*4,800*	***12,750***
		Ending Fund Bal.	26,617	31,417	**44,167**
FORFEITURES-PROSECUTOR	264	Beginning Fund Bal.	16,595	16,595	**15,595**
		Revenues	-	500	**500**
		Expenses	-	(1,500)	**(1,500)**
		Change(Use) of Fund Bal.	-	*(1,000)*	***(1,000)***
		Ending Fund Bal.	16,595	15,595	**14,595**
DRUG LAW ENFORCEMENT	265	Beginning Fund Bal.	13,680	14,332	**14,332**
		Revenues	652	-	**-**
		Expenses	-	-	**-**
		Change(Use) of Fund Bal.	*652*	-	**-**
		Ending Fund Bal.	14,332	14,332	**14,332**
LOCAL CORR OFFICER TRAINI	267	Beginning Fund Bal.	8,854	10,373	**10,373**
		Revenues	22,260	20,000	**20,000**
		Expenses	(20,741)	(20,000)	**(20,000)**
		Change(Use) of Fund Bal.	*1,519*	-	**-**
		Ending Fund Bal.	10,373	10,373	**10,373**
COUNTY LAW LIBRARY	269	Beginning Fund Bal.	69	68	**68**
		Revenues	6,500	6,500	**6,500**
		Expenses	(22,984)	(18,700)	**(18,700)**
		Transfer from GF	*16,483*	*12,200*	***12,200***
		Change(Use) of Fund Bal.	*(1)*	-	**-**
		Ending Fund Bal.	68	68	**68**

2018 Adopted Budget
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds	Fund No.		2016 Actual	2017 Amended	2018 Adopted
CDBG HSG ASSISTANCE GRANT	273	Beginning Fund Bal.	51,899	74,344	**74,344**
		Revenues	165,276	17,500	**17,500**
		Expenses	(142,831)	(17,500)	**(17,500)**
		Transfer from GF	-	-	**-**
		Change(Use) of Fund Bal.	*22,445*	-	**-**
		Ending Fund Bal.	74,344	74,344	**74,344**
TRIBAL DISTRIBUTIONS	280	Beginning Fund Bal.	197	197	**197**
		Revenues	44,015	63,599	**20,642**
		Expenses	(44,015)	(63,599)	**(20,642)**
		Change(Use) of Fund Bal.	-	-	**-**
		Ending Fund Bal.	197	197	**197**
COMMISSION ON AGING	288	Beginning Fund Bal.	861,318	1,159,765	**1,246,734**
		Revenues	2,526,594	2,427,820	**2,461,115**
		Expenses	(2,228,147)	(2,340,851)	**(2,461,115)**
		Transfer to Other Funds	-	-	**-**
		Change(Use) of Fund Bal.	*298,447*	*86,969*	**-**
		Ending Fund Bal.	1,159,765	1,246,734	**1,246,734**
FAMILY INDEPENDENCE AGENC	290	Beginning Fund Bal.	73,922	11,536	**11,536**
		Revenues	11,536	-	**-**
		Expenses	-	-	**-**
		Transfer from GF	*(73,922)*	-	**-**
		Change(Use) of Fund Bal.	*(62,386)*	-	**-**
		Ending Fund Bal.	11,536	11,536	**11,536**
CHILD CARE FUND	292	Beginning Fund Bal.	104,686	318,413	**619,735**
		Revenues	1,300,605	1,025,000	**1,025,000**
		Expenses	(2,649,259)	(2,223,678)	**(2,340,275)**
		Transfer from GF	*1,562,381*	*1,500,000*	***900,000***
		Change(Use) of Fund Bal.	*213,727*	*301,322*	***(415,275)***
		Ending Fund Bal.	318,413	619,735	**204,460**

2018 Adopted Budget
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds	Fund No.		2016 Actual	2017 Amended	2018 Adopted
SOLDIERS & SAILORS RELIEF	293	Beginning Fund Bal.	16,722	16,722	**14,722**
		Revenues	-	-	**-**
		Expenses	-	(2,000)	**(2,000)**
		Transfer from GF	-	-	**-**
		Change(Use) of Fund Bal.	-	*(2,000)*	***(2,000)***
		Ending Fund Bal.	16,722	14,722	**12,722**
VETERANS TRUST FUND	294	Beginning Fund Bal.	949	831	**831**
		Revenues	3,308	4,300	**-**
		Expenses	(3,426)	(4,300)	**-**
		Change(Use) of Fund Bal.	*(118)*	-	**-**
		Ending Fund Bal.	831	831	**831**
CENTRAL DISPATCH	297	Beginning Fund Bal.	779,178	608,803	**342,891**
		Revenues	1,062,513	1,071,200	**1,739,000**
		Expenses	(1,232,888)	(1,337,112)	**(1,557,443)**
		Change(Use) of Fund Bal.	*(170,375)*	*(265,912)*	***181,557***
		Ending Fund Bal.	608,803	342,891	**524,448**
CAPITAL IMPROVEMENT	401	Beginning Fund Bal.	41,074	54,834	**54,834**
		Revenues	133	-	**200**
		Expenses	(411,957)	(487,637)	**-**
		Transfer from GF/Other Funds	*425,584*	*487,637*	**-**
		Change(Use) of Fund Bal.	*13,760*	-	***200***
		Ending Fund Bal.	54,834	54,834	**55,034**
COA BUILDING IMPROVEMENTS	472/473	Beginning Fund Bal.	6,799	-	**-**
		Revenues	73	-	**-**
		Expenses	(6,872)	-	**-**
		Transfer from/to Other Funds	-	-	**-**
		Change(Use) of Fund Bal.	*(6,799)*	-	-
		Ending Fund Bal.	-	-	**-**

Isabella County Proprietary Funds	Fund No.		2016 Actual	2017 Amended	2018 Adopted
BUILDING INSPECTION FUND	542	Beginning Net Position	288,870	257,212	**252,486**
		Revenues	352,600	361,500	**336,000**
		Expenses	(384,258)	(366,226)	**(367,111)**
		Change in Net Position	*(31,658)*	*(4,726)*	***(31,111)***
		Net investment in capital assets	*42,493*	*22,661*	***31,278***
		Unrestricted	*214,719*	*229,825*	***190,097***
		Ending Net Position	257,212	252,486	**221,375**
LAKE ISABELLA WSS-OPER	591	Beginning Net Position	70,171	56,279	**42,701**
		Revenues	27,587	38,201	**41,320**
		Expenses	(41,479)	(51,779)	**(55,107)**
		Change in Net Position	*(13,892)*	*(13,578)*	*(13,787)*
		Net investment in capital assets	*29,259*	*26,354*	***23,447***
		Unrestricted	*27,020*	*16,347*	***5,467***
		Ending Net Position	56,279	42,701	**28,914**
RECYCLING FUND	596	Beginning Net Position	1,403,281	1,509,522	**1,460,564**
		Revenues	846,140	769,450	**815,682**
		Expenses	(1,069,899)	(1,178,408)	**(1,183,219)**
		Transfer from GF	*330,000*	*360,000*	***300,000***
		Change in Net Position	*106,241*	*(48,958)*	***(67,537)***
		Net investment in capital assets	*1,127,733*	*1,027,998*	***942,835***
		Restricted for equip. replacement	*350,000*	*350,000*	***350,000***
		Unrestricted	*31,789*	*82,566*	***100,192***
		Ending Net Position	1,509,522	1,460,564	**1,393,027**
CONCESSION/COMMISSARY	597	Beginning Net Position	663,032	472,554	**377,395**
		Revenues	321,334	360,200	**360,200**
		Expenses	(201,812)	(205,359)	**(261,696)**
		Transfer from GF	*(310,000)*	*(250,000)*	***(275,000)***
		Change in Net Position	*(190,478)*	*(95,159)*	***(176,496)***
		Net investment in capital assets	*252,975*	*164,157*	***88,961***
		Unrestricted	*219,579*	*213,238*	***111,938***
		Ending Net Position	472,554	377,395	**200,899**

2018 Adopted Budget
PROPRIETARY FUNDS

Isabella County Proprietary Funds	Fund No.		2016 Actual	2017 Amended	2018 Adopted
DELINQUENT TAX REVOLVING	616	Beginning Net Position	6,306,747	5,576,500	**4,972,486**
		Revenues	423,683	420,000	**420,000**
		Expenses	(289,980)	(224,014)	**(190,710)**
		Transfer to GF	*(863,950)*	*(800,000)*	***(500,000)***
		Change in Net Position	*(730,247)*	*(604,014)*	***(270,710)***
		Unrestricted	*5,576,500*	*4,972,486*	***4,701,776***
		Ending Net Position	5,576,500	4,972,486	**4,701,776**
PA 123	617	Beginning Net Position	2,155,914	1,340,080	**1,350,906**
		Revenues	411,168	251,900	**275,000**
		Expenses	(227,002)	(241,074)	**(256,157)**
		Transfer to GF	*(1,000,000)*	*-*	***(150,000)***
		Change in Net Position	*(815,834)*	*10,826*	***(131,157)***
		Unrestricted	*1,340,080*	*1,350,906*	***1,219,749***
		Ending Net Position	1,340,080	1,350,906	**1,219,749**
PA 105	618	Beginning Net Position	82,059	36,200	**36,950**
		Revenues	4,335	3,550	**3,550**
		Expenses	(194)	(2,800)	**(2,800)**
		Transfer to GF	*(50,000)*	*-*	***-***
		Change in Net Position	*(45,859)*	*750*	***750***
		Unrestricted	*36,200*	*36,950*	***37,700***
		Ending Net Position	36,200	36,950	**37,700**

2018 Adopted Budget
GENERAL FUND REVENUES

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
	TAXES				
253.401.000	PROPERTY TAXES	10,851,620	10,782,482	11,123,433	11,123,433
253.401.001	IN LIEU OF PROP. TAXES	97,487	75,000	75,000	75,000
253.426.000	TRAILER PARK TAXES	5,436	3,500	3,500	3,500
253.441.000	LOCAL COMM STABILIZATION-PP	-	-	50,000	50,000
253.447.000	ADMINISTRATION FEE	16,792	9,500	12,000	12,000
253.448.000	SUMMER TAX REIMB	9,073	9,000	9,000	9,000
		10,980,407	10,879,482	11,272,933	11,272,933
	LICENSES AND PERMITS				
215.477.000	CLERK-MARG. LIC/GUN PERM	5,281	7,500	3,000	3,000
215.477.002	MARRIAGE LICENSE FEES	5,607	4,000	3,000	3,000
253.478.000	DOG LICENSES-TREAS	28,105	23,000	22,000	22,000
275.479.000	SOIL EROSION PERMITS	7,204	10,000	9,500	9,500
401.479.001	ZONING PERMITS	12,100	10,000	12,000	12,000
430.478.000	DOG LICENSE-AC	33,618	35,000	34,000	34,000
		91,915	89,500	83,500	83,500
	FEDERAL, STATE, AND LOCAL CONTRIBUTIONS				
000.570.002	CIGARETTE TAX	-	-	-	-
000.570.003	CONVENT. FACIL/LIQUOR	332,507	324,212	308,444	308,444
000.574.000	STATE SHARED INCOME TAX	1,243,491	1,255,624	1,255,625	1,255,625
000.574.002	STATE SHARED-LIQUOR LIC	9,717	8,500	8,500	8,500
000.592.003	LOCAL-EMERGENCY NOTIFICATION	-	-	-	-
135.540.000	PROBATE JUDGES SAL-STATE	182,896	180,000	180,000	180,000
135.540.001	JUD SAL-STD PYMT-STATE	94,195	94,195	94,195	94,195
135.540.006	STATE GRANT-COURT EQUITY	282,637	270,000	270,000	270,000
135.540.009	ST. GRNT-PROB JUDGE FICA	9,239	9,000	9,000	9,000
135.544.000	DRUG CASE INFO-STATE	33,810	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	56,266	76,055	58,000	58,000
142.552.000	SCAO DRUG GRANT-STATE	77,819	108,000	108,000	108,000
143.552.000	SCAO DRUG COURT-STATE	246,150	272,262	264,992	264,992
229.503.000	PROS ATTNY CRP-FED	24,410	35,000	39,320	39,320
229.519.001	FIA REIMB-PA	5,004	18,000	15,000	15,000
229.540.003	PROS ATTY DIVERSION-STATE	375	1,050	875	875
229.570.001	VICTIMS RIGHTS REV	100,777	115,010	122,485	122,485
229.570.003	VICTIMS RIGHTS-ESCHEATS	764	-		
229.588.000	CONTRIB-PAAM-VICT RIGHTS	-	400	300	300
236.613.001	REMONUMENTATION FEES	503	480	500	500
245.570.000	REMONUMENTATION GRANT-ST	61,817	45,000	43,000	43,000
245.592.004	CONTRIBUTION FROM TRIBE	10,000	-	10,000	10,000
301.506.000	FED GRANT-BULLETPROOF VESTS	2,738	2,500	2,500	2,500
302.543.001	OHSP-ROAD PATROL-STATE	72,726	70,000	70,000	70,000
304.590.000	CITY REIMBURSEMENT	1,111	-		
305.506.001	STATE GRANT-OWI ENFORCEMENT	-	-	-	-
306.506.001	STATE GRANT-MEDICAL MARIJUANA	-	13,635		
316.506.006	FED GRANT-CLICK IT	-	-	-	-
320.543.003	MICHIGAN JUSTICE TRAINING	4,058	4,000	4,000	4,000
331.543.005	MARINE SAFETY-STATE	7,100	5,000	5,000	5,000
426.506.000	EMERGENCY MGM GRANT	7,475	35,000	8,000	8,000
426.506.009	EQUIPMENT GRANT	3,524	-		
426.506.018	13 HOMELAND SECURITY	-	-		
426.506.019	14 HOMELAND SECURITY	15,070	-	-	-
426.506.020	15 HOMELAND SECURITY	5,127	-		
430.506.000	GRANTS	-	-	-	-
		2,918,621	3,005,240	2,940,053	2,940,053

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
	CHARGES FOR SERVICES				
135.604.000	DISTRICT COURT COSTS	1,050,308	1,100,000	1,100,000	1,100,000
135.605.000	JUVENILE CSC REGISTRY	3,971	2,000	-	-
135.605.001	JUVEN. CRT ATTY REIMB	21,201	22,000	22,000	22,000
135.607.000	CHARGE FOR RECORD CHECKS	325	-	-	-
135.608.000	DISTRICT COURT FEES	135,767	140,000	140,000	140,000
135.608.001	DIST CRT-PSI FEE	48,921	50,000	50,000	50,000
135.608.002	PROBATE-PSI FEE	20	500	-	-
135.608.003	CIRCUIT COURT PSI FEE	2,984	2,500	2,500	2,500
135.609.000	PROBATE COURT SERVICES	21,113	20,000	20,000	20,000
135.609.008	SCREENING/ASSESS FEES PROB	113	-	-	-
135.617.000	JURY ASSESSMENET FEES	890	-	500	500
135.620.000	VIDEO FEES	55	-	-	-
135.656.003	CAPITAL COSTS	43,049	45,000	45,000	45,000
140.611.000	DRUG COURT FEES	6,126	12,000	12,000	12,000
191.615.000	DATA PROCESSING-ELECTIONS	-	2,500	-	-
191.615.001	ELECTION EXPENSE REIMBURSE.	99,718	27,500	47,100	47,100
215.477.001	VOTER REGISTRATION	427	350	350	350
215.603.000	CIRCUIT COURT COSTS	181,908	180,000	185,000	185,000
215.603.001	CIRCUIT COURT ATTY REIMB	27,013	40,000	40,000	40,000
215.603.002	DEFERRAL CASE COURT COSTS	-	1,500	-	-
215.607.000	CIRCUIT COURT SERVICES	21,999	24,000	24,000	24,000
215.615.000	DATA PROCESSING-ELECTIONS	7,999	-		
215.615.001	ELECTION EXPENSE REIMBURSE.	412	-	-	-
215.616.001	CLERK'S SERVICES-OTHER	90,596	95,000	95,000	95,000
215.617.000	JUROR FEE COMPENSATION	47,880	12,000	10,000	10,000
225.612.000	EQUALIZATION DEPT SERVICE	81	100	100	100
225.614.001	TAX ROLL PROCESSING	8,915	7,500	9,000	9,000
229.540.002	PROS ATTY FOOD STAMP-STATE	945	1,000	1,000	1,000
229.610.000	PROSECUTING ATTY FEES	949	1,200	1,200	1,200
229.657.003	BAD CHECK RESTITUTION	7,728	10,000	10,000	10,000
236.480.000	REAL ESTATE TRANSFER TAX	152,469	140,000	145,000	145,000
236.613.000	REGISTER OF DEEDS SERVICE	213,215	220,000	305,000	305,000
236.613.002	ROD SERVICE ONLINE	17,053	13,000	18,500	18,500
253.614.000	TREASURER'S SERVICES	45,498	5,000	8,000	8,000
275.626.001	ENGINEERING FEES	20,887	22,000	22,000	22,000
301.571.000	CONVEYING CONVICTS	4,021	3,500	3,200	3,200
301.617.000	SHERIFFS SERVICES	17,939	20,000	18,000	18,000
301.617.001	CIVIL PROCESS-SHERIFF	16,215	20,000	10,000	10,000
301.617.002	DNA SAMPLE FEES	316	-		
301.617.006	SOR LOCAL FEE	640	650	650	650
301.617.010	INMATE TRANSPORT RESTITUTION	333	-	-	-
351.531.000	SOCIAL SECURITY INC-FED	12,000	7,500	7,500	7,500
351.617.002	INMATE HOUSING	474,943	400,000	300,000	300,000
351.617.004	DIVERTED FELONS-STATE REV	138,245	125,000	80,000	80,000
351.617.006	INMATE PAY PHONE COMM	36,641	30,000	35,000	35,000
351.617.007	INMATE RM/BRD WORK RELEASE	11,413	10,000	12,000	12,000
351.617.008	DETAINER INMATE-STATE REV	45,825	35,000	40,000	40,000
351.617.009	INMATE INCARCER. FEE-LOC	94,262	100,000	90,000	90,000
351.676.000	INMATE MEDICAL REIMBURSEMENT	6,589	5,000	5,000	5,000
351.675.002	TETHER FEE REIMBURSEMENT	3,390	3,000	3,500	3,500
401.479.009	HOUSE NUMBERS	3,235	2,750	3,200	3,200
401.643.003	COPY MACH FEES-COMM. DEV.	6	100	100	100
401.694.003	MISC-CONTRACTUAL SERVICES	7,325	3,600	5,000	5,000
430.601.000	ANIMAL SHELTER SERVICES	24,948	25,000	17,000	17,000
430.645.000	SALES-ANIMAL SHELTER	7,205	7,000	7,000	7,000
		3,186,026	2,994,750	2,950,400	2,950,400

2018 Adopted Budget
GENERAL FUND REVENUES

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
	FINES AND FORFEITURES				
135.656.000	DST CRT ORDINANCE FINES	92,219	150,000	100,000	100,000
135.656.001	CIVIL FINES-TECHNOLOGY FUND	41,825	50,000	40,000	40,000
135.656.002	FINES-PROBATE COURT	252	300	300	300
135.657.000	DST CRT BOND FORFEITURES	21,365	15,000	15,000	15,000
301.617.004	WARRANT FEES	3,737	4,500	3,000	3,000
301.657.000	BOND FORFEITURES	243	500	-	-
		159,642	220,300	158,300	158,300
	INTEREST AND RENTS				
000.667.000	RENTS-EMERGENCY BLDG	29,575	29,575	29,575	29,575
000.667.004	RENT-DISTRICT HEALTH	173,291	124,500	124,500	138,000
000.667.005	RENT-STATE POLICE	128,138	124,500	124,500	124,500
000.667.006	RENT-VA OFFICE	-	3,600	3,600	3,600
000.667.007	RENT-TEN16 CENTER	37,752	41,184	41,184	41,184
000.667.008	MEETING ROOM RENTAL	-	100	100	100
000.668.000	LEASE-8CAP-HEAD START	1,800	2,400	2,400	2,400
253.665.000	INTEREST EARNED	26,620	20,000	30,000	30,000
253.667.002	RENTS-MULTIPURPOSE CENTER	44,136	43,500		
253.665.001	INT EARNED ON SUMMER TAX	3,432	-	43,500	43,500
411.665.000	INTEREST EARNED	68	-	68	68
		444,812	389,359	399,427	412,927
	OTHER INCOME				
000.647.000	CASH SHORT AND OVER	(412)	-	-	-
000.673.000	SALE OF FIXED ASSETS	3,833	1,000	1,000	1,000
000.687.000	REFUNDS & REBATES	79,239	70,000	80,000	80,000
000.689.000	INSURANCE SETTLEMENT	16,253	-	100	100
000.694.000	MISCELLANEOUS REVENUE	10,200	2,000	1,000	1,000
135.605.002	GAL COSTS	6,125	5,000	7,000	7,000
135.647.001	TRIAL COURT ADJUSTMENTS	320	200	200	200
135.656.004	INSURANCE FEES	6,385	7,500	7,500	7,500
215.616.000	ELECTION CANVASSING	2,896	-	-	-
301.694.000	MISCELLANEOUS REVENUE	41	100	150	150
301.694.001	REIMBURSED EXPENSES	18,073	1,000	1,000	1,000
430.674.000	3RD PARTY CONTRIBUTIONS	165	500	200	200
		143,119	87,300	98,150	98,150
	TRANSFER IN FROM OTHER FUNDS				
236.677.000	TRANSFER IN - AUTOMATION	5,183	15,000	15,000	15,000
930.677.000	OPERATING TRANSFERS IN	1,210,000	250,000	-	425,000
930.677.003	TRANS IN-DEL TAX REVOLVING	683,366	800,000	-	500,000
		1,898,549	1,065,000	15,000	940,000
	Use of Fund Balance	**-**	**2,080,531**	**1,745,800**	**1,745,800**
	GRAND TOTAL REVENUES	**19,823,091**	**20,811,462**	**19,663,563**	**20,602,063**

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 101	**BOARD OF COMMISSIONERS**				
703	SALARIES & WAGES-SUPERVISOR	50,491	51,000	51,000	51,000
715	FICA-EMPLOYER EXPENSE	3,221	3,902	3,400	3,400
716	HEALTH INSURANCE	56,865	76,303	63,000	63,000
717	LIFE INSURANCE	101	399	410	410
719	WORKERS COMPENSATION INS	141	143	145	145
726	OFFICE SUPPLIES	5,261	1,200	1,750	1,750
802	SERVICES	4,875	4,800	4,800	4,800
803	DUES & SUBSCRIPTIONS	32,780	32,690	32,690	32,690
850	TELEPHONE	2,561	3,000	3,000	3,000
860	TRAVEL	-	-	-	-
861	PERSONAL CAR MILEAGE	3,081	3,500	3,500	3,500
865	MEALS & LODGING	785	4,600	2,000	2,000
901	LEGAL NOTICES	-	500	500	500
956	MISCELLANEOUS	-	500	500	500
957	EDUCATION & SEMINARS	960	2,000	1,500	1,500
978	EQUIPMENT	-	-	9,000	9,000
COMMISSIONERS DEPT TOTAL		**161,124**	**184,537**	**177,195**	**177,195**
DEPT 135	**ISABELLA CO TRIAL COURT**				
703	SALARIES & WAGES-SUPERVISOR	274,328	278,228	278,740	278,740
704	SALARIES & WAGES-REGULAR	1,575,482	1,597,307	1,621,009	1,653,429
706	SALARIES & WAGES-PART TIME	-	-	-	-
707	PER DIEM PAYMENTS	1,300	2,000	1,500	1,500
712	SALARIES & WAGES-OVERTIME	14,277	13,500	13,500	13,500
715	FICA-EMPLOYER EXPENSE	128,897	132,985	132,447	135,096
716	HEALTH INSURANCE	548,594	669,324	698,300	698,670
717	LIFE INSURANCE	3,621	2,451	3,400	3,400
718	RETIREMENT EXPENSE	279,206	393,205	494,400	495,600
719	WORKERS COMPENSATION INS	13,823	13,581	13,710	13,984
720	UNEMPLOYMENT EXPENSE	-	-	-	-
726	OFFICE SUPPLIES	43,561	45,000	45,000	45,000
728	PRINTING & BINDING	9,998	10,000	10,000	10,000
729	POSTAGE	54	600	150	150
730	BOOKS	193	400	400	400
746	OTHER SUPPLIES	5,600	5,600	5,600	5,600
748	UNIFORMS & ACCESSORIES	5,293	3,500	3,500	3,500
749	OIL & GAS	269	250	250	250
802	SERVICES	75,159	80,000	84,000	84,000
803	DUES & SUBSCRIPTIONS	7,932	7,000	7,000	7,000
804	JURY FEES	106,300	60,000	60,000	60,000
805	FEES	12,385	11,000	12,000	12,000
806	STENOGRAPHER FEES	17,731	18,000	18,000	18,000
812	UNIFORM DRY CLEANING	2,658	2,200	2,500	2,500
813	DATA PROCESSING SERVICES	55,679	59,168	62,126	62,126
814	MICRO FILM STORAGE	1,454	2,000	2,000	2,000
830	ATTORNEY FEES	19,689	13,000	20,000	20,000
844	GUARDIAN FEES	-	-	-	-
850	TELEPHONE	19,457	20,000	20,000	20,000
851	COPY MACHINE COSTS	1,932	2,000	2,000	2,000

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
852	FAX MACHINE COSTS	619	700	700	700
860	TRAVEL	1,734	1,800	1,800	1,800
861	PERSONAL CAR MILEAGE	4,002	5,000	5,000	5,000
865	MEALS & LODGING	9,189	6,500	6,500	6,500
902	ADVERTISING	1,974	2,000	1,500	1,500
931	EQUIPMENT REPAIR & MAINT	7,688	8,000	8,000	8,000
932	BUILDING REPAIR & MAINT	469	-	-	-
957	EDUCATION & SEMINARS	624	3,500	3,500	3,500
978	EQUIPMENT	34,068	59,600	60,000	60,000
ISABELLA COUNTY TRIAL COURT TOTAL		**3,285,241**	**3,529,399**	**3,698,532**	**3,735,445**
DEPT 140	**ADULT DRUG COURT**				
704	SALARIES & WAGES-REGULAR	56,773	56,844	56,700	57,834
715	FICA-EMPLOYER EXPENSE	4,313	4,349	4,300	4,386
716	HEALTH INSURANCE	7,093	7,164	7,460	7,471
717	LIFE INSURANCE	101	57	80	80
718	RETIREMENT EXPENSE	25,182	31,770	38,900	38,900
719	WORKERS COMPENSATION INS	760	739	735	750
802	SERVICES	10,001	10,000	10,000	10,000
803	DUES & SUBSCRIPTIONS	-	-	-	-
860	TRAVEL	-	690	-	-
861	PERSONAL CAR MILEAGE	-	150	-	-
865	MEALS & LODGING	-	350	-	-
957	EDUCATION & SEMINARS	-	-	-	-
ADULT DRUG COURT TOTAL		**104,222**	**112,113**	**118,175**	**119,421**
DEPT 142	**JUVENILE DRUG COURT**				
704	SALARIES & WAGES-REGULAR	56,284	56,834	56,131	57,254
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	4,150	4,348	4,117	4,199
716	HEALTH INSURANCE	20,709	21,087	21,560	21,571
717	LIFE INSURANCE	101	57	80	80
718	RETIREMENT EXPENSE	4,080	3,978	4,020	4,100
719	WORKERS COMPENSATION INS	128	125	130	133
802	SERVICES	2,431	7,500	7,500	7,500
803	DUES & SUBSCRIPTIONS	-	-	-	-
865	MEALS & LODGING	-	600	600	600
957	EDUCATION & SEMINARS	-	-	-	-
JUVENILE DRUG COURT TOTAL		**87,884**	**94,529**	**94,138**	**95,437**
DEPT 143	**SWIFT AND SURE SANCTIONS**				
704	SALARIES & WAGES-REGULAR	91,683	96,057	98,500	100,470
712	SALARIES & WAGES-OVERTIME	640	-	25	25
715	FICA-EMPLOYER EXPENSE	7,086	7,348	7,500	7,650
716	HEALTH INSURANCE	27,641	42,174	43,100	43,122
717	LIFE INSURANCE	193	114	160	160
718	RETIREMENT EXPENSE	2,668	9,691	13,500	13,560
719	WORKERS COMPENSATION INS	872	849	860	877
726	OFFICE SUPPLIES	84,805	90,000	87,900	87,900
802	SERVICES	15,393	46,421	17,270	17,270
850	TELEPHONE	-	-	-	-

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
860	TRAVEL	-	-	-	-
SWIFT AND SURE SANCTIONS TOTAL		**230,982**	**292,654**	**268,815**	**271,034**
DEPT 165	**JURY BOARD**				
707	PER DIEM PAYMENTS	1,200	1,000	1,200	1,200
726	OFFICE SUPPLIES	1,535	1,200	1,200	1,200
JURY BOARD TOTAL		**2,735**	**2,200**	**2,400**	**2,400**
DEPT 166	**FAMILY COURT**				
704	SALARIES & WAGES-REGULAR	30,412	31,114	31,100	31,722
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	2,245	2,380	2,380	2,428
716	HEALTH INSURANCE	20,593	21,087	16,700	16,708
717	LIFE INSURANCE	101	57	80	80
718	RETIREMENT EXPENSE	3,471	3,802	5,400	5,400
719	WORKERS COMPENSATION INS	88	87	86	88
802	SERVICES	2,777	3,000	3,000	3,000
FAMILY COURT TOTAL		**59,688**	**61,527**	**58,746**	**59,425**
DEPT 172	**ADMINISTRATION**				
704	SALARIES & WAGES-REGULAR	282,848	286,356	353,881	360,129
706	SALARIES & WAGES-PART TIME	-	-	-	-
712	SALARIES & WAGES-OVERTIME	-	-	-	-
713	JURY PER DIEM REIMBURSEMENT	-	-	-	-
715	FICA-EMPLOYER EXPENSE	20,257	21,906	26,621	25,453
716	HEALTH INSURANCE	106,153	108,058	126,968	127,043
717	LIFE INSURANCE	603	342	4,305	4,305
718	RETIREMENT EXPENSE	33,255	36,645	44,852	45,127
719	WORKERS COMPENSATION INS	816	802	997	1,011
726	OFFICE SUPPLIES	7,936	8,000	8,500	8,500
728	PRINTING & BINDING	-	325	325	325
729	POSTAGE	13	100	100	100
730	BOOKS	313	1,000	500	500
749	OIL & GAS	-	-	-	-
802	SERVICES	193,389	278,084	214,440	214,440
803	DUES & SUBSCRIPTIONS	2,338	2,300	2,300	2,300
830	ATTORNEY FEES	-	500	-	-
850	TELEPHONE	2,669	3,500	3,500	3,500
851	COPY MACHINE COSTS	1,486	1,500	1,500	1,500
852	FAX MACHINE COSTS	6	-	-	-
860	TRAVEL	-	600	500	500
861	PERSONAL CAR MILEAGE	1,066	1,500	1,250	1,250
865	MEALS & LODGING	1,415	1,500	500	500
902	ADVERTISING	-	500	500	500
931	EQUIPMENT REPAIR & MAINT	-	400	400	400
956	MISCELLANEOUS	210	2,000	2,000	2,000
957	EDUCATION & SEMINARS	1,098	1,500	1,500	1,500
978	EQUIPMENT	13,917	5,000	7,000	7,000
ADMINISTRATION TOTAL		**669,788**	**762,418**	**802,439**	**807,883**

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 191	**ELECTIONS AND CANVASSING**				
704	SALARIES & WAGES-REGULAR	970	500	500	500
707	PER DIEM PAYMENTS	500	400	400	400
712	SALARIES & WAGES-OVERTIME	-	1,000	1,000	1,000
715	FICA-EMPLOYER EXPENSE	-	-	-	-
718	RETIREMENT EXPENSE	-	-	-	-
719	WORKERS COMPENSATION INS	-	-	-	-
726	OFFICE SUPPLIES	1,179	500	500	500
728	PRINTING & BINDING	136,138	45,000	87,500	87,500
802	SERVICES	-	-	3,000	3,000
860	TRAVEL	-	-	-	-
861	PERSONAL CAR MILEAGE	626	600	600	600
902	ADVERTISING	-	-	-	-
957	EDUCATION & SEMINARS	100	100	100	100
ELECTIONS AND CANVASSING TOTAL		**139,513**	**48,100**	**93,600**	**93,600**
DEPT 215	**COUNTY CLERK**				
703	SALARIES & WAGES-SUPERVISOR	58,951	59,927	59,927	61,126
704	SALARIES & WAGES-REGULAR	169,205	176,837	184,400	188,088
706	SALARIES & WAGES-PART TIME	18,336	21,886	22,730	23,185
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	17,717	19,787	20,450	20,859
716	HEALTH INSURANCE	113,535	112,584	113,230	113,275
717	LIFE INSURANCE	595	342	500	500
718	RETIREMENT EXPENSE	67,489	84,308	101,210	101,358
719	WORKERS COMPENSATION INS	713	724	760	775
720	UNEMPLOYMENT EXPENSE	2,534	-	-	-
726	OFFICE SUPPLIES	5,414	4,500	4,000	4,000
728	PRINTING & BINDING	4,695	3,000	3,050	3,050
802	SERVICES	32,383	27,000	32,579	32,579
803	DUES & SUBSCRIPTIONS	520	500	520	520
814	MICRO FILM STORAGE	17	-	-	-
830	ATTORNEY FEES	1,080			
850	TELEPHONE	1,333	1,875	1,875	1,875
851	COPY MACHINE COSTS	226	600	600	600
852	FAX MACHINE COSTS	7	20	20	20
861	PERSONAL CAR MILEAGE	536	500	500	500
865	MEALS & LODGING	1,540	750	950	950
931	EQUIPMENT REPAIR & MAINT	100	100	250	250
956	MISCELLANEOUS	-	-	-	-
957	EDUCATION & SEMINARS	133	250	250	250
978	EQUIPMENT	2,782	2,500	2,500	2,500
COUNTY CLERK TOTAL		**499,842**	**517,990**	**550,301**	**556,259**
DEPT 225	**EQUALIZATION DEPARTMENT**				
704	SALARIES & WAGES-REGULAR	122,391	85,927	86,135	87,858
706	SALARIES & WAGES-PART TIME	-	-	-	-
712	SALARIES & WAGES-OVERTIME	1,015	-	1,500	1,500
715	FICA-EMPLOYER EXPENSE	9,185	6,573	6,357	6,484
716	HEALTH INSURANCE	46,714	42,174	43,020	43,040
717	LIFE INSURANCE	277	114	160	160

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
718	RETIREMENT EXPENSE	40,737	29,475	37,250	37,303
719	WORKERS COMPENSATION INS	1,256	730	770	785
726	OFFICE SUPPLIES	2,176	3,000	3,000	3,000
729	POSTAGE	-	100	100	100
749	OIL & GAS	106	500	250	250
802	SERVICES	114,452	149,200	145,000	145,000
803	DUES & SUBSCRIPTIONS	900	1,000	1,000	1,000
850	TELEPHONE	1,415	1,850	1,550	1,550
851	COPY MACHINE COSTS	417	500	500	500
852	FAX MACHINE COSTS	1	25	25	25
860	TRAVEL	12	-	-	-
861	PERSONAL CAR MILEAGE	336	500	500	500
865	MEALS & LODGING	34	300	300	300
902	ADVERTISING	576	800	800	800
931	EQUIPMENT REPAIR & MAINT	1,100	1,100	1,100	1,100
957	EDUCATION & SEMINARS	275	1,000	750	750
978	EQUIPMENT	4,138	500	500	500
EQUALIZATION DEPARTMENT TOTAL		**347,513**	**325,368**	**330,567**	**332,506**
DEPT 226	**HUMAN RESOURCES**				
726	OFFICE SUPPLIES	249	500	500	500
802	SERVICES	11,624	13,000	13,000	13,000
830	ATTORNEY FEES	12,695	35,000	35,000	35,000
860	TRAVEL	-	-	-	-
865	MEALS & LODGING	1,158	1,600	1,600	1,600
901	LEGAL NOTICES	-	-	-	-
902	ADVERTISING	7,984	7,000	7,000	7,000
956	MISCELLANEOUS	436	1,000	1,000	1,000
957	EDUCATION & SEMINARS	525	1,500	1,500	1,500
HUMAN RESOURCES TOTAL		**34,671**	**59,600**	**59,600**	**59,600**
DEPT 229	**PROSECUTING ATTORNEY**				
703	SALARIES & WAGES-SUPERVISOR	101,710	103,395	103,395	105,463
704	SALARIES & WAGES-REGULAR	540,742	552,750	546,893	557,831
706	SALARIES & WAGES-PART TIME	30,940	23,563	26,500	27,030
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	51,134	51,998	51,350	52,377
716	HEALTH INSURANCE	190,578	200,524	217,150	217,268
717	LIFE INSURANCE	1,274	741	1,010	1,010
718	RETIREMENT EXPENSE	157,762	191,405	229,700	230,160
719	WORKERS COMPENSATION INS	1,719	1,681	2,600	2,652
720	UNEMPLOYMENT EXPENSE	-	-	-	-
726	OFFICE SUPPLIES	5,554	6,500	6,200	6,200
728	PRINTING & BINDING	3,625	3,200	3,700	3,700
729	POSTAGE	1,109	1,500	1,200	1,200
730	BOOKS	10,226	11,420	12,000	12,000
802	SERVICES	663	3,000	2,500	2,500
803	DUES & SUBSCRIPTIONS	2,505	3,500	3,200	3,200
805	FEES	5,232	7,500	7,000	7,000
835	PUBDEF-OTHER INVESTIG	.	300	300	300
850	TELEPHONE	4,959	4,600	4,600	4,600

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
851	COPY MACHINE COSTS	616	1,000	750	750
852	FAX MACHINE COSTS	84	120	120	120
860	TRAVEL	-	-	-	-
861	PERSONAL CAR MILEAGE	1,149	1,100	1,000	1,000
862	EXTRADITION FEES	(1,086)	4,000	4,000	4,000
865	MEALS & LODGING	69	1,800	1,800	1,800
931	EQUIPMENT REPAIR & MAINT	8,321	9,000	10,500	10,500
956	MISCELLANEOUS	242	400	400	400
957	EDUCATION & SEMINARS	435	500	500	500
978	EQUIPMENT	14,071	6,700	500	500
PROSECUTING ATTORNEY TOTAL		**1,133,634**	**1,192,197**	**1,238,868**	**1,254,061**
DEPT 230	**PUBLIC DEFENDER DEPT**				
802	SERVICES	556,059	500,000	500,000	500,000
830	ATTORNEY FEES	28,101	33,000	32,000	32,000
PUBLIC DEFENDER DEPT TOTAL		**584,160**	**533,000**	**532,000**	**532,000**
DEPT 236	**REGISTER OF DEEDS**				
703	SALARIES & WAGES-SUPERVISOR	58,951	59,927	59,927	61,126
704	SALARIES & WAGES-REGULAR	104,316	105,555	102,146	104,189
706	SALARIES & WAGES-PART TIME	15,282	19,721	19,500	19,890
713	JURY PER DIEM REIMBURSEMENT	-	-	-	-
715	FICA-EMPLOYER EXPENSE	13,399	14,168	13,413	13,681
716	HEALTH INSURANCE	49,862	70,411	71,300	71,326
717	LIFE INSURANCE	286	228	320	320
718	RETIREMENT EXPENSE	33,959	40,882	48,800	48,948
719	WORKERS COMPENSATION INS	519	519	520	520
726	OFFICE SUPPLIES	3,217	6,000	6,500	6,500
802	CONTRACTUAL SERVICES	-	1,600	1,600	1,600
803	DUES & SUBSCRIPTIONS	450	750	750	750
813	DATA PROCESSING SERVICES	36,086	45,000	47,000	47,000
814	MICRO FILM STORAGE	1,859	2,000	2,000	2,000
850	TELEPHONE	996	1,930	1,400	1,400
851	COPY MACHINE COSTS	44	600	600	600
861	PERSONAL CAR MILEAGE	278	1,400	1,400	1,400
865	MEALS & LODGING	934	1,600	1,700	1,700
931	EQUIPMENT REPAIR & MAINT	-	1,000	1,000	1,000
957	EDUCATION & SEMINARS	442	800	900	900
236	**REGISTER OF DEEDS**	**320,879**	**374,091**	**380,776**	**384,850**
DEPT 245	**REMONUMENTATION GRANT**				
707	PER DIEM PAYMENTS	2,660	3,900	4,200	4,200
746	OTHER SUPPLIES	2,563	3,500	3,800	3,800
802	SERVICES	59,675	30,850	38,500	38,500
827	ADMINISTRATIVE COSTS	8,086	6,750	6,500	6,500
REMONUMENTATION GRANT TOTAL		**72,984**	**45,000**	**53,000**	**53,000**
DEPT 253	**COUNTY TREASURER**				
703	SALARIES & WAGES-SUPERVISOR	58,951	59,927	59,927	61,126
704	SALARIES & WAGES-REGULAR	44,773	44,705	44,052	44,933
715	FICA-EMPLOYER EXPENSE	7,948	8,004	7,900	8,058

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
716	HEALTH INSURANCE	36,978	37,316	38,520	38,530
717	LIFE INSURANCE	201	114	160	160
718	RETIREMENT EXPENSE	46,484	58,479	71,700	71,700
719	WORKERS COMPENSATION INS	300	293	300	306
726	OFFICE SUPPLIES	4,569	5,000	5,000	5,000
728	PRINTING & BINDING	2,945	3,200	1,000	1,000
729	POSTAGE	9			
802	SERVICES	14,110	15,000	11,000	11,000
803	DUES & SUBSCRIPTIONS	150	200	200	200
850	TELEPHONE	2,480	3,000	3,000	3,000
851	COPY MACHINE COSTS	487	500	500	500
852	FAX MACHINE COSTS	4	50	50	50
861	PERSONAL CAR MILEAGE	503	500	500	500
865	MEALS & LODGING	1,407	1,500	1,500	1,500
902	ADVERTISING	-	100	100	100
931	EQUIPMENT REPAIR & MAINT	-	250	250	250
957	EDUCATION & SEMINARS	375	500	500	500
978	EQUIPMENT	3,189	3,500	3,200	3,200
COUNTY TREASURER TOTAL		**225,863**	**242,138**	**249,359**	**251,613**
DEPT 258	**INFORMATION MANAGEMENT**				
704	SALARIES & WAGES-REGULAR	83,191	90,409	91,845	93,682
715	FICA-EMPLOYER EXPENSE	6,366	6,916	6,959	7,098
716	HEALTH INSURANCE	27,489	28,251	29,020	29,040
717	LIFE INSURANCE	126	114	160	160
718	RETIREMENT EXPENSE	27,177	32,478	41,450	41,505
719	WORKERS COMPENSATION INS	245	253	270	275
726	OFFICE SUPPLIES	321	900	900	900
802	SERVICES	38,928	38,950	38,950	38,950
850	TELEPHONE	13,756	17,150	17,600	17,600
851	COPY MACHINE COSTS	-	50	50	50
861	PERSONAL CAR MILEAGE	17	200	200	200
865	MEALS & LODGING	100	400	400	400
931	EQUIPMENT REPAIR & MAINT	8,082	8,000	8,000	8,000
957	EDUCATION & SEMINARS	100	100	100	100
978	EQUIPMENT	8,969	5,000	35,000	35,000
INFORMATION MANAGEMENT TOTAL		**214,868**	**229,171**	**270,904**	**272,961**
DEPT 261	**BUILDING AUTHORITY**				
707	PER DIEM PAYMENTS	325	250	250	250
940	BUILDING RENTAL	256,027	94,019	90,436	90,436
BUILDING AUTHORITY TOTAL		**256,352**	**94,269**	**90,686**	**90,686**
DEPT 264	**COMMUNICATIONS**				
850	TELEPHONE	876	-	-	-
COMMUNICATIONS TOTAL		**876**	**-**	**-**	**-**
DEPT 265	**BUILDING AND GROUNDS**				
704	SALARIES & WAGES-REGULAR	171,254	174,977	175,000	178,500
706	SALARIES & WAGES-PART TIME	23,210	17,656	18,500	18,870
712	SALARIES & WAGES-OVERTIME	-	-	-	-

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
715	FICA-EMPLOYER EXPENSE	14,884	14,736	14,700	14,994
716	HEALTH INSURANCE	41,428	40,854	41,520	41,558
717	LIFE INSURANCE	302	228	300	300
718	RETIREMENT EXPENSE	34,265	41,632	12,150	12,393
719	WORKERS COMPENSATION INS	7,937	7,712	7,600	7,752
726	OFFICE SUPPLIES	261	500	500	500
746	OTHER SUPPLIES	3,033	2,500	2,500	2,500
748	UNIFORMS & ACCESSORIES	1,053	1,000	1,100	1,100
749	OIL & GAS	843	2,000	1,500	1,500
776	JANITORIAL SUPPLIES	7,899	7,000	7,000	7,000
803	DUES & SUBSCRIPTIONS	-	500	200	200
822	JANITORIAL SERVICES	4,733	6,000	6,000	6,000
850	TELEPHONE	3,489	3,925	3,925	3,925
851	COPY MACHINE COSTS	1,029	1,550	1,550	1,550
860	TRAVEL	-	500	200	200
865	MEALS & LODGING	-	500	200	200
920	UTILITIES	101,037	106,500	108,500	108,500
921	TRASH PICK UP	9,273	9,500	9,500	9,500
931	EQUIPMENT REPAIR & MAINT	55,796	36,000	38,000	38,000
932	BUILDING REPAIR & MAINT	47,354	36,700	36,000	36,000
933	GROUND MAINT & SNOW REMOVAL	55,576	57,200	57,100	57,100
935	VEHICLES REPAIR & MAINT	2,393	3,000	2,000	2,000
957	EDUCATION & SEMINARS	-	500	400	400
978	EQUIPMENT	1,047	5,000	20,300	20,300
BUILDING AND GROUNDS TOTAL		**588,095**	**578,170**	**566,245**	**570,842**
DEPT 266	**COURT BUILDING COSTS**				
704	SALARIES & WAGES-REGULAR	27,840	28,162	28,000	28,560
706	SALARIES & WAGES-PART TIME	4,070		18,500	18,870
715	FICA-EMPLOYER EXPENSE	2,411	3,501	3,530	3,601
716	HEALTH INSURANCE	6,976	7,149	16,650	16,663
717	LIFE INSURANCE	101	57	80	80
718	RETIREMENT EXPENSE	2,005	1,971	1,940	1,979
719	WORKERS COMPENSATION INS	1,292	1,808	1,830	1,830
776	JANITORIAL SUPPLIES	7,516	7,500	7,500	7,500
822	JANITORIAL SERVICES	3,730	8,000	8,000	8,000
920	UTILITIES	82,893	77,600	82,150	82,150
931	EQUIPMENT REPAIR & MAINT	45,413	33,000	30,000	30,000
932	BUILDING REPAIR & MAINT	14,435	18,000	15,000	15,000
COURT BUILDING COSTS TOTAL		**198,683**	**186,748**	**213,180**	**214,232**
DEPT 275	**DRAIN COMMISSION**				
703	SALARIES & WAGES-SUPERVISOR	58,951	59,927	59,930	61,126
704	SALARIES & WAGES-REGULAR	109,829	107,778	108,148	110,311
706	SALARIES & WAGES-PART TIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	12,850	12,829	12,602	12,854
716	HEALTH INSURANCE	61,483	59,819	61,310	61,340
717	LIFE INSURANCE	402	195	320	320
718	RETIREMENT EXPENSE	60,125	64,432	92,300	92,392
719	WORKERS COMPENSATION INS	1,470	1,389	1,650	1,683
726	OFFICE SUPPLIES	2,298	3,000	3,500	3,500

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
728	PRINTING & BINDING	291	-	-	-
746	OTHER SUPPLIES	644	700	700	700
749	OIL & GAS	820	1,750	1,750	1,750
802	SERVICES	12,097	12,400	12,400	12,400
803	DUES & SUBSCRIPTIONS	250	250	250	250
850	TELEPHONE	2,586	2,740	2,740	2,740
851	COPY MACHINE COSTS	71	400	400	400
852	FAX MACHINE COSTS	4	20	20	20
861	PERSONAL CAR MILEAGE	5,446	6,000	5,500	5,500
865	MEALS & LODGING	(273)	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT	177	300	300	300
935	VEHICLES REPAIR & MAINT	341	500	500	500
957	EDUCATION & SEMINARS	462	750	750	750
978	EQUIPMENT	5,828	3,600	2,700	2,700
DRAIN COMMISSION TOTAL		**336,152**	**339,779**	**368,770**	**372,536**
DEPT 301	**SHERIFF'S DEPARTMENT**				
703	SALARIES & WAGES-SUPERVISOR	15,545	67,219	67,219	68,563
704	SALARIES & WAGES-REGULAR	1,156,445	1,164,772	1,149,038	1,172,019
712	SALARIES & WAGES-OVERTIME	60,890	60,200	65,000	65,000
715	FICA-EMPLOYER EXPENSE	95,233	97,174	96,139	98,062
716	HEALTH INSURANCE	336,654	379,223	377,054	377,112
717	LIFE INSURANCE	2,306	1,425	1,920	1,920
718	RETIREMENT EXPENSE	290,456	328,822	404,740	405,217
719	WORKERS COMPENSATION INS	38,870	37,197	38,395	39,163
721	PTO PAYOFFS	-	-	-	-
722	HOLIDAY PAY	28,820	38,254	41,710	41,710
726	OFFICE SUPPLIES	7,432	8,700	8,700	8,700
728	PRINTING & BINDING	576	1,000	1,200	1,200
729	POSTAGE	143	200	200	200
744	POLICE SUPPLIES	14,505	15,000	15,000	15,000
748	UNIFORMS & ACCESSORIES	16,664	12,000	12,000	12,000
749	OIL & GAS	44,635	60,000	60,000	60,000
750	OTHER	163	500	500	500
802	SERVICES	68,366	54,054	46,595	46,595
803	DUES & SUBSCRIPTIONS	1,113	1,600	1,600	1,600
812	UNIFORM DRY CLEANING	8,030	6,500	7,000	7,000
830	ATTORNEY FEES	7,098	-	-	-
834	MEDICAL SERVICES	289	10,000	5,500	5,500
850	TELEPHONE	17,185	16,100	17,600	17,600
851	COPY MACHINE COSTS	4,094	6,000	4,000	4,000
852	FAX MACHINE COSTS	851	1,000	300	300
860	TRAVEL	536	1,000	1,000	1,000
861	PERSONAL CAR MILEAGE	1,128	1,000	1,000	1,000
865	MEALS & LODGING	4,900	5,000	5,000	5,000
902	ADVERTISING	1,000	1,000	1,000	1,000
903	PROMOTIONS	-	-	-	-
931	EQUIPMENT REPAIR & MAINT	8,022	8,000	8,000	8,000
935	VEHICLES REPAIR & MAINT	36,816	30,000	30,000	30,000
956	MISCELLANEOUS	250	500	500	500
957	EDUCATION & SEMINARS	8,544	10,000	10,000	10,000

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
978	EQUIPMENT	31,647	48,872	72,597	72,597
981	NEW VEHICLES	-	-	100,936	100,936
SHERIFF'S DEPARTMENT TOTAL		**2,309,207**	**2,472,312**	**2,651,443**	**2,678,994**
DEPT 302	**ROAD PATROL**				
704	SALARIES & WAGES-REGULAR	91,643	93,247	100,414	102,422
712	SALARIES & WAGES-OVERTIME	3,043	3,000	3,000	3,000
715	FICA-EMPLOYER EXPENSE	7,278	7,420	7,700	7,854
716	HEALTH INSURANCE	39,404	41,538	42,000	42,000
717	LIFE INSURANCE	109	114	160	160
718	RETIREMENT EXPENSE	22,665	24,226	25,600	25,668
719	WORKERS COMPENSATION INS	3,415	3,249	1,650	1,980
722	HOLIDAY PAY	4,146	3,742	2,300	2,300
748	UNIFORMS & ACCESSORIES	-	250	250	250
749	OIL & GAS	4,868	8,000	8,000	8,000
802	SERVICES	-	-	-	-
812	UNIFORM DRY CLEANING	36	250	250	250
935	VEHICLES REPAIR & MAINT	-	1,000	-	-
ROAD PATROL TOTAL		**176,605**	**186,036**	**191,324**	**193,884**
DEPT 304	**CITY/YOUTH GRANT**				
704	SALARIES & WAGES-REGULAR	-	-	45,026	45,927
712	SALARIES & WAGES-OVERTIME	754	-	3,000	3,000
715	FICA-EMPLOYER EXPENSE	57	-	3,670	3,743
716	HEALTH INSURANCE	235	-	6,846	6,846
717	LIFE INSURANCE	2		80	80
718	RETIREMENT EXPENSE	44		3,360	3,427
719	WORKERS COMPENSATION INS	19		1,605	1,637
722	HOLIDAY PAY	-		1,790	1,790
802	SERVICES	-	-	-	-
CITY/YOUTH GRANT TOTAL		**1,111**	**-**	**65,377**	**66,450**
DEPT 306	**MEDICAL MARIJUANA OPERATIONS**				
712	SALARIES & WAGES-OVERTIME	-	4,800	-	-
978	EQUIPMENT	-	8,835	-	-
MEDICAL MARIJUANA OPERATIONS TOTAL		**-**	**13,635**	**-**	**-**
DEPT 320	**MICH JUSTICE TRAINING**				
744	POLICE SUPPLIES	-	-	-	-
957	EDUCATION & SEMINARS	2,385	4,000	4,000	4,000
MICH JUSTICE TRAINING TOTAL		**2,385**	**4,000**	**4,000**	**4,000**
DEPT 331	**MARINE SAFETY**				
704	SALARIES & WAGES-REGULAR	385	-	-	-
706	SALARIES & WAGES-PART TIME	98	-	-	-
712	SALARIES & WAGES-OVERTIME	6,467	4,000	4,000	4,000
715	FICA-EMPLOYER EXPENSE	524	-	-	-
716	HEALTH INSURANCE	1,473	-	-	-
717	LIFE INSURANCE	9	-	-	-
718	RETIREMENT EXPENSE	1,346	-	-	-
719	WORKERS COMPENSATION INS	233	-	-	-

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
748	UNIFORMS & ACCESSORIES	149	200	200	200
749	OIL & GAS	330	400	400	400
931	EQUIPMENT REPAIR & MAINT	358	400	400	400
978	EQUIPMENT	-	-	-	-
MARINE SAFETY TOTAL		**11,373**	**5,000**	**5,000**	**5,000**
DEPT 351	**CORRECTIONS**				
704	SALARIES & WAGES-REGULAR	986,811	976,228	1,041,792	1,062,628
706	SALARIES & WAGES-PART TIME	85,290	125,000	77,000	78,540
712	SALARIES & WAGES-OVERTIME	46,872	45,000	50,000	50,000
715	FICA-EMPLOYER EXPENSE	84,858	88,044	87,538	89,289
716	HEALTH INSURANCE	324,354	328,607	382,800	382,836
717	LIFE INSURANCE	2,248	1,254	1,850	1,850
718	RETIREMENT EXPENSE	196,670	234,875	250,900	252,000
719	WORKERS COMPENSATION INS	36,573	36,862	35,000	35,700
720	UNEMPLOYMENT EXPENSE	620	-	-	-
722	HOLIDAY PAY	9,765	37,165	10,000	10,000
726	OFFICE SUPPLIES	7,127	8,000	8,000	8,000
728	PRINTING & BINDING	1,287	2,000	2,000	2,000
743	FOOD	243,595	255,000	255,000	255,000
744	POLICE SUPPLIES	5,038	9,500	9,500	9,500
745	KITCHEN SUPPLIES	1,871	2,500	2,500	2,500
746	OTHER SUPPLIES	11,817	16,000	16,000	16,000
747	CLOTHING & BEDDING	6,855	7,500	8,000	8,000
748	UNIFORMS & ACCESSORIES	8,056	8,000	8,000	8,000
749	OIL & GAS	2,285	2,500	2,500	2,500
750	OTHER	1,254	2,000	2,000	2,000
776	JANITORIAL SUPPLIES	47,392	45,000	45,000	45,000
802	SERVICES	12,278	13,500	14,500	14,500
803	DUES & SUBSCRIPTIONS	723	400	400	400
812	UNIFORM DRY CLEANING	2,667	2,500	2,000	2,000
834	MEDICAL SERVICES	302,518	325,750	335,345	335,345
841	FEES	3,432	2,750	3,200	3,200
850	TELEPHONE	8,202	7,500	7,000	7,000
852	FAX MACHINE COSTS	936	1,000	-	-
860	TRAVEL	32	150	150	150
861	PERSONAL CAR MILEAGE	669	1,000	500	500
865	MEALS & LODGING	1,537	1,200	1,200	1,200
920	UTILITIES	120,102	130,000	130,000	130,000
931	EQUIPMENT REPAIR & MAINT	9,525	9,000	9,000	9,000
932	BUILDING REPAIR & MAINT	60,658	55,000	55,000	55,000
957	EDUCATION & SEMINARS	1,924	2,000	2,000	2,000
978	EQUIPMENT	17,136	6,500	-	-
CORRECTIONS TOTAL		**2,652,974**	**2,789,285**	**2,855,675**	**2,881,638**
DEPT 401	**COMMUNITY DEVELOPMENT DEPT**				
704	SALARIES & WAGES-REGULAR	129,184	131,287	132,913	135,571
706	SALARIES & WAGES-PART TIME	-	-	-	-
707	PER DIEM PAYMENTS	3,210	4,680	4,680	4,680
715	FICA-EMPLOYER EXPENSE	9,594	10,043	11,267	11,492
716	HEALTH INSURANCE	51,755	52,697	64,050	64,081

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
717	LIFE INSURANCE	251	143	245	245
718	RETIREMENT EXPENSE	33,874	40,677	51,200	51,320
719	WORKERS COMPENSATION INS	2,179	1,537	1,620	1,652
726	OFFICE SUPPLIES	699	1,400	1,200	1,200
728	PRINTING & BINDING	345	1,000	750	750
749	OIL & GAS	517	700	700	700
802	SERVICES	1,513	3,100	3,100	3,100
803	DUES & SUBSCRIPTIONS	1,487	1,500	1,500	1,500
830	ATTORNEY FEES	-	1,500	1,500	1,500
850	TELEPHONE	2,018	2,500	2,450	2,450
851	COPY MACHINE COSTS	315	350	350	350
852	FAX MACHINE COSTS	12	25	25	25
861	PERSONAL CAR MILEAGE	985	1,200	1,200	1,200
865	MEALS & LODGING	1,051	800	900	900
901	LEGAL NOTICES	3,149	4,200	4,000	4,000
931	EQUIPMENT REPAIR & MAINT	-	200	200	200
957	EDUCATION & SEMINARS	10	2,250	2,250	2,250
962	MISCELLANEOUS SERVICES	7,000	7,000	7,000	7,000
978	EQUIPMENT	1,000	1,000	1,000	1,000
COMMUNITY DEVELOPMENT DEPT TOTAL		**250,149**	**269,789**	**294,100**	**297,167**
DEPT 412	**PLAT BOARD**				
707	PER DIEM PAYMENTS	100	100	100	100
PLAT BOARD TOTAL		**100**	**100**	**100**	**100**
DEPT 426	**EMERGENCY MANAGEMENT**				
704	SALARIES & WAGES-REGULAR	23,292	25,761	25,700	26,214
706	SALARIES & WAGES-PART TIME	32,037	20,712	19,580	19,972
715	FICA-EMPLOYER EXPENSE	4,363	3,555	3,470	3,539
716	HEALTH INSURANCE	3,590	7,848	8,003	8,007
717	LIFE INSURANCE	35	21	30	30
718	RETIREMENT EXPENSE	1,788	1,803	1,800	1,836
719	WORKERS COMPENSATION INS	164	130	129	132
726	OFFICE SUPPLIES	2,321	3,500	3,500	3,500
728	PRINTING & BINDING	-	-	-	-
729	POSTAGE	20	200	200	200
746	OTHER SUPPLIES	80	850	1,000	1,000
748	UNIFORMS & ACCESSORIES	-	600	600	600
749	OIL & GAS	52	1,000	1,000	1,000
776	JANITORIAL SUPPLIES	33	150	150	150
802	SERVICES	3,349	12,550	15,000	15,000
803	DUES & SUBSCRIPTIONS	322	400	500	500
849	GRANTS	456	1,100	-	-
850	TELEPHONE	2,418	2,900	2,900	2,900
851	COPY MACHINE COSTS	-	150	150	150
852	FAX MACHINE COSTS	-	150	150	150
860	TRAVEL	69	3,000	3,000	3,000
861	PERSONAL CAR MILEAGE	458	500	500	500
865	MEALS & LODGING	671	2,500	2,500	2,500
902	ADVERTISING	2,832	3,000	3,000	3,000
920	UTILITIES	3,713	4,000	4,000	4,000

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
931	EQUIPMENT REPAIR & MAINT	11,505	12,000	12,000	12,000
935	VEHICLES REPAIR & MAINT	144	500	500	500
957	EDUCATION & SEMINARS	70	2,000	2,000	2,000
978	EQUIPMENT	(3,524)	3,000	3,000	3,000
EMERGENCY MANAGEMENT TOTAL		**90,257**	**113,880**	**114,362**	**115,380**
DEPT 430	**ANIMAL CONTROL**				
704	SALARIES & WAGES-REGULAR	73,121	74,447	72,957	74,416
706	SALARIES & WAGES-PART TIME	28,624	27,447	28,400	28,968
712	SALARIES & WAGES-OVERTIME	293	-	-	-
715	FICA-EMPLOYER EXPENSE	7,736	7,795	7,810	7,966
716	HEALTH INSURANCE	23,567	23,988	24,050	24,069
717	LIFE INSURANCE	201	114	160	160
718	RETIREMENT EXPENSE	29,894	36,217	44,600	44,660
719	WORKERS COMPENSATION INS	1,072	1,040	1,100	1,122
726	OFFICE SUPPLIES	2,525	2,500	2,500	2,500
729	POSTAGE	98	100	100	100
746	OTHER SUPPLIES	-	100	100	100
748	UNIFORMS & ACCESSORIES	657	1,000	750	750
749	OIL & GAS	1,795	2,800	2,000	2,000
751	FOOD FOR ANIMALS	-	-	-	-
776	JANITORIAL SUPPLIES	4,459	2,000	2,000	2,000
802	SERVICES	164,053	155,000	155,000	155,000
803	DUES & SUBSCRIPTIONS	-	-	-	-
830	ATTORNEY FEES	-	-	300	300
834	MEDICAL SERVICES	1,875	3,000	2,000	2,000
850	TELEPHONE	2,968	3,300	3,300	3,300
851	COPY MACHINE COSTS	105	300	200	200
861	PERSONAL CAR MILEAGE	558	500	100	100
865	MEALS & LODGING	1,041	1,500	1,500	1,500
920	UTILITIES	24,441	26,000	26,000	26,000
931	EQUIPMENT REPAIR & MAINT	6,787	3,000	3,000	3,000
932	BUILDING REPAIR & MAINT	16,157	7,500	16,100	16,100
933	GROUND MAINT & SNOW REMOVAL	1,325	3,500	3,500	3,500
935	VEHICLES REPAIR & MAINT	3,189	1,500	1,500	1,500
956	MISCELLANEOUS	-	4,000	4,000	4,000
957	EDUCATION & SEMINARS	1,200	1,200	1,200	1,200
978	EQUIPMENT	1,884	2,800	1,800	1,800
981	NEW VEHICLES	-	-	22,364	22,364
ANIMAL CONTROL TOTAL		**399,622**	**392,648**	**428,391**	**430,675**
DEPT 441	**BOARD OF PUBLIC WORKS**				
707	PER DIEM PAYMENTS	240	800	900	900
830	ATTORNEY FEES	-	-	-	-
901	LEGAL NOTICES	-	-	-	-
BOARD OF PUBLIC WORKS TOTAL		**240**	**800**	**900**	**900**
DEPT 445	**DRAIN CONSTRUCTION & REPS**				
956	MISCELLANEOUS	537,662	275,000	287,000	287,000
DRAIN CONSTRUCTION & REPS TOTAL		**537,662**	**275,000**	**287,000**	**287,000**

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 526	**SANITARY LANDFILL**				
704	SALARIES & WAGES-REGULAR	2,170	4,480	4,627	4,720
715	FICA-EMPLOYER EXPENSE	160	343	355	362
716	HEALTH INSURANCE	-	193	270	271
717	LIFE INSURANCE	-	4	10	10
718	RETIREMENT EXPENSE	-	2,504	-	-
719	WORKERS COMPENSATION INS	29	60	65	66
729	POSTAGE	-	50	50	50
754	OPERATING SUPPLIES	-	400	400	400
802	SERVICES	21,082	28,450	33,650	33,650
830	ATTORNEY FEES	-	500	500	500
860	TRAVEL	-	100	100	100
920	UTILITIES	654	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT	-	1,000	1,000	1,000
933	GROUND MAINT & SNOW REMOVAL	3,010	6,000	22,600	22,600
956	MISCELLANEOUS	88	105	105	105
957	EDUCATION & SEMINARS	-	-	-	-
SANITARY LANDFILL TOTAL		**27,194**	**45,189**	**64,732**	**64,834**
DEPT 605	**PUBLIC HEALTH**				
836	CONTAGIOUS DISEASES	8,060	6,000	6,000	6,000
PUBLIC HEALTH TOTAL		**8,060**	**6,000**	**6,000**	**6,000**
DEPT 631	**SUBSTANCE ABUSE**				
849	HEALTH	166,254	162,106	154,222	154,222
SUBSTANCE ABUSE TOTAL		**166,254**	**162,106**	**154,222**	**154,222**
DEPT 648	**MEDICAL EXAMINER**				
840	MEDICAL EXAMINER	102,500	123,000	153,000	153,000
841	FEES	-	-	-	-
842	FEES	27,325	10,600	10,600	10,600
860	TRAVEL	15,846	17,000	17,000	17,000
MEDICAL EXAMINER TOTAL		**145,671**	**150,600**	**180,600**	**180,600**
DEPT 649	**MENTAL HEALTH**				
962	MISCELLANEOUS SERVICES	216,300	216,300	216,300	216,300
MENTAL HEALTH TOTAL		**216,300**	**216,300**	**216,300**	**216,300**
DEPT 655	**CHILD PROTECTION**				
962	MISCELLANEOUS SERVICES	5,000	5,000	5,000	5,000
CHILD PROTECTION TOTAL		**5,000**	**5,000**	**5,000**	**5,000**
DEPT 965	**DISTRICT HEALTH ALLOCATION**				
961	TRANSFER OUT	385,270	385,270	385,270	385,270
DISTRICT HEALTH ALLOCATION		**385,270**	**385,270**	**385,270**	**385,270**

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 682	**VETERANS AFFAIRS**				
704	SALARIES & WAGES-REGULAR	51,885	51,927	52,292	53,338
707	PER DIEM PAYMENTS	950	1,500	1,500	1,500
715	FICA-EMPLOYER EXPENSE	3,977	3,972	3,965	4,044
716	HEALTH INSURANCE	7,019	7,164	7,450	7,461
717	LIFE INSURANCE	101	57	80	80
718	RETIREMENT EXPENSE	3,800	3,635	3,900	3,978
719	WORKERS COMPENSATION INS	152	145	155	158
726	OFFICE SUPPLIES	45	400	400	400
728	PRINTING & BINDING	-	-	-	-
803	DUES & SUBSCRIPTIONS	55	55	75	75
850	TELEPHONE	599	660	650	650
851	COPY MACHINE COSTS	-	-	-	-
852	FAX MACHINE COSTS	41	40	40	40
956	MISCELLANEOUS	6,300	6,000	6,000	6,000
957	EDUCATION & SEMINARS	-	45	55	55
978	EQUIPMENT	-	-	-	-
VETERANS AFFAIRS TOTAL		**74,924**	**75,600**	**76,562**	**77,779**
DEPT 684	**HUMAN RIGHTS COMMITTEE**				
707	PER DIEM PAYMENTS	2,400	3,105	3,000	3,000
728	PRINTING & BINDING	425	400	400	400
729	POSTAGE	-	-	-	-
802	SERVICES	1,750	1,750	1,750	1,750
803	DUES & SUBSCRIPTIONS	-	100	100	100
861	PERSONAL CAR MILEAGE	-	125	125	125
903	PROMOTIONS	1,420	175	175	175
957	EDUCATION & SEMINARS	1,020	600	600	600
HUMAN RIGHTS COMMITTEE TOTAL		**7,015**	**6,255**	**6,150**	**6,150**
DEPT 731	**MSU COOPERATIVE EXTENSION**				
726	OFFICE SUPPLIES	8	-	-	-
802	SERVICES	145,952	147,412	151,097	151,097
850	TELEPHONE	1,888	1,980	1,980	1,980
851	COPY MACHINE COSTS	996	400	400	400
852	FAX MACHINE COSTS	2	20	20	20
MSU COOPERATIVE EXTENSION TOTAL		**148,846**	**149,812**	**153,497**	**153,497**
DEPT 858	**UNALLOCATED EMPLOYEE BENEFITS**				
715	FICA-EMPLOYER EXPENSE	10,385	7,500	7,500	7,500
716	HEALTH INSURANCE	20,432	47,000	22,000	22,000
717	LIFE INSURANCE	(2,794)	500	500	500
718	RETIREMENT EXPENSE	3,525	2,500	2,500	2,500
719	WORKERS COMPENSATION INS	1,532	5,000	5,000	5,000
720	UNEMPLOYMENT EXPENSE	1,942	5,000	5,000	5,000
721	PTO PAYOFFS	103,436	105,000	105,000	105,000
729	POSTAGE	70,959	85,000	85,000	85,000
802	PROFESSIONAL SERVICES	85,000	-	2,000	2,000
911	INSURANCE AND BONDS	282,390	215,000	215,000	215,000
956	MISCELLANEOUS	850	5,000	1,000	1,000
UNALLOCATED EMPLOYEE BENEFITS TOTAL		**577,657**	**477,500**	**450,500**	**450,500**

Isabella County General Fund Budget		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 890	**CONTIGENCIES**				
958	CONTINGENCY	-	50,000	50,000	50,000
CONTIGENCIES TOTAL		**-**	**50,000**	**50,000**	**50,000**
DEPT 965	**OPERATING TRANSFERS OUT**				
960	OPERATING TRANSFERS OUT	2,413,882	2,754,347	1,583,737	1,583,737
OPERATING TRANSFERS OUT TOTAL		**2,413,882**	**2,754,347**	**1,583,737**	**1,583,737**
	GRAND TOTAL EXPENDITURES	**20,163,507**	**20,811,462**	**20,448,538**	**20,602,063**

2018 Adopted Budget
PARKS AND RECREATION REVENUES

Isabella County Revenues 208 Parks & Recreation	2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
401 PROPERTY TAXES				
	571,407	560,000	571,000	571,000
481 VEHICLE PERMITS				
	131,948	108,320	107,320	107,320
482 CAMPGROUND FEES				
	243,740	216,000	241,000	241,000
483 PICNIC SHELTER RESERV				
	5,030	3,800	4,500	4,500
484 BOAT FEES				
	4,545	3,550	3,550	3,550
640 SALES-FIREWOOD				
	6,720	5,800	6,320	6,320
645 CAMPGROUND SALES				
	262	60	60	60
665 INTEREST EARNED				
	1,225	500	1,000	1,000
673 SALES OF FIXED ASSETS				
	11,651	-	-	-
694 MISC & RESTRICTED				
	44,554	75,450	115,450	115,450
GRAND TOTAL REVENUES	**1,021,083**	**973,480**	**1,050,200**	**1,050,200**

Isabella County Expenditures 208 Parks & Recreation		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 752 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	123,632	125,061	126,700	129,234
706	SALARIES & WAGES-PART TIME	8,194	10,010	30,578	31,190
707	PER DIEM PAYMENTS	900	1,500	1,500	1,500
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	10,130	10,333	11,230	11,455
716	HEALTH INSURANCE	34,734	35,415	36,400	36,428
717	LIFE INSURANCE	302	171	245	245
718	RETIREMENT EXPENSE	32,828	38,138	48,600	48,694
719	WORKERS COMPENSATION INS	1,195	378	630	1,890
720	UNEMPLOYMENT EXPENSE	-	-	-	-
721	PTO PAYOFFS	3,497	3,600	3,900	3,900
726	OFFICE SUPPLIES	2,133	4,500	4,500	4,500
728	PRINTING & BINDING	4,377	4,500	4,500	4,500
729	POSTAGE	47	-	-	-
746	OTHER SUPPLIES	994	500	500	500
748	UNIFORMS & ACCESSORIES	384	2,500	2,500	2,500
802	SERVICES	12,217	46,000	59,425	59,425
803	DUES & SUBSCRIPTIONS	1,114	1,525	1,525	1,525
805	FEES	5,614	6,000	6,200	6,200
830	ATTORNEY FEES	2,439	2,000	2,200	2,200
850	TELEPHONE	4,719	5,250	5,250	5,250
851	COPY MACHINE COSTS	1,136	1,000	1,000	1,000
852	FAX MACHINE COSTS	2	-	-	-
861	PERSONAL CAR MILEAGE	1,692	2,000	2,000	2,000
865	MEALS & LODGING	1,182	2,000	1,500	1,500
902	ADVERTISING	2,019	3,400	3,400	3,400
931	EQUIPMENT REPAIR & MAINT	2,617	500	500	500
956	MISCELLANEOUS	4,889	4,900	5,100	5,100
957	EDUCATION & SEMINARS	1,442	2,000	2,000	2,000
978	EQUIPMENT	68,408	148,000	209,800	209,800
ADMINISTRATION TOTAL		**332,834**	**461,181**	**571,683**	**576,435**
DEPT 756 PARKS & RECREATION-MAINT.					
704	SALARIES & WAGES-REGULAR	93,497	104,137	95,700	97,614
706	SALARIES & WAGES-PART TIME	10,481	9,134	9,932	10,131
712	SALARIES & WAGES-OVERTIME	1,835	2,000	2,000	2,000
715	FICA-EMPLOYER EXPENSE	8,561	8,665	8,081	8,243
716	HEALTH INSURANCE	14,185	30,896	29,530	29,561
717	LIFE INSURANCE	201	171	245	245
718	RETIREMENT EXPENSE	45,342	55,945	77,820	77,866
719	WORKERS COMPENSATION INS	3,907	3,766	3,350	3,417
721	PTO PAYOFFS	5,505	5,600	-	-
722	HOLIDAY PAY	-	-	6,100	6,100
746	OTHER SUPPLIES	637	600	600	600
748	UNIFORMS & ACCESSORIES	553	500	500	500
749	OIL & GAS	13,289	23,000	18,000	18,000
802	SERVICES	-	-	-	-
850	TELEPHONE	1,626	2,600	2,600	2,600
920	UTILITIES	1,383	1,800	1,800	1,800

Isabella County Expenditures 208 Parks & Recreation		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
931	EQUIPMENT REPAIR & MAINT	13,298	14,000	14,000	14,000
932	BUILDING REPAIR & MAINT	78	300	300	300
933	GROUND MAINT & SNOW REMOVAL	712	1,000	1,000	1,000
935	VEHICLES REPAIR & MAINT	2,223	2,500	2,500	2,500
978	EQUIPMENT	-	-	1,800	1,800
PARKS & RECREATION-MAINT. TOTAL		**217,311**	**266,614**	**275,858**	**278,276**
DEPT 757 COLDWATER LAKE COUNTY PARK					
706	SALARIES & WAGES-PART TIME	57,194	63,632	67,361	68,708
712	SALARIES & WAGES-OVERTIME	177	-	300	300
715	FICA-EMPLOYER EXPENSE	4,389	4,868	5,153	5,256
719	WORKERS COMPENSATION INS	2,463	1,743	1,800	1,836
746	OTHER SUPPLIES	269	200	200	200
750	OTHER	93	125	125	125
776	JANITORIAL SUPPLIES	1,252	1,200	1,200	1,200
850	TELEPHONE	780	900	900	900
920	UTILITIES	19,176	16,000	20,000	20,000
932	BUILDING REPAIR & MAINT	1,761	3,000	14,500	14,500
933	GROUND MAINT & SNOW REMOVAL	7,388	12,000	12,000	12,000
978	EQUIPMENT	1,800	-	-	-
COLDWATER LAKE COUNTY PARK TOTAL		**96,742**	**103,668**	**123,539**	**125,025**
DEPT 758 DEERFIELD COUNTY PARK					
706	SALARIES & WAGES-PART TIME	89,170	81,793	90,271	92,076
712	SALARIES & WAGES-OVERTIME	20	-	300	300
715	FICA-EMPLOYER EXPENSE	6,823	6,257	6,906	7,044
716	HEALTH INSURANCE	-	273	-	-
719	WORKERS COMPENSATION INS	2,915	2,403	2,500	2,550
720	UNEMPLOYMENT EXPENSE	-	2,000	2,500	2,500
746	OTHER SUPPLIES	290	150	150	150
776	JANITORIAL SUPPLIES	546	500	600	600
850	TELEPHONE	687	700	700	700
920	UTILITIES	470	800	800	800
932	BUILDING REPAIR & MAINT	816	800	3,000	3,000
933	GROUND MAINT & SNOW REMOVAL	5,368	8,000	8,000	8,000
978	EQUIPMENT	-	1,800	-	-
DEERFIELD COUNTY PARK TOTAL		**107,107**	**105,476**	**115,727**	**117,721**

Isabella County Expenditures 208 Parks & Recreation		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 759 HERRICK COUNTY PARK					
706	SALARIES & WAGES-PART TIME	61,182	68,989	72,000	73,440
712	SALARIES & WAGES-OVERTIME	695	-	300	300
715	FICA-EMPLOYER EXPENSE	4,734	5,278	5,508	5,618
719	WORKERS COMPENSATION INS	2,082	1,929	2,000	2,040
720	UNEMPLOYMENT EXPENSE	-	1,500	-	-
746	OTHER SUPPLIES	884	200	200	200
750	OTHER	93	125	125	125
776	JANITORIAL SUPPLIES	805	1,000	1,000	1,000
850	TELEPHONE	534	500	500	500
920	UTILITIES	7,937	9,500	9,500	9,500
932	BUILDING REPAIR & MAINT	1,603	9,500	9,500	9,500
933	GROUND MAINT & SNOW REMOVAL	7,835	6,000	7,800	7,800
978	EQUIPMENT	3,503	-	-	-
HERRICK COUNTY PARK TOTAL		**91,884**	**104,521**	**108,433**	**110,023**
DEPT 760 MERIDIAN PARK					
706	SALARIES & WAGES-PART TIME	3,290	3,849	3,420	3,488
715	FICA-EMPLOYER EXPENSE	252	294	262	267
719	WORKERS COMPENSATION INS	129	50	25	26
746	OTHER SUPPLIES	-	100	100	100
776	JANITORIAL SUPPLIES	-	100	100	100
920	UTILITIES	272	275	275	275
932	BUILDING REPAIR & MAINT	436	600	600	600
933	GROUND MAINT & SNOW REMOVAL	1,274	1,000	500	500
MERIDIAN PARK TOTAL		**5,652**	**6,268**	**5,282**	**5,356**
DEPT 761 PERE MARQUETTE RAIL TRAIL					
706	SALARIES & WAGES-PART TIME	4,561	2,070	2,128	2,171
715	FICA-EMPLOYER EXPENSE	349	158	163	166
719	WORKERS COMPENSATION INS	156	67	67	68
776	JANITORIAL SUPPLIES	-	100	100	100
932	BUILDING REPAIR & MAINT	103	100	100	100
933	GROUND MAINT & SNOW REMOVAL	1,115	400	400	400
PERE MARQUETTE RAIL TRAIL TOTAL		**6,283**	**2,895**	**2,958**	**3,005**
	GRAND TOTAL EXPENDITURES	**857,813**	**1,050,623**	**1,203,480**	**1,215,842**

2018 Adopted Budget
COMMISSION ON AGING REVENUES

Isabella County Revenues 288 Commission on Aging	2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
401 PROPERTY TAXES				
	1,432,583	1,426,761	1,302,240	1,324,388
519 FEDERAL GRANTS				
	257,299	256,332	251,829	251,829
555 TOBACCO SETTLEMENT-STATE				
	8,505	-	-	-
561 STATE GRANTS				
	266,114	265,001	264,001	264,001
592 CONTRIBUTIONS				
	252,262	230,814	349,654	349,654
623 PRIVATE PAY				
	30,015	15,855	15,855	15,855
665 INTEREST EARNED				
	1,699	-	-	-
674 3RD PARTY CONTRIBUTIONS				
	157,326	116,689	167,314	167,314
675 IN-KIND CONTRIBUTIONS				
	63,831	63,977	64,899	64,899
677 TRANSFERS IN				
	7,580	-	-	-
694 MISC REVENUE				
	49,381	52,391	23,175	23,175
GRAND TOTAL REVENUES	**2,526,594**	**2,427,820**	**2,438,967**	**2,461,115**

Isabella County Expenditures 288 Commission on Aging		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 5	**CONGREGATE-COOKS**				
704	SALARIES & WAGES-REGULAR	9,219	10,157	10,333	10,540
706	SALARIES & WAGES-PART TIME	15,495	19,144	18,648	19,021
715	FICA-EMPLOYER EXPENSE	2,068	2,242	2,217	2,261
716	HEALTH INSURANCE	713	977	1,054	1,057
717	LIFE INSURANCE	15	35	28	28
718	RETIREMENT EXPENSE	652	711	723	737
719	WORKERS COMPENSATION INS	530	548	542	553
721	PTO PAYOFFS	1,603	-	-	-
CONGREGATE-COOKS TOTAL		**30,295**	**33,814**	**33,545**	**34,197**
DEPT 6	**CONGREGATE MEALS**				
704	SALARIES & WAGES-REGULAR	23,224	27,321	27,714	28,268
706	SALARIES & WAGES-PART TIME	13,946	14,674	17,936	18,295
715	FICA-EMPLOYER EXPENSE	2,997	3,213	3,497	3,567
716	HEALTH INSURANCE	10,407	12,986	13,308	13,315
717	LIFE INSURANCE	61	71	56	56
718	RETIREMENT EXPENSE	1,637	1,912	1,940	1,979
719	WORKERS COMPENSATION INS	716	785	855	872
720	UNEMPLOYMENT EXPENSE	-	-	-	-
721	PTO PAYOFFS	2,442	-	-	-
726	OFFICE SUPPLIES	650	670	750	750
729	POSTAGE	229	230	230	230
743	FOOD	34,099	31,360	33,560	33,560
754	OPERATING SUPPLIES	7,632	3,500	3,600	3,600
802	SERVICES	4,044	3,660	4,000	4,000
803	DUES & SUBSCRIPTIONS	421	720	500	500
850	TELEPHONE	1,016	1,160	1,110	1,110
860	TRAVEL	37	-	-	-
861	PERSONAL CAR MILEAGE	187	310	210	210
920	UTILITIES	4,024	3,570	5,000	5,000
921	TRASH PICK UP	45	100	100	100
931	EQUIPMENT REPAIR & MAINT	79	140	500	500
955	LICENSE FEES	274	500	500	500
956	MISCELLANEOUS	3,850	4,354	4,354	4,354
957	EDUCATION & SEMINARS	-	175	75	75
978	EQUIPMENT	1,353	-	-	-
CONGREGATE MEALS TOTAL		**113,372**	**111,411**	**119,795**	**120,841**
DEPT 7	**HOME DELIVERED MEALS**				
704	SALARIES & WAGES-REGULAR	51,693	50,740	51,470	52,499
706	SALARIES & WAGES-PART TIME	31,042	27,251	33,310	33,976
715	FICA-EMPLOYER EXPENSE	6,671	5,966	6,495	6,625
716	HEALTH INSURANCE	23,165	24,118	24,715	24,728
717	LIFE INSURANCE	135	131	103	103
718	RETIREMENT EXPENSE	3,645	3,552	3,603	3,675
719	WORKERS COMPENSATION INS	1,594	1,459	1,587	1,619
721	PTO PAYOFFS	5,435	-	-	-
726	OFFICE SUPPLIES	1,444	1,460	1,600	1,600

Isabella County Expenditures 288 Commission on Aging		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
729	POSTAGE	510	540	540	540
743	FOOD	74,403	74,000	79,000	79,000
754	OPERATING SUPPLIES	16,360	18,300	19,000	19,000
802	SERVICES	8,965	8,850	8,850	8,850
803	DUES & SUBSCRIPTIONS	938	1,610	1,000	1,000
850	TELEPHONE	2,265	2,605	2,605	2,605
860	TRAVEL	33,096	26,000		-
861	PERSONAL CAR MILEAGE	412	685	365	365
920	UTILITIES	8,956	6,630	9,400	9,400
921	TRASH PICK UP	99	115	200	200
931	EQUIPMENT REPAIR & MAINT	175	200	500	500
955	LICENSE FEES	611	700	700	700
956	MISCELLANEOUS	8,569	8,065	7,045	7,045
957	EDUCATION & SEMINARS	-	200	100	100
978	EQUIPMENT	5,931	-	-	-
HOME DELIVERED MEALS TOTAL		**286,113**	**263,177**	**252,188**	**254,131**
DEPT 8	**HOME DELIVERED-COOKS**				
704	SALARIES & WAGES-REGULAR	20,520	18,864	19,189	19,573
706	SALARIES & WAGES-PART TIME	34,490	35,554	34,633	35,326
715	FICA-EMPLOYER EXPENSE	4,603	4,163	4,117	4,199
716	HEALTH INSURANCE	1,587	1,690	1,958	1,963
717	LIFE INSURANCE	33	191	52	52
718	RETIREMENT EXPENSE	1,452	1,321	1,344	1,371
719	WORKERS COMPENSATION INS	1,180	1,018	1,006	1,026
721	PTO PAYOFFS	3,568	-	-	-
HOME DELIVERED-COOKS TOTAL		**67,431**	**62,801**	**62,299**	**63,510**
DEPT 9	**FOSTER GRANDPARENTS PROG**				
704	SALARIES & WAGES-REGULAR	66,806	63,137	65,372	66,679
712	OVERTIME	-	-		-
715	FICA-EMPLOYER EXPENSE	5,436	4,830	5,001	5,101
716	HEALTH INSURANCE	16,389	14,448	14,893	14,911
717	LIFE INSURANCE	171	172	135	135
718	RETIREMENT EXPENSE	14,704	4,420	4,576	4,668
719	WORKERS COMPENSATION INS	634	745	772	787
721	PTO PAYOFFS	2,031	-	-	-
726	OFFICE SUPPLIES	1,170	1,296	1,296	1,296
729	POSTAGE	857	900	900	900
748	UNIFORMS & ACCESSORIES	495	620	620	620
754	OPERATING SUPPLIES	3,632	3,788	3,788	3,788
759	MEALS	932	1,300	1,300	1,300
834	MEDICAL SERVICES	40	210	210	210
846	STIPENDS	119,559	121,730	121,730	121,730
850	TELEPHONE	712	744	804	804
860	TRAVEL	33,357	40,066	42,920	42,920
861	PERSONAL CAR MILEAGE	1,004	870	931	931
865	MEALS & LODGING	915	2,246	1,992	1,992
911	LEGAL FEES	502	503	520	520

Isabella County Expenditures 288 Commission on Aging		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
956	MISCELLANEOUS	23,795	21,571	22,198	22,198
957	EDUCATION & SEMINARS	1,361	1,690	1,690	1,690
FOSTER GRANDPARENTS PROG TOTAL		**294,501**	**285,286**	**291,648**	**293,180**
DEPT 10	**ACTIVITY CENTER**				
704	SALARIES & WAGES-REGULAR	41,144	42,556	43,997	44,877
715	FICA-EMPLOYER EXPENSE	3,079	3,256	3,366	3,433
716	HEALTH INSURANCE	20,692	20,640	21,289	21,299
717	LIFE INSURANCE	101	101	80	80
718	RETIREMENT EXPENSE	2,964	2,979	3,080	3,142
719	WORKERS COMPENSATION INS	551	553	572	583
729	POSTAGE	7	-		-
743	FOOD	5,399	4,510	4,300	4,300
754	OPERATING SUPPLIES	70	100	3,050	3,050
802	SERVICES	25,695	15,000	60,000	60,000
861	PERSONAL CAR MILEAGE	-	-	1,000	1,000
ACTIVITY CENTER TOTAL		**99,702**	**89,695**	**140,734**	**141,765**
DEPT 13	**VOLUNTEER TRAVEL**				
704	SALARIES & WAGES-REGULAR	25,987	26,888	-	-
715	FICA-EMPLOYER EXPENSE	1,890	2,057	-	-
716	HEALTH INSURANCE	20,581	20,589	-	-
717	LIFE INSURANCE	101	101	-	-
718	RETIREMENT EXPENSE	1,872	1,882	-	-
719	WORKERS COMPENSATION INS	75	350	-	-
722	HOLIDAY PAY	-	-	-	-
860	TRAVEL	30,155	30,000	-	-
VOLUNTEER TRAVEL TOTAL		**80,660**	**81,867**	**-**	**-**
DEPT 14	**FITNESS PROGRAM**				
802	SERVICES	4,120	-	-	-
FITNESS PROGRAM TOTAL		**4,120**	**-**	**-**	**-**
DEPT 16	**UNMET NEEDS PROGRAM**				
754	OPERATING SUPPLIES	-	500	1,000	1,000
802	SERVICES	-	500	1,000	1,000
847	ASSISTANCE PAYMENTS	16,563	4,300	8,300	8,300
UNMET NEEDS PROGRAM TOTAL		**16,563**	**5,300**	**10,300**	**10,300**
DEPT 21	**HOMEMAKING**				
704	SALARIES & WAGES-REGULAR	-	-	-	-
706	SALARIES & WAGES-PART TIME	40,605	56,672	75,312	76,818
715	FICA-EMPLOYER EXPENSE	3,147	4,335	5,761	5,876
718	RETIREMENT EXPENSE	111	503	1,035	1,056
719	WORKERS COMPENSATION INS	1,417	1,899	2,523	2,573
721	PTO PAYOFFS	531	-	-	-
726	OFFICE SUPPLIES	255	250	200	200
729	POSTAGE	173	200	200	200
850	TELEPHONE	713	400	620	620

Isabella County Expenditures 288 Commission on Aging		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
861	PERSONAL CAR MILEAGE	3,737	3,500	3,400	3,400
902	ADVERTISING	-	25	-	-
911	LEGAL FEES	-	75	-	-
956	MISCELLANEOUS	2,780	2,669	2,668	2,668
HOMEMAKING TOTAL		**53,469**	**70,528**	**91,719**	**93,412**
DEPT 22	**PERSONAL CARE**				
704	SALARIES & WAGES-REGULAR	32,002	31,954	31,955	32,594
706	SALARIES & WAGES-PART TIME	21,280	36,020	34,912	35,610
712	SALARIES & WGES-OVERTIME	4	-	-	-
715	FICA-EMPLOYER EXPENSE	4,076	5,200	5,115	5,217
716	HEALTH INSURANCE	7,014	6,984	7,258	7,266
717	LIFE INSURANCE	101	101	80	80
718	RETIREMENT EXPENSE	14,196	18,789	30,845	31,021
719	WORKERS COMPENSATION INS	1,837	2,277	2,240	2,285
726	OFFICE SUPPLIES	935	700	700	700
728	PRINTING & BINDING	-	-	-	-
729	POSTAGE	329	350	325	325
802	SERVICES	-	8,000	4,000	4,000
850	TELEPHONE	1,137	800	1,100	1,100
861	PERSONAL CAR MILEAGE	10,134	7,000	7,500	7,500
902	ADVERTISING	-	25	-	-
911	LEGAL FEES	-	75	-	-
956	MISCELLANEOUS	2,639	2,416	2,416	2,416
PERSONAL CARE TOTAL		**95,683**	**120,691**	**128,446**	**130,115**
DEPT 23	**CASE COORDINATOR**				
704	SALARIES & WAGES-REGULAR	93,484	104,491	104,491	106,581
715	FICA-EMPLOYER EXPENSE	7,022	7,994	7,994	8,154
716	HEALTH INSURANCE	41,562	47,472	48,659	48,685
717	LIFE INSURANCE	222	252	200	200
718	RETIREMENT EXPENSE	22,433	22,115	33,512	33,599
719	WORKERS COMPENSATION INS	1,661	1,920	1,954	1,993
726	OFFICE SUPPLIES	573	500	900	900
729	POSTAGE	173	250	150	150
850	TELEPHONE	830	500	750	750
860	TRAVEL	205	-	-	-
861	PERSONAL CAR MILEAGE	2,434	1,800	1,000	1,000
902	ADVERTISING	-	25	-	-
911	LEGAL FEES	-	75	-	-
956	MISCELLANEOUS	14,006	14,150	14,150	14,150
957	EDUCATION & SEMINARS	-	800	500	500
978	EQUIPMENT	3,103	-	-	-
CASE COORDINATOR TOTAL		**187,708**	**202,344**	**214,260**	**216,661**
DEPT 24	**RESPITE CARE**				
706	SALARIES & WAGES-PART TIME	36,749	45,224	39,367	40,154
715	FICA-EMPLOYER EXPENSE	2,811	3,460	3,012	3,072
719	WORKERS COMPENSATION INS	1,270	1,515	1,319	1,345

Isabella County Expenditures 288 Commission on Aging		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
726	OFFICE SUPPLIES	152	300	550	550
729	POSTAGE	110	150	125	125
802	SERVICES	1,584	4,000	3,000	3,000
850	TELEPHONE	276	150	250	250
861	PERSONAL CAR MILEAGE	61	1,000	800	800
902	ADVERTISING	-	25	-	-
911	LEGAL FEES	-	75	-	-
956	MISCELLANEOUS	1,390	1,722	1,722	1,722
RESPITE CARE TOTAL		**44,403**	**57,621**	**50,145**	**51,019**
DEPT 25	**SENIOR COMPANION PROGRAM**				
704	SALARIES & WAGES-REGULAR	32,632	31,258	30,745	31,360
715	FICA-EMPLOYER EXPENSE	2,514	2,391	2,352	2,399
716	HEALTH INSURANCE	14,618	16,512	16,747	16,757
717	LIFE INSURANCE	83	101	80	80
718	RETIREMENT EXPENSE	6,535	2,188	2,152	2,195
719	WORKERS COMPENSATION INS	595	398	382	390
721	PTO PAYOFFS	870	-	-	-
722	HOLIDAY PAY	-	-	-	-
726	OFFICE SUPPLIES	383	600	600	600
729	POSTAGE	334	348	348	348
748	UNIFORMS & ACCESSORIES	635	335	335	335
754	OPERATING SUPPLIES	1,559	1,894	1,894	1,894
759	MEALS	1,745	3,016	3,016	3,016
834	MEDICAL SERVICES	39	95	95	95
846	STIPENDS	53,880	49,799	49,799	49,799
850	TELEPHONE	356	396	468	468
860	TRAVEL	32,831	35,534	36,418	36,418
861	PERSONAL CAR MILEAGE	1,508	912	835	835
865	MEALS & LODGING	634	774	774	774
911	LEGAL FEES	350	350	356	356
956	MISCELLANEOUS	5,296	7,466	9,046	9,046
957	EDUCATION & SEMINARS	849	1,220	1,220	1,220
SENIOR COMPANION PROGRAM TOTAL		**158,246**	**155,587**	**157,662**	**158,385**
DEPT 26	**CAREGIVER TRAINING PROGRAM**				
704	SALARIES & WAGES-REGULAR	32,593	21,145	21,145	21,568
715	FICA-EMPLOYER EXPENSE	2,329	1,618	1,618	1,650
716	HEALTH INSURANCE	16,388	10,320	10,640	10,640
717	LIFE INSURANCE	80	51	40	45
718	RETIREMENT EXPENSE	2,370	1,480	1,480	1,510
719	WORKERS COMPENSATION INS	478	395	395	403
722	HOLIDAY PAY	-	-	-	-
726	OFFICE SUPPLIES	-	300	300	300
728	PRINTING & BINDING	-	-	-	-
729	POSTAGE	252	400	400	400
754	OPERATING SUPPLIES	569	-	-	-
802	SERVICES	39,583	41,600	3,024	3,024
850	TELEPHONE	303	300	300	300

Isabella County Expenditures 288 Commission on Aging		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
861	PERSONAL CAR MILEAGE	371	800	800	800
956	MISCELLANEOUS	1,506	1,564	1,300	1,300
957	EDUCATION & SEMINARS	600	75	75	75
CAREGIVER TRAINING PROGRAM TOTAL		**97,422**	**80,048**	**41,517**	**42,015**
DEPT 672 COA ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	243,352	269,649	226,666	231,199
706	SALARIES & WAGES-PART TIME	7,863	-	-	-
707	PER DIEM PAYMENTS	1,375	1,250	2,000	2,000
715	FICA-EMPLOYER EXPENSE	18,965	20,628	17,340	17,687
716	HEALTH INSURANCE	97,604	115,671	99,429	99,482
717	LIFE INSURANCE	601	636	444	444
718	RETIREMENT EXPENSE	68,786	95,955	76,826	77,006
719	WORKERS COMPENSATION INS	2,009	2,073	1,951	1,990
721	PTO PAYOFFS	4,832	-	12,500	12,500
726	OFFICE SUPPLIES	3,565	3,750	2,750	2,750
729	POSTAGE	366	500	500	500
749	OIL & GAS	-	-	1,000	1,000
754	OPERATING SUPPLIES	2,307	1,360	1,200	1,200
776	JANITORIAL SUPPLIES	2,965	3,900	4,000	4,000
803	DUES & SUBSCRIPTIONS	3,838	7,100	9,900	9,900
830	ATTORNEY FEES	1,480	-	-	-
850	TELEPHONE	9,686	13,800	8,860	8,860
851	COPY MACHINE COSTS	2,080	1,500	2,000	2,000
860	TRAVEL	108	-	-	-
861	PERSONAL CAR MILEAGE	788	800	1,000	1,000
865	MEALS & LODGING	-	-	-	-
920	UTILITIES	55,115	66,500	72,800	72,800
921	TRASH PICK UP	4,309	4,600	4,200	4,200
931	EQUIPMENT REPAIR & MAINT	3,759	8,000	9,000	9,000
932	BUILDING REPAIR & MAINT	8,199	6,000	6,000	6,000
933	GROUND MAINT & SNOW REMOVAL	6,432	17,000	18,000	18,000
956	MISCELLANEOUS	6,421	-	-	-
978	EQUIPMENT	41,656	80,009	67,492	67,492
965	OPERATING TRANSFER OUT	-	-	-	-
COA ADMINISTRATION TOTAL		**598,458**	**720,681**	**645,858**	**651,010**
DEPT 673 GOLD KEY					
704	SALARIES & WAGES-REGULAR			74,382	75,870
706	SALARIES & WAGES-PART TIME			-	-
715	FICA-EMPLOYER EXPENSE			5,690	5,804
716	HEALTH INSURANCE			42,404	42,421
717	LIFE INSURANCE			160	160
718	RETIREMENT EXPENSE			5,207	5,311
719	WORKERS COMPENSATION INS			208	208
726	OFFICE SUPPLIES			750	750
729	POSTAGE			450	450
754	OPERATING SUPPLIES			3,750	3,750
759	VOLUNTEER MEALS			1,200	1,200

Isabella County Expenditures 288 Commission on Aging		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
803	DUES & SUBSCRIPTIONS			350	350
850	TELEPHONE			600	600
860	TRAVEL			60,300	60,300
861	PERSONAL CAR MILEAGE			800	800
865	MEALS & LODGING			500	500
957	EDUCATION & SEMINARS			2,100	2,100
GOLD KEY TOTAL		**-**	**-**	**198,851**	**200,574**

GRAND TOTAL EXPENDITURES	**2,228,146**	**2,340,851**	**2,438,967**	**2,461,115**

Isabella County Revenues 297 Central Dispatch/911	2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
602 E911 TELEPHONE SURCHARGE				
	1,005,282	1,009,100	1,730,000	1,730,000
618 MAINT CONTRACT FEES				
	30,858	37,100	-	-
665 INTEREST EARNED				
	547	500	500	500
694 MISC REVENUE				
	25,826	24,500	8,500	8,500
GRAND TOTAL REVENUES	**1,062,513**	**1,071,200**	**1,739,000**	**1,739,000**

Isabella County Expenditures 297 Central Dispatch/911		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 325 OPERATIONS					
704	SALARIES & WAGES-REGULAR	464,035	536,613	521,000	531,420
706	SALARIES & WAGES-PART TIME	-	-	-	-
712	SALARIES & WAGES-OVERTIME	71,759	63,000	55,000	56,100
715	FICA-EMPLOYER EXPENSE	41,150	43,914	43,200	44,064
716	HEALTH INSURANCE	186,346	201,863	178,650	178,771
717	LIFE INSURANCE	1,157	720	960	960
718	RETIREMENT EXPENSE	36,864	41,722	53,300	53,900
719	WORKERS COMPENSATION INS	1,597	1,615	1,610	1,642
722	HOLIDAY PAY	12,714	15,000	15,000	15,000
726	OFFICE SUPPLIES	3,036	2,200	3,000	3,000
729	POSTAGE	39	75	100	100
746	OTHER SUPPLIES	567	750	1,000	1,000
748	UNIFORMS & ACCESSORIES	817	2,200	2,500	2,500
749	OIL & GAS	1,575	1,750	1,750	1,750
776	JANITORIAL SUPPLIES	1,020	850	1,000	1,000
802	SERVICES	87,440	132,237	178,000	178,000
803	DUES & SUBSCRIPTIONS	654	800	1,500	1,500
822	JANITORIAL SERVICES	-	300	300	300
830	ATTORNEY FEES	4,087	500	2,000	2,000
850	TELEPHONE	29,386	30,700	32,700	32,700
851	COPY MACHINE COSTS	730	500	1,500	1,500
860	TRAVEL	-	-	5,000	5,000
861	PERSONAL CAR MILEAGE	1,296	1,500	1,500	1,500
865	MEALS & LODGING	1,648	2,400	5,000	5,000
902	ADVERTISING	5,663	1,000	5,000	5,000
920	UTILITIES	11,675	12,500	13,125	13,125
931	EQUIPMENT REPAIR & MAINT	1,845	4,000	8,000	8,000
932	BUILDING REPAIR & MAINT	141	500	500	500
934	RADIO REPAIR & MAINTENANCE	26,626	30,000	70,000	70,000
940	BUILDING RENTAL	29,575	30,000	30,000	30,000
957	EDUCATION & SEMINARS	7,873	17,000	19,000	19,000
958	CONTINGENCY	-	-	100,000	100,000
978	EQUIPMENT	8,473	10,000	8,000	8,000
OPERATIONS TOTAL		**1,039,786**	**1,186,209**	**1,359,195**	**1,372,332**
DEPT 326 MDT					
802	SERVICES	32,362	36,600	-	-
931	EQUIPMENT REPAIR & MAINT	-	500	-	-
MDT TOTAL		**32,362**	**37,100**	**-**	**-**

Isabella County Expenditures 297 Central Dispatch/911		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 327 WIRELESS					
704	SALARIES & WAGES-REGULAR	97,882	56,562	97,400	99,348
715	FICA-EMPLOYER EXPENSE	7,410	4,327	7,200	7,344
716	HEALTH INSURANCE	24,525	21,087	34,560	34,578
717	LIFE INSURANCE	166	57	130	130
718	RETIREMENT EXPENSE	27,835	31,612	40,875	40,935
719	WORKERS COMPENSATION INS	292	158	276	276
722	HOLIDAY PAY	2,630	-	2,500	2,500
WIRELESS TOTAL		**160,741**	**113,803**	**182,941**	**185,111**
	GRAND TOTAL EXPENDITURES	**1,232,889**	**1,337,112**	**1,542,136**	**1,557,443**

Isabella County Revenues 596 Recycling	2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
590 LOCAL REVENUE				
	94,924	110,000	110,000	110,000
592 CONTRIBUTION FROM				
	177,006	86,200	134,950	134,950
600 USER CHARGES				
	39,993	35,500	35,000	35,000
640 SALES				
	532,259	535,200	533,182	533,182
665 INTEREST EARNED				
	519	450	450	450
677 TRANSFERS IN				
	330,000	360,000	300,000	300,000
694 MISC REVENUE				
	1,439	2,100	2,100	2,100
GRANT TOTAL REVENUES	**1,176,140**	**1,129,450**	**1,115,682**	**1,115,682**

Isabella County Expenditures 596 Recycling		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
DEPT 17	**OPERATIONS**				
704	SALARIES & WAGES-REGULAR	84,424	89,939	96,000	97,920
706	SALARIES & WAGES-PART TIME	133,870	112,533	61,500	62,730
712	SALARIES & WAGES-OVERTIME	5,455	-	-	-
715	FICA-EMPLOYER EXPENSE	16,936	15,489	12,050	12,291
716	HEALTH INSURANCE	47,278	58,677	59,200	59,224
717	LIFE INSURANCE	251	171	250	250
718	RETIREMENT EXPENSE	5,468	6,296	6,750	6,885
719	WORKERS COMPENSATION INS	7,465	6,337	5,000	5,100
721	PTO PAYOFFS	1,104	-	250	250
748	UNIFORMS & ACCESSORIES	2,503	2,000	3,000	3,000
749	OIL & GAS	5,323	9,250	9,500	9,500
754	OPERATING SUPPLIES	13,820	17,000	18,000	18,000
802	CONTRACT SERVICES	107,376	174,900	175,400	175,400
822	JANITORIAL SERVICES	1,553	2,000	2,000	2,000
850	TELEPHONE	4,221	2,250	2,300	2,300
861	PERSONAL CAR MILEAGE	-	300	300	300
865	MEALS & LODGING	-	1,000	1,000	1,000
920	UTILITIES	28,982	35,000	35,000	35,000
921	TRASH PICK UP	39,935	35,000	32,000	32,000
931	EQUIPMENT REPAIR & MAINT	16,751	27,500	27,000	27,000
932	BUILDING REPAIR & MAINT	6,600	7,500	7,500	7,500
933	GROUND MAINT & SNOW REMOVAL	4,179	4,000	5,000	5,000
935	VEHICLES REPAIR & MAINT	95	500	500	500
956	MISCELLANEOUS	619	750	750	750
957	EDUCATION & SEMINARS	179	1,000	1,000	1,000
968	DEPRECIATION EXPENSE	43,741	56,000	46,327	46,327
978	EQUIPMENT	-	28,539	7,000	7,000
981	NEW VEHICLES	-	-	-	-
OPERATIONS TOTAL		**578,127**	**693,931**	**614,577**	**618,227**
DEPT 19	**ADMINISTRATION**				
704	SALARIES & WAGES-REGULAR	48,565	50,089	56,000	57,120
715	FICA-EMPLOYER EXPENSE	3,670	3,832	4,300	4,386
716	HEALTH INSURANCE	20,643	21,087	21,550	21,561
717	LIFE INSURANCE	101	57	80	80
718	RETIREMENT EXPENSE	3,543	3,506	4,000	4,080
719	WORKERS COMPENSATION INS	142	140	160	163
721	PTO PAYOFFS	597	500	500	500
726	OFFICE SUPPLIES	674	1,500	1,500	1,500
728	PRINTING & BINDING	91	-	200	200
746	OTHER SUPPLIES	-	75	75	75
754	OPERATING SUPPLIES	-	250	250	250
803	DUES & SUBSCRIPTIONS	410	410	500	500
850	TELEPHONE	2,690	2,765	2,766	2,766
851	COPY MACHINE COSTS	329	100	250	250
861	PERSONAL CAR MILEAGE	73	300	300	300
865	MEALS & LODGING	298	1,000	1,000	1,000

Isabella County Expenditures 596 Recycling		2016 Actual	2017 Amended Budget	2018 Requested	2018 Adopted
932	BUILDING REPAIR & MAINT	1,706	1,000	1,000	1,000
935	VEHICLES REPAIR & MAINT	60	250	750	750
957	EDUCATION & SEMINARS	602	1,000	1,000	1,000
978	EQUIPMENT	1,623	-	1,800	1,800
981	NEW VEHICLES	-	-	-	-
ADMINISTRATION TOTAL		**85,818**	**87,861**	**97,981**	**99,281**
DEPT 527	**DEPOT**				
704	SALARIES & WAGES-REGULAR	108,112	117,306	122,000	124,440
706	SALARIES & WAGES-PART TIME	26,317	20,770	22,000	22,440
712	SALARIES & WAGES-OVERTIME	2,790	-	-	-
715	FICA-EMPLOYER EXPENSE	10,175	10,563	11,000	11,220
716	HEALTH INSURANCE	78,754	84,304	81,550	81,581
717	LIFE INSURANCE	385	228	320	320
718	RETIREMENT EXPENSE	8,189	8,211	8,600	8,772
719	WORKERS COMPENSATION INS	15,899	16,859	17,600	17,952
726	OFFICE SUPPLIES	144	-		-
728	PRINTING & BINDING	1,126	200	500	500
746	OTHER SUPPLIES	8	-		-
749	OIL & GAS	23,888	30,000	30,000	30,000
834	MEDICAL SERVICES	1,061	-	500	500
935	VEHICLES REPAIR & MAINT	34,370	35,000	40,000	40,000
968	DEPRECIATION EXPENSE	50,149	50,100	54,453	54,453
978	EQUIPMENT	37,350	18,675	68,650	68,650
DEPOT TOTAL		**398,718**	**392,216**	**457,173**	**460,828**
DEPT 529	**HOUSEHOLD HAZARDOUS WASTE**				
802	SERVICES	5,850	3,000	3,500	3,500
968	DEPRECIATION EXPENSE	1,383	1,400	1,383	1,383
HOUSEHOLD HAZARDOUS WASTE TOTAL		**7,233**	**4,400**	**4,883**	**4,883**
	GRAND TOTAL EXPENDITURES	**1,069,896**	**1,178,408**	**1,174,614**	**1,183,219**