



the
**COUNTY of
ISABELLA**

**Fiscal Year 2020
Adopted Budget**

Approved September 17, 2019

TABLE OF CONTENTS

| | |
|--|--------------|
| Isabella County Officials | 2 |
| Budget Message | 3 |
| Budget Resolution No. 19-09-01..... | 4-6 |
| Budget Summary..... | 7-11 |
| Department Staffing | 12-14 |
| Personnel Changes | 15 |
| Capital Improvements | 16-17 |
| Special Revenue Funds - Attachment A..... | 18-21 |
| Proprietary Funds..... | 22-23 |
| Detail of General Fund Budget..... | 24-42 |
| Detail of Parks and Recreation Budget..... | 43-46 |
| Detail of Commission on Aging Budget | 47-53 |
| Detail of Central Dispatch/Emergency Mgt. Budget..... | 54-56 |
| Detail of Materials Recovery Facility Budget | 57-59 |

Isabella County Officials

Board of Commissioners

District 1
George A. Green
Chairperson

District 2
Frank Engler

District 3
Jerry Jaloszynski

District 4
Jim Horton
Vice-Chairperson

District 5
James Moreno

District 6
Steve Swaney

District 7
Tobin Hope

Trial Court Judges

Chief Judge
Honorable Eric R. Janes

Probate Judge
Honorable Stuart Black

Circuit Judge
Honorable Mark H. Duthie

Circuit Judge
Honorable Sara Spencer-Noggle

Other Elected Officials

Clerk
Mindé B. Lux

Drain Commissioner
Robert Willoughby

Prosecuting Attorney
David R. Barberi

Register of Deeds
Karen R. Jackson

Sheriff
Michael Main

Treasurer
Steven W. Pickens

Administrator/Controller
Margaret A. McAvoy



Isabella County

Margaret A. McAvoy
Administrator/Controller

August 29, 2019

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

Dear Commissioners,

The Proposed Isabella County Fiscal Year 2020 budget is enclosed for your review and eventual approval. The proposed budget is \$21,097,314 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 2020 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 2020 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 vision for the future and address department requests. I sincerely appreciate their professional dedication and willingness to work toward our common goal of excellence in public service.

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

I am thankful to the Isabella County Board of Commissioners for your support, insight, vision and leadership. It is an honor and a privilege to serve as your Administrator/Controller. I submit this FY 2020 budget to you with my full recommendation for approval.

Sincerely,

Margaret A. McAvoy
County Administrator/Controller

**ISABELLA COUNTY BOARD OF COMMISSIONERS
RESOLUTION NO. 19-09-01**

Fiscal Year 2020 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) 2020, 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 2020 budget for the General Fund, showing revenues and expenditures each totaling \$21,097,314 based on an approved millage of 6.6100 mills; and

BE IT FURTHER RESOLVED, that the FY 2020 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, 2020, 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 | \$63,909 |
| County Drain Commissioner | \$63,909 |
| County Register of Deeds | \$63,909 |

| | |
|--|-----------|
| County Treasurer | \$63,909 |
| County Prosecuting Attorney | \$110,262 |
| County Sheriff | \$71,683 |
| 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, 2019:

| | | | |
|-------------------------------|---------|---------------------------------|---------|
| 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

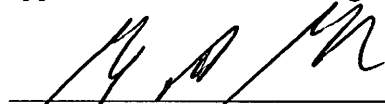
BE IT FURTHER RESOLVED, that the Chief Administrative Officer be directed to disburse to the various agencies, the approved County appropriation on the basis of need as determined by the cash balances within their respective funds; and

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

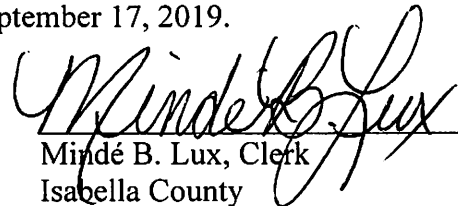
BE IT FURTHER RESOLVED, that the County Administrator/Controller is authorized to cause the drafting of contracts where necessary and appropriate within established budgetary limitations and that the Chairman of the Board is authorized to sign said contracts after the Administrator/Controller approves 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 2020 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 2020 budget, as presented, Tuesday, September 17, 2019.



George A. Green, Chairperson
Isabella County Board of Commissioners



Mindé B. Lux, Clerk
Isabella County

**Isabella County General Fund
Adopted Budget**

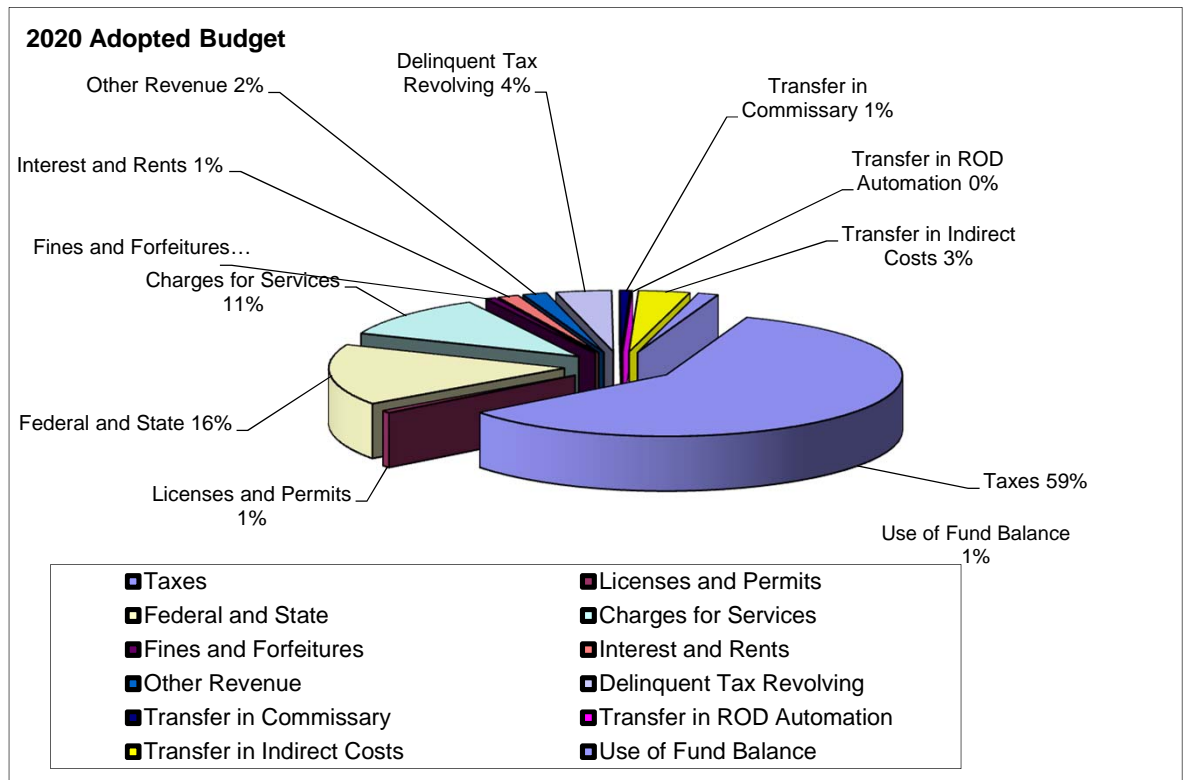
| Sources of Funds | 2018 Actual | 2019 Amended Budget | 2020 Adopted |
|--|------------------------|------------------------------------|-------------------------|
| Taxes | 11,594,194 | 11,807,388 | 12,432,693 |
| Licenses and Permits | 120,551 | 87,025 | 137,275 |
| Federal and State | 3,004,133 | 3,180,798 | 3,390,884 |
| Charges for Services | 2,547,197 | 2,743,700 | 2,344,400 |
| Fines and Forfeitures | 137,697 | 147,200 | 142,650 |
| Interest and Rents | 461,638 | 421,476 | 300,724 |
| Other Revenue | 218,204 | 173,400 | 351,800 |
| Delinquent Tax Revolving | 500,000 | 800,000 | 800,000 |
| Transfer in Commissary | 454,857 | 70,000 | 150,000 |
| Transfer in ROD Automation | 15,000 | 13,000 | 10,000 |
| Transfer in Indirect Costs | 0 | 592,109 | 742,109 |
| Use of Fund Balance | 903,221 | 624,816 | 294,779 |
| Total Revenues (includes use of Fund Balance) | \$ 19,956,691 | \$ 20,660,912 | \$ 21,097,314 |

| Expenditures by Function | 2018 Actual | 2019 Amended Budget | 2020 Adopted |
|-------------------------------------|------------------------|------------------------------------|-------------------------|
| Legislative | 171,861 | 200,118 | 211,967 |
| Judicial | 4,128,243 | 4,167,280 | 4,132,052 |
| General Government | 5,882,214 | 6,653,705 | 6,344,809 |
| Public Safety | 6,192,228 | 6,334,955 | 6,764,907 |
| Community & Econ Development | 279,348 | 269,234 | 420,522 |
| Public Works | 309,513 | 334,799 | 375,701 |
| Health and Welfare | 983,469 | 1,014,422 | 1,066,635 |
| Other Current Operations | 404,283 | 0 | 0 |
| Contingency | 0 | 50,000 | 50,000 |
| Other Financing Uses | 1,605,537 | 1,636,399 | 1,730,721 |
| Total Expenditures | \$ 19,956,691 | \$ 20,660,912 | \$ 21,097,314 |

| | | | |
|-------------------------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | 9,606,790 | 8,703,569 | 8,078,753 |
| <i>Change (Use) of Fund Balance</i> | <i>(903,221)</i> | <i>(624,816)</i> | <i>(294,779)</i> |
| Ending Fund Balance | \$ 8,703,569 | \$ 8,078,753 | \$ 7,783,974 |

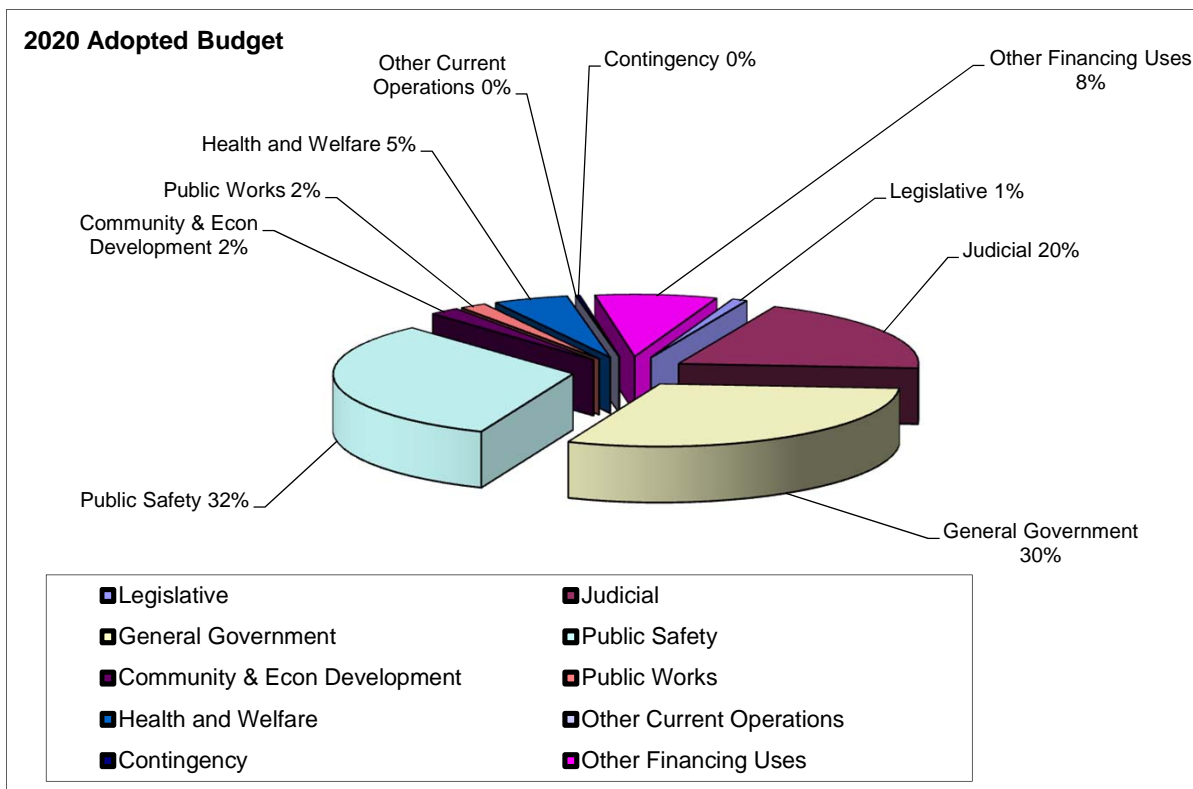
Isabella County General Fund Revenue Summary

| Sources of Funds | 2018 Actual | 2019 Amended Budget | 2020 Adopted |
|----------------------------|----------------------|----------------------|----------------------|
| Taxes | 11,594,194 | 11,807,388 | 12,432,693 |
| Licenses and Permits | 120,551 | 87,025 | 137,275 |
| Federal and State | 3,004,133 | 3,180,798 | 3,390,884 |
| Charges for Services | 2,547,197 | 2,743,700 | 2,344,400 |
| Fines and Forfeitures | 137,697 | 147,200 | 142,650 |
| Interest and Rents | 461,638 | 421,476 | 300,724 |
| Other Revenue | 218,204 | 173,400 | 351,800 |
| Delinquent Tax Revolving | 500,000 | 800,000 | 800,000 |
| Transfer in Commissary | 454,857 | 70,000 | 150,000 |
| Transfer in ROD Automation | 15,000 | 13,000 | 10,000 |
| Transfer in Indirect Costs | 0 | 592,109 | 742,109 |
| Use of Fund Balance | 903,221 | 624,816 | 294,779 |
| TOTAL Revenues | \$ 19,956,691 | \$ 20,660,912 | \$ 21,097,314 |



Isabella County General Fund Expenditure Summary

| Expenditures by Function | 2018 Actual | 2019 Amended Budget | 2020 Adopted |
|------------------------------|----------------------|---------------------------|----------------------|
| Legislative | 171,861 | 200,118 | 211,967 |
| Judicial | 4,128,243 | 4,167,280 | 4,132,052 |
| General Government | 5,882,214 | 6,653,705 | 6,344,809 |
| Public Safety | 6,192,228 | 6,334,955 | 6,764,907 |
| Community & Econ Development | 279,348 | 269,234 | 420,522 |
| Public Works | 309,513 | 334,799 | 375,701 |
| Health and Welfare | 983,469 | 1,014,422 | 1,066,635 |
| Other Current Operations | 404,283 | 0 | 0 |
| Contingency | 0 | 50,000 | 50,000 |
| Other Financing Uses | 1,605,537 | 1,636,399 | 1,730,721 |
| TOTAL Expenditures | \$ 19,956,691 | \$ 20,660,912 | \$ 21,097,314 |



**2020 Adopted Budget
GENERAL FUND EXPENDITURES
Expenditures by Function**

| Isabella County General Fund Budget | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|---|------------------|---------------------------|-------------------|------------------|
| LEGISLATIVE | | | | |
| Board of Commissioners | 171,861 | 200,118 | 228,808 | 211,967 |
| JUDICIAL | | | | |
| Trial Court | 3,642,333 | 3,661,811 | 3,741,542 | 3,652,359 |
| Adult Drug Court | 134,266 | 115,680 | 104,365 | 103,889 |
| Juvenile Drug Court | 89,289 | 112,237 | 109,999 | 108,112 |
| Swift And Sure Sanctions | 200,986 | 217,400 | 211,800 | 207,138 |
| Jury Board | 1,824 | 2,200 | 3,200 | 3,200 |
| Family Court | 59,545 | 57,952 | 59,261 | 57,353 |
| | 4,128,243 | 4,167,280 | 4,230,167 | 4,132,052 |
| GENERAL GOVERNMENT | | | | |
| Administration | 822,627 | 1,156,341 | 1,257,425 | 1,248,005 |
| Elections | 57,042 | 55,750 | 116,250 | 116,250 |
| County Clerk | 553,354 | 542,673 | 555,980 | 539,755 |
| Equalization | 329,689 | 336,238 | 329,924 | 323,345 |
| Human Resources | 51,639 | - | - | - |
| Prosecuting Attorney | 1,179,234 | 1,287,101 | 1,353,681 | 1,316,455 |
| Public Defender | 543,230 | 632,000 | 180,000 | 180,000 |
| Register of Deeds | 366,968 | 411,213 | 399,163 | 389,527 |
| Remonumentation | 58,649 | 69,800 | 64,000 | 64,000 |
| County Treasurer | 253,079 | 216,747 | 208,485 | 210,465 |
| Information Management | 269,599 | 293,399 | 294,441 | 291,603 |
| Building Authority | 91,711 | 93,130 | 250 | 250 |
| Communications | 903 | - | - | - |
| Building and Grounds | 588,720 | 720,409 | 759,523 | 882,045 |
| Court Building Costs | 189,510 | 222,359 | 178,014 | 176,728 |
| Central Services | - | 85,000 | 85,000 | 85,000 |
| Drain Commissioner | 373,577 | 366,270 | 360,368 | 349,653 |
| Cooperative Extension | 152,682 | 165,275 | 167,946 | 171,728 |
| | 5,882,214 | 6,653,705 | 6,310,452 | 6,344,809 |
| PUBLIC SAFETY | | | | |
| Sheriff | 2,776,842 | 2,712,714 | 2,961,628 | 3,016,670 |
| Road Patrol | 119,640 | 105,605 | 151,180 | 148,847 |
| Marine Safety | 5,922 | - | 5,100 | 5,100 |
| Corrections | 2,818,570 | 3,017,629 | 3,046,351 | 3,001,508 |
| Emergency Management | 68,200 | 133,881 | 212,972 | 213,204 |
| Animal Control | 403,054 | 365,126 | 382,739 | 379,578 |
| | 6,192,228 | 6,334,955 | 6,759,969 | 6,764,907 |
| COMMUNITY AND ECONOMIC DEVELOPMENT | | | | |
| Community Development | 279,348 | 269,234 | 426,559 | 420,522 |
| | 279,348 | 269,234 | 426,559 | 420,522 |
| PUBLIC WORKS | | | | |
| Drains at Large | 283,706 | 280,750 | 315,840 | 315,840 |
| Landfill | 25,807 | 54,049 | 59,774 | 59,861 |
| | 309,513 | 334,799 | 375,614 | 375,701 |

**2020 Adopted Budget
GENERAL FUND EXPENDITURES
Expenditures by Function**

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| HEALTH AND WELFARE | | | | |
|----------------------------|----------------|------------------|------------------|------------------|
| Substance Abuse | 156,128 | 148,017 | 148,149 | 148,149 |
| Medical Examiner | 136,026 | 153,060 | 158,078 | 158,078 |
| Mental Health | 216,300 | 216,300 | 216,300 | 216,300 |
| District Health Allocation | 385,270 | 385,270 | 385,270 | 385,270 |
| Veterans Affairs | 76,603 | 94,625 | 141,367 | 140,688 |
| Human Rights Committee | 3,576 | 6,150 | 6,150 | 6,150 |
| Other | 9,566 | 11,000 | 12,000 | 12,000 |
| | 983,469 | 1,014,422 | 1,067,314 | 1,066,635 |

| OTHER CURRENT OPERATIONS | | | | |
|---------------------------------|----------------|----------|----------|----------|
| Insurance & Bonds | 225,958 | - | - | - |
| Benefit Payouts | 90,586 | - | - | - |
| Unemployment Expense | 733 | - | - | - |
| Health Insurance | 1,359 | - | - | - |
| Postage | 70,405 | - | - | - |
| Other | 15,244 | - | - | - |
| | 404,283 | - | - | - |

| CONTINGENCY | | | | |
|--------------------|---|--------|--------|--------|
| Contingency | - | 50,000 | 50,000 | 50,000 |

| OTHER FINANCING USES: | | | | |
|------------------------------|------------------|------------------|------------------|------------------|
| Trans Out-Friend of Court | - | 40,000 | 180,000 | 140,000 |
| Trans Out-Law Library | 17,000 | 16,000 | 16,600 | 16,600 |
| Trans Out-Child-Probate | 700,000 | 873,600 | 700,000 | 600,000 |
| Trans Out-Child Care-DSS | 200,000 | 246,400 | 200,000 | 100,000 |
| Trans Out-Court/Jail Debt | 292,186 | 276,355 | 256,123 | 256,123 |
| Trans Out-Recycling | 300,000 | 100,000 | 380,000 | 280,000 |
| Trans Out-Comm. Alternatives | 61,381 | 47,644 | 66,500 | 64,000 |
| Trans Out-MIDC Fund | - | - | 238,440 | 238,440 |
| Trans Out-FIA | - | 5,000 | 5,000 | 5,000 |
| Transfers to Other Funds | 34,970 | 31,400 | 28,558 | 30,558 |
| | 1,605,537 | 1,636,399 | 2,071,221 | 1,730,721 |

| TOTAL EXPENDITURES AND OTHER FINANCING USES | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| | 19,956,691 | 20,660,912 | 21,520,104 | 21,097,314 |

2020 Adopted Budget
DEPARTMENT STAFFING

| | FY 2019 | FY 2020 | | | |
|--------------------------------|--------------|--------------|---------------|----------------------|--------------|
| Fund 101 Department 101 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Commissioners | 1.87 | 1.89 | 51,000 | 106,978 | 157,978 |
| Fund 101 Department 135 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Trial Court | 43.00 | 43.00 | 2,021,072 | 1,156,089 | 3,177,162 |
| Fund 101 Department 140 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Adult Drug Court | 1.00 | 1.00 | 60,081 | 18,245 | 78,326 |
| Fund 101 Department 142 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Juvenile Drug Court | 1.00 | 1.00 | 63,169 | 30,514 | 93,683 |
| Fund 101 Department 143 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Swift and Sure Sanctions | 2.00 | 2.00 | 106,172 | 60,874 | 167,046 |
| Fund 101 Department 166 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Family Court | 1.00 | 1.00 | 32,896 | 20,558 | 53,453 |
| Fund 101 Department 172 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Administration | 7.00 | 7.00 | 389,856 | 182,879 | 572,735 |
| Fund 101 Department 191 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Elections | 0.00 | 0.00 | 1,000 | - | 1,000 |
| Fund 101 Department 215 | FTE s | FTE s | Salary | Benefit Costs | Total |
| County Clerk | 6.77 | 7.00 | 284,929 | 194,977 | 479,905 |
| Fund 101 Department 225 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Equalization | 2.00 | 2.00 | 99,221 | 74,832 | 174,053 |
| Fund 101 Department 229 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Prosecuting Attorney | 13.77 | 14.00 | 730,801 | 479,809 | 1,210,610 |
| Fund 101 Department 236 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Register of Deeds | 4.77 | 4.77 | 191,412 | 128,015 | 319,427 |
| Fund 101 Department 253 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Treasurer | 2.00 | 2.50 | 119,995 | 73,437 | 193,432 |

2020 Adopted Budget
DEPARTMENT STAFFING

| | FY 2019 | FY 2020 | | | |
|-------------------------|---------|---------|---------|---------------|---------|
| Fund 101 Department 258 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Information Systems | 2.00 | 2.00 | 102,327 | 49,150 | 151,477 |

| Fund 101 Department 265 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|---------|---------------|---------|
| Building and Grounds | 4.77 | 5.00 | 213,772 | 140,315 | 354,087 |

| Fund 101 Department 266 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|--------|---------------|--------|
| Court Building | 1.77 | 1.77 | 51,406 | 24,946 | 76,352 |

| Fund 101 Department 275 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|---------|---------------|---------|
| Drain Commissioner | 3.65 | 3.65 | 179,353 | 137,174 | 316,527 |

| Fund 101 Department 301 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|-----------|---------------|-----------|
| Sheriff | 24.00 | 24.00 | 1,559,933 | 1,023,139 | 2,583,072 |

| Fund 101 Department 302 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|--------|---------------|---------|
| Secondary Road Patrol | 1.00 | 1.00 | 65,022 | 37,813 | 102,835 |

| Fund 101 Department 308 | FTE s | FTE s | Salary | Benefit Costs | Total |
|----------------------------|-------|-------|--------|---------------|--------|
| Mid Michigan Comm. College | 0.00 | 1.00 | 36,021 | 3,941 | 39,962 |

| Fund 101 Department 351 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|-----------|---------------|-----------|
| Corrections | 26.85 | 26.85 | 1,304,790 | 713,673 | 2,018,463 |

| Fund 101 Department 401 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|---------|---------------|---------|
| Community Development | 2.50 | 2.50 | 147,914 | 82,781 | 230,694 |

| Fund 101 Department 426 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|--------|---------------|--------|
| Emergency Management | 1.02 | 1.02 | 50,426 | 10,631 | 61,056 |

| Fund 101 Department 430 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|---------|---------------|---------|
| Animal Control | 2.77 | 2.77 | 108,288 | 56,119 | 164,407 |

| Fund 101 Department 526 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|--------|---------------|-------|
| Sanitary Landfill | 0.10 | 0.10 | 4,736 | 504 | 5,240 |

| Fund 101 Department 682 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|--------|---------------|--------|
| Veterans Affairs | 1.00 | 1.00 | 57,403 | 23,766 | 81,169 |

2020 Adopted Budget
DEPARTMENT STAFFING

| | FY 2019 | FY 2020 | | | |
|--------------------------------|---------|---------|--------|---------------|--------|
| Fund 205 Department 205 | FTE s | FTE s | Salary | Benefit Costs | Total |
| Geographic Information Systems | 0.77 | 0.77 | 27,758 | 2,119 | 29,878 |

| Fund 208 | FTE s | FTE s | Salary | Benefit Costs | Total |
|----------------------|-------|-------|---------|---------------|---------|
| Parks and Recreation | 18.25 | 18.25 | 557,230 | 148,742 | 705,972 |

| Fund 215 Department 141 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|---------|---------------|---------|
| Friend of the Court | 10.00 | 10.00 | 453,254 | 301,108 | 754,361 |

| Fund 258 Department 136 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|--------|---------------|--------|
| Community Services | 1.00 | 1.00 | 44,145 | 31,024 | 75,170 |

| Fund 259 Department 137 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|--------|---------------|--------|
| Community Corrections | 1.00 | 1.00 | 50,718 | 35,867 | 86,585 |

| Fund 260 Department 260 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|---------|---------------|-----------|
| Indigent Defense | 0.00 | 12.00 | 629,283 | 398,139 | 1,027,422 |

| Fund 288 | FTE s | FTE s | Salary | Benefit Costs | Total |
|---------------------|-------|-------|---------|---------------|-----------|
| Commission on Aging | 25.82 | 25.82 | 995,686 | 573,475 | 1,569,161 |

| Fund 292 Department 664 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|--------|---------------|--------|
| Child Care Fund | 1.00 | 1.00 | 60,690 | 32,637 | 93,327 |

| Fund 297 | FTE s | FTE s | Salary | Benefit Costs | Total |
|------------------|-------|-------|---------|---------------|-----------|
| Central Dispatch | 13.75 | 14.00 | 744,365 | 358,456 | 1,102,821 |

| Fund 542 Department 371 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|---------|---------------|---------|
| Inspections | 4.50 | 4.50 | 210,381 | 132,272 | 342,653 |

| Fund 591 Department 300 | FTE s | FTE s | Salary | Benefit Costs | Total |
|----------------------------|-------|-------|--------|---------------|--------|
| Lake Isabella Water Supply | 0.25 | 0.25 | 11,839 | 1,262 | 13,101 |

| Fund 596 | FTE s | FTE s | Salary | Benefit Costs | Total |
|--------------------------------------|-------|-------|---------|---------------|---------|
| Recycling Material Recovery Facility | 10.85 | 10.85 | 342,625 | 205,440 | 548,065 |

| Fund 616 Department 254 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------------|-------|-------|--------|---------------|---------|
| Delinquent Tax Revolving Fund | 2.00 | 2.00 | 79,448 | 41,350 | 120,798 |

| Fund 617 Department 254 | FTE s | FTE s | Salary | Benefit Costs | Total |
|-------------------------|-------|-------|--------|---------------|--------|
| PA 123 Fund | 1.00 | 1.00 | 44,815 | 26,871 | 71,687 |

**Isabella County
FY 2020 Personnel Changes**

| Fund/ Dept. | Title of Position | FT/ PT | Hrs/ Wk | Salary Grade | New | Other | Wages | Benefits | Incremental Costs | Comments | Recommd. Admin |
|----------------|---|-----------|------------|-----------------|-----|-------|--------|----------|----------------------|---|-------------------|
| GF/EM/911 | Full Time Administrative Assistant 911/EOC | FT | 37.5 | 6 | x | | 26,899 | 27,043 | 53,942 | Change from part time to full time and position would be split 911/EOC. Not filling Deputy Director position = \$92,663 savings. 50% from 911 surcharge and 50% from EM planner grant. | Yes |
| GF/Clerk | Vital Records Clerk | FT | 37.5 | 7 | | x | 35,217 | 26,509 | 5,059 | Change from Grade 7 to Grade 8. | No |
| GF/Clerk | Deputy Clerk 1 | FT | 37.5 | 7 | | x | 32,896 | 23,824 | 27,065 | Change from part time to full time. \$29,655 paid by CPL fund transfer to GF. No increase to GF. | Yes |
| MRF | Operations Specialist | FT | 37.5 | 8 | | x | 38,201 | 31,680 | 18,883 | Change Job Title to Operations Manager and from change Grade 8 to Grade 12. | No |
| Parks | Administrative Secretary | FT | 37.5 | 8 | | x | 38,201 | 14,332 | 2,421 | Change from Grade 8 to Grade 10. | No |
| GF/Treas/DTRF | Administrative Assistant - Deputy Treasurer | PT | 18.5 | 7 | x | | 14,255 | 1,130 | 15,385 | New PT position to assist with daily transactions and relief of staff. *Position was originally approved in the FY16 budget, however, the position was not filled. Split 50/50 with DTR. Increase of \$7,700 to GF. | Yes |
| GF/B&G | Custodian | FT | 37.5 | 6 | | x | 26,899 | 28,030 | 31,722 | Change custodian position from part time to full time for cleaning of PDO. Increase of \$31,722 to GF. | Yes |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

Isabella County
FY 2020 Capital Improvement Requests Summary
General Fund

| Fund/ Department | Project | Requested Cost | Recommended Admin. | Notes and Other Sources |
|-----------------------------|--|---------------------------|-------------------------------|---|
| GF/ Building & Grounds | Snow Removal Tractor and Trailer | \$ 27,000 | \$ 27,000 | General Fund - Building & Grounds Dept. |
| | Asphalt parking lot - Animal Control | \$ 65,000 | \$ 65,000 | General Fund - Building & Grounds Dept. |
| | Asphalt parking lot - MSP | \$ 100,000 | \$ 10,000 | General Fund - Building & Grounds Dept. |
| | 2nd Floor Restrooms - County Building | \$ 15,000 | \$ 30,000 | General Fund - Building & Grounds Dept. - after much consideration, both restrooms need to be replaced |
| GF/Information Systems | Core Server | \$ 6,600 | \$ 6,600 | General Fund - Information Systems Dept. |
| | Terminal Server | \$ 13,700 | \$ 13,700 | General Fund - Information Systems Dept. |
| | Network Switch Upgrade | \$ 25,000 | \$ 25,000 | General Fund - Information Systems Dept. |
| | Phone System - County Building | \$ 125,000 | \$ - | General Fund - Information Systems Dept. |
| GF/Sheriff | Patrol Vehicle Replacement-(2) SUV interceptors | \$ 91,686 | \$ 91,686 | General Fund - Sheriff Dept. |
| | *Vehicles: \$67,064, Equipment: \$24,804 | | | |
| | Prisoner Transport Van Replacement | \$ 36,497 | \$ 36,497 | General Fund - Sheriff Dept. |
| | Records Management System | \$ 64,074 | \$ 64,074 | General Fund - Sheriff Dept. - increase to GF of \$33,500 this FY only, due to prior RMS costing \$30,500 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total General Fund Capital Requests | \$ 569,557 | \$ 369,557 | |

Isabella County
FY 2020 Capital Improvement Requests Summary
Other Funds

| Fund/ | | Requested | Recommended | Notes and |
|-------------|---|---------------------|---------------------|---|
| Department | Project | Cost | Admin. | Other Sources |
| CD/911 | Next Generation 911 | \$ 280,000 | \$ 240,000 | 911 Surcharge |
| | CAD Project | \$ 110,000 | \$ 104,000 | 911 Surcharge and Potential SOM Grant |
| | Command and Control Portable Radios | \$ 63,900 | \$ 32,000 | 911 Surcharge |
| | HP Plotter | \$ 6,300 | \$ - | 911 Surcharge |
| COA | Two (2) Double Convection Ovens | \$ 30,932 | \$ 30,932 | COA Fund |
| | Two (2) Concrete Curbing for Parking Lot Islands | \$ 5,900 | \$ 5,900 | COA Fund - reimbursed by Friends of Isabella Seniors |
| Inspections | Vehicle Replacement (Pickup Truck) | \$ 26,000 | \$ 26,000 | Inspections Fund |
| LIWS | Re-paint hydropneumatic water storage tank | \$ 30,000 | \$ 68,750 | General Fund loan @ 4% interest rate for 5 years |
| MRF | Upfeed Belt and Main Ram Cylinder Repair on Baler | \$ 85,204 | \$ 85,204 | County Equipment Reserve & City Request - pending approval by MRF Advisory Board and MP City Commission |
| | Front End Loader | \$ 23,217 | \$ - | MRF Fund - 2 Year Lease |
| | Skid Steer Loader | \$ 13,072 | \$ 13,072 | MRF Fund - 2 Year Lease |
| Parks | Campground Improvements - CLFP DNR Passport Grant Match | \$ 220,000 | \$ 220,000 | Parks Fund - Grant reimbursement of \$150,000 |
| | 1/2 Ton Pickup Truck | \$ 26,000 | \$ 26,000 | Parks Fund |
| | F-450 Dump Bed Truck | \$ 45,000 | \$ 7,500 | Parks Fund |
| | 102" x 25' Gooseneck Trailer | \$ 9,000 | \$ 9,000 | Parks Fund |
| | Eco Grader (Towable Road Grader) | \$ 8,500 | \$ - | Parks Fund |
| | Stand-On Mower | \$ 9,000 | \$ - | Parks Fund |
| | Fire Rings - Replacement | \$ 20,000 | \$ 10,000 | Parks Fund & Potential MMRMA RAP Grant for \$5,000 |
| | Benches/Picnic Tables/Shelves | \$ 10,000 | \$ - | Parks Fund |
| | Gatehouse (HRA & DNP) | \$ 40,000 | \$ - | Parks Fund |
| | Bollards & Signs (PMRT) | \$ 50,000 | \$ 7,000 | Parks Fund |
| | Deerfield Fencing for Maintenance Area | \$ 20,000 | \$ - | Parks Fund |
| | Total Other Funds Capital Requests | \$ 1,132,025 | \$ 885,358 | |
| | Total General Fund Capital Requests | \$ 569,557 | \$ 369,557 | |
| | Grand Total | \$ 1,701,582 | \$ 1,254,915 | |

2020 Adopted Budget
SPECIAL REVENUE FUNDS

| Isabella County Special Revenue Funds | Fund No. | | 2018 Actual | 2019 Amended | 2020 Adopted |
|---------------------------------------|----------|--|----------------|-----------------|-----------------|
| GIS FUND | 205 | Beginning Fund Bal. | 37,011 | 38,535 | 38,122 |
| | | Revenues | 27,292 | 29,500 | 30,000 |
| | | Expenses | (52,238) | (57,313) | (59,107) |
| | | <i>Transfer from GF</i> | 26,470 | 27,400 | 28,558 |
| | | <i>Change(Use) of Fund Bal.</i> | 1,524 | (413) | (549) |
| | | Ending Fund Bal. | 38,535 | 38,122 | 37,573 |
| PARKS AND RECREATION | 208 | Beginning Fund Bal. | 960,588 | 975,607 | 752,075 |
| | | Revenues | 1,081,809 | 1,128,774 | 1,200,078 |
| | | Expenses | (1,066,790) | (1,241,354) | (1,240,850) |
| | | <i>Transfer to GF - Indirect Costs</i> | - | (110,952) | (110,952) |
| | | <i>Change(Use) of Fund Bal.</i> | 15,019 | (223,532) | (151,724) |
| | | Ending Fund Bal. | 975,607 | 752,075 | 600,351 |
| FRIEND OF THE COURT | 215 | Beginning Fund Bal. | 217,862 | 156,429 | 58,360 |
| | | Revenues | 547,132 | 613,200 | 613,000 |
| | | Expenses | (608,565) | (751,269) | (773,011) |
| | | <i>Transfer from GF</i> | - | 40,000 | 140,000 |
| | | <i>Change(Use) of Fund Bal.</i> | (61,433) | (98,069) | (20,011) |
| | | Ending Fund Bal. | 156,429 | 58,360 | 38,349 |
| ROD AUTOMATION FUND | 256 | Beginning Fund Bal. | 169,363 | 121,366 | 131,196 |
| | | Revenues | 50,658 | 51,180 | 48,250 |
| | | Expenses | (83,655) | (28,350) | (34,000) |
| | | <i>Transfer to GF</i> | (15,000) | (13,000) | (11,624) |
| | | <i>Change(Use) of Fund Bal.</i> | (47,997) | 9,830 | 2,626 |
| | | Ending Fund Bal. | 121,366 | 131,196 | 133,822 |
| COMMUNITY SERVICES | 258 | Beginning Fund Bal. | 17,914 | 148 | 2,919 |
| | | Revenues | 78,700 | 78,500 | 72,500 |
| | | Expenses | (90,397) | (77,729) | (76,690) |
| | | <i>Transfer from GF</i> | 8,500 | 4,000 | 2,000 |
| | | <i>Transfer to Other Funds</i> | (14,569) | (2,000) | - |
| | | <i>Change(Use) of Fund Bal.</i> | (17,766) | 2,771 | (2,190) |
| Ending Fund Bal. | 148 | 2,919 | 729 | | |

2020 Adopted Budget
SPECIAL REVENUE FUNDS

| Isabella County Special Revenue Funds | | | 2018 | 2019 | 2020 |
|---------------------------------------|-----|-------------------------------------|-----------|-------------|-------------|
| Fund No. | | | Actual | Amended | Adopted |
| ISA CO COMM CORRECTION | 259 | Beginning Fund Bal. | 1 | 193 | 434 |
| | | Revenues | 114,052 | 137,618 | 69,250 |
| | | Expenses | (189,810) | (185,021) | (131,942) |
| | | <i>Transfer from GF/Other Funds</i> | 75,950 | 47,644 | 64,000 |
| | | <i>Change(Use) of Fund Bal.</i> | 192 | 241 | 1,308 |
| | | Ending Fund Bal. | 193 | 434 | 1,742 |
| INDIGENT DEFENSE | 260 | Beginning Fund Bal. | - | - | 1 |
| | | Revenues | - | 1,518,691 | 1,640,781 |
| | | Expenses | - | (1,518,690) | (1,640,781) |
| | | <i>Transfer from GF/Other Funds</i> | - | - | - |
| | | <i>Change(Use) of Fund Bal.</i> | - | 1 | - |
| | | Ending Fund Bal. | - | 1 | 1 |
| CONCEALED PISTOL LICENSING | 263 | Beginning Fund Bal. | 40,396 | 55,849 | 73,949 |
| | | Revenues | 26,832 | 32,000 | 32,000 |
| | | Expenses | (11,379) | (13,900) | (2,350) |
| | | <i>Transfer from GF</i> | - | - | (29,655) |
| | | <i>Change(Use) of Fund Bal.</i> | 15,453 | 18,100 | (5) |
| | | Ending Fund Bal. | 55,849 | 73,949 | 73,944 |
| FORFEITURES-PROSECUTOR | 264 | Beginning Fund Bal. | 15,165 | 15,202 | 14,202 |
| | | Revenues | 37 | 500 | - |
| | | Expenses | - | (1,500) | - |
| | | <i>Change(Use) of Fund Bal.</i> | 37 | (1,000) | - |
| | | Ending Fund Bal. | 15,202 | 14,202 | 14,202 |
| DRUG LAW ENFORCEMENT | 265 | Beginning Fund Bal. | 17,753 | 19,089 | 19,089 |
| | | Revenues | 1,336 | - | - |
| | | Expenses | - | - | - |
| | | <i>Change(Use) of Fund Bal.</i> | 1,336 | - | - |
| | | Ending Fund Bal. | 19,089 | 19,089 | 19,089 |
| LOCAL CORR OFFICER TRAINI | 267 | Beginning Fund Bal. | 22,387 | 11,545 | 11,545 |
| | | Revenues | 16,994 | 20,000 | 15,000 |
| | | Expenses | (27,836) | (20,000) | (15,000) |
| | | <i>Change(Use) of Fund Bal.</i> | (10,842) | - | - |
| | | Ending Fund Bal. | 11,545 | 11,545 | 11,545 |

2020 Adopted Budget
SPECIAL REVENUE FUNDS

| Isabella County Special Revenue Funds | | | 2018 Actual | 2019 Amended | 2020 Adopted |
|---------------------------------------|-----|--|----------------|-----------------|-----------------|
| COUNTY LAW LIBRARY | 269 | Beginning Fund Bal. | 1 | 87 | 187 |
| | | Revenues | 6,500 | 6,500 | 6,500 |
| | | Expenses | (23,414) | (22,400) | (23,100) |
| | | <i>Transfer from GF</i> | 17,000 | 16,000 | 16,600 |
| | | <i>Change(Use) of Fund Bal.</i> | 86 | 100 | - |
| | | Ending Fund Bal. | 87 | 187 | 187 |
| CDBG HSG ASSISTANCE GRANT | 273 | Beginning Fund Bal. | 110,294 | 110,294 | 110,294 |
| | | Revenues | - | 17,500 | 17,500 |
| | | Expenses | - | (17,500) | (17,500) |
| | | <i>Transfer from GF</i> | - | - | - |
| | | <i>Change(Use) of Fund Bal.</i> | - | - | - |
| | | Ending Fund Bal. | 110,294 | 110,294 | 110,294 |
| TRIBAL DISTRIBUTIONS | 280 | Beginning Fund Bal. | 164,016 | 178,588 | 215,638 |
| | | Revenues | 45,900 | 150,000 | 75,000 |
| | | Expenses | (24,214) | (112,950) | (86,000) |
| | | <i>Transfer to Other Funds</i> | (7,114) | - | - |
| | | <i>Change(Use) of Fund Bal.</i> | 14,572 | 37,050 | (11,000) |
| | | Ending Fund Bal. | 178,588 | 215,638 | 204,638 |
| COMMISSION ON AGING | 288 | Beginning Fund Bal. | 1,985,062 | 2,377,905 | 2,094,801 |
| | | Revenues | 2,697,920 | 2,543,300 | 2,788,688 |
| | | Expenses | (2,305,077) | (2,570,598) | (2,551,170) |
| | | <i>Transfer to GF - Indirect Costs</i> | - | (255,806) | (255,806) |
| | | <i>Change(Use) of Fund Bal.</i> | 392,843 | (283,104) | (18,288) |
| | | Ending Fund Bal. | 2,377,905 | 2,094,801 | 2,076,513 |
| FAMILY INDEPENDENCE AGENC | 290 | Beginning Fund Bal. | 2,523 | 170 | 170 |
| | | Revenues | - | - | - |
| | | Expenses | (2,353) | (5,000) | (5,000) |
| | | <i>Transfer from GF</i> | - | 5,000 | 5,000 |
| | | <i>Change(Use) of Fund Bal.</i> | (2,353) | - | - |
| | | Ending Fund Bal. | 170 | 170 | 170 |

2020 Adopted Budget
SPECIAL REVENUE FUNDS

| Isabella County Special Revenue Funds | | | 2018 | 2019 | 2020 |
|---------------------------------------|-----|--|-------------|-------------|-------------|
| Fund No. | | | Actual | Amended | Adopted |
| CHILD CARE FUND | 292 | Beginning Fund Bal. estimated FY20 | 601,321 | 468,560 | 491,333 |
| | | Revenues | 1,103,945 | 960,000 | 834,000 |
| | | Expenses | (2,136,706) | (2,257,227) | (1,914,096) |
| | | <i>Transfer from GF</i> | 900,000 | 1,120,000 | 700,000 |
| | | <i>Change(Use) of Fund Bal.</i> | (132,761) | (177,227) | (380,096) |
| | | Ending Fund Bal. | 468,560 | 291,333 | 111,237 |
| SOLDIERS & SAILORS RELIEF | 293 | Beginning Fund Bal. | 15,015 | 15,015 | 13,015 |
| | | Revenues | - | - | - |
| | | Expenses | - | (2,000) | (2,000) |
| | | <i>Transfer from GF</i> | - | - | - |
| | | <i>Change(Use) of Fund Bal.</i> | - | (2,000) | (2,000) |
| | | Ending Fund Bal. | 15,015 | 13,015 | 11,015 |
| VETERANS TRUST FUND | 294 | Beginning Fund Bal. | 1,220 | 150 | 150 |
| | | Revenues | - | - | - |
| | | Expenses | (1,070) | - | - |
| | | <i>Change(Use) of Fund Bal.</i> | (1,070) | - | - |
| | | Ending Fund Bal. | 150 | 150 | 150 |
| CENTRAL DISPATCH | 297 | Beginning Fund Bal. estimated FY20 | 513,082 | 719,858 | 758,636 |
| | | Revenues | 1,707,263 | 1,705,900 | 1,735,900 |
| | | Expenses | (1,500,487) | (1,867,440) | (2,027,936) |
| | | <i>Transfer to GF - Indirect Costs</i> | - | (99,682) | (99,682) |
| | | <i>Change(Use) of Fund Bal.</i> | 206,776 | (261,222) | (391,718) |
| | | Ending Fund Bal. | 719,858 | 458,636 | 366,918 |
| CAPITAL IMPROVEMENT | 401 | Beginning Fund Bal. | 46,843 | 46,614 | 46,614 |
| | | Revenues | 51 | - | - |
| | | Expenses | (280) | - | - |
| | | <i>Transfer from GF/Other Funds</i> | - | - | - |
| | | <i>Change(Use) of Fund Bal.</i> | (229) | - | - |
| | | Ending Fund Bal. | 46,614 | 46,614 | 46,614 |

2020 Adopted Budget
PROPRIETARY FUNDS

| Isabella County Proprietary Funds | | | 2018 Actual | 2019 Amended | 2020 Adopted |
|--|-------------|---|----------------|------------------------|-----------------|
| Fund No. | | | | | |
| BUILDING INSPECTION FUND | 542 | Beginning Net Position | 301,408 | 426,517 | 294,369 |
| | | Revenues | 476,658 | 345,000 | 785,200 |
| | | Expenses | (351,549) | (426,857) | (423,980) |
| | | <i>Transfer to GF - Indirect Costs</i> | - | (50,291) | (50,291) |
| | | <i>Change in Net Position</i> | 125,109 | (132,148) | 310,929 |
| | | <i>Net investment in capital assets</i> | 25,112 | 18,307 | 34,271 |
| | | <i>Unrestricted</i> | 401,405 | 276,062 | 571,027 |
| | | Ending Net Position | 426,517 | 294,369 | 605,298 |
| LAKE ISABELLA WSS-OPER | 591 | Beginning Net Position | 53,772 | 68,150 | 96,431 |
| | | Revenues | 46,138 | 80,520 | 76,879 |
| | | Expenses | (31,760) | (52,239) | (65,576) |
| | | <i>Change in Net Position</i> | 14,378 | 28,281 | 11,303 |
| | | <i>Net investment in capital assets</i> | 38,198 | 32,156 | 26,386 |
| | | <i>Unrestricted</i> | 29,952 | 64,275 | 81,348 |
| | | Ending Net Position | 68,150 | 96,431 | 107,734 |
| | | RECYCLING FUND | 596 | Beginning Net Position | 2,013,918 |
| Revenues | 840,438 | | | 728,000 | 937,202 |
| Expenses | (1,191,258) | | | (1,241,885) | (1,215,900) |
| <i>Transfer from GF</i> | 300,000 | | | 100,000 | 280,000 |
| <i>Transfer to GF - Indirect Costs</i> | - | | | (75,378) | (75,378) |
| <i>Change in Net Position</i> | (50,820) | | | (489,263) | (74,076) |
| <i>Net investment in capital assets</i> | 987,622 | | | 1,055,019 | 935,019 |
| <i>Restricted for equip. replacement</i> | 350,000 | | | 350,000 | 350,000 |
| <i>Unrestricted</i> | 625,476 | | | 68,816 | 114,740 |
| Ending Net Position | 1,963,098 | 1,473,835 | 1,399,759 | | |
| CONCESSION/COMMISSARY | 597 | Beginning Net Position | 320,339 | 101,552 | 125,464 |
| | | Revenues | 313,824 | 320,200 | 332,100 |
| | | Expenses | (234,868) | (226,288) | (181,990) |
| | | <i>Transfer to GF</i> | (297,743) | (70,000) | (150,000) |
| | | <i>Change in Net Position</i> | (218,787) | 23,912 | 110 |
| | | <i>Net investment in capital assets</i> | 95,372 | 77,872 | 73,872 |
| | | <i>Unrestricted</i> | 6,180 | 47,592 | 51,702 |
| | | Ending Net Position | 101,552 | 125,464 | 125,574 |

2020 Adopted Budget
PROPRIETARY FUNDS

| Isabella County Proprietary Funds | | | 2018 Actual | 2019 Amended | 2020 Adopted |
|-----------------------------------|-----|-------------------------------|----------------|-----------------|-----------------|
| Fund No. | | | | | |
| DELINQUENT TAX REVOLVING | 616 | Beginning Net Position | 5,465,056 | 5,383,434 | 4,874,243 |
| | | Revenues | 449,726 | 425,000 | 405,000 |
| | | Expenses | (31,348) | (134,191) | (139,649) |
| | | <i>Transfer to GF</i> | (500,000) | (800,000) | (800,000) |
| | | <i>Change in Net Position</i> | (81,622) | (509,191) | (534,649) |
| | | <i>Unrestricted</i> | 5,383,434 | 4,874,243 | 4,339,594 |
| | | Ending Net Position | 5,383,434 | 4,874,243 | 4,339,594 |
| PA 123 | 617 | Beginning Net Position | 1,494,765 | 1,536,483 | 1,564,941 |
| | | Revenues | 372,208 | 279,400 | 283,400 |
| | | Expenses | (180,490) | (250,942) | (254,209) |
| | | <i>Transfer to GF</i> | (150,000) | - | - |
| | | <i>Change in Net Position</i> | 41,718 | 28,458 | 29,191 |
| | | <i>Unrestricted</i> | 1,536,483 | 1,564,941 | 1,594,132 |
| | | Ending Net Position | 1,536,483 | 1,564,941 | 1,594,132 |
| PA 105 | 618 | Beginning Net Position | 42,167 | 49,820 | 49,915 |
| | | Revenues | 7,892 | 3,525 | 3,565 |
| | | Expenses | (239) | (3,430) | (2,930) |
| | | <i>Transfer to GF</i> | - | - | - |
| | | <i>Change in Net Position</i> | 7,653 | 95 | 635 |
| | | <i>Unrestricted</i> | 49,820 | 49,915 | 50,550 |
| | | Ending Net Position | 49,820 | 49,915 | 50,550 |

2020 Adopted Budget
GENERAL FUND REVENUES

| Isabella County General Fund Budget | | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|--|-------------------------------|----------------|---------------------------|-------------------|-----------------|
| TAXES | | | | | |
| 253.401.000 | PROPERTY TAXES | 11,214,286 | 11,660,888 | 11,800,000 | 12,373,693 |
| 253.401.001 | IN LIEU OF PROP. TAXES | 46,223 | 72,000 | 40,000 | 40,000 |
| 253.426.000 | TRAILER PARK TAXES | 4,807 | 3,500 | 4,000 | 4,000 |
| 253.441.000 | LOCAL COMM STABILIZATION-PP | 313,494 | 50,000 | - | - |
| 253.447.000 | ADMINISTRATION FEE | 15,384 | 12,000 | 6,000 | 6,000 |
| 253.448.000 | SUMMER TAX REIMB | - | 9,000 | 9,000 | 9,000 |
| | | 11,594,194 | 11,807,388 | 11,859,000 | 12,432,693 |
| LICENSES AND PERMITS | | | | | |
| 215.477.000 | CLERK-MARG. LIC/GUN PERM | 3,230 | 4,000 | 3,000 | 3,000 |
| 215.477.002 | MARRIAGE LICENSE FEES | 4,800 | 5,000 | 4,000 | 4,000 |
| 253.451.000 | TRANSIENT MERCHANTS LIC | 25 | 25 | 25 | 25 |
| 253.478.000 | DOG LICENSES-TREAS | 43,393 | 22,000 | 25,000 | 25,000 |
| 275.479.000 | SOIL EROSION PERMITS | 20,121 | 10,000 | 49,200 | 49,200 |
| 401.479.001 | ZONING PERMITS | 11,950 | 12,000 | 18,050 | 18,050 |
| 430.478.000 | DOG LICENSE-AC | 37,032 | 34,000 | 38,000 | 38,000 |
| | | 120,551 | 87,025 | 137,275 | 137,275 |
| FEDERAL, STATE, AND LOCAL CONTRIBUTIONS | | | | | |
| 000.570.003 | CONVENT. FACIL/LIQUOR | 312,255 | 296,034 | 296,298 | 296,298 |
| 000.574.000 | STATE SHARED INCOME TAX | 1,268,181 | 1,274,109 | 1,309,107 | 1,309,107 |
| 000.574.002 | STATE SHARED-LIQUOR LIC | 41 | 9,000 | 10,000 | 10,000 |
| 135.540.000 | PROBATE JUDGES SAL-STATE | 183,796 | 180,000 | 180,000 | 180,000 |
| 135.540.001 | JUD SAL-STD PYMT-STATE | 99,834 | 94,195 | 95,000 | 95,000 |
| 135.540.006 | STATE GRANT-COURT EQUITY | 301,418 | 280,000 | 280,000 | 280,000 |
| 135.540.009 | ST. GRNT-PROB JUDGE FICA | 10,206 | 9,000 | 10,500 | 10,500 |
| 135.544.000 | DRUG CASE INFO-STATE | 32,003 | 35,000 | 20,000 | 20,000 |
| 135.562.005 | STATE REIMB-CJO | 27,317 | 27,317 | 27,317 | 27,317 |
| 140.552.000 | SCAO DRUG GRANT-STATE | 69,275 | 119,083 | 125,013 | 125,013 |
| 142.552.000 | SCAO DRUG GRANT-STATE | 100,780 | 108,000 | 109,500 | 109,500 |
| 143.552.000 | SCAO DRUG COURT-STATE | 197,815 | 216,000 | 211,800 | 211,800 |
| 172.532.000 | USDA DRAIN REPAIR GRANT | - | - | - | - |
| 229.503.000 | PROS ATTNYP CRP-FED | 35,628 | 41,285 | 43,349 | 43,349 |
| 229.519.001 | FIA REIMB-PA | 18,379 | 15,000 | 25,000 | 25,000 |
| 229.540.003 | PROS ATTY DIVERSION-STATE | 475 | 875 | 500 | 500 |
| 229.570.001 | VICTIMS RIGHTS REV | 86,819 | 124,000 | 144,000 | 144,000 |
| 229.570.003 | VICTIMS RIGHTS-ESCHEATS | 426 | - | - | - |
| 229.588.000 | CONTRIB-PAAM-VICT RIGHTS | 400 | 400 | 400 | 400 |
| 236.613.001 | REMONUMENTATION FEES | 666 | 500 | 450 | 450 |
| 245.570.000 | REMONUMENTATION GRANT-ST | 47,593 | 45,000 | 54,000 | 54,000 |
| 301.506.000 | FED GRANT-BULLETPROOF VESTS | - | 2,500 | 1,800 | 1,800 |
| 302.543.001 | OHSP-ROAD PATROL-STATE | 64,906 | 70,000 | 70,000 | 70,000 |
| 303.590.003 | LOCAL MATCH | - | - | - | - |
| 304.590.000 | CITY REIMBURSEMENT | 5,364 | - | - | - |
| 305.506.001 | STATE GRANT-OWI ENFORCEMENT | 916 | - | - | - |
| 307.506.001 | STATE GRANT-MEDICAL MARIJUANA | 6,941 | - | 15,000 | 15,000 |
| 308.676.008 | MMC SECURITY | - | - | 40,250 | 40,250 |
| 320.543.003 | MICHIGAN JUSTICE TRAINING | 3,877 | 3,500 | 3,500 | 3,500 |
| 331.543.005 | MARINE SAFETY-STATE | 5,100 | 5,000 | 5,100 | 5,100 |
| 351.617.011 | FEDERAL INMATE HOUSING | 85,080 | 200,000 | 200,000 | 200,000 |
| 351.617.012 | FEDERAL INMATE TRANSPORT | 7,095 | 15,000 | 20,000 | 20,000 |
| 426.506.000 | EMERGENCY MGM GRANT | 9,050 | 10,000 | 10,000 | 10,000 |
| 426.506.020 | 15 HOMELAND SECURITY | 114 | - | - | - |
| 426.506.021 | 16-18 HOMELAND SECURITY | 22,383 | - | - | - |
| 426.506.022 | 17 HOMELAND SECURITY | - | - | - | - |
| 426.506.023 | 19 HOMELAND SECURITY | - | - | 33,000 | 33,000 |
| 682.577.000 | CVSF GRANT REVENUE | - | - | 50,000 | 50,000 |
| | | 3,004,133 | 3,180,798 | 3,390,884 | 3,390,884 |

2020 Adopted Budget
GENERAL FUND REVENUES

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| CHARGES FOR SERVICES | | | | | |
|----------------------|------------------------------|-----------|-----------|-----------|-----------|
| 135.604.000 | DISTRICT COURT COSTS | 819,240 | 1,000,000 | 750,000 | 750,000 |
| 135.605.000 | JUVENILE CSC REGISTRY | - | - | - | - |
| 135.605.001 | JUVEN. CRT ATTY REIMB | 19,015 | 22,000 | 16,000 | 16,000 |
| 135.607.000 | CHAGE FOR RECORD CHECKS | 40 | - | - | - |
| 135.608.000 | DISTRICT COURT FEES | 141,588 | 140,000 | 140,000 | 140,000 |
| 135.608.001 | DIST CRT-PSI FEE | 34,731 | 45,000 | 30,000 | 30,000 |
| 135.608.003 | CIRCUIT COURT PSI FEE | 2,903 | 2,500 | 2,500 | 2,500 |
| 135.609.000 | PROBATE COURT SERVICES | 26,227 | 20,000 | 20,000 | 20,000 |
| 135.609.008 | SCREENING/ASSESS FEES PROB | 244 | - | - | - |
| 135.617.000 | JURY ASSESMENET FEES | 1,200 | 500 | 500 | 500 |
| 135.620.000 | VIDEO FEES | (200) | - | - | - |
| 135.656.003 | CAPITAL COSTS | 33,232 | 40,000 | 35,000 | 35,000 |
| 140.611.000 | DRUG COURT FEES | 6,916 | 10,000 | 6,000 | 6,000 |
| 191.615.001 | ELECTION EXPENSE REIMBURSE. | 2,690 | 66,500 | 66,500 | 66,500 |
| 215.477.001 | VOTER REGISTRATION | 1,828 | 1,000 | 2,500 | 2,500 |
| 215.603.000 | CIRCUIT COURT COSTS | 139,767 | 165,000 | 140,000 | 140,000 |
| 215.603.001 | CIRCUIT COURT ATTY REIMB | 69,242 | 60,000 | 60,000 | 60,000 |
| 215.607.000 | CIRCUIT COURT SERVICES | 25,159 | 25,000 | 25,000 | 25,000 |
| 215.616.001 | CLERK'S SERVICES-OTHER | 93,125 | 100,000 | 100,000 | 100,000 |
| 215.617.000 | JUROR FEE COMPENSATION | 10,278 | 10,000 | 5,000 | 5,000 |
| 225.612.000 | EQUALIZATION DEPT SERVICE | 89 | 100 | 100 | 100 |
| 225.614.001 | TAX ROLL PROCESSING | 984 | 9,500 | 9,500 | 9,500 |
| 229.540.002 | PROS ATTY FOOD STAMP-STATE | 450 | 1,000 | 1,000 | 1,000 |
| 229.610.000 | PROSECUTING ATTY FEES | 2,074 | 1,400 | 2,000 | 2,000 |
| 229.657.003 | BAD CHECK RESTITUTION | 4,518 | 8,000 | 6,500 | 6,500 |
| 236.480.000 | REAL ESTATE TRANSFER TAX | 183,433 | 156,000 | 170,000 | 170,000 |
| 236.613.000 | REGISTER OF DEEDS SERVICE | 313,315 | 312,500 | 310,000 | 310,000 |
| 236.613.002 | ROD SERVICE ONLINE | 15,745 | 18,000 | 20,000 | 20,000 |
| 253.614.000 | TREASURER'S SERVICES | 26,034 | 8,000 | 15,000 | 15,000 |
| 275.626.000 | DRAIN COMMISSION SERVICES | 140 | - | - | - |
| 275.626.001 | ENGINEERING FEES | 8,385 | 20,000 | 15,000 | 15,000 |
| 301.571.000 | CONVEYING CONVICTS | 3,597 | 3,200 | 3,200 | 3,200 |
| 301.617.000 | SHERIFFS SERVICES | 14,095 | 16,000 | 14,000 | 14,000 |
| 301.617.001 | CIVIL PROCESS-SHERIFF | 7,077 | 7,000 | 5,000 | 5,000 |
| 301.617.002 | DNA SAMPLE FEES | 1,262 | 1,000 | 1,000 | 1,000 |
| 301.617.004 | WARRANT FEES | 3,489 | 3,000 | 3,000 | 3,000 |
| 301.617.006 | SOR LOCAL FEE | 820 | 1,000 | 500 | 500 |
| 301.617.010 | INMATE TRANSPORT RESTITUTION | - | - | - | - |
| 351.531.000 | SOCIAL SECURITY INC-FED | 9,800 | 8,500 | 5,000 | 5,000 |
| 351.617.002 | INMATE HOUSING | 142,044 | 150,000 | 60,000 | 60,000 |
| 351.617.004 | DIVERTED FELONS-STATE REV | 134,700 | 90,000 | 80,000 | 80,000 |
| 351.617.006 | INMATE PAY PHONE COMM | 33,386 | 35,000 | 50,000 | 50,000 |
| 351.617.007 | INMATE RM/BRD WORK RELEASE | 25,600 | 15,000 | 15,000 | 15,000 |
| 351.617.008 | DETAINER INMATE-STATE REV | 44,612 | 40,000 | 30,000 | 30,000 |
| 351.617.009 | INMATE INCARCER. FEE-LOC | 98,288 | 90,000 | 90,000 | 90,000 |
| 351.676.000 | INMATE MEDICAL REIMBURSEMENT | 4,053 | 5,000 | 2,500 | 2,500 |
| 351.675.002 | TETHER FEE REIMBURSEMENT | 7,692 | 4,500 | 4,500 | 4,500 |
| 401.479.009 | HOUSE NUMBERS | 4,900 | 3,900 | 10,000 | 10,000 |
| 401.643.003 | COPY MACH FEES-COMM. DEV. | - | 100 | 100 | 100 |
| 401.694.003 | MISC-CONTRACTUAL SERVICES | 7,425 | 4,500 | 4,500 | 4,500 |
| 430.601.000 | ANIMAL SHELTER SERVICES | 16,206 | 17,000 | 12,000 | 12,000 |
| 430.645.000 | SALES-ANIMAL SHELTER | 5,759 | 7,000 | 6,000 | 6,000 |
| | | 2,547,197 | 2,743,700 | 2,344,400 | 2,344,400 |

2020 Adopted Budget
GENERAL FUND REVENUES

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| FINES AND FORFEITURES | | | | | |
|-----------------------|-----------------------------|---------|---------|---------|---------|
| 135.656.000 | DST CRT ORDINANCE FINES | 86,480 | 90,000 | 90,000 | 90,000 |
| 135.656.001 | CIVIL FINES-TECHNOLOGY FUND | 33,272 | 40,000 | 35,000 | 35,000 |
| 135.656.002 | FINES-PROBATE COURT | 175 | 200 | 150 | 150 |
| 135.657.000 | DST CRT BOND FORFEITURES | 15,605 | 15,000 | 15,000 | 15,000 |
| 215.657.002 | CIR CRT BOND FORFEITURES | 2,000 | 2,000 | 2,500 | 2,500 |
| 301.657.000 | BOND FORFEITURES | 164 | - | - | - |
| | | 137,697 | 147,200 | 142,650 | 142,650 |

| INTEREST AND RENTS | | | | | |
|--------------------|--------------------------|---------|---------|---------|---------|
| 000.667.000 | RENTS-EMERGENCY BLDG | 29,575 | 29,575 | 29,575 | 29,575 |
| 000.667.004 | RENT-DISTRICT HEALTH | 138,633 | 138,632 | 138,632 | 138,632 |
| 000.667.005 | RENT-STATE POLICE | 124,500 | 124,500 | - | 30,000 |
| 000.667.006 | RENT-VA OFFICE | 21,035 | 6,617 | 6,617 | 6,617 |
| 000.667.007 | RENT-TEN16 CENTER | 37,564 | 41,184 | - | - |
| 000.668.000 | LEASE-8CAP-HEAD START | 2,400 | 2,400 | 2,400 | 2,400 |
| 253.665.000 | INTEREST EARNED | 64,111 | 35,000 | 50,000 | 50,000 |
| 253.665.001 | INT EARNED ON SUMMER TAX | 43,752 | 43,500 | 43,500 | 43,500 |
| 411.665.000 | INTEREST EARNED | 68 | 68 | - | - |
| | | 461,638 | 421,476 | 270,724 | 300,724 |

| OTHER REVENUE | | | | | |
|---------------|--------------------------------|---------|---------|---------|---------|
| 000.647.000 | CASH SHORT AND OVER | - | - | - | - |
| 000.673.000 | SALE OF FIXED ASSETS | - | 1,000 | - | - |
| 000.687.000 | REFUNDS & REBATES | 157,096 | 158,000 | 120,001 | 190,000 |
| 000.694.000 | MISCELLANEOUS REVENUE | 3,961 | 1,000 | 1,000 | 1,000 |
| 135.605.002 | GAL COSTS | 9,761 | 7,000 | 7,000 | 7,000 |
| 135.647.001 | TRIAL COURT ADJUSTMENTS | 80 | 200 | 200 | 200 |
| 135.656.004 | INSURANCE FEES | 2,625 | 5,000 | 2,500 | 2,500 |
| 135.687.000 | TRIAL COURT REFUNDS | - | - | - | - |
| 229.674.001 | MISCELLANEOUS DONATIONS | 240 | - | - | - |
| 301.694.000 | MISCELLANEOUS REVENUE | - | - | - | - |
| 301.694.001 | REIMBURSED EXPENSES | 1,654 | 1,000 | 1,000 | 1,000 |
| 401.653.001 | REVENUE-WECS IS WIND SUP & SPR | - | - | 150,000 | 150,000 |
| 426.562.000 | STATE REIMBURSEMENT | 42,691 | - | - | - |
| 430.674.000 | 3RD PARTY CONTRIBUTIONS | 65 | 200 | 100 | 100 |
| 684.674.000 | 3RD PARTY CONTRIBUTIONS | 31 | - | - | - |
| | | 218,204 | 173,400 | 281,801 | 351,800 |

| TRANSFER IN FROM OTHER FUNDS | | | | | |
|------------------------------|------------------------------|---------|-----------|---------|-----------|
| 236.677.000 | TRANSFER IN - AUTOMATION | 15,000 | 13,000 | 10,000 | 10,000 |
| 245.677.000 | TRANSFER IN - TRIBAL | 7,114 | - | - | - |
| 930.677.000 | OPERATING TRANSFERS IN | 447,743 | 70,000 | - | 150,000 |
| 930.677.003 | TRANS IN - DEL TAX REVOLVING | 500,000 | 800,000 | - | 800,000 |
| 930.677.004 | TRANS IN - INDIRECT COSTS | - | 592,109 | 592,109 | 742,109 |
| | | 969,857 | 1,475,109 | 602,109 | 1,702,109 |

| | | | | | |
|--|----------------------------|----------------|----------------|------------------|----------------|
| | Use of Fund Balance | 903,221 | 624,816 | 2,491,261 | 294,779 |
|--|----------------------------|----------------|----------------|------------------|----------------|

| | | | | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| GRAND TOTAL REVENUES | 19,956,691 | 20,660,912 | 21,520,104 | 21,097,314 |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 101 BOARD OF COMMISSIONERS | | | | | |
|---------------------------------|-----------------------------|----------------|----------------|----------------|----------------|
| 703 | SALARIES & WAGES-SUPERVISOR | 51,036 | 51,000 | 51,000 | 51,000 |
| 715 | FICA-EMPLOYER EXPENSE | 3,405 | 3,902 | 3,902 | 3,902 |
| 716 | HEALTH INSURANCE | 63,586 | 87,952 | 117,540 | 102,531 |
| 717 | LIFE INSURANCE | 420 | 374 | 433 | 402 |
| 719 | WORKERS COMPENSATION INS | 143 | 150 | 143 | 143 |
| 726 | OFFICE SUPPLIES | 60 | 1,750 | 1,750 | 1,750 |
| 802 | SERVICES | 4,725 | 9,800 | 9,800 | 9,800 |
| 803 | DUES & SUBSCRIPTIONS | 33,954 | 32,690 | 32,690 | 32,690 |
| 850 | TELEPHONE | 2,278 | 3,000 | 1,750 | 1,750 |
| 861 | PERSONAL CAR MILEAGE | 1,668 | 3,500 | 3,500 | 3,500 |
| 865 | MEALS & LODGING | 780 | 2,000 | 2,000 | 2,000 |
| 901 | LEGAL NOTICES | - | 500 | 500 | 500 |
| 956 | MISCELLANEOUS | - | 500 | 500 | 500 |
| 957 | EDUCATION & SEMINARS | 807 | 1,500 | 1,500 | 1,500 |
| 978 | EQUIPMENT | 9,000 | 1,500 | 1,800 | - |
| COMMISSIONERS DEPT TOTAL | | 171,861 | 200,118 | 228,808 | 211,967 |

| DEPT 135 ISABELLA CO TRIAL COURT | | | | | |
|----------------------------------|-----------------------------|-----------|-----------|-----------|-----------|
| 703 | SALARIES & WAGES-SUPERVISOR | 282,660 | 282,730 | 285,641 | 285,641 |
| 704 | SALARIES & WAGES-REGULAR | 1,569,048 | 1,649,596 | 1,688,793 | 1,718,381 |
| 707 | PER DIEM PAYMENTS | 1,143 | 1,500 | 1,500 | 1,500 |
| 712 | SALARIES & WAGES-OVERTIME | 5,532 | 10,000 | 7,500 | 7,500 |
| 715 | FICA-EMPLOYER EXPENSE | 128,583 | 138,490 | 139,623 | 141,837 |
| 716 | HEALTH INSURANCE | 647,250 | 815,645 | 797,316 | 698,669 |
| 717 | LIFE INSURANCE | 3,307 | 3,373 | 3,342 | 3,286 |
| 718 | RETIREMENT EXPENSE | 398,531 | 273,701 | 336,692 | 314,410 |
| 719 | WORKERS COMPENSATION INS | 13,631 | 14,456 | 16,085 | 16,085 |
| 721 | PTO PAYOUTS | - | 11,900 | 9,550 | 9,550 |
| 726 | OFFICE SUPPLIES | 35,010 | 48,000 | 43,000 | 43,000 |
| 728 | PRINTING & BINDING | 10,491 | 10,000 | 10,000 | 10,000 |
| 729 | POSTAGE | 59 | 150 | 150 | 150 |
| 730 | BOOKS | 49 | 250 | 250 | 250 |
| 746 | OTHER SUPPLIES | 500 | 5,600 | 5,600 | 5,600 |
| 748 | UNIFORMS & ACCESSORIES | 4,208 | 3,500 | 3,500 | 3,500 |
| 749 | OIL & GAS | 1,558 | 1,000 | 2,000 | 2,000 |
| 802 | SERVICES | 88,304 | 96,000 | 88,500 | 88,500 |
| 803 | DUES & SUBSCRIPTIONS | 8,424 | 7,000 | 8,500 | 8,500 |
| 804 | JURY FEES | 33,158 | 60,000 | 60,000 | 60,000 |
| 805 | FEES | 3,020 | 12,000 | 11,500 | 11,500 |
| 806 | STENOGRAPHER FEES | 5,629 | 18,000 | 15,000 | 15,000 |
| 812 | UNIFORM DRY CLEANING | 3,280 | 3,000 | 3,000 | 3,000 |
| 813 | DATA PROCESSING SERVICES | 62,723 | 65,120 | 68,000 | 68,000 |
| 814 | MICRO FILM STORAGE | 1,264 | 2,000 | 1,800 | 1,800 |
| 830 | ATTORNEY FEES | 27,796 | 20,000 | 20,000 | 20,000 |
| 850 | TELEPHONE | 16,871 | 20,000 | 19,500 | 19,500 |
| 851 | COPY MACHINE COSTS | 1,858 | 2,000 | 2,000 | 2,000 |
| 852 | FAX MACHINE COSTS | 536 | 700 | 600 | 600 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| | | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|--|--------------------------|------------------|---------------------------|-------------------|------------------|
| 860 | TRAVEL | 740 | 1,800 | 1,800 | 1,800 |
| 861 | PERSONAL CAR MILEAGE | 2,274 | 5,000 | 3,500 | 3,500 |
| 865 | MEALS & LODGING | 7,878 | 7,500 | 7,500 | 7,500 |
| 902 | ADVERTISING | 3,135 | 1,500 | 1,500 | 1,500 |
| 931 | EQUIPMENT REPAIR & MAINT | 5,777 | 5,000 | 5,000 | 5,000 |
| 957 | EDUCATION & SEMINARS | 2,220 | 3,500 | 3,500 | 3,500 |
| 978 | EQUIPMENT | 265,886 | 61,800 | 69,800 | 69,800 |
| ISABELLA COUNTY TRIAL COURT TOTAL | | 3,642,333 | 3,661,811 | 3,741,542 | 3,652,359 |

| DEPT 140 ADULT DRUG COURT | | | | | |
|----------------------------------|--------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 57,539 | 58,686 | 58,979 | 60,081 |
| 715 | FICA-EMPLOYER EXPENSE | 4,381 | 4,489 | 4,512 | 4,596 |
| 716 | HEALTH INSURANCE | 7,172 | 8,508 | 8,987 | 7,956 |
| 717 | LIFE INSURANCE | 80 | 80 | 80 | 52 |
| 718 | RETIREMENT EXPENSE | 44,428 | 6,800 | 6,643 | 6,039 |
| 719 | WORKERS COMPENSATION INS | 748 | 800 | 165 | 165 |
| 802 | SERVICES | 19,919 | 35,672 | 25,000 | 25,000 |
| 803 | DUES & SUBSCRIPTIONS | - | - | - | - |
| 860 | TRAVEL | - | 645 | - | - |
| 861 | PERSONAL CAR MILEAGE | - | - | - | - |
| 865 | MEALS & LODGING | - | - | - | - |
| 957 | EDUCATION & SEMINARS | - | - | - | - |
| ADULT DRUG COURT TOTAL | | 134,266 | 115,680 | 104,365 | 103,889 |

| DEPT 142 JUVENILE DRUG COURT | | | | | |
|-------------------------------------|--------------------------|---------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 57,527 | 58,675 | 58,967 | 60,069 |
| 715 | FICA-EMPLOYER EXPENSE | 4,168 | 4,489 | 4,511 | 4,595 |
| 716 | HEALTH INSURANCE | 20,635 | 24,670 | 25,176 | 22,025 |
| 717 | LIFE INSURANCE | 80 | 80 | 80 | 80 |
| 718 | RETIREMENT EXPENSE | 4,027 | 4,107 | 4,128 | 4,205 |
| 719 | WORKERS COMPENSATION INS | 127 | 150 | 165 | 165 |
| 721 | PTO PAYOUTS | - | - | 3,100 | 3,100 |
| 726 | OFFICE SUPPLIES | - | 13,751 | 10,500 | 10,500 |
| 749 | OIL & GAS | 28 | - | 100 | 100 |
| 802 | SERVICES | 2,098 | 5,400 | 3,273 | 3,273 |
| 865 | MEALS & LODGING | 600 | 915 | - | - |
| JUVENILE DRUG COURT TOTAL | | 89,289 | 112,237 | 109,999 | 108,112 |

| DEPT 143 SWIFT AND SURE SANCTIONS | | | | | |
|--|---------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 98,598 | 102,076 | 104,223 | 106,172 |
| 712 | SALARIES & WAGES-OVERTIME | 211 | - | - | - |
| 715 | FICA-EMPLOYER EXPENSE | 7,434 | 7,809 | 7,973 | 8,122 |
| 716 | HEALTH INSURANCE | 41,213 | 49,282 | 50,295 | 44,030 |
| 717 | LIFE INSURANCE | 159 | 159 | 159 | 159 |
| 718 | RETIREMENT EXPENSE | 14,938 | 6,102 | 9,255 | 8,761 |
| 719 | WORKERS COMPENSATION INS | 866 | 950 | 894 | 894 |
| 726 | OFFICE SUPPLIES | 34,557 | 46,178 | 38,000 | 38,000 |
| 802 | SERVICES | 3,010 | 4,844 | 1,001 | 1,001 |
| SWIFT AND SURE SANCTIONS TOTAL | | 200,986 | 217,400 | 211,800 | 207,138 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 165 JURY BOARD | | | | | |
|----------------------------|-------------------|--------------|--------------|--------------|--------------|
| 707 | PER DIEM PAYMENTS | 780 | 1,000 | 1,200 | 1,200 |
| 726 | OFFICE SUPPLIES | 1,044 | 1,200 | 2,000 | 2,000 |
| JURY BOARD TOTAL | | 1,824 | 2,200 | 3,200 | 3,200 |

| DEPT 166 FAMILY COURT | | | | | |
|------------------------------|--------------------------|---------------|---------------|---------------|---------------|
| 704 | SALARIES & WAGES-REGULAR | 31,493 | 32,121 | 32,292 | 32,896 |
| 715 | FICA-EMPLOYER EXPENSE | 2,324 | 2,457 | 2,470 | 2,517 |
| 716 | HEALTH INSURANCE | 16,077 | 19,222 | 19,738 | 17,279 |
| 717 | LIFE INSURANCE | 80 | 80 | 80 | 80 |
| 718 | RETIREMENT EXPENSE | 6,583 | 472 | 1,091 | 992 |
| 719 | WORKERS COMPENSATION INS | 88 | 100 | 90 | 90 |
| 802 | SERVICES | 2,900 | 3,500 | 3,500 | 3,500 |
| FAMILY COURT TOTAL | | 59,545 | 57,952 | 59,261 | 57,353 |

| DEPT 172 ADMINISTRATION | | | | | |
|--------------------------------|--------------------------------|----------------|------------------|------------------|------------------|
| 704 | SALARIES & WAGES-REGULAR | 336,035 | 354,949 | 359,280 | 365,998 |
| 706 | SALARIES & WAGES-PART TIME | 4,218 | 1,000 | 20,475 | 20,858 |
| 715 | FICA-EMPLOYER EXPENSE | 25,413 | 27,549 | 29,051 | 29,594 |
| 716 | HEALTH INSURANCE | 106,072 | 131,706 | 119,264 | 104,565 |
| 717 | LIFE INSURANCE | 537 | 557 | 557 | 529 |
| 718 | RETIREMENT EXPENSE | 47,777 | 55,405 | 53,059 | 50,723 |
| 719 | WORKERS COMPENSATION INS | 953 | 1,020 | 1,063 | 1,063 |
| 721 | PTO PAYOUTS | - | 5,100 | 3,000 | 3,000 |
| 726 | OFFICE SUPPLIES | 7,620 | 8,500 | 8,500 | 8,500 |
| 728 | PRINTING & BINDING | - | 325 | 325 | 325 |
| 729 | POSTAGE | 30 | - | - | - |
| 730 | BOOKS | - | 500 | 500 | 500 |
| 802 | SERVICES | 247,295 | 240,390 | 259,000 | 259,000 |
| 803 | DUES & SUBSCRIPTIONS | 1,963 | 2,490 | 2,500 | 2,500 |
| 830 | ATTORNEY FEES | 30,644 | 65,000 | 65,000 | 65,000 |
| 850 | TELEPHONE | 3,237 | 3,500 | 4,650 | 4,650 |
| 851 | COPY MACHINE COSTS | 1,595 | 1,500 | 2,000 | 2,000 |
| 852 | FAX MACHINE COSTS | 5 | - | - | - |
| 860 | TRAVEL | 5 | 500 | 500 | 500 |
| 861 | PERSONAL CAR MILEAGE | 953 | 1,250 | 2,000 | 2,000 |
| 865 | MEALS & LODGING | 1,966 | 2,000 | 2,000 | 2,000 |
| 902 | ADVERTISING | - | 7,500 | 7,500 | 7,500 |
| 911 | LIABILITY & PROPERTY INSURANCE | - | 225,000 | 300,000 | 300,000 |
| 931 | EQUIPMENT REPAIR & MAINT | - | 400 | 400 | 400 |
| 956 | MISCELLANEOUS | - | 5,000 | 5,000 | 5,000 |
| 957 | EDUCATION & SEMINARS | 325 | 3,000 | 3,000 | 3,000 |
| 978 | EQUIPMENT | 5,985 | 12,200 | 8,800 | 8,800 |
| ADMINISTRATION TOTAL | | 822,627 | 1,156,341 | 1,257,425 | 1,248,005 |

| DEPT 191 ELECTIONS AND CANVASSING | | | | | |
|--|--------------------------|-------|-----|-------|-------|
| 704 | SALARIES & WAGES-REGULAR | 1,015 | 500 | 1,200 | 1,200 |
| 707 | PER DIEM PAYMENTS | 300 | 200 | 1,000 | 1,000 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| | | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|---------------------------------------|---------------------------|----------------|---------------------------|-------------------|-----------------|
| 712 | SALARIES & WAGES-OVERTIME | - | 500 | - | - |
| 726 | OFFICE SUPPLIES | 1,708 | 500 | 750 | 750 |
| 728 | PRINTING & BINDING | 50,440 | 52,500 | 111,000 | 111,000 |
| 802 | SERVICES | 3,067 | 1,200 | 1,500 | 1,500 |
| 861 | PERSONAL CAR MILEAGE | 477 | 250 | 600 | 600 |
| 957 | EDUCATION & SEMINARS | 35 | 100 | 200 | 200 |
| ELECTIONS AND CANVASSING TOTAL | | 57,042 | 55,750 | 116,250 | 116,250 |

| DEPT 215 COUNTY CLERK | | | | | |
|------------------------------|-----------------------------|----------------|----------------|----------------|----------------|
| 703 | SALARIES & WAGES-SUPERVISOR | 60,803 | 62,039 | 62,348 | 63,514 |
| 704 | SALARIES & WAGES-REGULAR | 184,505 | 189,694 | 191,994 | 195,584 |
| 706 | SALARIES & WAGES-PART TIME | 22,980 | 24,291 | 25,357 | 25,831 |
| 715 | FICA-EMPLOYER EXPENSE | 19,658 | 21,116 | 21,397 | 21,797 |
| 716 | HEALTH INSURANCE | 114,107 | 137,197 | 140,139 | 122,521 |
| 717 | LIFE INSURANCE | 477 | 477 | 477 | 477 |
| 718 | RETIREMENT EXPENSE | 116,102 | 59,278 | 55,915 | 51,677 |
| 719 | WORKERS COMPENSATION INS | 750 | 816 | 783 | 783 |
| 720 | UNEMPLOYMENT EXPENSE | - | - | - | - |
| 726 | OFFICE SUPPLIES | 4,002 | 3,500 | 5,900 | 5,900 |
| 728 | PRINTING & BINDING | 1,849 | 3,000 | 3,325 | 3,325 |
| 802 | SERVICES | 25,216 | 32,800 | 41,200 | 41,200 |
| 803 | DUES & SUBSCRIPTIONS | 540 | 570 | 600 | 600 |
| 850 | TELEPHONE | 1,200 | 1,275 | 1,375 | 1,375 |
| 851 | COPY MACHINE COSTS | 87 | 400 | 400 | 400 |
| 852 | FAX MACHINE COSTS | 5 | 20 | 20 | 20 |
| 861 | PERSONAL CAR MILEAGE | 155 | 500 | 500 | 500 |
| 865 | MEALS & LODGING | 704 | 600 | 500 | 500 |
| 931 | EQUIPMENT REPAIR & MAINT | 116 | 250 | 500 | 500 |
| 957 | EDUCATION & SEMINARS | 100 | 250 | 250 | 250 |
| 978 | EQUIPMENT | - | 4,600 | 3,000 | 3,000 |
| COUNTY CLERK TOTAL | | 553,354 | 542,673 | 555,980 | 539,755 |

| DEPT 225 EQUALIZATION DEPARTMENT | | | | | |
|---|---------------------------|---------|---------|---------|---------|
| 704 | SALARIES & WAGES-REGULAR | 86,970 | 88,705 | 89,154 | 90,821 |
| 712 | SALARIES & WAGES-OVERTIME | 2,074 | 2,200 | 3,600 | 3,600 |
| 715 | FICA-EMPLOYER EXPENSE | 6,595 | 7,186 | 6,820 | 6,948 |
| 716 | HEALTH INSURANCE | 41,175 | 49,242 | 50,256 | 43,954 |
| 717 | LIFE INSURANCE | 159 | 159 | 159 | 159 |
| 718 | RETIREMENT EXPENSE | 43,556 | 35,705 | 26,102 | 24,030 |
| 719 | WORKERS COMPENSATION INS | 760 | 791 | 757 | 757 |
| 721 | PTO PAYOUTS | - | 5,000 | 4,800 | 4,800 |
| 726 | OFFICE SUPPLIES | 2,018 | 3,000 | 3,000 | 3,000 |
| 749 | OIL & GAS | - | 250 | 250 | 250 |
| 802 | SERVICES | 141,782 | 138,000 | 139,000 | 139,000 |
| 803 | DUES & SUBSCRIPTIONS | 365 | 500 | 500 | 500 |
| 850 | TELEPHONE | 1,336 | 1,550 | 1,550 | 1,550 |
| 851 | COPY MACHINE COSTS | 504 | 500 | 500 | 500 |
| 852 | FAX MACHINE COSTS | 1 | - | 25 | 25 |
| 861 | PERSONAL CAR MILEAGE | 99 | 200 | 200 | 200 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| | | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|--------------------------------------|--------------------------|----------------|---------------------------|-------------------|-----------------|
| 865 | MEALS & LODGING | - | 150 | 150 | 150 |
| 902 | ADVERTISING | 576 | 800 | 800 | 800 |
| 931 | EQUIPMENT REPAIR & MAINT | 1,100 | - | - | - |
| 957 | EDUCATION & SEMINARS | 274 | 500 | 500 | 500 |
| 978 | EQUIPMENT | 345 | 1,800 | 1,800 | 1,800 |
| EQUALIZATION DEPARTMENT TOTAL | | 329,689 | 336,238 | 329,924 | 323,345 |

| DEPT 226 HUMAN RESOURCES | | | | | |
|---------------------------------|---------------|---------------|----------|----------|----------|
| 802 | SERVICES | 8,918 | - | - | - |
| 830 | ATTORNEY FEES | 34,530 | - | - | - |
| 902 | ADVERTISING | 8,142 | - | - | - |
| 956 | MISCELLANEOUS | 50 | - | - | - |
| HUMAN RESOURCES TOTAL | | 51,639 | - | - | - |

| DEPT 229 PROSECUTING ATTORNEY | | | | | |
|--------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|
| 703 | SALARIES & WAGES-SUPERVISOR | 54,203 | 107,039 | 107,572 | 109,583 |
| 704 | SALARIES & WAGES-REGULAR | 582,086 | 574,358 | 612,819 | 617,218 |
| 706 | SALARIES & WAGES-PART TIME | 25,107 | 27,773 | - | - |
| 715 | FICA-EMPLOYER EXPENSE | 50,028 | 55,352 | 55,110 | 55,600 |
| 716 | HEALTH INSURANCE | 208,887 | 280,312 | 308,763 | 274,707 |
| 717 | LIFE INSURANCE | 974 | 1,035 | 1,097 | 1,114 |
| 718 | RETIREMENT EXPENSE | 201,865 | 159,639 | 163,008 | 152,921 |
| 719 | WORKERS COMPENSATION INS | 1,630 | 1,993 | 1,741 | 1,741 |
| 720 | UNEMPLOYMENT EXPENSE | 2,192 | - | - | - |
| 721 | PTO PAYOUTS | - | 11,500 | 4,000 | 4,000 |
| 726 | OFFICE SUPPLIES | 5,686 | 6,200 | 11,200 | 11,200 |
| 728 | PRINTING & BINDING | 2,407 | 4,000 | 4,000 | 4,000 |
| 729 | POSTAGE | 700 | 1,200 | 1,200 | 1,200 |
| 730 | BOOKS | 10,688 | 12,000 | 12,500 | 12,500 |
| 802 | SERVICES | 926 | 2,500 | 2,500 | 2,500 |
| 803 | DUES & SUBSCRIPTIONS | 2,699 | 3,200 | 4,100 | 4,100 |
| 805 | FEES | 4,665 | 7,000 | 7,000 | 7,000 |
| 835 | PUBDEF-OTHER INVESTIG | - | 300 | 300 | 300 |
| 850 | TELEPHONE | 4,069 | 5,000 | 4,800 | 4,800 |
| 851 | COPY MACHINE COSTS | 873 | 1,000 | 1,000 | 1,000 |
| 852 | FAX MACHINE COSTS | 71 | 100 | 120 | 120 |
| 861 | PERSONAL CAR MILEAGE | 1,343 | 1,300 | 3,350 | 3,350 |
| 862 | EXTRADITION FEES | 2,256 | 5,000 | 4,000 | 4,000 |
| 865 | MEALS & LODGING | 351 | 1,800 | 6,000 | 6,000 |
| 931 | EQUIPMENT REPAIR & MAINT | 10,663 | 11,000 | 12,000 | 12,000 |
| 956 | MISCELLANEOUS | 1,575 | 400 | 18,400 | 18,400 |
| 957 | EDUCATION & SEMINARS | 75 | 500 | 1,500 | 1,500 |
| 978 | EQUIPMENT | 3,216 | 5,600 | 5,600 | 5,600 |
| PROSECUTING ATTORNEY TOTAL | | 1,179,234 | 1,287,101 | 1,353,681 | 1,316,455 |

| DEPT 230 MANAGED ASSIGNED COUNSEL | | | | | |
|--|---------------|----------------|----------------|----------------|----------------|
| 802 | SERVICES | 529,211 | 600,000 | 150,000 | 150,000 |
| 830 | ATTORNEY FEES | 14,019 | 32,000 | 30,000 | 30,000 |
| MANAGED ASSIGNED COUNSEL TOTAL | | 543,230 | 632,000 | 180,000 | 180,000 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 236 REGISTER OF DEEDS | | | | | |
|-----------------------------------|-----------------------------|----------------|----------------|----------------|----------------|
| 703 | SALARIES & WAGES-SUPERVISOR | 60,803 | 62,039 | 62,348 | 63,514 |
| 704 | SALARIES & WAGES-REGULAR | 109,546 | 112,444 | 112,987 | 115,100 |
| 706 | SALARIES & WAGES-PART TIME | 20,474 | 22,660 | 10,599 | 10,798 |
| 715 | FICA-EMPLOYER EXPENSE | 14,130 | 15,081 | 14,224 | 14,490 |
| 716 | HEALTH INSURANCE | 65,117 | 77,681 | 78,625 | 68,868 |
| 717 | LIFE INSURANCE | 318 | 318 | 318 | 262 |
| 718 | RETIREMENT EXPENSE | 54,620 | 52,309 | 48,761 | 45,195 |
| 719 | WORKERS COMPENSATION INS | 534 | 561 | 550 | 550 |
| 721 | PTO PAYOUTS | - | - | 2,000 | 2,000 |
| 726 | OFFICE SUPPLIES | 4,967 | 8,400 | 7,000 | 7,000 |
| 802 | CONTRACTUAL SERVICES | - | 1,600 | 1,600 | 1,600 |
| 803 | DUES & SUBSCRIPTIONS | 580 | 750 | 800 | 800 |
| 813 | DATA PROCESSING SERVICES | 31,289 | 48,000 | 50,000 | 50,000 |
| 814 | MICRO FILM STORAGE | 1,901 | 2,100 | 2,650 | 2,650 |
| 850 | TELEPHONE | 917 | 1,420 | 1,300 | 1,300 |
| 851 | COPY MACHINE COSTS | 75 | 600 | 600 | 600 |
| 861 | PERSONAL CAR MILEAGE | 463 | 1,400 | 1,200 | 1,200 |
| 865 | MEALS & LODGING | 634 | 1,850 | 1,600 | 1,600 |
| 931 | EQUIPMENT REPAIR & MAINT | - | 1,000 | 1,000 | 1,000 |
| 957 | EDUCATION & SEMINARS | 599 | 1,000 | 1,000 | 1,000 |
| REGISTER OF DEEDS TOTAL | | 366,968 | 411,213 | 399,163 | 389,527 |

| DEPT 245 REMONUMENTATION GRANT | | | | | |
|---------------------------------------|----------------------|---------------|---------------|---------------|---------------|
| 707 | PER DIEM PAYMENTS | 2,210 | 4,300 | 4,000 | 4,000 |
| 746 | OTHER SUPPLIES | 1,429 | 3,500 | 2,000 | 2,000 |
| 802 | SERVICES | 51,650 | 55,000 | 47,700 | 47,700 |
| 827 | ADMINISTRATIVE COSTS | 3,360 | 7,000 | 10,300 | 10,300 |
| REMONUMENTATION GRANT TOTAL | | 58,649 | 69,800 | 64,000 | 64,000 |

| DEPT 253 COUNTY TREASURER | | | | | |
|----------------------------------|-----------------------------|--------|--------|--------|--------|
| 703 | SALARIES & WAGES-SUPERVISOR | 60,803 | 62,039 | 62,348 | 63,514 |
| 704 | SALARIES & WAGES-REGULAR | 45,376 | 46,281 | 46,512 | 47,381 |
| 708 | SALARIES & WAGES-PART TIME | - | - | - | 8,000 |
| 715 | FICA-EMPLOYER EXPENSE | 8,010 | 8,287 | 8,328 | 8,483 |
| 716 | HEALTH INSURANCE | 36,276 | 43,446 | 44,478 | 38,880 |
| 717 | LIFE INSURANCE | 159 | 159 | 159 | 159 |
| 718 | RETIREMENT EXPENSE | 82,839 | 29,103 | 28,756 | 26,142 |
| 719 | WORKERS COMPENSATION INS | 297 | 332 | 305 | 305 |
| 721 | PTO PAYOUTS | - | 1,400 | 1,100 | 1,100 |
| 726 | OFFICE SUPPLIES | 4,414 | 5,000 | 5,000 | 5,000 |
| 728 | PRINTING & BINDING | 794 | 1,000 | 1,000 | 1,000 |
| 802 | SERVICES | 2,141 | 2,000 | 2,000 | 2,000 |
| 803 | DUES & SUBSCRIPTIONS | 200 | 200 | 200 | 200 |
| 850 | TELEPHONE | 2,370 | 3,000 | 3,000 | 3,000 |
| 851 | COPY MACHINE COSTS | 480 | 500 | 500 | 500 |
| 852 | FAX MACHINE COSTS | 2 | 50 | 50 | 50 |
| 861 | PERSONAL CAR MILEAGE | 370 | 500 | 300 | 300 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| | | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|-------------------------------|--------------------------|----------------|---------------------------|-------------------|-----------------|
| 865 | MEALS & LODGING | 1,330 | 1,500 | 1,500 | 1,500 |
| 902 | ADVERTISING | - | 100 | 100 | 100 |
| 931 | EQUIPMENT REPAIR & MAINT | 303 | 650 | 650 | 650 |
| 957 | EDUCATION & SEMINARS | 500 | 500 | 500 | 500 |
| 978 | EQUIPMENT | 6,416 | 10,700 | 1,700 | 1,700 |
| COUNTY TREASURER TOTAL | | 253,079 | 216,747 | 208,485 | 210,465 |

| DEPT 258 INFORMATION MANAGEMENT | | | | | |
|--|--------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 92,873 | 96,162 | 98,191 | 100,027 |
| 715 | FICA-EMPLOYER EXPENSE | 7,034 | 7,356 | 7,512 | 7,652 |
| 716 | HEALTH INSURANCE | 23,024 | 27,785 | 28,781 | 25,284 |
| 717 | LIFE INSURANCE | 159 | 159 | 159 | 159 |
| 718 | RETIREMENT EXPENSE | 45,904 | 18,226 | 18,110 | 16,792 |
| 719 | WORKERS COMPENSATION INS | 260 | 357 | 275 | 275 |
| 721 | PTO PAYOUTS | - | 2,200 | 2,300 | 2,300 |
| 726 | OFFICE SUPPLIES | 549 | 900 | 900 | 900 |
| 802 | SERVICES | 39,033 | 49,104 | 54,564 | 54,564 |
| 850 | TELEPHONE | 15,196 | 18,600 | 19,600 | 19,600 |
| 851 | COPY MACHINE COSTS | - | 50 | 50 | 50 |
| 861 | PERSONAL CAR MILEAGE | 143 | 200 | 200 | 200 |
| 865 | MEALS & LODGING | 223 | 400 | 400 | 400 |
| 931 | EQUIPMENT REPAIR & MAINT | 7,659 | 8,000 | 8,000 | 8,000 |
| 957 | EDUCATION & SEMINARS | 100 | 100 | 100 | 100 |
| 978 | EQUIPMENT | 37,443 | 63,800 | 55,300 | 55,300 |
| INFORMATION MANAGEMENT TOTAL | | 269,599 | 293,399 | 294,441 | 291,603 |

| DEPT 261 BUILDING AUTHORITY | | | | | |
|------------------------------------|-------------------|---------------|---------------|------------|------------|
| 707 | PER DIEM PAYMENTS | 225 | 250 | 250 | 250 |
| 940 | BUILDING RENTAL | 91,486 | 92,880 | - | - |
| BUILDING AUTHORITY TOTAL | | 91,711 | 93,130 | 250 | 250 |

| DEPT 264 COMMUNICATIONS | | | | | |
|--------------------------------|-----------|------------|----------|----------|----------|
| 850 | TELEPHONE | 903 | - | - | - |
| COMMUNICATIONS TOTAL | | 903 | - | - | - |

| DEPT 265 BUILDING AND GROUNDS | | | | | |
|--------------------------------------|----------------------------|---------|---------|---------|---------|
| 704 | SALARIES & WAGES-REGULAR | 172,059 | 180,879 | 187,584 | 191,091 |
| 706 | SALARIES & WAGES-PART TIME | 18,805 | 11,162 | 21,185 | 21,581 |
| 712 | SALARIES & WAGES-OVERTIME | 281 | - | - | - |
| 715 | FICA-EMPLOYER EXPENSE | 14,312 | 15,571 | 15,971 | 16,269 |
| 716 | HEALTH INSURANCE | 62,348 | 98,078 | 95,132 | 83,269 |
| 717 | LIFE INSURANCE | 290 | 290 | 290 | 290 |
| 718 | RETIREMENT EXPENSE | 12,113 | 36,102 | 35,814 | 33,997 |
| 719 | WORKERS COMPENSATION INS | 7,578 | 8,300 | 8,472 | 8,472 |
| 721 | PTO PAYOUTS | - | 1,200 | 1,100 | 1,100 |
| 726 | OFFICE SUPPLIES | 18 | 500 | 400 | 400 |
| 746 | OTHER SUPPLIES | 2,107 | 2,500 | 2,500 | 2,500 |
| 748 | UNIFORMS & ACCESSORIES | 770 | 1,100 | 1,400 | 1,400 |
| 749 | OIL & GAS | 1,291 | 1,500 | 1,500 | 1,500 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| | | | | | |
|-----------------------------------|-----------------------------|----------------|----------------|----------------|----------------|
| 776 | JANITORIAL SUPPLIES | 9,742 | 8,500 | 9,500 | 9,500 |
| 802 | SERVICES | - | 11,502 | 35,500 | 35,500 |
| 803 | DUES & SUBSCRIPTIONS | - | 200 | 100 | 100 |
| 822 | JANITORIAL SERVICES | 2,507 | 6,000 | 6,000 | 6,000 |
| 850 | TELEPHONE | 4,327 | 4,225 | 3,725 | 3,725 |
| 851 | COPY MACHINE COSTS | 3,561 | 1,600 | 1,600 | 1,600 |
| 860 | TRAVEL | 58 | 200 | 200 | 200 |
| 865 | MEALS & LODGING | - | 200 | 200 | 200 |
| 920 | UTILITIES | 91,912 | 112,900 | 117,000 | 117,000 |
| 921 | TRASH PICK UP | 8,645 | 9,900 | 11,000 | 11,000 |
| 931 | EQUIPMENT REPAIR & MAINT | 108,309 | 31,500 | 29,500 | 29,500 |
| 932 | BUILDING REPAIR & MAINT | 17,184 | 101,000 | 89,000 | 194,000 |
| 933 | GROUND MAINT & SNOW REMOVAL | 42,910 | 59,400 | 66,050 | 66,050 |
| 935 | VEHICLES REPAIR & MAINT | 1,438 | 2,500 | 2,500 | 2,500 |
| 957 | EDUCATION & SEMINARS | - | 400 | 100 | 100 |
| 978 | EQUIPMENT | 6,157 | 13,200 | 16,200 | 43,200 |
| BUILDING AND GROUNDS TOTAL | | 588,720 | 720,409 | 759,523 | 882,045 |

| DEPT 266 COURT BUILDING COSTS | | | | | |
|--------------------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 26,880 | 28,350 | 29,539 | 30,091 |
| 706 | SALARIES & WAGES-PART TIME | 18,385 | 21,909 | 20,795 | 21,315 |
| 712 | SALARIES & WAGES-OVERTIME | - | - | - | - |
| 715 | FICA-EMPLOYER EXPENSE | 3,413 | 3,845 | 3,851 | 3,893 |
| 716 | HEALTH INSURANCE | 16,033 | 18,749 | 19,694 | 17,254 |
| 717 | LIFE INSURANCE | 80 | 80 | 80 | 80 |
| 718 | RETIREMENT EXPENSE | 1,882 | 1,984 | 2,068 | 2,106 |
| 719 | WORKERS COMPENSATION INS | 1,788 | 2,142 | 1,988 | 1,988 |
| 776 | JANITORIAL SUPPLIES | 5,618 | 7,800 | 9,000 | 9,000 |
| 822 | JANITORIAL SERVICES | 2,355 | 7,000 | 7,000 | 7,000 |
| 920 | UTILITIES | 73,430 | 85,500 | 84,000 | 84,000 |
| 931 | EQUIPMENT REPAIR & MAINT | 27,092 | 30,000 | - | - |
| 932 | BUILDING REPAIR & MAINT | 12,555 | 15,000 | - | - |
| COURT BUILDING COSTS TOTAL | | 189,510 | 222,359 | 178,014 | 176,728 |

| DEPT 271 CENTRAL SERVICES | | | | | |
|----------------------------------|---------|----------|---------------|---------------|---------------|
| 729 | POSTAGE | - | 85,000 | 85,000 | 85,000 |
| CENTRAL SERVICES TOTAL | | - | 85,000 | 85,000 | 85,000 |

| DEPT 275 DRAIN COMMISSION | | | | | |
|----------------------------------|-----------------------------|---------|---------|---------|---------|
| 703 | SALARIES & WAGES-SUPERVISOR | 60,803 | 62,039 | 62,348 | 63,514 |
| 704 | SALARIES & WAGES-REGULAR | 115,629 | 111,396 | 111,946 | 114,039 |
| 715 | FICA-EMPLOYER EXPENSE | 13,312 | 13,746 | 13,436 | 13,686 |
| 716 | HEALTH INSURANCE | 60,196 | 71,904 | 72,371 | 63,572 |
| 717 | LIFE INSURANCE | 304 | 290 | 290 | 290 |
| 718 | RETIREMENT EXPENSE | 104,047 | 67,820 | 64,924 | 59,500 |
| 719 | WORKERS COMPENSATION INS | 1,506 | 1,915 | 1,432 | 1,432 |
| 721 | PTO PAYOUTS | - | 4,600 | 1,800 | 1,800 |
| 726 | OFFICE SUPPLIES | 1,959 | 4,500 | 4,500 | 4,500 |
| 746 | OTHER SUPPLIES | 25 | 700 | 700 | 700 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| | | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|-------------------------------|--------------------------|----------------|---------------------------|-------------------|-----------------|
| 749 | OIL & GAS | 791 | 1,750 | 1,750 | 1,750 |
| 802 | SERVICES | 7,044 | 12,350 | 12,590 | 12,590 |
| 803 | DUES & SUBSCRIPTIONS | 250 | 250 | 250 | 250 |
| 850 | TELEPHONE | 2,486 | 2,740 | 2,260 | 2,260 |
| 851 | COPY MACHINE COSTS | 337 | 400 | 400 | 400 |
| 852 | FAX MACHINE COSTS | 2 | 20 | 20 | 20 |
| 861 | PERSONAL CAR MILEAGE | 1,798 | 5,500 | 5,000 | 5,000 |
| 865 | MEALS & LODGING | 291 | 1,000 | 1,000 | 1,000 |
| 931 | EQUIPMENT REPAIR & MAINT | 300 | 300 | 300 | 300 |
| 935 | VEHICLES REPAIR & MAINT | 154 | 500 | 500 | 500 |
| 957 | EDUCATION & SEMINARS | 600 | 750 | 750 | 750 |
| 978 | EQUIPMENT | 1,743 | 1,800 | 1,800 | 1,800 |
| DRAIN COMMISSION TOTAL | | 373,577 | 366,270 | 360,368 | 349,653 |

| DEPT 301 SHERIFF'S DEPARTMENT | | | | | |
|--------------------------------------|-----------------------------|-----------|-----------|-----------|-----------|
| 703 | SALARIES & WAGES-SUPERVISOR | 68,227 | 69,588 | 69,934 | 71,242 |
| 704 | SALARIES & WAGES-REGULAR | 1,152,585 | 1,159,917 | 1,299,739 | 1,324,291 |
| 712 | SALARIES & WAGES-OVERTIME | 72,671 | 65,000 | 80,000 | 80,000 |
| 715 | FICA-EMPLOYER EXPENSE | 102,513 | 107,025 | 104,780 | 106,683 |
| 716 | HEALTH INSURANCE | 394,783 | 458,270 | 532,045 | 464,399 |
| 717 | LIFE INSURANCE | 1,900 | 1,879 | 2,071 | 2,071 |
| 718 | RETIREMENT EXPENSE | 411,065 | 279,513 | 447,952 | 411,694 |
| 719 | WORKERS COMPENSATION INS | 39,400 | 41,310 | 39,977 | 39,977 |
| 721 | PTO PAYOFFS | 14,982 | 45,300 | 26,000 | 26,000 |
| 722 | HOLIDAY PAY | 56,167 | 57,936 | 58,400 | 58,400 |
| 726 | OFFICE SUPPLIES | 8,172 | 8,700 | 7,600 | 7,600 |
| 728 | PRINTING & BINDING | 1,340 | 1,200 | 1,200 | 1,200 |
| 729 | POSTAGE | 210 | 200 | 200 | 200 |
| 744 | POLICE SUPPLIES | 5,948 | 15,000 | 15,000 | 15,000 |
| 748 | UNIFORMS & ACCESSORIES | 17,269 | 12,000 | 12,000 | 12,000 |
| 749 | OIL & GAS | 58,630 | 60,000 | 50,000 | 50,000 |
| 750 | OTHER | 282 | 500 | 500 | 500 |
| 776 | JANITORIAL SUPPLIES | 206 | - | - | - |
| 802 | SERVICES | 37,202 | 46,045 | 85,680 | 88,680 |
| 803 | DUES & SUBSCRIPTIONS | 1,305 | 1,600 | 2,000 | 2,000 |
| 812 | UNIFORM DRY CLEANING | 6,536 | 7,000 | 7,000 | 7,000 |
| 834 | MEDICAL SERVICES | 7,883 | 5,500 | 3,300 | 3,300 |
| 850 | TELEPHONE | 19,912 | 18,100 | 18,100 | 18,100 |
| 851 | COPY MACHINE COSTS | 2,890 | 4,000 | 3,000 | 3,000 |
| 852 | FAX MACHINE COSTS | 325 | 300 | 300 | 300 |
| 860 | TRAVEL | 176 | 1,000 | 1,000 | 1,000 |
| 861 | PERSONAL CAR MILEAGE | 829 | 1,000 | 1,000 | 1,000 |
| 865 | MEALS & LODGING | 5,308 | 5,000 | 5,000 | 5,000 |
| 902 | ADVERTISING | - | 1,000 | 1,000 | 1,000 |
| 931 | EQUIPMENT REPAIR & MAINT | 5,843 | 8,000 | 8,000 | 8,000 |
| 935 | VEHICLES REPAIR & MAINT | 24,481 | 30,000 | 30,000 | 30,000 |
| 956 | MISCELLANEOUS | 65 | 500 | 500 | 500 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| | | | | | |
|-----------------------------------|----------------------|------------------|------------------|------------------|------------------|
| 957 | EDUCATION & SEMINARS | 9,090 | 10,000 | 10,000 | 10,000 |
| 978 | EQUIPMENT | 80,151 | 37,830 | 19,850 | 19,850 |
| 981 | NEW VEHICLES | 102,122 | 69,083 | - | 128,183 |
| SHERIFF'S DEPARTMENT TOTAL | | 2,710,467 | 2,629,296 | 2,943,128 | 2,998,170 |

DEPT 302 ROAD PATROL

| | | | | | |
|--------------------------|---------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 53,667 | 55,182 | 55,386 | 56,422 |
| 712 | SALARIES & WAGES-OVERTIME | 5,645 | 3,500 | 3,500 | 3,500 |
| 715 | FICA-EMPLOYER EXPENSE | 4,593 | 4,919 | 4,237 | 4,316 |
| 716 | HEALTH INSURANCE | 20,079 | 24,103 | 24,620 | 21,469 |
| 717 | LIFE INSURANCE | 80 | 80 | 80 | 80 |
| 718 | RETIREMENT EXPENSE | 26,431 | 5,992 | 11,102 | 10,093 |
| 719 | WORKERS COMPENSATION INS | 2,027 | 179 | 1,855 | 1,855 |
| 722 | HOLIDAY PAY | 3,019 | 5,100 | 5,100 | 5,100 |
| 748 | UNIFORMS & ACCESSORIES | - | 250 | 250 | 250 |
| 749 | OIL & GAS | 3,773 | 6,000 | 4,500 | 4,500 |
| 812 | UNIFORM DRY CLEANING | 325 | 300 | 300 | 300 |
| ROAD PATROL TOTAL | | 119,640 | 105,605 | 110,930 | 107,885 |

DEPT 303/304 BAYANET/CITY YOUTH GRANT

| | | | | | |
|---------------------------------------|---------------------------|---------------|---------------|----------|----------|
| 704 | SALARIES & WAGES-REGULAR | 23,600 | 48,071 | - | - |
| 712 | SALARIES & WAGES-OVERTIME | 6,268 | 3,000 | - | - |
| 715 | FICA-EMPLOYER EXPENSE | 2,686 | 4,106 | - | - |
| 716 | HEALTH INSURANCE | 9,793 | 18,814 | - | - |
| 717 | LIFE INSURANCE | 80 | 80 | - | - |
| 718 | RETIREMENT EXPENSE | 3,420 | 3,528 | - | - |
| 719 | WORKERS COMPENSATION INS | 1,119 | 75 | - | - |
| 722 | HOLIDAY PAY | 927 | 2,244 | - | - |
| BAYANET/CITY YOUTH GRANT TOTAL | | 47,893 | 79,918 | - | - |

DEPT 305 OWI ENFORCEMENT

| | | | | | |
|------------------------------|---------------------------|----------|----------|----------|----------|
| 712 | SALARIES & WAGES-OVERTIME | - | - | - | - |
| 715 | FICA-EMPLOYER EXPENSE | - | - | - | - |
| 718 | RETIREMENT EXPENSE | - | - | - | - |
| 719 | WORKERS COMPENSATION INS | - | - | - | - |
| 802 | SERVICES | - | - | - | - |
| OWI ENFORCEMENT TOTAL | | - | - | - | - |

DEPT 307 MEDICAL MARIJUANA OPERATIONS

| | | | | | |
|---|--------------------------|---------------|----------|---------------|---------------|
| 704 | SALARIES & WAGES-REGULAR | 4,846 | - | 15,000 | 15,000 |
| 802 | SERVICES | 600 | - | - | - |
| 978 | EQUIPMENT | 9,294 | - | - | - |
| MEDICAL MARIJUANA OPERATIONS TOTAL | | 14,740 | - | 15,000 | 15,000 |

DEPT 308 MID MICH COMM COLLEGE GRANT

| | | | | | |
|-----|----------------------------|---|---|--------|--------|
| 706 | SALARIES & WAGES-PART TIME | - | - | 35,360 | 36,021 |
| 715 | FICA-EMPLOYER EXPENSE | - | - | 2,705 | 2,756 |
| 719 | WORKERS COMPENSATION INS | - | - | 1,185 | 1,185 |
| 748 | UNIFORMS & ACCESSORIES | - | - | 1,000 | 1,000 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| | | | | | |
|--|--------------------------|---|---|---------------|---------------|
| 931 | EQUIPMENT REPAIR & MAINT | - | - | - | - |
| MID MICH COMM COLLEGE GRANT TOTAL | | - | - | 40,250 | 40,961 |

| DEPT 320 MICH JUSTICE TRAINING | | | | | |
|---------------------------------------|----------------------|--------------|--------------|--------------|--------------|
| 744 | POLICE SUPPLIES | - | - | - | - |
| 957 | EDUCATION & SEMINARS | 3,743 | 3,500 | 3,500 | 3,500 |
| MICH JUSTICE TRAINING TOTAL | | 3,743 | 3,500 | 3,500 | 3,500 |

| DEPT 331 MARINE SAFETY | | | | | |
|-------------------------------|---------------------------|--------------|----------|--------------|--------------|
| 712 | SALARIES & WAGES-OVERTIME | 3,337 | - | 5,100 | 5,100 |
| 715 | FICA-EMPLOYER EXPENSE | 252 | - | - | - |
| 716 | HEALTH INSURANCE | 960 | - | - | - |
| 717 | LIFE INSURANCE | 4 | - | - | - |
| 718 | RETIREMENT EXPENSE | 886 | - | - | - |
| 719 | WORKERS COMPENSATION INS | 70 | - | - | - |
| 749 | OIL & GAS | 263 | - | - | - |
| 978 | EQUIPMENT | 150 | - | - | - |
| MARINE SAFETY TOTAL | | 5,922 | - | 5,100 | 5,100 |

| DEPT 351 CORRECTIONS | | | | | |
|-----------------------------|----------------------------|---------|-----------|-----------|-----------|
| 704 | SALARIES & WAGES-REGULAR | 960,576 | 1,130,377 | 1,121,322 | 1,142,525 |
| 706 | SALARIES & WAGES-PART TIME | 47,954 | 46,500 | 59,158 | 60,265 |
| 712 | SALARIES & WAGES-OVERTIME | 94,221 | 55,000 | 55,000 | 55,000 |
| 715 | FICA-EMPLOYER EXPENSE | 84,987 | 105,716 | 90,506 | 92,141 |
| 716 | HEALTH INSURANCE | 319,512 | 421,312 | 423,896 | 370,542 |
| 717 | LIFE INSURANCE | 1,838 | 2,142 | 2,172 | 2,172 |
| 718 | RETIREMENT EXPENSE | 298,607 | 213,089 | 231,175 | 215,743 |
| 719 | WORKERS COMPENSATION INS | 33,984 | 36,261 | 35,086 | 35,086 |
| 721 | VACATION & SICK PAYOUTS | 545 | 3,000 | 9,300 | 9,300 |
| 722 | HOLIDAY PAY | 27,467 | 37,332 | 37,700 | 37,700 |
| 726 | OFFICE SUPPLIES | 7,076 | 15,700 | 8,200 | 8,200 |
| 728 | PRINTING & BINDING | 1,470 | 2,000 | 2,000 | 2,000 |
| 743 | FOOD | 251,889 | 255,000 | 255,000 | 255,000 |
| 744 | POLICE SUPPLIES | 6,020 | 9,500 | 9,500 | 9,500 |
| 745 | KITCHEN SUPPLIES | 839 | 2,500 | 1,500 | 1,500 |
| 746 | OTHER SUPPLIES | 12,553 | 16,000 | 16,000 | 16,000 |
| 747 | CLOTHING & BEDDING | 7,941 | 8,000 | 8,000 | 8,000 |
| 748 | UNIFORMS & ACCESSORIES | 8,312 | 8,000 | 8,000 | 8,000 |
| 749 | OIL & GAS | 3,977 | 2,500 | 7,500 | 7,500 |
| 750 | OTHER | 1,574 | 2,000 | 1,000 | 1,000 |
| 776 | JANITORIAL SUPPLIES | 49,933 | 50,000 | 50,000 | 50,000 |
| 802 | SERVICES | 7,325 | 15,200 | 15,200 | 15,200 |
| 803 | DUES & SUBSCRIPTIONS | 315 | 400 | 400 | 400 |
| 812 | UNIFORM DRY CLEANING | 837 | 2,000 | 1,000 | 1,000 |
| 834 | MEDICAL SERVICES | 334,491 | 340,750 | 360,750 | 360,750 |
| 841 | FEES | 7,381 | 4,200 | 4,200 | 4,200 |
| 850 | TELEPHONE | 7,303 | 8,000 | 8,000 | 8,000 |
| 860 | TRAVEL | 18 | 150 | 150 | 150 |
| 861 | PERSONAL CAR MILEAGE | 302 | 500 | 500 | 500 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| | | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|--------------------------|--------------------------|------------------|---------------------------|-------------------|------------------|
| 865 | MEALS & LODGING | 1,957 | 2,500 | 2,500 | 2,500 |
| 920 | UTILITIES | 130,164 | 130,000 | 130,000 | 130,000 |
| 931 | EQUIPMENT REPAIR & MAINT | 9,649 | 9,000 | 9,000 | 9,000 |
| 932 | BUILDING REPAIR & MAINT | 78,164 | 70,000 | 70,000 | 70,000 |
| 957 | EDUCATION & SEMINARS | 3,142 | 4,000 | 4,000 | 4,000 |
| 978 | EQUIPMENT | 16,245 | 9,000 | 8,635 | 8,635 |
| CORRECTIONS TOTAL | | 2,818,570 | 3,017,629 | 3,046,351 | 3,001,508 |

| DEPT 401 COMMUNITY DEVELOPMENT DEPT | | | | | |
|--|--------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 134,741 | 139,423 | 141,174 | 143,814 |
| 707 | PER DIEM PAYMENTS | 2,940 | 4,680 | 4,680 | 4,680 |
| 715 | FICA-EMPLOYER EXPENSE | 10,092 | 10,991 | 10,800 | 11,002 |
| 716 | HEALTH INSURANCE | 51,504 | 62,770 | 62,877 | 54,996 |
| 717 | LIFE INSURANCE | 199 | 199 | 199 | 199 |
| 718 | RETIREMENT EXPENSE | 57,773 | 17,091 | 17,250 | 16,252 |
| 719 | WORKERS COMPENSATION INS | 1,580 | 1,630 | 1,655 | 1,655 |
| 721 | PTO PAYOUTS | - | 4,100 | 4,100 | 4,100 |
| 726 | OFFICE SUPPLIES | 310 | 1,100 | 2,100 | 2,100 |
| 728 | PRINTING & BINDING | 570 | 750 | 750 | 750 |
| 749 | OIL & GAS | 631 | 700 | 700 | 700 |
| 802 | SERVICES | 1,147 | 3,500 | 153,500 | 153,500 |
| 803 | DUES & SUBSCRIPTIONS | 1,474 | 1,600 | 1,600 | 1,600 |
| 830 | ATTORNEY FEES | 1,899 | 1,500 | 1,500 | 1,500 |
| 850 | TELEPHONE | 1,954 | 2,375 | 1,975 | 1,975 |
| 851 | COPY MACHINE COSTS | 340 | 350 | 375 | 375 |
| 852 | FAX MACHINE COSTS | 8 | 25 | 25 | 25 |
| 861 | PERSONAL CAR MILEAGE | 755 | 1,000 | 1,000 | 1,000 |
| 865 | MEALS & LODGING | 465 | 900 | 900 | 900 |
| 901 | LEGAL NOTICES | 2,458 | 4,000 | 3,500 | 3,500 |
| 931 | EQUIPMENT REPAIR & MAINT | 155 | 200 | 200 | 200 |
| 957 | EDUCATION & SEMINARS | 390 | 2,250 | 2,000 | 2,000 |
| 962 | MISCELLANEOUS SERVICES | 7,000 | 7,000 | 7,000 | 7,000 |
| 978 | EQUIPMENT | 965 | 1,000 | 6,600 | 6,600 |
| COMMUNITY DEVELOPMENT DEPT TOTAL | | 279,348 | 269,134 | 426,459 | 420,422 |

| DEPT 412 PLAT BOARD | | | | | |
|----------------------------|-------------------|----------|------------|------------|------------|
| 707 | PER DIEM PAYMENTS | - | 100 | 100 | 100 |
| PLAT BOARD TOTAL | | - | 100 | 100 | 100 |

| DEPT 426 EMERGENCY MANAGEMENT | | | | | |
|--------------------------------------|----------------------------|--------|--------|--------|--------|
| 704 | SALARIES & WAGES-REGULAR | 13,275 | 17,733 | 17,472 | 17,799 |
| 706 | SALARIES & WAGES-PART TIME | 20,910 | 30,739 | 32,028 | 32,627 |
| 715 | FICA-EMPLOYER EXPENSE | 2,572 | 3,708 | 3,787 | 3,858 |
| 716 | HEALTH INSURANCE | 4,088 | 5,595 | 6,303 | 5,516 |
| 717 | LIFE INSURANCE | 16 | 20 | 20 | 20 |
| 718 | RETIREMENT EXPENSE | 929 | 1,241 | 1,223 | 1,246 |
| 719 | WORKERS COMPENSATION INS | 95 | 145 | 139 | 139 |
| 726 | OFFICE SUPPLIES | 3,561 | 7,000 | 7,000 | 7,000 |
| 729 | POSTAGE | 71 | 200 | 200 | 200 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| | | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|-----------------------------------|--------------------------|----------------|---------------------------|-------------------|-----------------|
| 746 | OTHER SUPPLIES | 968 | 1,000 | 1,000 | 1,000 |
| 748 | UNIFORMS & ACCESSORIES | - | 600 | 600 | 600 |
| 749 | OIL & GAS | - | 1,000 | 1,000 | 1,000 |
| 776 | JANITORIAL SUPPLIES | 147 | 150 | 150 | 150 |
| 802 | SERVICES | 429 | 16,200 | 58,500 | 58,500 |
| 803 | DUES & SUBSCRIPTIONS | - | 500 | 500 | 500 |
| 822 | JANITORIAL SERVICES | - | 500 | 500 | 500 |
| 849 | GRANTS | 418 | - | 33,000 | 33,000 |
| 850 | TELEPHONE | 2,525 | 12,100 | 12,100 | 12,100 |
| 851 | COPY MACHINE COSTS | - | 500 | 500 | 500 |
| 852 | FAX MACHINE COSTS | - | 150 | 150 | 150 |
| 860 | TRAVEL | - | 3,000 | 3,000 | 3,000 |
| 861 | PERSONAL CAR MILEAGE | 14 | 300 | 300 | 300 |
| 865 | MEALS & LODGING | 1,815 | 2,500 | 2,500 | 2,500 |
| 902 | ADVERTISING | 3,005 | 3,000 | 3,000 | 3,000 |
| 920 | UTILITIES | 4,381 | 4,000 | 4,000 | 4,000 |
| 931 | EQUIPMENT REPAIR & MAINT | 1,255 | 12,000 | 12,000 | 12,000 |
| 935 | VEHICLES REPAIR & MAINT | 2,112 | 1,500 | 1,500 | 1,500 |
| 956 | MISCELLANEOUS | - | 500 | 500 | 500 |
| 957 | EDUCATION & SEMINARS | 200 | 2,000 | 4,000 | 4,000 |
| 978 | EQUIPMENT | 5,414 | 6,000 | 6,000 | 6,000 |
| EMERGENCY MANAGEMENT TOTAL | | 68,200 | 133,881 | 212,972 | 213,204 |

| DEPT 430 ANIMAL CONTROL | | | | | |
|--------------------------------|-----------------------------|---------|---------|---------|---------|
| 704 | SALARIES & WAGES-REGULAR | 75,312 | 76,850 | 77,220 | 78,664 |
| 706 | SALARIES & WAGES-PART TIME | 10,732 | - | 27,536 | 28,224 |
| 712 | SALARIES & WAGES-OVERTIME | 110 | - | - | - |
| 715 | FICA-EMPLOYER EXPENSE | 6,529 | 5,879 | 8,014 | 8,125 |
| 716 | HEALTH INSURANCE | 26,362 | 27,692 | 29,383 | 25,802 |
| 717 | LIFE INSURANCE | 159 | 159 | 159 | 159 |
| 718 | RETIREMENT EXPENSE | 36,553 | 25,206 | 23,761 | 21,938 |
| 719 | WORKERS COMPENSATION INS | 821 | 690 | 1,066 | 1,066 |
| 721 | PTO PAYOUTS | - | 1,000 | 1,400 | 1,400 |
| 726 | OFFICE SUPPLIES | 2,843 | 2,500 | 2,500 | 2,500 |
| 729 | POSTAGE | 53 | 100 | 100 | 100 |
| 746 | OTHER SUPPLIES | - | 100 | 100 | 100 |
| 748 | UNIFORMS & ACCESSORIES | 1,217 | 750 | 750 | 750 |
| 749 | OIL & GAS | 1,997 | 2,000 | 1,500 | 1,500 |
| 776 | JANITORIAL SUPPLIES | 618 | 2,000 | - | - |
| 802 | SERVICES | 163,035 | 163,400 | 163,400 | 163,400 |
| 834 | MEDICAL SERVICES | 1,702 | 2,000 | 2,000 | 2,000 |
| 850 | TELEPHONE | 3,081 | 3,300 | 3,600 | 3,600 |
| 851 | COPY MACHINE COSTS | 128 | 200 | 400 | 400 |
| 861 | PERSONAL CAR MILEAGE | 161 | 100 | 100 | 100 |
| 865 | MEALS & LODGING | 202 | 1,500 | 1,500 | 1,500 |
| 920 | UTILITIES | 30,086 | 26,000 | 28,000 | 28,000 |
| 931 | EQUIPMENT REPAIR & MAINT | 387 | 3,000 | 1,500 | 1,500 |
| 932 | BUILDING REPAIR & MAINT | 5,676 | 10,500 | - | - |
| 933 | GROUND MAINT & SNOW REMOVAL | 2,041 | 3,500 | 3,500 | 3,500 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

| Isabella County General Fund Budget | | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|---|-----------------------------|----------------|---------------------------|-------------------|-----------------|
| 935 | VEHICLES REPAIR & MAINT | 1,103 | 1,500 | 1,500 | 1,500 |
| 956 | MISCELLANEOUS | - | 4,000 | 2,000 | 2,000 |
| 957 | EDUCATION & SEMINARS | 275 | 1,200 | 750 | 750 |
| 978 | EQUIPMENT | 4,133 | - | 1,000 | 1,000 |
| 981 | NEW VEHICLES | 27,736 | - | - | - |
| ANIMAL CONTROL TOTAL | | 403,054 | 365,126 | 382,739 | 379,578 |
| DEPT 441 BOARD OF PUBLIC WORKS | | | | | |
| 707 | PER DIEM PAYMENTS | 360 | 750 | 840 | 840 |
| BOARD OF PUBLIC WORKS TOTAL | | 360 | 750 | 840 | 840 |
| DEPT 445 DRAINS - PUBLIC BENEFIT | | | | | |
| 924 | COUNTY DRAIN AT LARGE | 283,346 | 280,000 | 315,000 | 315,000 |
| DRAINS - PUBLIC BENEFIT TOTAL | | 283,346 | 280,000 | 315,000 | 315,000 |
| DEPT 526 SANITARY LANDFILL | | | | | |
| 704 | SALARIES & WAGES-REGULAR | 1,351 | 4,625 | 4,649 | 4,736 |
| 715 | FICA-EMPLOYER EXPENSE | 101 | 370 | 371 | 378 |
| 716 | HEALTH INSURANCE | 45 | 107 | 118 | 112 |
| 717 | LIFE INSURANCE | 2 | 8 | 8 | 8 |
| 719 | WORKERS COMPENSATION INS | 18 | 59 | 60 | 60 |
| 729 | POSTAGE | - | 50 | 50 | 50 |
| 754 | OPERATING SUPPLIES | - | 400 | 400 | 400 |
| 802 | SERVICES | 21,319 | 34,650 | 37,150 | 37,150 |
| 830 | ATTORNEY FEES | - | 500 | 500 | 500 |
| 860 | TRAVEL | - | 75 | 58 | 58 |
| 920 | UTILITIES | 850 | 1,000 | 1,104 | 1,104 |
| 931 | EQUIPMENT REPAIR & MAINT | - | 1,000 | 1,000 | 1,000 |
| 933 | GROUND MAINT & SNOW REMOVAL | 2,122 | 11,100 | 14,200 | 14,200 |
| 956 | MISCELLANEOUS | - | 105 | 105 | 105 |
| SANITARY LANDFILL TOTAL | | 25,807 | 54,049 | 59,774 | 59,861 |
| DEPT 605 PUBLIC HEALTH | | | | | |
| 836 | CONTAGIOUS DISEASES | 4,566 | 6,000 | 7,000 | 7,000 |
| PUBLIC HEALTH TOTAL | | 4,566 | 6,000 | 7,000 | 7,000 |
| DEPT 631 SUBSTANCE ABUSE | | | | | |
| 849 | HEALTH | 156,128 | 148,017 | 148,149 | 148,149 |
| SUBSTANCE ABUSE TOTAL | | 156,128 | 148,017 | 148,149 | 148,149 |
| DEPT 648 MEDICAL EXAMINER | | | | | |
| 840 | MEDICAL EXAMINER | 112,750 | 125,460 | 130,478 | 130,478 |
| 842 | FEES | 7,160 | 10,600 | 10,600 | 10,600 |
| 860 | TRAVEL | 16,116 | 17,000 | 17,000 | 17,000 |
| MEDICAL EXAMINER TOTAL | | 136,026 | 153,060 | 158,078 | 158,078 |
| 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 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| 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 |

| DEPT 682 VETERANS AFFAIRS | | | | | |
|----------------------------------|--------------------------|---------------|---------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 52,562 | 53,610 | 53,895 | 54,903 |
| 707 | PER DIEM PAYMENTS | 925 | 1,500 | 1,500 | 1,500 |
| 715 | FICA-EMPLOYER EXPENSE | 3,984 | 4,101 | 4,123 | 4,200 |
| 716 | HEALTH INSURANCE | 7,157 | 8,493 | 8,972 | 7,948 |
| 717 | LIFE INSURANCE | 80 | 80 | 80 | 80 |
| 718 | RETIREMENT EXPENSE | 3,679 | 13,571 | 12,682 | 11,942 |
| 719 | WORKERS COMPENSATION INS | 147 | 160 | 151 | 151 |
| 721 | PTO PAYOUTS | - | 3,000 | 2,500 | 2,500 |
| 726 | OFFICE SUPPLIES | 262 | 300 | 300 | 300 |
| 803 | DUES & SUBSCRIPTIONS | 55 | 55 | 75 | 75 |
| 848 | CVSF GRANT EXPENDITURES | - | - | 50,000 | 50,000 |
| 850 | TELEPHONE | 529 | 650 | 650 | 650 |
| 852 | FAX MACHINE COSTS | 24 | 40 | 40 | 40 |
| 860 | TRAVEL | (66) | - | - | - |
| 956 | MISCELLANEOUS | 7,200 | 7,200 | 6,000 | 6,000 |
| 957 | EDUCATION & SEMINARS | 65 | 65 | - | - |
| 978 | EQUIPMENT | - | 1,800 | 400 | 400 |
| VETERANS AFFAIRS TOTAL | | 76,603 | 94,625 | 141,367 | 140,688 |

| DEPT 684 HUMAN RIGHTS COMMITTEE | | | | | |
|--|----------------------|--------------|--------------|--------------|--------------|
| 707 | PER DIEM PAYMENTS | 1,850 | 3,000 | 3,000 | 3,000 |
| 728 | PRINTING & BINDING | 5 | 400 | 400 | 400 |
| 802 | SERVICES | - | 1,750 | 1,750 | 1,750 |
| 803 | DUES & SUBSCRIPTIONS | - | 100 | 100 | 100 |
| 861 | PERSONAL CAR MILEAGE | - | 125 | 125 | 125 |
| 903 | PROMOTIONS | 1,607 | 175 | 175 | 175 |
| 957 | EDUCATION & SEMINARS | 115 | 600 | 600 | 600 |
| HUMAN RIGHTS COMMITTEE TOTAL | | 3,576 | 6,150 | 6,150 | 6,150 |

| DEPT 731 MSU COOPERATIVE EXTENSION | | | | | |
|---|--------------------|----------------|----------------|----------------|----------------|
| 718 | RETIREMENT EXPENSE | - | 8,756 | 8,345 | 7,586 |
| 802 | SERVICES | 151,097 | 154,119 | 157,201 | 161,742 |
| 850 | TELEPHONE | 1,582 | 1,980 | 1,980 | 1,980 |
| 851 | COPY MACHINE COSTS | - | 400 | 400 | 400 |
| 852 | FAX MACHINE COSTS | 4 | 20 | 20 | 20 |
| MSU COOPERATIVE EXTENSION TOTAL | | 152,682 | 165,275 | 167,946 | 171,728 |

2020 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 858 UNALLOCATED EMPLOYEE BENEFITS | | | | | |
|---|--------------------------|----------------|----------|----------|----------|
| 715 | FICA-EMPLOYER EXPENSE | 6,852 | - | - | - |
| 716 | HEALTH INSURANCE | 1,359 | - | - | - |
| 717 | LIFE INSURANCE | 6 | - | - | - |
| 718 | RETIREMENT EXPENSE | 2,574 | - | - | - |
| 719 | WORKERS COMPENSATION INS | 968 | - | - | - |
| 720 | UNEMPLOYMENT EXPENSE | 733 | - | - | - |
| 721 | PTO PAYOFFS | 90,586 | - | - | - |
| 729 | POSTAGE | 70,405 | - | - | - |
| 911 | INSURANCE AND BONDS | 225,958 | - | - | - |
| 956 | MISCELLANEOUS | 4,844 | - | - | - |
| UNALLOCATED EMPLOYEE BENEFITS TOTAL | | 404,283 | - | - | - |

| DEPT 890 CONTINGENCIES | | | | | |
|-------------------------------|-------------|----------|---------------|---------------|---------------|
| 958 | CONTINGENCY | - | 50,000 | 50,000 | 50,000 |
| CONTINGENCIES TOTAL | | - | 50,000 | 50,000 | 50,000 |

| DEPT 965 OPERATING TRANSFERS OUT | | | | | |
|---|-------------------------|------------------|------------------|------------------|------------------|
| 960 | OPERATING TRANSFERS OUT | 1,605,537 | 1,636,399 | 2,071,221 | 1,730,721 |
| OPERATING TRANSFERS OUT TOTAL | | 1,605,537 | 1,636,399 | 2,071,221 | 1,730,721 |

| | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| GRAND TOTAL EXPENDITURES | 19,956,691 | 20,660,912 | 21,520,104 | 21,097,314 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|

2020 Adopted Budget
PARKS AND RECREATION REVENUES

| Isabella County Revenues 208 Parks & Recreation | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|--|------------------|---------------------------|-------------------|------------------|
| 401 PROPERTY TAXES | 594,200 | 571,914 | 630,000 | 655,188 |
| 481 VEHICLE PERMITS | 129,646 | 110,830 | 90,815 | 90,815 |
| 482 CAMPGROUND FEES | 255,915 | 241,000 | 251,000 | 251,000 |
| 483 PICNIC SHELTER RESERV | 4,685 | 4,500 | 4,600 | 4,600 |
| 484 BOAT FEES | 4,931 | 3,700 | 3,700 | 3,700 |
| 640 SALES-FIREWOOD | 7,296 | 6,520 | 6,500 | 6,500 |
| 645 CAMPGROUND SALES | 60 | 60 | 25 | 25 |
| 665 INTEREST EARNED | 8,495 | 1,300 | 5,800 | 5,800 |
| 673 SALES OF FIXED ASSETS | - | 11,500 | - | - |
| 689 INSURANCE SETTLEMENT | - | 2,000 | - | - |
| 694 MISC & RESTRICTED | 76,581 | 175,450 | 177,450 | 182,450 |
| GRAND TOTAL REVENUES | 1,081,809 | 1,128,774 | 1,169,890 | 1,200,078 |

2020 Adopted Budget
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures
208 Parks & Recreation

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 752 ADMINISTRATION | | | | | |
|--------------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 115,621 | 127,157 | 128,985 | 131,397 |
| 706 | SALARIES & WAGES-PART TIME | 12,452 | 36,383 | 54,164 | 33,779 |
| 707 | PER DIEM PAYMENTS | 1,025 | 1,500 | 1,200 | 1,200 |
| 712 | SALARIES & WAGES-OVERTIME | 41 | 200 | 200 | 200 |
| 715 | FICA-EMPLOYER EXPENSE | 10,121 | 12,710 | 14,210 | 12,835 |
| 716 | HEALTH INSURANCE | 19,248 | 19,963 | 20,790 | 18,714 |
| 717 | LIFE INSURANCE | 206 | 239 | 239 | 239 |
| 718 | RETIREMENT EXPENSE | 53,377 | 23,143 | 22,372 | 20,866 |
| 719 | WORKERS COMPENSATION INS | 321 | 510 | 513 | 547 |
| 721 | PTO PAYOFFS | 3,860 | 3,900 | 3,900 | 3,900 |
| 726 | OFFICE SUPPLIES | 2,356 | 4,500 | 4,000 | 4,000 |
| 728 | PRINTING & BINDING | 4,564 | 4,500 | 4,500 | 4,500 |
| 729 | POSTAGE | 51 | 30 | 30 | 30 |
| 746 | OTHER SUPPLIES | 551 | 500 | 500 | 500 |
| 748 | UNIFORMS & ACCESSORIES | 703 | 1,400 | 1,400 | 1,400 |
| 802 | SERVICES | 17,136 | 35,000 | 50,400 | 50,400 |
| 803 | DUES & SUBSCRIPTIONS | 1,223 | 1,525 | 1,500 | 1,500 |
| 805 | FEES | 6,806 | 6,500 | 6,900 | 6,900 |
| 830 | ATTORNEY FEES | 1,235 | 2,200 | 2,000 | 2,000 |
| 850 | TELEPHONE | 5,058 | 5,728 | 7,451 | 7,451 |
| 851 | COPY MACHINE COSTS | 890 | 1,000 | 1,000 | 1,000 |
| 852 | FAX MACHINE COSTS | 1 | | | |
| 861 | PERSONAL CAR MILEAGE | 2,125 | 2,000 | 2,000 | 2,000 |
| 865 | MEALS & LODGING | 582 | 1,500 | 1,000 | 1,000 |
| 902 | ADVERTISING | 3,783 | 3,400 | 3,400 | 3,400 |
| 956 | MISCELLANEOUS | 6,325 | 5,100 | 5,200 | 5,200 |
| 957 | EDUCATION & SEMINARS | 915 | 2,300 | 2,500 | 2,500 |
| 978 | EQUIPMENT | 200,934 | 342,900 | 223,600 | 284,900 |
| ADMINISTRATION TOTAL | | 471,510 | 645,788 | 563,954 | 602,358 |

| DEPT 756 PARKS & RECREATION-MAINT. | | | | | |
|---|----------------------------|--------|--------|---------|---------|
| 704 | SALARIES & WAGES-REGULAR | 97,499 | 98,997 | 128,962 | 131,374 |
| 706 | SALARIES & WAGES-PART TIME | 8,170 | 25,857 | 10,593 | 10,593 |
| 712 | SALARIES & WAGES-OVERTIME | 3,204 | 2,000 | 3,300 | 3,300 |
| 715 | FICA-EMPLOYER EXPENSE | 8,657 | 9,551 | 10,676 | 10,860 |
| 716 | HEALTH INSURANCE | 24,213 | 27,832 | 37,608 | 33,085 |
| 717 | LIFE INSURANCE | 159 | 159 | 239 | 239 |
| 718 | RETIREMENT EXPENSE | 80,744 | 25,517 | 23,838 | 21,897 |
| 719 | WORKERS COMPENSATION INS | 2,931 | 4,106 | 4,536 | 4,536 |
| 721 | PTO PAYOFFS | 5,521 | 6,100 | 6,100 | 6,100 |
| 746 | OTHER SUPPLIES | 269 | 600 | 600 | 600 |
| 748 | UNIFORMS & ACCESSORIES | 312 | 500 | 600 | 600 |
| 749 | OIL & GAS | 15,898 | 18,000 | 18,000 | 18,000 |
| 850 | TELEPHONE | 1,535 | 2,600 | 1,700 | 1,700 |
| 920 | UTILITIES | 1,358 | 1,500 | 1,500 | 1,500 |
| 931 | EQUIPMENT REPAIR & MAINT | 11,218 | 14,000 | 14,000 | 14,000 |

2020 Adopted Budget
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures
208 Parks & Recreation

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| | | | | | |
|--|-----------------------------|----------------|----------------|----------------|----------------|
| 932 | BUILDING REPAIR & MAINT | 191 | 2,000 | 2,500 | 2,500 |
| 933 | GROUND MAINT & SNOW REMOVAL | | 1,000 | 1,000 | 1,000 |
| 935 | VEHICLES REPAIR & MAINT | 2,156 | 2,500 | 2,500 | 2,500 |
| 978 | EQUIPMENT | 1,608 | | 1,800 | |
| PARKS & RECREATION-MAINT. TOTAL | | 265,643 | 242,819 | 270,052 | 264,384 |

DEPT 757 COLDWATER LAKE COUNTY PARK

| | | | | | |
|---|-----------------------------|----------------|----------------|----------------|----------------|
| 706 | SALARIES & WAGES-PART TIME | 62,264 | 64,056 | 76,182 | 76,182 |
| 712 | SALARIES & WAGES-OVERTIME | 542 | 500 | 500 | 500 |
| 715 | FICA-EMPLOYER EXPENSE | 4,805 | 4,998 | 5,828 | 5,828 |
| 719 | WORKERS COMPENSATION INS | 1,521 | 2,117 | 1,824 | 1,824 |
| 746 | OTHER SUPPLIES | 3,352 | 3,000 | 4,000 | 4,000 |
| 750 | OTHER | 93 | 125 | 125 | 125 |
| 776 | JANITORIAL SUPPLIES | 1,112 | 1,400 | 1,500 | 1,500 |
| 850 | TELEPHONE | 495 | 900 | 600 | 600 |
| 920 | UTILITIES | 21,082 | 18,000 | 23,000 | 23,000 |
| 932 | BUILDING REPAIR & MAINT | 4,770 | 2,000 | 4,000 | 6,600 |
| 933 | GROUND MAINT & SNOW REMOVAL | 18,074 | 12,000 | 12,000 | 12,000 |
| 978 | EQUIPMENT | | | 1,800 | |
| COLDWATER LAKE COUNTY PARK TOTAL | | 118,110 | 109,096 | 131,359 | 132,159 |

DEPT 758 DEERFIELD COUNTY PARK

| | | | | | |
|------------------------------------|-----------------------------|----------------|----------------|----------------|----------------|
| 706 | SALARIES & WAGES-PART TIME | 91,764 | 92,106 | 71,851 | 71,851 |
| 712 | SALARIES & WAGES-OVERTIME | 81 | 300 | 300 | 300 |
| 715 | FICA-EMPLOYER EXPENSE | 7,028 | 7,140 | 5,497 | 5,497 |
| 719 | WORKERS COMPENSATION INS | 2,218 | 3,060 | 1,712 | 1,712 |
| 720 | UNEMPLOYMENT EXPENSE | 3,094 | 4,000 | 4,000 | 4,000 |
| 746 | OTHER SUPPLIES | 951 | 150 | 3,000 | 3,000 |
| 776 | JANITORIAL SUPPLIES | 451 | 600 | 600 | 600 |
| 850 | TELEPHONE | 630 | 700 | 700 | 700 |
| 920 | UTILITIES | 444 | 800 | 600 | 600 |
| 932 | BUILDING REPAIR & MAINT | 566 | 13,000 | 13,000 | 15,500 |
| 933 | GROUND MAINT & SNOW REMOVAL | 8,211 | 8,000 | 8,000 | 8,000 |
| DEERFIELD COUNTY PARK TOTAL | | 115,438 | 129,856 | 109,260 | 111,760 |

DEPT 759 HERRICK COUNTY PARK

| | | | | | |
|----------------------------------|-----------------------------|---------------|----------------|----------------|----------------|
| 706 | SALARIES & WAGES-PART TIME | 61,744 | 73,542 | 80,890 | 80,890 |
| 712 | SALARIES & WAGES-OVERTIME | 260 | 600 | 400 | 400 |
| 715 | FICA-EMPLOYER EXPENSE | 4,743 | 5,712 | 6,188 | 6,188 |
| 719 | WORKERS COMPENSATION INS | 1,402 | 2,448 | 2,047 | 2,047 |
| 746 | OTHER SUPPLIES | 728 | 200 | 800 | 800 |
| 750 | OTHER | 93 | 125 | 125 | 125 |
| 776 | JANITORIAL SUPPLIES | 1,006 | 1,000 | 1,000 | 1,000 |
| 850 | TELEPHONE | 560 | 500 | 500 | 500 |
| 920 | UTILITIES | 8,021 | 9,500 | 9,500 | 9,500 |
| 932 | BUILDING REPAIR & MAINT | 2,817 | 5,000 | 7,000 | 8,500 |
| 933 | GROUND MAINT & SNOW REMOVAL | 5,561 | 5,000 | 6,000 | 6,000 |
| HERRICK COUNTY PARK TOTAL | | 86,935 | 103,627 | 114,450 | 115,950 |

2020 Adopted Budget
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures
208 Parks & Recreation

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 760 MERIDIAN PARK | | | | | |
|-------------------------------|-----------------------------|--------------|--------------|--------------|--------------|
| 706 | SALARIES & WAGES-PART TIME | 4,434 | 3,570 | 1,630 | 4,290 |
| 715 | FICA-EMPLOYER EXPENSE | 337 | 275 | 125 | 328 |
| 719 | WORKERS COMPENSATION INS | 90 | 125 | 5 | 9 |
| 746 | OTHER SUPPLIES | | 100 | | |
| 776 | JANITORIAL SUPPLIES | | 100 | | |
| 920 | UTILITIES | 99 | 200 | | |
| 932 | BUILDING REPAIR & MAINT | | 300 | 2,000 | 3,400 |
| 933 | GROUND MAINT & SNOW REMOVAL | 293 | 500 | 300 | 300 |
| MERIDIAN PARK TOTAL | | 5,253 | 5,170 | 4,060 | 8,327 |

| DEPT 761 PERE MARQUETTE RAIL TRAIL | | | | | |
|---|-----------------------------|--------------|--------------|--------------|--------------|
| 706 | SALARIES & WAGES-PART TIME | 1,715 | 2,244 | 2,174 | 2,174 |
| 715 | FICA-EMPLOYER EXPENSE | 131 | 179 | 166 | 166 |
| 719 | WORKERS COMPENSATION INS | 50 | 75 | 71 | 71 |
| 776 | JANITORIAL SUPPLIES | | 100 | 100 | 100 |
| 932 | BUILDING REPAIR & MAINT | | 2,000 | 3,000 | 3,000 |
| 933 | GROUND MAINT & SNOW REMOVAL | 2,004 | 400 | 400 | 400 |
| PERE MARQUETTE RAIL TRAIL TOTAL | | 3,900 | 4,998 | 5,911 | 5,911 |

| DEPT 965 OPERATING TRANSFERS OUT | | | | | |
|---|--------------------------|----------|----------------|----------------|----------------|
| 960 | TRANSFERS TO OTHER FUNDS | - | 110,952 | 110,952 | 110,952 |
| OPERATING TRANSFERS OUT TOTAL | | - | 110,952 | 110,952 | 110,952 |

| | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|
| GRAND TOTAL EXPENDITURES | 1,066,789 | 1,352,306 | 1,309,998 | 1,351,801 |
|---------------------------------|------------------|------------------|------------------|------------------|

2020 Adopted Budget
COMMISSION ON AGING REVENUES

| Isabella County Revenues 288 Commission on Aging | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|---|------------------|---------------------------|-------------------|------------------|
| 401 PROPERTY TAXES | 1,486,014 | 1,462,306 | 1,496,545 | 1,642,837 |
| 519 FEDERAL GRANTS | 281,184 | 249,426 | 252,115 | 252,115 |
| 555 TOBACCO SETTLEMENT-STATE | 3,490 | - | 5,000 | 5,000 |
| 561 STATE GRANTS | 262,501 | 262,501 | 276,444 | 276,444 |
| 592 CONTRIBUTIONS | 393,322 | 312,000 | 386,172 | 386,172 |
| 623 PRIVATE PAY | 16,830 | 15,855 | 15,855 | 15,855 |
| 665 INTEREST EARNED | 7,414 | - | - | - |
| 674 3RD PARTY CONTRIBUTIONS | 175,753 | 152,364 | 142,190 | 142,190 |
| 675 IN-KIND CONTRIBUTIONS | 65,601 | 65,673 | 65,075 | 65,075 |
| 694 MISC REVENUE | 5,811 | 23,175 | 3,000 | 3,000 |
| GRAND TOTAL REVENUES | 2,697,920 | 2,543,300 | 2,642,396 | 2,788,688 |

2020 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
288 Commission on Aging

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 5 CONGREGATE-COOKS | | | | | |
|--------------------------------|----------------------------|---------------|---------------|---------------|---------------|
| 704 | SALARIES & WAGES-REGULAR | 9,869 | 10,179 | 10,565 | 10,763 |
| 706 | SALARIES & WAGES-PART TIME | 17,114 | 19,165 | 19,350 | 19,712 |
| 715 | FICA-EMPLOYER EXPENSE | 2,049 | 2,245 | 2,289 | 2,331 |
| 716 | HEALTH INSURANCE | 2,105 | 6,083 | 6,898 | 6,897 |
| 717 | LIFE INSURANCE | 28 | 28 | 28 | 28 |
| 718 | RETIREMENT EXPENSE | 668 | 713 | 740 | 753 |
| 719 | WORKERS COMPENSATION INS | 464 | 557 | 559 | 559 |
| CONGREGATE-COOKS TOTAL | | 32,297 | 38,970 | 40,429 | 41,043 |

| DEPT 6 CONGREGATE MEALS | | | | | |
|--------------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 26,164 | 28,250 | 28,799 | 29,338 |
| 706 | SALARIES & WAGES-PART TIME | 16,525 | 18,649 | 18,949 | 19,304 |
| 715 | FICA-EMPLOYER EXPENSE | 3,338 | 3,588 | 3,653 | 3,721 |
| 716 | HEALTH INSURANCE | 11,298 | 13,918 | 15,716 | 15,720 |
| 717 | LIFE INSURANCE | 51 | 56 | 56 | 56 |
| 718 | RETIREMENT EXPENSE | 1,946 | 1,978 | 2,016 | 2,054 |
| 719 | WORKERS COMPENSATION INS | 684 | 784 | 1,069 | 1,069 |
| 721 | PTO PAYOFFS | 1,640 | - | - | - |
| 726 | OFFICE SUPPLIES | 805 | 830 | 875 | 875 |
| 729 | POSTAGE | 157 | 230 | 200 | 200 |
| 743 | FOOD | 31,956 | 35,238 | 36,000 | 36,000 |
| 754 | OPERATING SUPPLIES | 3,559 | 3,100 | 3,600 | 3,600 |
| 802 | SERVICES | 4,608 | 4,500 | 4,500 | 4,500 |
| 803 | DUES & SUBSCRIPTIONS | 697 | 1,400 | 650 | 650 |
| 850 | TELEPHONE | 1,373 | 1,130 | 1,700 | 1,700 |
| 860 | TRAVEL | 37 | - | - | - |
| 861 | PERSONAL CAR MILEAGE | 373 | 495 | 250 | 250 |
| 920 | UTILITIES | 4,446 | 5,000 | 5,000 | 5,000 |
| 921 | TRASH PICK UP | 68 | 100 | 100 | 100 |
| 931 | EQUIPMENT REPAIR & MAINT | | 500 | 500 | 500 |
| 955 | LICENSE FEES | 364 | 500 | 500 | 500 |
| 956 | MISCELLANEOUS | 3,815 | 4,354 | 4,354 | 4,354 |
| 957 | EDUCATION & SEMINARS | 43 | 75 | 75 | 75 |
| CONGREGATE MEALS TOTAL | | 113,947 | 124,675 | 128,562 | 129,566 |

| DEPT 7 HOME DELIVERED MEALS | | | | | |
|------------------------------------|----------------------------|--------|--------|--------|--------|
| 704 | SALARIES & WAGES-REGULAR | 48,590 | 52,464 | 53,484 | 54,484 |
| 706 | SALARIES & WAGES-PART TIME | 29,128 | 34,633 | 35,192 | 35,850 |
| 715 | FICA-EMPLOYER EXPENSE | 5,847 | 6,663 | 6,784 | 6,911 |
| 716 | HEALTH INSURANCE | 20,800 | 25,848 | 29,187 | 29,195 |
| 717 | LIFE INSURANCE | 95 | 103 | 103 | 103 |
| 718 | RETIREMENT EXPENSE | 3,401 | 3,673 | 3,744 | 3,814 |
| 719 | WORKERS COMPENSATION INS | 1,207 | 1,456 | 1,985 | 1,985 |
| 726 | OFFICE SUPPLIES | 1,416 | 1,600 | 1,600 | 1,600 |
| 729 | POSTAGE | 292 | 350 | 300 | 300 |
| 743 | FOOD | 61,481 | 82,950 | 85,750 | 85,750 |
| 754 | OPERATING SUPPLIES | 15,174 | 15,100 | 15,500 | 15,500 |
| 802 | SERVICES | 8,565 | 9,400 | 9,400 | 9,400 |
| 803 | DUES & SUBSCRIPTIONS | 1,294 | 2,500 | 1,200 | 1,200 |
| 850 | TELEPHONE | 2,734 | 2,580 | 2,455 | 2,455 |

2020 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
288 Commission on Aging

| | | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|-----------------------------------|--------------------------|----------------|---------------------------|-------------------|-----------------|
| 860 | TRAVEL | 45 | - | 40 | 40 |
| 861 | PERSONAL CAR MILEAGE | 599 | 665 | 300 | 300 |
| 920 | UTILITIES | 8,256 | 9,400 | 9,400 | 9,400 |
| 921 | TRASH PICK UP | 126 | 200 | 150 | 150 |
| 931 | EQUIPMENT REPAIR & MAINT | 14 | 500 | | |
| 955 | LICENSE FEES | 676 | 700 | 700 | 700 |
| 956 | MISCELLANEOUS | 9,405 | 7,828 | 7,965 | 7,965 |
| 957 | EDUCATION & SEMINARS | 79 | 150 | | |
| HOME DELIVERED MEALS TOTAL | | 219,224 | 258,763 | 265,239 | 267,102 |

| DEPT 8 HOME DELIVERED-COOKS | | | | | |
|------------------------------------|----------------------------|---------------|---------------|---------------|---------------|
| 704 | SALARIES & WAGES-REGULAR | 18,328 | 18,904 | 19,621 | 19,988 |
| 706 | SALARIES & WAGES-PART TIME | 31,088 | 35,592 | 35,936 | 36,608 |
| 715 | FICA-EMPLOYER EXPENSE | 3,750 | 4,169 | 4,250 | 4,330 |
| 716 | HEALTH INSURANCE | 3,609 | 11,297 | 12,771 | 12,770 |
| 717 | LIFE INSURANCE | 52 | 52 | 52 | 52 |
| 718 | RETIREMENT EXPENSE | 1,241 | 1,323 | 1,373 | 1,399 |
| 719 | WORKERS COMPENSATION INS | 838 | 1,034 | 1,039 | 1,039 |
| HOME DELIVERED-COOKS TOTAL | | 58,906 | 72,371 | 75,042 | 76,186 |

| DEPT 9 FOSTER GRANDPARENTS PROG | | | | | |
|--|--------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 60,991 | 65,988 | 68,161 | 69,435 |
| 715 | FICA-EMPLOYER EXPENSE | 4,704 | 5,048 | 5,214 | 5,312 |
| 716 | HEALTH INSURANCE | 17,075 | 34,036 | 38,956 | 38,972 |
| 717 | LIFE INSURANCE | 115 | 135 | 135 | 135 |
| 718 | RETIREMENT EXPENSE | 4,374 | 4,619 | 4,771 | 4,860 |
| 719 | WORKERS COMPENSATION INS | 220 | 84 | 191 | 191 |
| 726 | OFFICE SUPPLIES | 1,120 | 1,296 | 1,296 | 1,296 |
| 729 | POSTAGE | 828 | 900 | 1,608 | 1,608 |
| 748 | UNIFORMS & ACCESSORIES | 294 | 620 | 620 | 620 |
| 754 | OPERATING SUPPLIES | 3,695 | 3,788 | 4,038 | 4,038 |
| 759 | MEALS | 1,088 | 1,300 | 1,300 | 1,300 |
| 834 | MEDICAL SERVICES | 97 | 210 | 200 | 200 |
| 846 | STIPENDS | 117,803 | 121,730 | 121,730 | 121,730 |
| 850 | TELEPHONE | 1,588 | 804 | 2,118 | 2,118 |
| 860 | TRAVEL | 36,612 | 42,432 | 48,272 | 48,272 |
| 861 | PERSONAL CAR MILEAGE | 590 | 916 | 974 | 974 |
| 865 | MEALS & LODGING | 1,418 | 1,992 | 1,992 | 1,992 |
| 911 | LEGAL FEES | 520 | 520 | 515 | 515 |
| 956 | MISCELLANEOUS | 20,872 | 22,198 | 21,673 | 21,673 |
| 957 | EDUCATION & SEMINARS | 624 | 1,690 | 1,690 | 1,690 |
| FOSTER GRANDPARENTS PROG TOTAL | | 274,628 | 310,306 | 325,454 | 326,931 |

2020 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
288 Commission on Aging

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 10 ACTIVITY CENTER | | | | | |
|--------------------------------|---------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 44,071 | 40,977 | 42,635 | 43,432 |
| 712 | SALARIES & WAGES-OVERTIME | 532 | - | - | - |
| 715 | FICA-EMPLOYER EXPENSE | 3,369 | 3,135 | 3,262 | 3,323 |
| 716 | HEALTH INSURANCE | 8,213 | 7,626 | 8,872 | 8,943 |
| 717 | LIFE INSURANCE | 100 | 80 | 80 | 80 |
| 718 | RETIREMENT EXPENSE | 3,122 | 2,868 | 2,984 | 3,040 |
| 719 | WORKERS COMPENSATION INS | 729 | 745 | 80 | 80 |
| 721 | PTO PAYOFFS | 117 | - | - | - |
| 743 | FOOD | 6,964 | 4,800 | 9,800 | 9,800 |
| 754 | OPERATING SUPPLIES | 15,598 | 3,050 | 2,750 | 2,750 |
| 802 | SERVICES | 66,338 | 75,000 | 60,000 | 60,000 |
| 861 | PERSONAL CAR MILEAGE | 122 | 1,000 | 500 | 500 |
| 865 | MEALS & LODGING | - | - | 500 | 500 |
| ACTIVITY CENTER TOTAL | | 149,275 | 139,281 | 131,463 | 132,448 |

| DEPT 16 UNMET NEEDS PROGRAM | | | | | |
|------------------------------------|---------------------|---------------|--------------|---------------|---------------|
| 754 | OPERATING SUPPLIES | 149 | 200 | - | - |
| 802 | SERVICES | - | 200 | - | - |
| 847 | ASSISTANCE PAYMENTS | 17,698 | 7,076 | 15,000 | 15,000 |
| UNMET NEEDS PROGRAM TOTAL | | 17,847 | 7,476 | 15,000 | 15,000 |

| DEPT 21 HOMEMAKING | | | | | |
|---------------------------|----------------------------|---------------|---------------|---------------|---------------|
| 706 | SALARIES & WAGES-PART TIME | 49,117 | 66,604 | 65,192 | 66,555 |
| 715 | FICA-EMPLOYER EXPENSE | 3,757 | 5,095 | 4,987 | 5,048 |
| 719 | WORKERS COMPENSATION INS | 1,645 | 1,455 | 2,184 | 2,184 |
| 726 | OFFICE SUPPLIES | 612 | 250 | 425 | 425 |
| 729 | POSTAGE | 191 | 300 | 160 | 160 |
| 850 | TELEPHONE | 1,235 | 960 | 1,031 | 1,031 |
| 861 | PERSONAL CAR MILEAGE | 6,618 | 4,500 | 4,600 | 4,600 |
| 956 | MISCELLANEOUS | 2,879 | 2,669 | 2,669 | 2,669 |
| HOMEMAKING TOTAL | | 66,054 | 81,833 | 81,248 | 82,672 |

| DEPT 22 PERSONAL CARE | | | | | |
|------------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 32,402 | 33,071 | 33,228 | 33,849 |
| 706 | SALARIES & WAGES-PART TIME | 34,079 | 38,831 | 42,959 | 43,973 |
| 712 | SALARIES & WAGES-OVERTIME | 42 | - | - | - |
| 715 | FICA-EMPLOYER EXPENSE | 5,089 | 5,501 | 5,828 | 5,953 |
| 716 | HEALTH INSURANCE | 7,028 | 7,596 | 8,843 | 8,843 |
| 717 | LIFE INSURANCE | 80 | 80 | 80 | 80 |
| 718 | RETIREMENT EXPENSE | 25,051 | 4,628 | 4,493 | 4,493 |
| 719 | WORKERS COMPENSATION INS | 2,229 | 3,297 | 2,552 | 2,552 |
| 726 | OFFICE SUPPLIES | 445 | 550 | 550 | 550 |
| 729 | POSTAGE | 365 | 325 | 300 | 300 |
| 802 | SERVICES | - | 2,500 | 540 | 540 |
| 850 | TELEPHONE | 905 | 1,000 | 797 | 797 |
| 861 | PERSONAL CAR MILEAGE | 9,002 | 7,600 | 5,000 | 5,000 |
| 956 | MISCELLANEOUS | 2,757 | 2,416 | 2,416 | 2,416 |
| PERSONAL CARE TOTAL | | 119,474 | 107,395 | 107,586 | 109,346 |

2020 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
288 Commission on Aging

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 23 CASE COORDINATOR | | | | | |
|---------------------------------|--------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 106,047 | 108,180 | 102,480 | 104,397 |
| 715 | FICA-EMPLOYER EXPENSE | 8,034 | 8,276 | 7,840 | 7,986 |
| 716 | HEALTH INSURANCE | 47,206 | 50,972 | 42,035 | 42,045 |
| 717 | LIFE INSURANCE | 199 | 199 | 199 | 199 |
| 718 | RETIREMENT EXPENSE | 37,918 | 16,373 | 15,243 | 15,320 |
| 719 | WORKERS COMPENSATION INS | 1,642 | 1,668 | 287 | 287 |
| 721 | PTO PAYOUTS | 556 | - | - | - |
| 726 | OFFICE SUPPLIES | 414 | 400 | 800 | 800 |
| 729 | POSTAGE | 191 | 200 | 160 | 160 |
| 850 | TELEPHONE | 2,940 | 1,660 | 2,574 | 2,574 |
| 860 | TRAVEL | 431 | 300 | 300 | 300 |
| 861 | PERSONAL CAR MILEAGE | 1,459 | 900 | 1,200 | 1,200 |
| 956 | MISCELLANEOUS | 14,150 | 14,149 | 14,149 | 14,149 |
| 957 | EDUCATION & SEMINARS | 50 | 500 | 250 | 250 |
| CASE COORDINATOR TOTAL | | 221,237 | 203,777 | 187,517 | 189,667 |

| DEPT 24 RESPITE CARE | | | | | |
|-----------------------------|----------------------------|---------------|---------------|---------------|---------------|
| 706 | SALARIES & WAGES-PART TIME | 16,059 | 27,957 | 32,034 | 32,034 |
| 715 | FICA-EMPLOYER EXPENSE | 1,229 | 2,139 | 2,451 | 2,451 |
| 719 | WORKERS COMPENSATION INS | 538 | 933 | 1,073 | 1,073 |
| 726 | OFFICE SUPPLIES | 513 | 300 | 500 | 500 |
| 729 | POSTAGE | 122 | 150 | 100 | 100 |
| 802 | SERVICES | 899 | 1,000 | 540 | 540 |
| 850 | TELEPHONE | 235 | 260 | 185 | 185 |
| 861 | PERSONAL CAR MILEAGE | 84 | 800 | 2,600 | 2,600 |
| 956 | MISCELLANEOUS | 1,170 | 1,722 | 1,722 | 1,722 |
| RESPITE CARE TOTAL | | 20,849 | 35,261 | 41,205 | 41,205 |

| DEPT 25 SENIOR COMPANION PROGRAM | | | | | |
|---|--------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 31,634 | 38,201 | 39,117 | 39,848 |
| 715 | FICA-EMPLOYER EXPENSE | 2,515 | 3,062 | 2,992 | 3,048 |
| 716 | HEALTH INSURANCE | 6,381 | 7,424 | 23,687 | 23,694 |
| 717 | LIFE INSURANCE | 52 | 80 | 80 | 80 |
| 718 | RETIREMENT EXPENSE | 2,326 | 2,801 | 2,738 | 2,789 |
| 719 | WORKERS COMPENSATION INS | 426 | 500 | 110 | 110 |
| 726 | OFFICE SUPPLIES | 900 | 600 | 600 | 600 |
| 729 | POSTAGE | 270 | 348 | 408 | 408 |
| 748 | UNIFORMS & ACCESSORIES | 78 | 335 | 335 | 335 |
| 754 | OPERATING SUPPLIES | 1,762 | 1,894 | 2,019 | 2,019 |
| 759 | MEALS | 2,516 | 3,016 | 2,990 | 2,990 |
| 834 | MEDICAL SERVICES | 30 | 95 | 100 | 100 |
| 846 | STIPENDS | 53,153 | 49,799 | 49,799 | 49,799 |
| 850 | TELEPHONE | 884 | 468 | 1,067 | 1,067 |
| 860 | TRAVEL | 35,249 | 36,626 | 36,418 | 36,418 |
| 861 | PERSONAL CAR MILEAGE | 325 | 780 | 840 | 840 |
| 865 | MEALS & LODGING | 555 | 774 | 774 | 774 |
| 911 | LEGAL FEES | 356 | 356 | 356 | 356 |
| 956 | MISCELLANEOUS | 9,252 | 9,046 | 8,836 | 8,836 |
| 957 | EDUCATION & SEMINARS | 241 | 1,220 | 1,220 | 1,220 |
| SENIOR COMPANION PROGRAM TOTAL | | 148,905 | 157,425 | 174,486 | 175,331 |

2020 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
288 Commission on Aging

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 26 CAREGIVER TRAINING PROGRAM | | | | | |
|---|--------------------------|---------------|---------------|---------------|---------------|
| 704 | SALARIES & WAGES-REGULAR | 21,439 | 21,889 | 21,996 | 22,407 |
| 715 | FICA-EMPLOYER EXPENSE | 1,592 | 1,675 | 1,683 | 1,714 |
| 716 | HEALTH INSURANCE | 10,373 | 11,150 | 12,700 | 12,700 |
| 717 | LIFE INSURANCE | 40 | 40 | 40 | 40 |
| 718 | RETIREMENT EXPENSE | 1,501 | 1,532 | 1,540 | 1,569 |
| 719 | WORKERS COMPENSATION INS | 60 | 63 | 62 | 62 |
| 726 | OFFICE SUPPLIES | | 300 | 300 | 300 |
| 729 | POSTAGE | 207 | 200 | 200 | 200 |
| 754 | OPERATING SUPPLIES | 256 | - | - | - |
| 802 | SERVICES | 2,060 | 35,100 | 30,000 | 30,000 |
| 850 | TELEPHONE | 294 | 300 | 300 | 300 |
| 861 | PERSONAL CAR MILEAGE | | 800 | 600 | 600 |
| 956 | MISCELLANEOUS | 1,301 | 1,291 | 1,291 | 1,291 |
| 957 | EDUCATION & SEMINARS | 600 | 100 | 100 | 100 |
| CAREGIVER TRAINING PROGRAM TOTAL | | 39,723 | 74,440 | 70,812 | 71,283 |

| DEPT 672 COA ADMINISTRATION | | | | | |
|------------------------------------|-----------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 221,407 | 217,345 | 219,656 | 226,306 |
| 707 | PER DIEM PAYMENTS | 1,127 | - | - | - |
| 712 | SALARIES & WAGES-OVERTIME | 241 | - | - | - |
| 715 | FICA-EMPLOYER EXPENSE | 16,922 | 16,541 | 16,804 | 17,313 |
| 716 | HEALTH INSURANCE | 93,424 | 133,180 | 122,026 | 82,347 |
| 717 | LIFE INSURANCE | 426 | 422 | 422 | 302 |
| 718 | RETIREMENT EXPENSE | 74,648 | 156,395 | 147,628 | 134,378 |
| 719 | WORKERS COMPENSATION INS | 107 | 2,352 | 1,829 | 1,829 |
| 721 | PTO PAYOFFS | 5,862 | 8,600 | 8,600 | 8,600 |
| 726 | OFFICE SUPPLIES | 4,085 | 2,750 | 3,200 | 3,200 |
| 729 | POSTAGE | 411 | 500 | 900 | 900 |
| 749 | OIL & GAS | 38 | 500 | 50 | 50 |
| 754 | OPERATING SUPPLIES | 2,789 | 2,200 | 3,800 | 3,800 |
| 776 | JANITORIAL SUPPLIES | 4,128 | 4,000 | 4,000 | 4,000 |
| 803 | DUES & SUBSCRIPTIONS | 15,802 | 15,000 | 15,000 | 15,000 |
| 830 | ATTORNEY FEES | 57 | - | - | - |
| 850 | TELEPHONE | 11,670 | 14,925 | 10,798 | 10,798 |
| 851 | COPY MACHINE COSTS | 2,695 | 2,880 | 2,600 | 2,600 |
| 860 | TRAVEL | 32 | | 1,200 | 1,200 |
| 861 | PERSONAL CAR MILEAGE | 809 | 1,000 | 2,000 | 2,000 |
| 865 | MEALS & LODGING | - | - | 1,200 | 1,200 |
| 902 | ADVERTISING | - | 1,200 | 600 | 600 |
| 920 | UTILITIES | 50,691 | 74,000 | 64,000 | 64,000 |
| 921 | TRASH PICK UP | 4,620 | 4,200 | 4,800 | 4,800 |
| 931 | EQUIPMENT REPAIR & MAINT | 9,778 | 10,000 | 10,000 | 10,000 |
| 932 | BUILDING REPAIR & MAINT | 40,024 | 15,000 | 17,500 | 17,500 |
| 933 | GROUND MAINT & SNOW REMOVAL | 23,414 | 18,000 | 23,900 | 23,900 |
| 957 | EDUCATION & SEMINARS | - | 1,200 | 1,200 | 1,200 |
| 979 | EQUIPMENT | 14,933 | 53,480 | 47,932 | 47,932 |
| COA ADMINISTRATION TOTAL | | 600,140 | 755,670 | 731,645 | 685,755 |

2020 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
288 Commission on Aging

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 673 GOLD KEY | | | | | |
|--------------------------|---------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 67,182 | 71,506 | 72,254 | 78,803 |
| 712 | SALARIES & WAGES-OVERTIME | 1,209 | | | |
| 715 | FICA-EMPLOYER EXPENSE | 5,071 | 5,470 | 5,527 | 6,028 |
| 716 | HEALTH INSURANCE | 33,803 | 29,772 | 33,853 | 29,726 |
| 717 | LIFE INSURANCE | 146 | 159 | 159 | 160 |
| 718 | RETIREMENT EXPENSE | 4,788 | 5,005 | 5,058 | 5,516 |
| 719 | WORKERS COMPENSATION INS | 255 | 973 | 202 | 202 |
| 726 | OFFICE SUPPLIES | 1,005 | 950 | 950 | 950 |
| 729 | POSTAGE | 821 | 650 | 650 | 650 |
| 754 | OPERATING SUPPLIES | 4,065 | 4,250 | 4,200 | 4,200 |
| 759 | VOLUNTEER MEALS | 1,786 | 1,500 | 1,250 | 1,250 |
| 803 | DUES & SUBSCRIPTIONS | | 200 | 100 | 100 |
| 850 | TELEPHONE | 1,502 | 2,770 | 2,800 | 2,800 |
| 860 | TRAVEL | 99,377 | 77,000 | 75,150 | 75,150 |
| 861 | PERSONAL CAR MILEAGE | 70 | 150 | 250 | 250 |
| 865 | MEALS & LODGING | | 500 | 250 | 250 |
| 931 | EQUIPMENT REPAIR & MAINT | 301 | | | |
| 957 | EDUCATION & SEMINARS | 1,174 | 2,100 | 1,600 | 1,600 |
| GOLD KEY TOTAL | | 222,555 | 202,955 | 204,253 | 207,635 |

| DEPT 965 OPERATING TRANSFERS OUT | | | | | |
|---|--------------------------|----------|----------------|----------------|----------------|
| 960 | TRANSFERS TO OTHER FUNDS | - | 255,806 | 255,806 | 255,806 |
| OPERATING TRANSFERS OUT TOTAL | | - | 255,806 | 255,806 | 255,806 |

| | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|
| GRAND TOTAL EXPENDITURES | 2,305,061 | 2,826,404 | 2,835,747 | 2,806,976 |
|---------------------------------|------------------|------------------|------------------|------------------|

2020 Adopted Budget
CENTRAL DISPATCH-911 REVENUES

| Isabella County Revenues 297 Central Dispatch/911 | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|--|------------------|---------------------------|-------------------|------------------|
| 602 E911 TELEPHONE SURCHARGE | 1,698,494 | 1,696,500 | 1,726,500 | 1,726,500 |
| 665 INTEREST EARNED | 364 | 500 | 500 | 500 |
| 694 MISC REVENUE | 8,405 | 8,900 | 8,900 | 8,900 |
| GRAND TOTAL REVENUES | 1,707,263 | 1,705,900 | 1,735,900 | 1,735,900 |

2020 Adopted Budget
CENTRAL DISPATCH-911 EXPENDITURES

Isabella County Expenditures
297 Central Dispatch/911

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 325 OPERATIONS | | | | | |
|-------------------------|----------------------------|------------------|------------------|------------------|------------------|
| 704 | SALARIES & WAGES-REGULAR | 398,156 | 424,487 | 336,952 | 343,252 |
| 712 | SALARIES & WAGES-OVERTIME | 25,031 | 50,000 | 50,000 | 50,000 |
| 715 | FICA-EMPLOYER EXPENSE | 35,431 | 36,140 | 25,777 | 26,259 |
| 716 | HEALTH INSURANCE | 129,152 | 154,661 | 131,123 | 133,001 |
| 717 | LIFE INSURANCE | 857 | 960 | 768 | 768 |
| 718 | RETIREMENT EXPENSE | 49,578 | 55,454 | 37,815 | 36,306 |
| 719 | WORKERS COMPENSATION INS | 1,300 | 150 | 943 | 943 |
| 722 | HOLIDAY PAY | 42,189 | 44,880 | 44,550 | 44,550 |
| 726 | OFFICE SUPPLIES | 2,296 | 3,000 | 5,000 | 5,000 |
| 729 | POSTAGE | 25 | 100 | 100 | 100 |
| 746 | OTHER SUPPLIES | 558 | 1,000 | 1,000 | 1,000 |
| 748 | UNIFORMS & ACCESSORIES | 2,500 | 2,750 | 3,000 | 3,000 |
| 749 | OIL & GAS | 1,816 | 2,000 | 2,000 | 2,000 |
| 776 | JANITORIAL SUPPLIES | 1,170 | 1,200 | 2,000 | 2,000 |
| 802 | SERVICES | 201,747 | 180,756 | 290,000 | 290,000 |
| 803 | DUES & SUBSCRIPTIONS | 1,339 | 1,500 | 1,500 | 1,500 |
| 822 | JANITORIAL SERVICES | | 800 | 800 | 800 |
| 830 | ATTORNEY FEES | | 2,000 | 2,000 | 2,000 |
| 850 | TELEPHONE | 25,876 | 34,650 | 28,750 | 28,750 |
| 851 | COPY MACHINE COSTS | 761 | 1,500 | 1,500 | 1,500 |
| 860 | TRAVEL | | 7,000 | 7,000 | 7,000 |
| 861 | PERSONAL CAR MILEAGE | 72 | 1,000 | 1,500 | 1,500 |
| 865 | MEALS & LODGING | 2,754 | 5,000 | 5,000 | 5,000 |
| 902 | ADVERTISING | 3,478 | 6,000 | 6,000 | 6,000 |
| 920 | UTILITIES | 10,237 | 13,125 | 10,000 | 10,000 |
| 931 | EQUIPMENT REPAIR & MAINT | 12,980 | 10,000 | 10,000 | 10,000 |
| 932 | BUILDING REPAIR & MAINT | 495 | 27,500 | 15,000 | 15,000 |
| 934 | RADIO REPAIR & MAINTENANCE | 46,929 | 80,920 | 84,000 | 84,000 |
| 940 | BUILDING RENTAL | 29,575 | 30,000 | 30,000 | 30,000 |
| 957 | EDUCATION & SEMINARS | 9,985 | 20,000 | 18,000 | 18,000 |
| 958 | CONTINGENCY | | 5,000 | 5,000 | 5,000 |
| 978 | EQUIPMENT | 77,832 | 305,400 | 473,800 | 388,900 |
| OPERATIONS TOTAL | | 1,114,119 | 1,508,933 | 1,630,878 | 1,553,129 |

| DEPT 326 MDT | | | | | |
|------------------|----------|--------------|----------|----------|----------|
| 802 | SERVICES | 2,003 | - | - | - |
| MDT TOTAL | | 2,003 | - | - | - |

2020 Adopted Budget
CENTRAL DISPATCH-911 EXPENDITURES

Isabella County Expenditures
297 Central Dispatch/911

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 327 WIRELESS | | | | | |
|--------------------------|---------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 208,765 | 206,192 | 290,962 | 296,713 |
| 712 | SALARIES & WAGES-OVERTIME | 11,941 | - | - | - |
| 715 | FICA-EMPLOYER EXPENSE | 17,430 | 16,554 | 22,458 | 22,805 |
| 716 | HEALTH INSURANCE | 78,421 | 93,051 | 122,637 | 107,745 |
| 717 | LIFE INSURANCE | 316 | 331 | 444 | 444 |
| 718 | RETIREMENT EXPENSE | 51,856 | 26,143 | 38,078 | 36,435 |
| 719 | WORKERS COMPENSATION INS | 638 | 2,036 | 815 | 815 |
| 721 | PTO PAYOFFS | 3,853 | 4,000 | | |
| 722 | HOLIDAY PAY | 11,143 | 10,200 | 9,850 | 9,850 |
| WIRELESS TOTAL | | 384,363 | 358,507 | 485,244 | 474,807 |

| DEPT 965 OPERATING TRANSFERS OUT | | | | | |
|---|--------------------------|----------|---------------|---------------|---------------|
| 960 | TRANSFERS TO OTHER FUNDS | - | 99,682 | 99,682 | 99,682 |
| OPERATING TRANSFERS OUT TOTAL | | - | 99,682 | 99,682 | 99,682 |

| | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|
| GRAND TOTAL EXPENDITURES | 1,500,485 | 1,967,122 | 2,215,804 | 2,127,618 |
|---------------------------------|------------------|------------------|------------------|------------------|

2020 Adopted Budget
RECYCLING REVENUES

| Isabella County Revenues 596 Recycling | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|---|------------------|---------------------------|-------------------|------------------|
| 578 STATE GRANT | - | - | - | 78,902 |
| 590 LOCAL REVENUE | 104,295 | 110,000 | 105,000 | 110,000 |
| 592 CONTRIBUTION FROM | 101,902 | 66,200 | 81,000 | 91,000 |
| 600 USER CHARGES | 50,231 | 35,000 | 35,000 | 35,000 |
| 640 SALES | 580,609 | 514,800 | 620,300 | 620,300 |
| 665 INTEREST EARNED | 1,124 | - | - | - |
| 677 TRANSFERS IN | 300,000 | 100,000 | 380,000 | 280,000 |
| 694 MISC REVENUE | 2,277 | 2,000 | 2,000 | 2,000 |
| GRANT TOTAL REVENUES | 1,140,438 | 828,000 | 1,223,300 | 1,217,202 |

2020 Adopted Budget
RECYCLING EXPENDITURES

Isabella County Expenditures
596 Recycling

| 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|----------------|---------------------------|-------------------|-----------------|
|----------------|---------------------------|-------------------|-----------------|

| DEPT 17 OPERATIONS | | | | | |
|---------------------------|-----------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 65,907 | 97,202 | 99,941 | 71,552 |
| 706 | SALARIES & WAGES-PART TIME | 59,356 | 74,599 | 58,327 | 59,418 |
| 712 | SALARIES & WAGES-OVERTIME | 1,821 | 1,500 | 1,500 | 1,500 |
| 715 | FICA-EMPLOYER EXPENSE | 10,165 | 13,143 | 12,108 | 10,019 |
| 716 | HEALTH INSURANCE | 52,653 | 61,812 | 64,479 | 56,491 |
| 717 | LIFE INSURANCE | 239 | 239 | 239 | 239 |
| 718 | RETIREMENT EXPENSE | 4,741 | 8,987 | 9,000 | 6,829 |
| 719 | WORKERS COMPENSATION INS | 2,683 | 5,100 | 6,264 | 6,264 |
| 721 | PTO PAYOFFS | 145 | 250 | 250 | |
| 748 | UNIFORMS & ACCESSORIES | 2,936 | 3,500 | 3,600 | 3,600 |
| 749 | OIL & GAS | 8,443 | 9,500 | 9,700 | 9,700 |
| 754 | OPERATING SUPPLIES | 17,038 | 20,000 | 22,000 | 22,000 |
| 802 | CONTRACT SERVICES | 309,103 | 248,500 | 258,500 | 255,000 |
| 822 | JANITORIAL SERVICES | 349 | 2,000 | 2,000 | 2,000 |
| 850 | TELEPHONE | 4,045 | 2,700 | 2,800 | 3,200 |
| 861 | PERSONAL CAR MILEAGE | | 300 | 300 | |
| 865 | MEALS & LODGING | | 1,000 | 1,000 | 500 |
| 920 | UTILITIES | 33,096 | 35,000 | 35,000 | 35,000 |
| 921 | TRASH PICK UP | 34,325 | 32,000 | 35,000 | 45,000 |
| 931 | EQUIPMENT REPAIR & MAINT | 24,659 | 27,000 | 28,000 | 28,000 |
| 932 | BUILDING REPAIR & MAINT | 4,510 | 15,000 | 7,500 | 7,500 |
| 933 | GROUND MAINT & SNOW REMOVAL | 4,621 | 5,000 | 7,500 | 7,500 |
| 935 | VEHICLES REPAIR & MAINT | | 500 | 500 | 500 |
| 956 | MISCELLANEOUS | 2,765 | 1,200 | 1,000 | 1,000 |
| 957 | EDUCATION & SEMINARS | | 1,000 | 1,000 | 500 |
| 968 | DEPRECIATION EXPENSE | 56,851 | 57,000 | 51,842 | 59,842 |
| 978 | EQUIPMENT | 3,231 | 7,500 | 8,000 | 13,100 |
| OPERATIONS TOTAL | | 703,682 | 731,532 | 727,350 | 706,254 |

| DEPT 19 ADMINISTRATION | | | | | |
|-------------------------------|--------------------------|--------|--------|--------|--------|
| 704 | SALARIES & WAGES-REGULAR | 54,502 | 57,717 | 60,318 | 61,446 |
| 715 | FICA-EMPLOYER EXPENSE | 4,252 | 4,415 | 4,614 | 4,701 |
| 716 | HEALTH INSURANCE | 20,610 | 24,645 | 25,151 | 22,000 |
| 717 | LIFE INSURANCE | 80 | 80 | 80 | 80 |
| 718 | RETIREMENT EXPENSE | 3,978 | 4,040 | 4,222 | 4,301 |
| 719 | WORKERS COMPENSATION INS | 136 | 204 | 169 | 169 |
| 721 | PTO PAYOFFS | 2,320 | 1,000 | | 250 |
| 726 | OFFICE SUPPLIES | 2,286 | 1,800 | 1,800 | 1,800 |
| 728 | PRINTING & BINDING | | 200 | 200 | |
| 746 | OTHER SUPPLIES | 27 | 75 | 75 | |
| 754 | OPERATING SUPPLIES | | 250 | 250 | |
| 803 | DUES & SUBSCRIPTIONS | 460 | 500 | 700 | 700 |
| 822 | JANITORIAL SERVICES | | 500 | 500 | |
| 850 | TELEPHONE | 5,843 | 3,275 | 3,068 | 3,350 |
| 851 | COPY MACHINE COSTS | 486 | 350 | 350 | 350 |
| 861 | PERSONAL CAR MILEAGE | | 300 | 300 | 300 |
| 865 | MEALS & LODGING | 304 | 1,000 | 1,000 | 750 |
| 902 | ADVERTISING | | 250 | 250 | 250 |

2020 Adopted Budget
RECYCLING EXPENDITURES

Isabella County Expenditures
596 Recycling

| | 2018 Actual | 2019 Amended Budget | 2020 Requested | 2020 Adopted |
|--|----------------|---------------------------|-------------------|-----------------|
|--|----------------|---------------------------|-------------------|-----------------|

| | | | | | |
|-----------------------------|-------------------------|---------------|----------------|----------------|----------------|
| 932 | BUILDING REPAIR & MAINT | 1,859 | 1,500 | 1,500 | 1,500 |
| 935 | VEHICLES REPAIR & MAINT | 150 | 750 | 750 | |
| 941 | EQUIPMENT RENTAL | | | 250 | 250 |
| 957 | EDUCATION & SEMINARS | 550 | 1,000 | 1,000 | 1,000 |
| 978 | EQUIPMENT | 1,535 | 1,800 | 1,800 | 1,800 |
| ADMINISTRATION TOTAL | | 99,378 | 105,651 | 108,347 | 104,997 |

DEPT 527 DEPOT

| | | | | | |
|--------------------|----------------------------|----------------|----------------|----------------|----------------|
| 704 | SALARIES & WAGES-REGULAR | 104,449 | 95,298 | 97,129 | 98,945 |
| 706 | SALARIES & WAGES-PART TIME | 33,024 | 48,788 | 45,753 | 46,739 |
| 712 | SALARIES & WAGES-OVERTIME | 3,095 | 2,500 | 2,600 | 2,600 |
| 715 | FICA-EMPLOYER EXPENSE | 10,581 | 11,023 | 10,931 | 11,105 |
| 716 | HEALTH INSURANCE | 61,012 | 68,185 | 70,477 | 61,569 |
| 717 | LIFE INSURANCE | 305 | 239 | 239 | 239 |
| 718 | RETIREMENT EXPENSE | 7,684 | 6,671 | 6,799 | 6,926 |
| 719 | WORKERS COMPENSATION INS | 14,450 | 17,748 | 17,446 | 17,446 |
| 721 | PTO PAYOUTS | | | 175 | 175 |
| 728 | PRINTING & BINDING | | 500 | 500 | 500 |
| 749 | OIL & GAS | 34,990 | 30,000 | 32,000 | 32,000 |
| 834 | MEDICAL SERVICES | 805 | 750 | 750 | 750 |
| 935 | VEHICLES REPAIR & MAINT | 57,348 | 40,000 | 40,000 | 35,000 |
| 941 | EQUIPMENT RENTAL/LEASE | | | | 13,072 |
| 968 | DEPRECIATION EXPENSE | 54,453 | 77,900 | 62,000 | 72,000 |
| DEPOT TOTAL | | 382,196 | 399,602 | 386,799 | 399,066 |

DEPT 529 HOUSEHOLD HAZARDOUS WASTE

| | | | | | |
|--|----------------------|--------------|--------------|--------------|--------------|
| 754 | OPERATING SUPPLIES | | 500 | | |
| 802 | SERVICES | 4,610 | 3,200 | 4,200 | 4,200 |
| 968 | DEPRECIATION EXPENSE | 1,383 | 1,400 | 1,383 | 1,383 |
| HOUSEHOLD HAZARDOUS WASTE TOTAL | | 5,993 | 5,100 | 5,583 | 5,583 |

DEPT 965 OPERATING TRANSFERS OUT

| | | | | | |
|--------------------------------------|--------------------------|----------|---------------|---------------|---------------|
| 960 | TRANSFERS TO OTHER FUNDS | - | 75,378 | 75,378 | 75,378 |
| OPERATING TRANSFERS OUT TOTAL | | - | 75,378 | 75,378 | 75,378 |

| | | | | | |
|---------------------------------|--|------------------|------------------|------------------|------------------|
| GRAND TOTAL EXPENDITURES | | 1,191,249 | 1,317,263 | 1,303,457 | 1,291,278 |
|---------------------------------|--|------------------|------------------|------------------|------------------|