

Shiawassee County
2019
Adopted Budget



December 20, 2018

Shiawassee County
2018 Board of Commissioners

Jeffrey Bartz, Chairman
Jeremy Root
Michael Bruff
Mark Coscarelli
Gary Holzhausen
Brandon Marks
Daniel McMaster

Circuit Judge

Hon. Matthew J. Stewart

District Judges

Hon. Ward L. Clarkson Hon. Terrance P. Dignan

Probate Judge

Hon. Thomas J. Dignan

Other Elected Officials

Clerk

Caroline Wilson

Sheriff

Brian BeGole

Drain Commissioner

Anthony Newman

Surveyor

William Wascher

Treasurer

Thomas Dwyer

Prosecuting Attorney

Deana Finnegan

Register of Deeds

Lori Kimble

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Budget Message



Shiawassee County Board of Commissioners

Surbeck Building
201 N. Shiawassee St.
Corunna, MI 48817

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989-743-2284

Jeffrey Bartz
Chairman
District 6

Brandon Marks
Vice Chairman
District 4

Michael Bruff
District 1

Daniel McMaster
District 2

Gary W. Holzhausen
District 3

Jeremy Root
District 5

Mark Coscarelli
District 7

December 20, 2018

Dear Commissioners:

The proposed general fund expenditure budget totals \$17,561,572 and it is balanced.

We continue to experience slow growth and even declines in overall general fund revenue. Estimated revenues are projected to decrease at least 1.5% for the 2019 fiscal year. Of the three most significant general fund revenue sources, taxes (61% of revenues) are projected for nearly zero increase, federal and state revenue sharing (21% of revenues) is projected to decrease by 2.9%, and charges for services (13% of revenues) are projected to decrease by over 12%. These figures are calculated conservatively, so we will likely experience some improvement over the course of the year.

A recurring pressure on the annual budget is the county's substantial unfunded liability with the Municipal Employees Retirement System (MERS). Currently being amortized at a rate of some \$2.1 million per annum, this item alone is more than 12.5% of the county's annual general fund expenditures and will continue to present a funding challenge in the coming years.

General liability insurance premiums, health insurance costs, workers comp rates, and unemployment benefits expense are all expected to remain stable through the year.

The 2019 general fund budget includes construction of a new office and maintenance facilities on the north side of the city of Corunna to move offices and departments which need to relocate from their current location on land that is no longer owned by the county.

Also included in the budget is the rollout of a comprehensive new countywide accounting system. While this will involve an initial expense to be absorbed in the 2019 budget, the transition is expected to pay substantial future dividends through lower maintenance costs, better service, and more integration and efficiency for the entire county's budgeting and accounting functions.

As has been done in some prior years, we will be transferring funds from the delinquent tax fund into the general fund. These transfers are primarily for one-time nonrecurring items such as the above-described construction project in Corunna and the transition to a more efficient and modern accounting system.

Budget meetings were held with the county's elected officials, judges, department heads, and other staff members, and I would like to express my appreciation to all for an informative budget process. Special thanks to Cindy Richmond of the Maner Costerisan accounting and consulting firm who has served a good part of this past year as the county's interim Finance Director and who prepared all of the financial tables for this report. Likewise, a thank you to the office's Executive Assistant, Casey Wilder, for her extra work during the process.

Michael L. Herendeen
Shiawassee County Coordinator

Budget Resolution

Resolution No. 18-12-14

SHIAWASSEE COUNTY BOARD OF COMMISSIONERS

RESOLUTION No. 18-12-14

FISCAL YEAR 2019 ANNUAL BUDGET

WHEREAS the Uniform Budgeting and Accounting Act, Public Act 2 of 1968, as amended, requires each local unit of government to adopt a balanced budget for all required funds;

WHEREAS the Finance and Administration Committee of the Board of Commissioners has reviewed requests for funding and recommendations on anticipated revenues from the county's elected officials, department heads, agency directors, and other staff; and

WHEREAS the Shiawassee County Board of Commissioners has duly advertised and conducted a public hearing on the 2019 proposed budget in accordance with the Uniform Budgeting and Accounting Act:

NOW THEREFORE BE IT RESOLVED that the Board of Commissioners of Shiawassee County, Michigan, does hereby approve the FY 2019 general fund budget, projecting revenues totaling **\$17,591,903** and expenditures totaling **\$17,561,572** based on an approved millage of **5.5405 mills** (after Headlee reduction);

BE IT FURTHER RESOLVED that pursuant to MCL 46.71, all claims (bills) against Shiawassee County shall be approved by the Board of Commissioners prior to being paid except that the Coordinator's office may pay certain claims prior to approval by the Board if necessary to avoid late penalties, service charges, or interest. The Board shall receive a list of claims paid prior to Board authorization for approval at the next Board meeting;

BE IT FURTHER RESOLVED that the Board of Commissioners hereby approves the FY 2019 budget for Special Revenue Funds;

BE IT FURTHER RESOLVED that the Coordinator shall serve as the chief fiscal officer and the chief administrative officer for the purposes of the Uniform Budget and Accounting Act, PA 1968, as amended (MCL 141.421 et seq.);

BE IT FURTHER RESOLVED that the Coordinator's office shall be authorized to make budget amendments transferring up to \$5,000 between accounts, departments, or funds without prior approval from the Board; and

BE IT FURTHER RESOLVED that whenever it appears to the Coordinator's office that the actual and probable revenues will be less than the estimated revenues upon which appropriations were based, or when it appears that expenditures will exceed an

appropriation, the Coordinator's office shall present to the Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

APPROVED BY THE OF SHIAWASSEE COUNTY BOARD OF COMMISSIONERS ON THIS DATE, DECEMBER 20, 2018.

Jeffrey R. Bartz, Chairman
Shiawassee County Board of Commissioners

ATTEST:

Caroline Wilson, County Clerk and
Secretary to the Board of Commissioners

General Fund Summary

**SHIAWASSEE COUNTY GENERAL FUND
2019 BUDGET PROPOSAL**

Sources of Funds	2017 Actual	2018 Amended Budget	2019 Proposed Budget
Taxes	\$ 9,487,237	\$ 9,829,308	\$ 9,844,617
Licenses and Permits	107,262	104,000	110,000
Federal and State	3,353,507	3,540,856	3,438,436
Charges for Services	2,371,899	2,416,920	2,107,250
Fines and Forfeitures	111,627	137,000	107,000
Interest and Rents	56,884	10,450	110,600
Other Revenue	63,165	-	12,000
Loan Proceeds	88,778	-	-
Delinquent Tax Revolving Fund	-	-	1,555,000
Transfer from Other Funds	641,000	230,000	307,000
Total Revenue	\$ 16,281,359	\$ 16,268,534	\$ 17,591,903

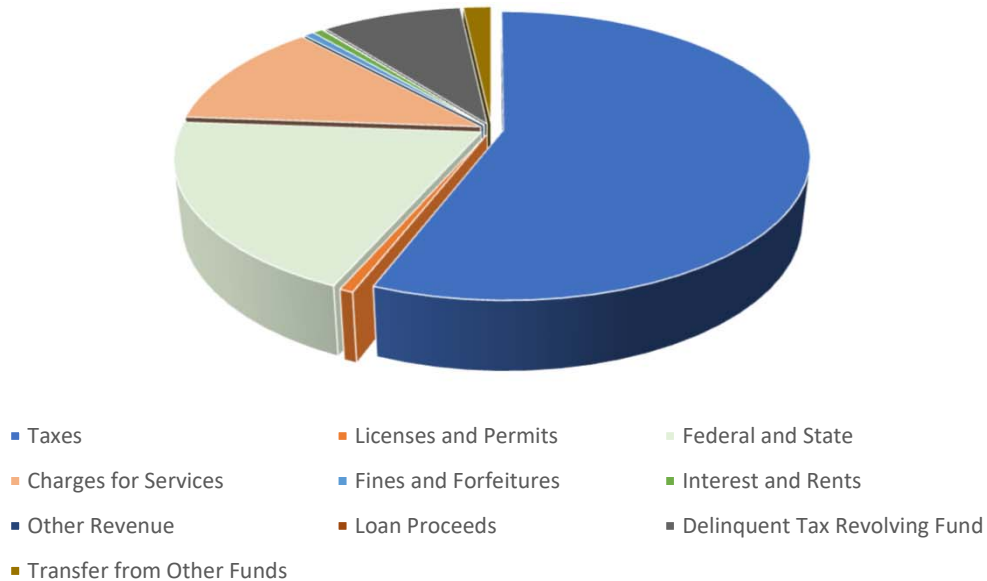
Expenditures by Function	2017 Actual	2018 Budget	2019 Proposed Budget
Legislative (Board of Commissioners)	\$ 125,201	\$ 160,256	\$ 206,266
Judicial	3,253,596	3,598,255	3,676,593
General Government	4,287,330	4,911,471	5,554,412
Public Safety	5,417,800	5,483,878	5,280,692
Community Economic Development	118,184	134,950	106,500
Public Works	70,125	75,000	75,000
Health and Welfare	436,830	510,886	532,958
Recreation and Culture	11,298	16,613	15,375
Other Current Operations	1,090,708	354,000	1,075,000
Transfer to Other Funds	1,433,217	1,010,000	894,298
Contingency	-	4,500	-
Debt Service	147,673	48,808	144,478
Total Expenditures	\$ 16,391,962	\$ 16,308,617	\$ 17,561,572

Net Change in Fund Balance	\$ (110,603)	\$ (40,083)	\$ 30,331
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**SHIAWASSEE COUNTY GENERAL FUND
2019 BUDGET PROPOSAL
REVENUE SUMMARY**

Sources of Funds	2017 Actual	2018 Amended Budget	2019 Proposed Budget
Taxes	\$ 9,487,237	\$ 9,829,308	\$ 9,844,617
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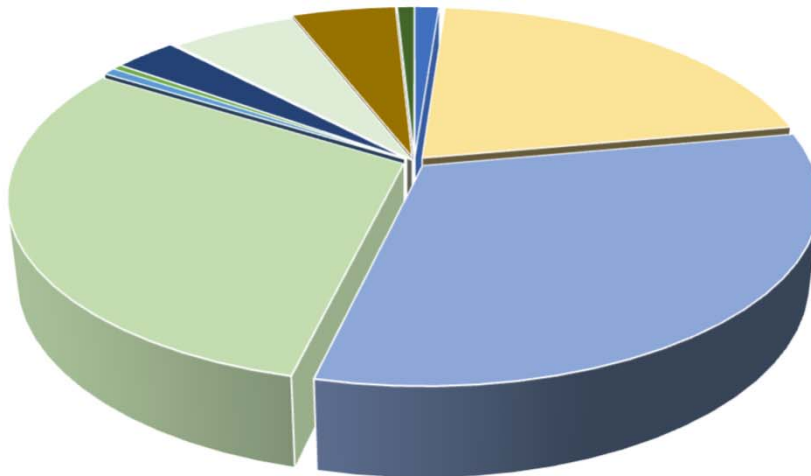
2019 Proposed Budget



**SHIAWASSEE COUNTY GENERAL FUND
2019 BUDGET PROPOSAL
EXPENDITURE SUMMARY**

Expenditures by Function	2017 Actual	2018 Budget	2019 Proposed Budget
Legislative (Board of Commissioners)	\$ 125,201	\$ 160,256	\$ 206,266
Judicial	3,253,596	3,598,255	3,676,593
General Government	4,287,330	4,911,471	5,554,412
Public Safety	5,417,800	5,483,878	5,280,692
Community Economic Development	118,184	134,950	106,500
Public Works	70,125	75,000	75,000
Health and Welfare	436,830	510,886	532,958
Recreation and Culture	11,298	16,613	15,375
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Transfer to Other Funds	1,433,217	1,010,000	894,298
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Debt Service	147,673	48,808	144,478
Total Expenditures	\$ 16,391,962	\$ 16,308,617	\$ 17,561,572

2019 Proposed Budget



- Legislative (Board of Commissioners)
- General Government
- Community Economic Development
- Health and Welfare
- Other Current Operations
- Debt Service
- Judicial
- Public Safety
- Public Works
- Recreation and Culture
- Transfer to Other Funds

**SHIAWASSEE COUNTY GENERAL FUND
2019 BUDGET PROPOSAL
EXPENDITURE BY FUNCTION**

JUDICIAL	2017 Actual	2018 Amended Budget	2019 Proposed Budget
Circuit Court	564,360	574,383	580,741
District Court	1,056,848	1,093,798	1,097,615
Friend of the Court	704,396	870,618	866,716
Probate Court - Estate Division	357,589	378,395	439,935
Probate Court - Juvenile Division	522,481	633,561	652,636
Circuit Court - Legal	36,300	25,650	22,600
District Court - Legal	506	6,500	3,600
Probate Court - Legal	2,366	6,600	4,000
Law Library Appropriation	8,750	8,750	8,750
	\$ 3,253,596	\$ 3,598,255	\$ 3,676,593

GENERAL GOVERNMENT			
County Administration	269,536	426,904	606,102
County Clerk	393,914	427,222	462,987
Elections	102,344	186,414	79,016
Equalization	239,224	243,604	256,380
Prosecuting Attorney	890,555	964,693	1,071,096
Register of Deeds	260,025	296,916	316,199
Survey and Remonumentation	63,253	65,275	67,162
Technology Services	239,006	267,506	334,500
Treasurer	282,565	343,116	335,748
Building and Grounds	712,081	789,671	785,636
Building and Grounds - Improvements	57,232	40,000	557,690
Courthouse Maintenance	23,857	40,000	40,000
Drain Office	298,079	333,922	344,050
Airport Appropriation	6,978	6,978	7,346
Postage	47,135	55,000	56,000
Sick Leave	19,334	41,000	20,000
Telephone	72,303	98,250	45,000
Professional Services	309,909	285,000	169,500
	\$ 4,287,330	\$ 4,911,471	\$ 5,554,412

PUBLIC SAFETY			
Sheriff	2,622,833	2,556,893	2,335,375
Jail	2,452,652	2,449,723	2,504,685
Security	181,776	296,862	256,055
Secondary Road Patrol	87,206	103,663	79,573
Animal Control	73,333	76,737	105,004
	\$ 5,417,800	\$ 5,483,878	\$ 5,280,692

**SHIAWASSEE COUNTY GENERAL FUND
2019 BUDGET PROPOSAL
EXPENDITURE BY FUNCTION**

HEALTH AND WELFARE	2017 Actual	2018 Amended Budget	2019 Proposed Budget
Emergency Management	102,881	138,939	161,418
Medical Examiner	133,949	171,947	171,540
Mental Health Appropriation	200,000	200,000	200,000
	\$ 436,830	\$ 510,886	\$ 532,958

TRANSFER TO OTHER FUNDS			
Budget Stabilization	210,000	-	-
Capital Improvement	-	250,000	-
Child Care	167,500	162,500	162,500
Health Department	245,625	217,000	217,000
Human Services	5,000	5,000	5,000
Indigent Defense	-	-	103,798
Indirect Cost Reimbursement - Building Fund	-	(31,000)	-
Miscellaneous	417	500	-
MSU Extension	76,297	-	-
Probate Court Child Care	603,863	381,000	381,000
Remon	99,515	-	-
Shiawassee Economic Development	25,000	25,000	25,000
	\$ 1,433,217	\$ 1,010,000	\$ 894,298

Capital Outlay

6

General Fund Staffing

7

Special Revenue Funds

8

**SHIAWASSEE COUNTY GENERAL FUND
2019 BUDGET PROPOSAL
CAPITAL OUTLAY**

Department	Description	2017 Actual	2018 Budget	2019 Proposed Budget
GENERAL FUND				
Animal Control	K9 truck slide-in box	\$ -	\$ -	\$ 9,000
Building and Grounds	County-wide major maintenance	-	40,000	40,000
Building and Grounds - Court House	Ongoing capital repairs / roof	23,857	40,000	40,000
Drain Office	Office buildout	-	-	517,690
Jail	Jail Improvements	13,285	5,000	5,000
Probate Court	Office and bathroom renovations	-	-	40,000
Sheriff	Ongoing capital needs	136,978	67,942	40,000
Technology	Implementation of BS&A	13,335	50,000	185,000
Total Capital Outlay - General Fund		\$ 187,455	\$ 202,942	\$ 876,690
SPECIAL REVENUE FUNDS				
Airport		\$ 23,969	\$ 10,000	\$ 10,000
Central Dispatch	Ongoing capital needs	924,761	300,000	50,000
Inidgent Defense	Office buildout, office equipment	-	-	238,774
ROD Automation	Ongoing capital needs	66,351	20,000	20,000
Veterans services	Van	-	14,500	20,000
Total Capital Outlay - Special Revenue		\$ 991,112	\$ 334,500	\$ 328,774

**SHIAWASSEE COUNTY GENERAL FUND
2019 BUDGET PROPOSAL
STAFFING - GENERAL FUND**

DEPARTMENT	FTE	SALARY	BENEFITS	TOTAL
Commissioners	-	70,500.00	50,984.00	121,484.00
Circuit Court	7	285,979.00	162,187.00	448,166.00
District Court	16	639,902.00	228,095.00	867,997.00
Friend of the Court	11.67	527,189.00	273,577.00	800,766.00
Probate Court - Estate Division	4	258,616.00	106,769.00	365,385.00
Probate Court - Juvenile Division	7.67	343,131.00	186,555.00	529,686.00
County Administration	5	247,559.00	131,443.00	379,002.00
County Clerk	7	232,453.00	182,407.00	414,860.00
Elections	1	31,636.00	16,080.00	47,716.00
Equalization	1	36,206.00	32,609.00	68,815.00
Prosecuting Attorney	13	681,860.00	318,936.00	1,000,796.00
Register of Deeds	4	172,054.00	123,595.00	295,649.00
Survey and Remonumentation	0.5	6,542.00	1,695.00	8,237.00
Treasurer	5	191,362.00	109,286.00	300,648.00
Building and Grounds	4	148,500.00	117,708.00	266,208.00
Drain Office	5	200,228.00	129,172.00	329,400.00
Sheriff **	18.84	1,061,240.00	627,421.00	1,688,661.00
Jail	27.5	1,237,299.00	547,386.00	1,784,685.00
Security	10	204,105.00	42,700.00	246,805.00
Secondary Road Patrol	1	51,452.00	6,621.00	58,073.00
Animal Control	1	43,680.00	10,707.00	54,387.00
Health and Welfare	1	80,000.00	6,120.00	86,120.00
Community Development	1	44,405.00	11,510.00	55,915.00
TOTAL	152	\$ 6,795,898.00	\$ 3,423,563.00	\$ 10,219,461.00

** Benefits do not including unfunded MERS liability

**SHIAWASSEE COUNTY
2019 BUDGET PROPOSAL
SPECIAL REVENUE FUNDS**

Fund	Name	2017 Actual		Audited	2018 Budget		2019 Proposal	
		Revenues	Expenditures	Fund Balance 12/31/2017	Revenues	Expenditures	Revenues	Expenditures
202	Drug Court Grant	6,341	6,341	-	22,000	22,000	67,000	67,000
211	MSUE	160,080	146,882	15,000	131,172	131,145	133,524	133,524
214	Family Counseling	6,975	448	73,885	6,000	6,000	6,500	6,500
215	Friend of the Court	43,429	20,840	92,690	113,000	494	45,025	32,000
216	Central Dispatch ¹	2,377,417	2,421,500	1,192,183	1,990,100	1,747,652	2,128,400	1,238,478
217	Drunk Driving	17,224	5,419	142,407	15,500	7,500	7,500	7,500
218	Prosecutors Fees	-	8,396	80,572	2,500	-	-	2,700
219	Swift and Sure	10,795	10,557	237	38,000	38,000	48,000	48,000
220	OHSP Grant	47,226	47,226	-	75,050	75,050	40,000	40,000
221	Health Department	2,694,144	2,483,937	1,187,059	2,662,805	2,688,849	2,935,871	2,935,871
222	Mental Health Grant	-	-	-	-	-	18,145	18,145
230	Wast Management	66,668	23,317	91,659	75,000	75,000	21,000	21,000
241	Farmland Preservations	-	-	1,448	-	-	-	-
242	Animal Control Donations	-	-	21,230	500	-	-	-
249	Building Inspections	218,442	206,541	89,324	150,000	171,271	175,000	198,004
251	Housing Rehab	266,401	219,119	67,841	160,000	160,000	55,000	55,000
255	Sheriff Collections	35,435	14,547	148,598	5,000	21,500	16,000	24,000
256	ROD Automation	68,656	66,351	143,524	59,500	65,185	60,075	60,000
259	Emergency Management	500	2,982	24,009	1,958	6,958	2,958	2,958
260	Sheriff Posse	7,935	6,060	13,171	11,286	13,617	7,000	6,000
261	Indigent Defense	-	-	-	-	-	866,707	866,707
262	MAGNET	55,036	109,847	215,769	140,000	140,000	122,000	122,000
263	Concealed Pistol Licensing	41,121	40,294	53,486	42,500	2,500	42,500	3,200
264	Local Corrections Training	19,786	20,146	21,428	25,000	35,000	20,000	20,000
265	Drug Forfeiture	702	986	6,778	600	600	3,000	3,000
266	Prosecutor's Assets	8,841	8,841	5,235	8,000	8,000	8,000	8,000
267	Local Law Enforcemnt	35,867	36,755	2,072	33,000	33,000	30,000	30,000
269	Law Library	15,250	14,450	2,087	15,750	15,500	15,500	15,500
280	Child Care Probate	508,656	445,521	63,135	551,500	355,000	561,000	561,000
282	Social Welfare DHS	5,000	3,810	8,718	5,000	5,000	5,000	5,000
284	REACH	500	-	6,252	1,200	1,200	500	500
291	Veterans Services	335,788	182,388	335,503	224,669	247,034	358,370	317,905
292	Child Care	962,942	1,023,520	1	1,081,015	1,081,015	1,006,000	1,005,907
293	Veterans Relief	154,640	63,163	203,730	103,694	106,000	179,185	145,000
295	Airport	262,653	242,367	70,461	166,003	165,857	201,974	221,102
298	Riverhaven	18,848	12,114	10,946	17,337	17,337	15,000	15,000
UNK	Cigarette Tax	-	-	157	-	-	-	-

1 - Central Dispatch expenditure budgets for 2018 and 2019 do not include unfunded MERS allocations

Appendix: General Fund Detail

**SHIAWASSEE COUNTY
2019 BUDGET PROPOSAL
LINE ITEM DETAIL - GENERAL FUND**

Department	Natural Account	Title	ACCOUNT TITLE	2016 Audited Actual	2017 Audited Actual	2018 Budget	2019 Proposed Budget
200	403000	REVENUE	CURRENT TAX COLLECTION	8,529,216.69	9,450,450.02	9,599,258.50	9,588,617.00
200	404000	REVENUE	TAX ADJUSTMENTS	9,929.80	8,326.44	10,000.00	11,000.00
200	405000	REVENUE	ADMIN FEE	16,998.77	17,903.32	17,750.00	18,000.00
200	417000	REVENUE	DEL. PERSONAL TAX	2,286.75	1,593.77	2,300.00	3,000.00
200	424000	REVENUE	TRAILER TAX	8,043.08	8,787.50	10,000.00	9,000.00
200	441000	REVENUE	LCSA PPT share tax (PPT)	191,383.20	239,102.46	190,000.00	215,000.00
200	447000	REVENUE	INTEREST ON DEL PER TAX	118.22	175.82	100.00	100.00
131	501001	CIRCUIT COURT	OHSP DRUG GRANT	23,592.18	5,058.05	-	-
301	502000	SHERIFF	JUSTICE GRANT	-	-	1,000.00	-
426	520000	EMS	REGIONAL HLS GRANT	10,837.40	29,714.53	32,687.00	32,687.00
426	522000	EMS	EMERGENCY SERVICES	21,565.93	-	22,000.00	41,238.00
149	539001	FAMILY/JUV COURT	STATE IN HOME GRANT	2,635.86	-	-	-
131	540000	CIRCUIT COURT	JUDGE SALARY	45,724.00	45,724.00	45,724.00	45,724.00
148	541000	PROBATE COURT	JUDGE SALARY	149,124.91	127,084.07	156,692.84	166,675.00
136	542000	DISTRICT COURT	JUDGE SALARY	91,448.00	91,448.00	91,500.00	91,500.00
333	543000	SEC RD PTRL	REVENUE	85,281.00	85,281.00	76,281.00	68,775.00
301	543001	SHERIFF	Medical Marijuana Grant	-	-	27,667.00	-
137	544000	DRUNK DRIVING	ASSISTANCE	17,313.68	551.41	500.00	500.00
149	545000	FAMILY/JUV COURT	ADMINISTRATION	20,487.78	6,669.26	27,317.00	-
149	546000	FAMILY/JUV COURT	DIRECT COST REIMB	72,874.08	77,532.45	50,000.00	120,000.00
351	546000	JAIL	DIVERTED FELONS	41,515.00	78,690.00	30,000.00	60,000.00
160	548000	ALL COURTS	STATE OF MI JURY REIMB	5,820.00	8,560.00	5,000.00	10,000.00
301	550000	SHERIFF	SHERIFF FED REV	-	41,679.00	-	-
229	551000	PROS ATTY	TRANSFER - STATE TITLE IV	-	-	17,000.00	-
130	568000	REVENUE	PA 189 SCAO ST CT FUND REIMB	\$ 287,400.79	\$ 276,836.00	\$ 305,000.00	\$ 275,000.00
229	569000	PROS ATTY	CRIME VICTIMS RIGHTS REIMB	80,691.00	81,891.00	80,691.00	81,000.00
229	570000	PROS ATTY	Child Support	120,052.06	131,835.86	174,690.00	140,000.00
141	571000	FRIEND OF COURT		-	419,948.02	500,000.00	475,000.00
141	571001	FRIEND OF COURT	INCENTIVE	711,718.97	112,950.00	120,000.00	110,000.00
141	571002	FRIEND OF COURT	STATE SUPPLEMENT GFGP	-	74,547.00	80,000.00	75,000.00
141	572002	FRIEND OF COURT	STATE GFGP FUNDING	-	-	65,000.00	-
200	574000	REVENUE	STATE INCOME	1,493,627.30	1,459,788.67	1,469,577.00	1,476,837.00

**SHIAWASSEE COUNTY
2019 BUDGET PROPOSAL
LINE ITEM DETAIL - GENERAL FUND**

200	575000	REVENUE	LIQUOR LICENSES	13,880.90	13,020.15	12,500.00	13,000.00
200	576000	REVENUE	HOTEL AND LIQUOR REIMBURSEMENT	91,787.52	91,053.77	88,710.00	80,000.00
245	579000	ST SURV/REMONU ACT 345 G	ACT 345 GRANT	62,367.60	48,301.40	43,619.00	50,000.00
245	580000	St Surv/Remon Contr from Lo	CONTRIBUTION FROM LOCAL UNIT	16,217.55	16,129.00	16,000.00	15,500.00
131	602000	CIRCUIT COURT	COURT ATTORNEY	23,113.47	20,076.16	20,000.00	-
131	603000	CIRCUIT COURT	ASSESSED COURT COSTS	66,279.90	72,114.47	175,000.00	95,000.00
136	603000	DISTRICT COURT	COURT	519,844.68	594,776.58	550,000.00	575,000.00
136	604000	DISTRICT COURT	OVERSITE FEES	70,139.33	56,420.00	75,000.00	50,000.00
136	606000	DISTRICT COURT	PROB ALCOHOL ASSESSMENT PROG	13,750.00	12,460.00	15,000.00	10,000.00
131	607000	CIRCUIT COURT	COSTS	70,208.12	31,243.68	50,000.00	60,000.00
136	607000	DISTRICT COURT	COURT FEES	13,509.00	15,008.00	14,000.00	17,500.00
301	607000	SHERIFF	SEX OFFENDER REG. FEE	2,540.00	3,980.00	6,000.00	4,500.00
131	608000	CIRCUIT COURT	SERVICES	31,353.56	29,768.77	30,000.00	30,000.00
141	609000	FRIEND OF COURT		65,685.39	74,487.12	67,500.00	70,000.00
229	609000	PROS ATTY	FEES	583.11	490.00	220.00	500.00
148	610000	PROBATE COURT	ESTATES	27,355.22	22,688.24	20,000.00	22,000.00
149	611000	FAMILY/JUV COURT		14,778.55	16,918.00	18,000.00	18,000.00
253	612000	TREASURER	FEES	16,872.35	11,481.88	17,000.00	12,500.00
215	613000	COUNTY CLERK	FEES	90,026.62	88,701.70	85,000.00	100,000.00
215	614000	COUNTY CLERK	CREMATION FEES	7,525.00	9,400.00	7,000.00	8,000.00
236	614000	REGISTER OF DEEDS	TRANSFER TAX	164,413.15	203,510.10	164,000.00	200,000.00
215	615000	COUNTY CLERK	NOTARY FEES	-	-	-	1,500.00
236	615000	REGISTER OF DEEDS		242,589.59	328,988.04	240,000.00	300,000.00
136	616000	DISTRICT COURT	SHERIFF REVENUES (DNA)	-	30.00	-	-
301	616000	SHERIFF		16,470.09	9,971.00	20,000.00	10,000.00
351	617000	JAIL	REVENUE	349,214.53	437,919.98	370,000.00	360,000.00
351	618000	JAIL	SCAN REVENUE	8,415.50	9,535.00	8,000.00	8,000.00
149	622000	FAMILY/JUV COURT	ADMINISTRATION FEES	7,826.16	17,078.63	10,000.00	20,000.00
136	624000	DISTRICT COURT	COURT TEST FEES	4,731.00	3,667.00	5,000.00	3,000.00
141	624000	FRIEND OF COURT	BENCH WARRANT REVENUE	-	7,739.53	7,500.00	15,000.00
136	625000	DISTRICT COURT	COURT-DNA COSTS	-	12.00	-	-
131	628000	CIRCUIT COURT	COURT FILING FEES	-	4,649.34	-	5,000.00
136	634001	DISTRICT COURT	PROGRAM COSTS	2,560.00	2,680.00	2,500.00	2,500.00
301	635000	SHERIFF	CIVIL PROCESS - CT./SHERIFF	16,831.93	9,374.23	18,000.00	10,000.00
215	642000	COUNTY CLERK	SEARCH FEES	19,036.50	9,559.00	9,000.00	500.00

**SHIAWASSEE COUNTY
2019 BUDGET PROPOSAL
LINE ITEM DETAIL - GENERAL FUND**

215	643000	COUNTY CLERK	DOCUMENT KITS	8,547.00	9,090.00	8,000.00	7,500.00
215	644000	COUNTY CLERK	COPIES	1,978.13	1,948.58	2,000.00	1,000.00
200	645000	REVENUE	SALE OF SURPLUS	1,244.00	-	-	-
215	647000	COUNTY CLERK	PICTURES	2,090.00	900.00	2,000.00	1,500.00
131	655000	CIRCUIT COURT	10% OF 10% BOND	-	315.00	-	-
136	655000	DISTRICT COURT	ORDINANCE FINES & COSTS	120,580.49	104,646.78	130,000.00	100,000.00
149	656000	FAMILY/JUV COURT	PROSSESSING & COSTS	5,524.00	23,439.31	7,500.00	20,000.00
148	656000	PROBATE COURT	ESTATES PROCESSING & COSTS	-	93.00	-	-
136	657000	DISTRICT COURT	BOND FORFEITURES	8,271.00	6,980.00	7,000.00	7,000.00
200	665000	REVENUE	INTEREST EARNED	16,358.74	56,638.77	10,000.00	110,000.00
236	669000	REGISTER OF DEEDS	TRACT REVENUE	5,775.00	210.00	250.00	500.00
200	669000	REVENUE	RENT	31,000.00	-	100.00	-
131	671000	CIRCUIT COURT	SDC PARTICIPATION FEE	-	1,405.00	-	-
200	671000	REVENUE	OTHER INCOME	312,769.16	38,258.12	325,000.00	25,000.00
141	671002	FRIEND OF COURT	CREDIT CARD REVENUE	-	-	2,000.00	2,000.00
191	677000	ELECTIONS	SCHOOL ELECTION REIMBURSEMENT	1,953.30	11,708.03	1,000.00	10,000.00
191	677000	ELECTIONS	SCHOOL ELECTION REIMBURSEMENT	(1,953.30)	(11,708.03)	1,000.00	10,000.00
191	678000	ELECTIONS	VOTER REG REIMBURSEMENT	465.56	261.12	700.00	-
191	678000	ELECTIONS	VOTER REG REIMBURSEMENT	(465.56)	(261.12)	700.00	-
191	679000	ELECTIONS	CANVAS/FILING FEE	76,066.20	4,199.00	25,000.00	-
200	679000	REVENUE	Indirect Cost Reimbursement	-	-	105,000.00	217,000.00
200	695000	REVENUE	OVER/SHORT	135.86	3,667.73	-	-
200	696000	REVENUE	BOND OR INSURANCE RECOVERIES	18,646.89	13,076.30	-	12,000.00
301	699000	SHERIFF	Transfer from FOC	-	-	-	40,000.00
301	699100	SHERIFF	Transfer from Probate	-	-	-	50,000.00
603	479000	ANIMAL CNTRL	KENNEL INSPECTIONS	1,810.00	1,915.00	1,500.00	2,000.00
603	477000	ANIMAL CNTRL	DOG & KENNEL LICENSES	103,930.00	107,262.00	104,000.00	110,000.00
691	628000	PARKS		1,440.00	1,240.00	3,500.00	2,000.00
805	618000	COMM DEV	PLANNING	8,275.00	6,225.00	13,000.00	7,750.00
805	630000	COMM DEV	ZONING	19,790.00	18,910.00	22,000.00	20,000.00
930	999000	APPROPRIATION	LOAN PROCEEDS	-	88,778.00	-	-
931	699000	APPROPRIATION	TRANSFER FROM OTHER FUNDS	-	71,000.00	-	-
931	699006	APPROPRIATION	TRANSFER FROM COMMISSARY FUND	-	-	125,000.00	-
931	699519	APPROPRIATION	Transfer in from Delq Tax Fd	560,808.00	570,000.00	-	1,555,000.00

**SHIAWASSEE COUNTY
2019 BUDGET PROPOSAL
LINE ITEM DETAIL - GENERAL FUND**

TOTAL REVENUES	\$ 15,394,632.24	\$ 16,285,558.01	\$ 16,268,534.34	\$ 17,591,903.00
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101	702000	COMMISSIONERS	PERM SALARY	\$ -	\$ 9,482.23	\$ -	\$ 10,800.00
101	703000	COMMISSIONERS	PER DIEM	11,854.29	17,624.08	12,500.00	20,000.00
101	703001	COMMISSIONERS	PER DIEM-OTHER MEETIN	1,007.00	420.00	975.00	500.00
101	705000	COMMISSIONERS	BASE PAY	44,859.61	42,166.44	42,455.00	70,500.00
101	715000	COMMISSIONERS	SOCIAL SERCUITY	3,872.05	5,334.63	3,247.81	5,393.00
101	716000	COMMISSIONERS	HEALTH INS	50,375.47	16,074.36	27,328.33	19,499.00
101	716010	COMMISSIONERS	Dental/Vision	3,651.36	1,965.95	3,833.92	1,691.00
101	716020	COMMISSIONERS	LIFE INS	504.17	491.32	581.28	556.00
101	716030	COMMISSIONERS	DISABILITY INS	95.71	92.92	91.00	165.00
101	718000	COMMISSIONERS	RETIREMENT	3,702.23	6,286.29	7,756.53	12,880.00
101	720000	COMMISSIONERS	Flex Plan Fees	61.88	56.25	80.00	-
101	727000	COMMISSIONERS	SUPPLIES	259.46	1,949.50	600.00	500.00
101	802000	COMMISSIONERS	MEMBERSHIPS	1,350.00	10,076.27	11,700.00	12,500.00
101	803000	COMMISSIONERS	LEGAL FEES	-	-	-	500.00
101	804123	COMMISSIONERS	ADP FEES	-	-	3,318.00	3,032.00
101	860000	COMMISSIONERS	MILEAGE	5,056.88	11,466.22	6,000.00	10,000.00
101	860001	COMMISSIONERS	MEETINGS	1,627.15	355.15	1,800.00	350.00
101	910000	COMMISSIONERS	Insurance	-	-	36,089.00	35,900.00
101	956000	COMMISSIONERS	TRAINING	1,815.80	1,358.94	1,900.00	1,500.00
129	728000	POSTAGE	POSTAGE	48,539.28	46,112.03	52,000.00	55,000.00
129	804000	POSTAGE	POSTAGE CONTRACTS	3,001.17	1,074.09	3,000.00	1,000.00
131	702000	CIRCUIT COURT	PERM SALARIES	201,461.63	189,933.93	280,992.00	240,255.00
131	702001	CIRCUIT COURT	SDC SALARY	18,900.00	1,710.00	45,724.00	-
131	705000	CIRCUIT COURT	SUPERVISOR SALARIES	45,975.35	44,705.35	45,724.00	45,724.00
131	707000	CIRCUIT COURT	VISITING JUDGE	-	-	5,000.00	-
131	715000	CIRCUIT COURT	COURT FICA	14,583.36	14,597.26	17,998.00	21,877.00
131	715001	CIRCUIT COURT	SDC FICA	1,420.00	206.55	-	-
131	716000	CIRCUIT COURT	HEALTH INS	57,266.91	69,198.01	94,972.78	87,096.00
131	716001	CIRCUIT COURT	SDC HEALTH INS	1,326.38	-	-	-
131	716010	CIRCUIT COURT	Crt Dental/Vision	4,407.28	5,448.65	4,187.02	4,875.00
131	716011	CIRCUIT COURT	SDC DENTAL/VISION	62.58	-	-	-
131	716020	CIRCUIT COURT	LIFE INS	541.79	435.61	442.88	476.00
131	716021	CIRCUIT COURT	SDC LIFE INS	5.52	-	-	-

**SHIAWASSEE COUNTY
2019 BUDGET PROPOSAL
LINE ITEM DETAIL - GENERAL FUND**

131	716030	CIRCUIT COURT	DISABILITY INS	552.44	588.36	288.17	635.00
131	716031	CIRCUIT COURT	SDC DISABILITY INS	10.96	-	-	-
131	718000	CIRCUIT COURT	RETIREMENT	29,181.51	29,243.71	48,750.72	47,228.00
131	718001	CIRCUIT COURT	SDC RETIREMENT	2,450.05	-	-	-
131	720000	CIRCUIT COURT	Court Flex Plan Fees	50.59	117.64	180.00	100.00
131	727000	CIRCUIT COURT	OFFICE SUPPLIES	14,547.60	12,164.90	7,500.00	7,500.00
131	727001	CIRCUIT COURT	SDC SUPPLIES	7,734.16	-	-	-
131	740001	CIRCUIT COURT	SDC OPERATING SUPPLY	243.83	-	-	-
131	802000	CIRCUIT COURT	MEMBERSHIP & SUB	1,387.00	1,271.65	1,800.00	1,800.00
131	803000	CIRCUIT COURT	COURT PROF SER TRANSCRIPTS	15,943.38	14,398.70	25,000.00	25,000.00
131	803100	CIRCUIT COURT	COURT LEGAL FEES	-	-	7,278.00	5,000.00
131	804000	CIRCUIT COURT	CONTRACTS	-	-	-	24,500.00
131	804001	CIRCUIT COURT	SDC CONTRACTUAL	1,595.30	(178.97)	-	-
131	804123	CIRCUIT COURT	ADP Fees	-	-	2,370.00	3,000.00
131	805000	CIRCUIT COURT	COURT COLLECTIONS EXPENSE	-	-	1,000.00	500.00
131	819000	CIRCUIT COURT	LEGAL FEES	170,649.86	170,332.50	180,000.00	50,000.00
131	822000	CIRCUIT COURT	JURY MEALS	688.04	1,443.10	2,000.00	1,750.00
131	824000	CIRCUIT COURT	JURY COMMISSION	442.48	345.54	750.00	1,000.00
131	860000	CIRCUIT COURT	MILEAGE	1,004.17	938.62	1,800.00	1,800.00
131	860001	CIRCUIT COURT	SDC MILEAGE	220.24	33.95	-	-
131	900000	CIRCUIT COURT	ADVER	37.00	52.78	125.00	125.00
131	930000	CIRCUIT COURT	EQUIPMENT REPAIR	-	1,080.56	2,000.00	2,000.00
131	956000	CIRCUIT COURT	TRAINING	3,112.73	1,917.77	5,000.00	5,000.00
131	956001	CIRCUIT COURT	SDC TRAINING	885.00	-	-	-
131	964000	CIRCUIT COURT	REFUNDS	-	-	30,000.00	-
131	970000	CIRCUIT COURT	CAPITAL OUTLAY	-	928.20	-	-
132	727000	CIRCUIT COURT	PROBATION/PAROLE SUPPLIE	3,555.87	3,445.19	3,500.00	3,500.00
136	702000	DISTRICT COURT	COURT SALARIES	506,141.77	511,379.75	489,659.00	548,454.00
136	705000	DISTRICT COURT	COURT SUPR SALARY	91,950.71	93,211.45	91,448.00	91,448.00
136	707000	DISTRICT COURT	COURT VISITING JUDGE	-	-	100.00	100.00
136	715000	DISTRICT COURT	FICA	37,506.44	38,111.09	44,546.00	48,952.00
136	716000	DISTRICT COURT	HEALTH INS	151,340.42	135,876.88	167,875.49	164,493.00
136	716010	DISTRICT COURT	Crt Dental/Vision	11,532.28	10,690.40	11,122.93	11,780.00
136	716020	DISTRICT COURT	LIFE INS	1,319.25	1,141.80	1,197.16	1,270.00
136	716030	DISTRICT COURT	DISABILITY INS	1,494.58	1,540.78	1,452.77	1,600.00

**SHIAWASSEE COUNTY
2019 BUDGET PROPOSAL
LINE ITEM DETAIL - GENERAL FUND**

136	718000	DISTRICT COURT	RETIREMENT	86,104.19	94,586.98	106,387.49	113,568.00
136	719000	DISTRICT COURT	COURT LONGEVITY	1,800.00	1,800.00	1,200.00	-
136	720000	DISTRICT COURT	Court Flex Plan Fees	251.76	438.23	400.00	400.00
136	727000	DISTRICT COURT	COURT OFFICE SUPPLIES	19,435.69	17,923.19	20,000.00	20,000.00
136	740000	DISTRICT COURT	OPERATING/TEST SUPPLIES	1,537.52	-	3,500.00	3,000.00
136	802000	DISTRICT COURT	MEMBERSHIP & SUB	9,742.67	11,929.51	12,000.00	12,000.00
136	803000	DISTRICT COURT	PROF SER TRANSCRIPTS	1,704.50	2,260.84	3,000.00	2,500.00
136	804000	DISTRICT COURT	CONTRACTS	21,589.49	33,593.04	38,000.00	38,000.00
136	804001	DISTRICT COURT	CORRECTIONS CONTRACTS	(104.30)	-	-	-
136	804123	DISTRICT COURT	ADP Fees	-	-	7,110.00	7,250.00
136	807000	DISTRICT COURT	DRUG TEST CONFIRMS	2,863.10	5,900.93	2,500.00	1,000.00
136	819000	DISTRICT COURT	LEGAL FEES	80,265.68	89,550.09	85,000.00	25,000.00
136	822000	DISTRICT COURT	JURY MEALS	145.42	146.91	500.00	500.00
136	860000	DISTRICT COURT	MILEAGE	1,066.23	1,055.05	1,800.00	1,800.00
136	930000	DISTRICT COURT	SMALL EQUIP & REPAIRS	-	2,128.19	1,000.00	1,000.00
136	956000	DISTRICT COURT	TRAINING	3,964.05	3,583.23	3,500.00	3,500.00
137	998000	DRUNK DRIVING	MISC EXPENDITURES	-	-	500.00	-
141	702000	FRIEND OF COURT	SALARIES	400,323.99	382,401.83	392,796.50	415,263.00
141	705000	FRIEND OF COURT	SUPER SALARY	53,275.73	64,676.77	71,674.00	71,926.00
141	715000	FRIEND OF COURT	FICA	34,445.25	33,831.28	35,577.86	37,270.00
141	716000	FRIEND OF COURT	HLTH INS	138,471.38	76,649.26	109,054.09	105,195.00
141	716010	FRIEND OF COURT	Dental/Vision	8,462.74	8,785.55	7,716.73	9,074.00
141	716020	FRIEND OF COURT	LIFE INS	890.69	816.80	858.08	873.00
141	716030	FRIEND OF COURT	DISABILITY INS	1,006.44	1,043.64	1,161.18	1,218.00
141	718000	FRIEND OF COURT	RETIREMENT	65,168.97	66,679.40	114,276.29	119,947.00
141	719000	FRIEND OF COURT	LONGEVITY	1,485.72	600.00	600.00	-
141	720000	FRIEND OF COURT	Flex Plan Fees	222.87	175.16	400.00	100.00
141	721000	FRIEND OF COURT	UNEMPLOYMENEXP	-	-	-	-
141	727000	FRIEND OF COURT	SUPPLIES	22,669.88	5,720.15	10,000.00	10,000.00
141	728000	FRIEND OF COURT	POSTAGE	10,000.00	10,000.00	12,000.00	12,000.00
141	740000	FRIEND OF COURT	OPERATING SUP	-	2,755.77	2,000.00	2,000.00
141	802000	FRIEND OF COURT	MEMBERSHIPS	1,705.00	1,810.00	1,700.00	1,700.00
141	804000	FRIEND OF COURT	SER CONTRACTS	8,559.73	20,100.66	9,000.00	11,000.00
141	804001	FRIEND OF COURT	Printing	1,626.06	1,306.87	4,000.00	2,000.00
141	804002	FRIEND OF COURT	IRS Security Audit	-	-	-	10,000.00

**SHIAWASSEE COUNTY
2019 BUDGET PROPOSAL
LINE ITEM DETAIL - GENERAL FUND**

141	804123	FRIEND OF COURT	ADP Fees	-	-	5,214.00	5,150.00
141	860000	FRIEND OF COURT	MILEAGE	2,853.26	4,317.12	5,000.00	5,000.00
141	956000	FRIEND OF COURT	TRAINING	4,101.42	3,016.93	6,000.00	7,000.00
141	999301	FRIEND OF COURT	TRANSFER TO DEPT 301	-	19,709.23	51,088.91	40,000.00
145	998000	DRAINS MISC EXPENDITURES		85,249.83	70,125.00	75,000.00	75,000.00
148	702000	PROBATE COURT	PERM SALARY	105,680.29	108,485.54	105,335.00	113,058.00
148	705000	PROBATE COURT	SUPER SALARY	141,063.16	139,660.54	145,557.74	145,558.00
148	715000	PROBATE COURT	FICA	16,342.50	16,824.56	19,193.29	19,784.00
148	716000	PROBATE COURT	HEALTH INS	51,341.04	49,634.42	66,059.19	61,097.00
148	716010	PROBATE COURT	EsDental/Vision	2,959.08	2,557.17	3,107.04	3,363.00
148	716020	PROBATE COURT	LIFE INS	336.11	290.64	332.16	318.00
148	716030	PROBATE COURT	DISABILITY INS	631.74	635.34	627.23	647.00
148	718000	PROBATE COURT	RETIREMENT	24,590.15	19,229.01	20,087.00	21,560.00
148	720000	PROBATE COURT	Flex Plan Fees	93.32	159.42	75.00	125.00
148	727000	PROBATE COURT	SUPPLIES	1,001.88	966.30	1,000.00	1,000.00
148	740000	PROBATE COURT	OPERATING SUPPLY	7,418.56	7,789.52	7,800.00	8,000.00
148	802000	PROBATE COURT	MEMBERSHIPS & CO	174.36	481.97	1,125.00	500.00
148	804000	PROBATE COURT	CONTRACTS	-	-	-	250.00
148	804123	PROBATE COURT	ADP Fees	-	-	1,896.00	1,975.00
148	819000	PROBATE COURT	LEGAL FEES	9,854.86	10,481.41	5,000.00	12,000.00
148	930000	PROBATE COURT	REPAIRS	-	-	200.00	-
148	956000	PROBATE COURT	COURT TRAINING	641.11	393.34	1,000.00	700.00
148	999301	PROBATE COURT	TRANSFER TO DEPT 301	-	-	-	50,000.00
149	702000	FAMILY/JUV COURT	SALARIES	218,326.86	238,389.28	229,119.00	246,206.00
149	702001	FAMILY/JUV COURT	IN HOME SALARY	12,088.13	-	-	
149	703000	FAMILY/JUV COURT	PER DIEMS	6,455.36	4,937.50	6,500.00	6,500.00
149	705000	FAMILY/JUV COURT	SUPERVISOR SALARIES	45,072.53	40,919.04	55,402.00	46,925.00
149	710000	FAMILY/JUV COURT	SUB-CONTRACTOR SALARY	15,991.56	15,955.38	15,000.00	15,000.00
149	715000	FAMILY/JUV COURT	FICA	20,009.97	20,533.42	21,765.86	22,425.00
149	715001	FAMILY/JUV COURT	IN HOME FICA	902.72	-	-	-
149	716000	FAMILY/JUV COURT	HEALTH INS	67,559.31	66,211.41	107,781.28	99,146.00
149	716010	FAMILY/JUV COURT	Dental/Vision	5,398.70	5,635.44	5,519.96	6,795.00
149	716020	FAMILY/JUV COURT	LIFE INS	591.86	504.01	553.60	556.00
149	716030	FAMILY/JUV COURT	DISABILITY INS	686.84	748.30	711.30	733.00
149	718000	FAMILY/JUV COURT	RETIREMENT	59,561.17	49,757.57	54,258.15	55,900.00

**SHIAWASSEE COUNTY
2019 BUDGET PROPOSAL
LINE ITEM DETAIL - GENERAL FUND**

149	720000	FAMILY/JUV COURT	Flex Plan Fees	75.52	177.74	80.00	200.00
149	727000	FAMILY/JUV COURT	SUPPLIES	3,083.56	696.75	1,200.00	5,000.00
149	740000	FAMILY/JUV COURT	OPERATING SUPPLIES	9,445.66	10,579.90	9,400.00	9,400.00
149	802000	FAMILY/JUV COURT	MEMBERSHIPS	2,194.00	2,164.00	1,500.00	1,500.00
149	803000	FAMILY/JUV COURT	PROF SER TRANSCRIPTS	1,529.05	943.55	1,500.00	1,500.00
149	803100	FAMILY/JUV COURT	LEGAL FEES	-	-	2,574.00	2,000.00
149	804000	FAMILY/JUV COURT	CONTRACTS	-	-	-	-
149	804123	FAMILY/JUV COURT	ADP Fees	-	-	3,318.00	7,350.00
149	819000	FAMILY/JUV COURT	LEGAL FEES	73,777.05	59,231.44	96,678.27	80,000.00
149	822000	FAMILY/JUV COURT	JURY MEALS	-	-	-	-
149	860000	FAMILY/JUV COURT	MILEAGE	4,377.26	2,660.91	3,000.00	3,500.00
149	860001	FAMILY/JUV COURT	IN HOME MILEAGE	288.58	153.04	-	-
149	900000	FAMILY/JUV COURT	PERSONAL SERVICES	383.69	380.57	1,000.00	500.00
149	956000	FAMILY/JUV COURT	TRAINING	1,095.24	1,901.38	1,500.00	1,500.00
149	970000	FAMILY/JUV COURT	CAPITAL OUTLAY	-	-	15,200.00	40,000.00
149	699215	EXPENDITURE	TRANSFER OUT GF TO 215 - foc	-	-	30,500.00	-
164	820001	CIRCUIT COURT	JURY DUTY	3,157.75	29,588.75	17,500.00	17,000.00
164	823001	CIRCUIT COURT	EXPERT WITNESS	66.00	324.00	4,000.00	500.00
164	860001	CIRCUIT COURT	MILEAGE	865.50	6,333.35	4,000.00	5,000.00
164	860011	CIRCUIT COURT	WITNESS MILEAGE	45.20	54.00	150.00	100.00
165	820002	DISTRICT COURT	JURY DUTY	805.00	312.50	2,500.00	2,000.00
165	823002	DISTRICT COURT	EXPERT WITNESS	144.00	42.00	1,500.00	500.00
165	860002	DISTRICT COURT	MILEAGE	269.35	99.25	2,000.00	1,000.00
165	860022	DISTRICT COURT	WITNESS MILEAGE	42.60	52.40	500.00	100.00
166	820003	PROBATE COURT	JURY DUTY	478.14	250.00	250.00	2,000.00
166	823003	PROBATE COURT	EXPERT WITNESS	1,957.50	2,000.00	1,200.00	500.00
166	860003	PROBATE COURT	MILEAGE	84.75	116.25	150.00	1,000.00
166	860033	PROBATE COURT	WITNESS MILEAGE	34.17	-	5,000.00	500.00
172	702000	ADMINISTRATOR	SALARIES	81,074.66	102,279.86	100,205.00	178,270.00
172	704000	ADMINISTRATOR	TEMPORARY HELP	-	-	-	-
172	705000	ADMINISTRATOR	SUPR SALARY	8,464.80	27,220.51	74,271.00	69,289.00
172	715000	ADMINISTRATOR	FICA	6,917.37	9,530.88	13,347.41	18,938.00
172	716000	ADMINISTRATOR	HEALTH INS	18,758.08	20,258.58	39,932.73	62,897.00
172	716010	ADMINISTRATOR	DENTAL / VISION	1,128.14	1,084.25	1,046.81	3,363.00
172	716020	ADMINISTRATOR	LIFE INS	147.30	194.41	131.48	397.00

**SHIAWASSEE COUNTY
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172	716030	ADMINISTRATOR	DISABILITY INS	166.26	327.33	436.19	619.00
172	718000	ADMINISTRATOR	RETIREMENT	13,115.06	20,522.03	31,876.77	45,229.00
172	720000	ADMINISTRATOR	Flex Plan Fees	6.16	45.32	70.00	-
172	727000	ADMINISTRATOR	SUPPLIES	2,692.26	6,622.90	4,000.00	6,000.00
172	740000	ADMINISTRATOR	OPERATING SUPPLIES	-	-	3,000.00	-
172	802000	ADMINISTRATOR	MEMBERSHIP & SUB	119.00	126.00	400.00	400.00
172	803000	ADMINISTRATOR	LEGAL FEES	-	-	8,776.00	-
172	804000	ADMINISTRATOR	CONTRACTS	-	77,079.43	20,300.00	50,000.00
172	804123	ADMINISTRATOR	ADP Fees	-	-	1,896.00	2,500.00
172	860000	ADMINISTRATOR	MILEAGE	174.02	190.54	200.00	200.00
172	900000	ADMINISTRATOR	ADVERTISING	20.70	617.30	500.00	250.00
172	900001	ADMINISTRATOR	ADVERTISING - BIDS	-	-	100.00	-
172	900003	ADMINISTRATOR	ADVERTISING - SERVICES	-	109.88	500.00	250.00
172	900004	ADMINISTRATOR	ADVERTISING - PERSONNEL	2,833.37	2,318.32	1,800.00	2,000.00
172	900005	ADMINISTRATOR	ADVERTISING - COMMITTEE	-	-	1,500.00	-
172	910000	ADMINISTRATOR	GENERAL INSURANCE	-	-	143,414.00	164,500.00
172	956000	ADMINISTRATOR	TRAINING	-	1,008.13	-	1,000.00
172	970000	ADMINISTRATOR	Capital Outlay	-	-	-	-
191	702000	ELECTIONS	PERM SALARY	31,597.72	9,556.07	28,811.00	31,636.00
191	703000	ELECTIONS	PER DIEM CANVASSERS	2,458.93	900.00	5,000.00	3,000.00
191	704000	ELECTIONS	TEMPORARY HELP-SCHOOLS	-	1,822.50	-	-
191	715000	ELECTIONS	FICA	2,229.60	775.01	2,204.04	2,420.00
191	716000	ELECTIONS	HEALTH INS	10,182.08	450.00	7,217.96	1,800.00
191	716010	ELECTIONS	Dental/Vision	682.10	93.62	104.96	-
191	716020	ELECTIONS	LIFE INS	73.32	15.91	27.68	79.00
191	716030	ELECTIONS	DISABILITY INS	81.96	20.64	72.03	79.00
191	718000	ELECTIONS	RETIREMENT	10,619.76	1,195.20	10,658.63	11,702.00
191	720000	ELECTIONS	Flex Plan Fees	30.08	3.05	-	-
191	727000	ELECTIONS	SUPPLIES	92,707.79	81,773.65	94,000.00	20,000.00
191	727001	ELECTIONS	Supplies-Schools	-	2,885.18	-	3,000.00
191	804000	ELECTIONS	Contracts	3,282.60	-	33,000.00	500.00
191	804123	ELECTIONS	ADP Fees	-	-	3,318.00	1,300.00
191	860000	ELECTIONS	MILEAGE	431.21	89.88	1,000.00	1,500.00
191	860001	ELECTIONS	Mileage-Schools	-	306.21	-	500.00
191	956000	ELECTIONS	TRAINING	256.12	2,456.46	1,000.00	1,500.00

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202	803000	EXPENDITURE	Indirect Cost Studies	7,000.00	10,500.00	15,000.00	15,000.00
202	803001	EXPENDITURE	Credit Card Bank Fees	12,285.33	-	12,000.00	-
202	803002	EXPENDITURE	Other Contracts-Professional	850.00	20,736.00	17,000.00	-
202	803004	EXPENDITURE	PRSNL CLASSIFICATION STUDY	725.00	9,000.00	-	-
202	804000	EXPENDITURE	PRINTING CONTRACTS	20,435.53	20,644.49	22,000.00	-
202	805000	EXPENDITURE	AUDITOR CONTRACTS	43,576.00	21,673.00	35,500.00	50,000.00
215	702000	COUNTY CLERK	SALARIES	189,826.60	189,080.07	148,770.00	171,301.00
215	705000	COUNTY CLERK	SUPERVISOR SALARY	50,231.25	28,121.16	50,424.00	61,152.00
215	715000	COUNTY CLERK	FICA	17,672.83	15,188.63	15,245.99	14,639.00
215	716000	COUNTY CLERK	HEALTH INS	65,563.44	79,241.41	127,209.32	105,295.00
215	716010	COUNTY CLERK	Dental/Vision	5,613.85	5,292.20	2,534.20	5,552.00
215	716020	COUNTY CLERK	LIFE INS	573.60	493.91	256.04	476.00
215	716030	COUNTY CLERK	DISABILITY INS	493.49	448.75	501.62	581.00
215	718000	COUNTY CLERK	RETIREMENT	42,202.94	42,048.24	47,512.81	63,766.00
215	719000	COUNTY CLERK	LONGEVITY	714.80	-	-	-
215	720000	COUNTY CLERK	Flex Plan Fees	143.05	150.74	200.00	100.00
215	721000	COUNTY CLERK	UNEMPLOYMENT EXP	-	-	-	-
215	727000	COUNTY CLERK	SUPPLIES	14,701.46	12,760.48	12,000.00	15,000.00
215	802000	COUNTY CLERK	MEMBERSHIP	219.00	540.00	600.00	600.00
215	803000	COUNTY CLERK	LEGAL FEES	-	-	1,424.00	500.00
215	804000	COUNTY CLERK	CONTRACTS	15,765.10	16,819.88	15,000.00	18,000.00
215	804123	COUNTY CLERK	ADP Fees	-	-	2,844.00	3,025.00
215	860000	COUNTY CLERK	MILEAGE	494.94	1,275.03	1,000.00	1,500.00
215	956000	COUNTY CLERK	TRAINING	544.05	2,453.83	1,600.00	1,500.00
215	964000	COUNTY CLERK	REFUND	45.00	-	100.00	-
225	702000	EQUALIZATION	PERM SALARY	33,897.14	33,040.86	33,041.00	36,206.00
225	715000	EQUALIZATION	FICA	2,463.29	2,395.30	2,527.64	2,770.00
225	716000	EQUALIZATION	HEALTH INS	15,165.29	14,642.98	17,323.22	15,599.00
225	716010	EQUALIZATION	Dental/Vision	755.40	561.72	798.09	677.00
225	716020	EQUALIZATION	LIFE INS	86.50	72.66	83.04	79.00
225	716030	EQUALIZATION	DISABILITY INS	79.68	86.88	82.60	91.00
225	718000	EQUALIZATION	REITREMENT	11,227.40	10,391.16	12,221.87	13,393.00
225	720000	EQUALIZATION	Flex Plan Fees	3.08	6.10	40.00	-
225	727000	EQUALIZATION	SUPPLIES	41,832.74	49,445.93	39,850.00	50,000.00
225	802000	EQUALIZATION	MEMBERSHIPS	-	-	-	125.00

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225	803000	EQUALIZATION	LEGAL FEES	-	-	463.00	500.00
225	804000	EQUALIZATION	CONTRACTS	146,171.71	127,849.96	135,000.00	135,000.00
225	804123	EQUALIZATION	ADP Fees	-	-	474.00	640.00
225	900000	EQUALIZATION	ADVERTISING	185.60	730.25	800.00	800.00
225	956000	EQUALIZATION	TRAINING	-	-	900.00	500.00
228	805000	EXPENDITURE	Attorney Fees-Litigation	10,784.91	-	10,000.00	2,500.00
228	803000	EXPENDITURE	LEGAL FEES - PERSONNEL	34,604.35	61,192.57	50,000.00	15,000.00
228	805001	EXPENDITURE	LEGAL FEES - LITIGATION (DEQ)	57,479.40	83,720.81	40,000.00	-
229	702000	PROS ATTY	PERM SALARY	473,350.71	531,780.71	556,748.00	579,919.00
229	705000	PROS ATTY	SUPRV SALARY	84,806.81	80,621.25	83,846.00	101,941.00
229	715000	PROS ATTY	FICA	41,556.59	46,147.95	47,044.13	52,162.00
229	716000	PROS ATTY	HEALTH INS	101,564.74	77,494.90	107,176.55	134,444.00
229	716010	PROS ATTY	Dental/Vision	7,035.38	6,846.31	7,263.59	11,173.00
229	716020	PROS ATTY	LIFE INS	909.74	840.05	954.96	992.00
229	716030	PROS ATTY	DISABILITY INS	1,348.51	1,375.69	1,454.29	1,636.00
229	718000	PROS ATTY	RETIREMENT	84,093.63	94,550.90	112,352.46	118,529.00
229	720000	PROS ATTY	Flex Plan Fees	384.87	515.71	600.00	500.00
229	721000	PROS ATTY	UNEMPLOYMENT EXP	-	-	-	1,500.00
229	727000	PROS ATTY	SUPPLIES	16,275.36	20,872.94	10,500.00	20,000.00
229	728000	PROS ATTY	POSTAGE	3,225.00	3,425.00	3,700.00	3,500.00
229	740000	PROS ATTY	Operating Supplies	-	-	4,000.00	5,000.00
229	802000	PROS ATTY	MEMBER	7,138.00	8,760.00	7,200.00	7,000.00
229	803000	PROS ATTY	LEGAL FEES	-	-	217.00	500.00
229	804000	PROS ATTY	CONTRACTS	2,885.00	3,400.00	3,500.00	3,500.00
229	804001	PROS ATTY	CONTRACTS - TECHNOLOGY	-	-	-	10,000.00
229	804123	PROS ATTY	ADP FEes	-	-	6,636.00	6,300.00
229	821000	PROS ATTY	EXTRADITION / TRAVEL	-	5,291.59	3,500.00	3,500.00
229	835000	PROS ATTY	MEDICAL EXPENSES	54.25	2,518.50	1,000.00	2,500.00
229	860000	PROS ATTY	MILEAGE	2,144.97	3,299.11	4,000.00	3,500.00
229	956000	PROS ATTY	TRAINING	2,325.67	2,814.68	3,000.00	3,000.00
234	645000	EXPENDITURE	PURCHASING	(475.98)	(51.45)	-	-
234	727000	EXPENDITURE	PURCHASING DEPT. SUPPLIES	816.94	-	-	-
236	702000	REGISTER OF DEEDS	PERM SALARY	106,618.98	105,433.91	105,335.00	110,902.00
236	705000	REGISTER OF DEEDS	SUPR SALARY	51,200.94	50,423.88	50,424.00	61,152.00
236	715000	REGISTER OF DEEDS	FICA	11,422.02	11,169.91	11,961.46	13,162.00

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236	716000	REGISTER OF DEEDS	HEALTH INS	43,704.72	42,312.82	64,264.17	57,197.00
236	716010	REGISTER OF DEEDS	Dental/Vision	2,770.08	2,377.80	2,908.59	3,205.00
236	716020	REGISTER OF DEEDS	LIFE INS	336.11	290.64	332.16	318.00
236	716030	REGISTER OF DEEDS	DISABILITY INS	402.00	409.67	389.40	430.00
236	718000	REGISTER OF DEEDS	RETIREMENT	35,979.64	35,364.38	40,937.34	49,283.00
236	719000	REGISTER OF DEEDS	LONGEVITY	600.00	600.00	600.00	600.00
236	720000	REGISTER OF DEEDS	Flex Plan Fees	12.32	24.42	30.00	-
236	727000	REGISTER OF DEEDS	SUPPLIES	3,214.90	3,790.60	8,164.00	8,500.00
236	802000	REGISTER OF DEEDS	MEMBERSHIP & SUB	510.00	510.00	510.00	550.00
236	803000	REGISTER OF DEEDS	LEGAL FEES	-	-	1,164.00	500.00
236	804000	REGISTER OF DEEDS	CONTRACTS	5,062.82	5,876.64	6,000.00	6,000.00
236	804123	REGISTER OF DEEDS	ADP Fees	-	-	1,896.00	2,400.00
236	860000	REGISTER OF DEEDS	MILEAGE	514.32	521.20	600.00	600.00
236	930000	REGISTER OF DEEDS	REPAIR & MAINT	-	-	200.00	200.00
236	956000	REGISTER OF DEEDS	TRAINING	1,450.50	919.50	1,200.00	1,200.00
236	998000	REGISTER OF DEEDS	MISC EXPENDITURES	(494.00)	-	-	-
245	703000	REMON	PER DIEM	1,800.00	1,650.00	1,800.00	2,700.00
245	705000	REMON	SUPERVISOR SALARY	6,445.47	5,050.20	6,261.00	6,542.00
245	715000	REMON	FICA	493.09	389.20	478.97	500.00
245	718000	REMON	RETIREMENT	988.71	901.13	1,143.88	1,195.00
245	727000	REMON	SUPPLIES	-	3,928.20	4,267.00	4,950.00
245	804000	REMON	CONTRACTS	54,110.00	51,335.00	50,850.00	50,850.00
245	804123	REMON	ADP Fees	-	-	474.00	425.00
253	702000	TREASURER	PERM SALARY	106,478.58	104,939.72	124,466.54	130,210.00
253	705000	TREASURER	SUPERVISOR SALARY	51,200.94	50,423.88	50,424.00	61,152.00
253	706000	TREASURER	OFFICE OVERTIME	6,572.16	5,723.11	6,500.00	6,500.00
253	715000	TREASURER	FICA	11,753.48	11,434.27	13,379.13	14,639.00
253	716000	TREASURER	HEALTH INS	48,011.32	48,118.30	67,727.19	39,498.00
253	716010	TREASURER	Dental/Vision	2,770.08	2,330.99	2,743.31	1,691.00
253	716020	TREASURER	LIFE INS	329.19	269.88	318.32	318.00
253	716030	TREASURER	DISABILITY INS	374.48	346.24	371.47	413.00
253	718000	TREASURER	RETIREMENT	35,466.55	35,349.35	48,941.38	52,727.00
253	720000	TREASURER	Flex Plan Fees	52.82	51.42	125.00	-
253	727000	TREASURER	OFFICE SUPPLIES	1,449.48	1,845.84	1,900.00	2,200.00
253	728000	TREASURER	DOG LIC/CENSUS FEES	21,392.28	21,693.28	23,000.00	23,500.00

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253	802000	TREASURER	MEMBERSHIP & SUBSC	250.00	-	250.00	-
253	803000	TREASURER	LEGAL	-	-	-	500.00
253	804000	TREASURER	SERVICE CONTRACTS	-	-	-	-
253	804123	TREASURER	ADP Fees	-	-	2,370.00	2,150.00
253	860000	TREASURER	MILEAGE	-	38.52	600.00	250.00
258	727000	TECHNOLOGY	OFFICE SUPPLIES	313.00	-	3,250.00	-
258	740000	TECHNOLOGY	OPERATING SUPPLIES	12,184.57	9,829.71	22,006.00	2,000.00
258	804000	TECHNOLOGY	MAINTENANCE&SUPPOR	42,772.32	50,321.52	29,500.00	29,500.00
258	804001	TECHNOLOGY	COURTS MAINT & SUPPORT	21,418.97	26,549.01	22,750.00	15,000.00
258	804002	TECHNOLOGY	NETWORK/SECURITY SUPPORT	7,615.20	10,357.15	15,000.00	12,500.00
258	804003	TECHNOLOGY	SYS INTERNET ACCESS	4,390.00	3,514.06	10,000.00	-
258	804004	TECHNOLOGY	SERVICES CONTRACTOR	48,175.00	125,100.00	115,000.00	90,500.00
258	970000	TECHNOLOGY	COMP 2018 & PRIOR - BS&A 2019	-	13,334.70	50,000.00	185,000.00
261	965000	APPROPRIATION	INDIGENT DEFENSE APPROPRIATION	-	-	-	103,798.00
265	702000	BUILDING AND GROUNDS	SALARIES	61,187.14	82,895.22	88,745.00	98,639.00
265	705000	BUILDING AND GROUNDS	SUPR SALARY	46,442.26	46,582.12	46,582.00	49,861.00
265	706000	BUILDING AND GROUNDS	OVERTIME	973.55	2,024.41	5,000.00	6,500.00
265	715000	BUILDING AND GROUNDS	FICA	7,608.57	9,152.25	10,352.52	11,360.00
265	716000	BUILDING AND GROUNDS	HEALTH INS	30,401.04	38,091.21	64,374.57	57,197.00
265	716010	BUILDING AND GROUNDS	Dental/Vision	1,699.80	2,120.71	2,872.81	2,866.00
265	716020	BUILDING AND GROUNDS	LIFE INS	168.06	228.36	332.16	318.00
265	716030	BUILDING AND GROUNDS	DISABILITY INS	199.19	226.83	345.15	371.00
265	718000	BUILDING AND GROUNDS	RETIREMENT	25,850.75	32,706.75	41,337.31	45,596.00
265	720000	BUILDING AND GROUNDS	Flex Plan Fees	52.82	88.87	75.00	-
265	727000	BUILDING AND GROUNDS	SUPPLIES	91.30	321.36	300.00	300.00
265	740000	BUILDING AND GROUNDS	OPERAT SUPPLIES	15,526.38	18,303.24	35,000.00	35,000.00
265	745000	BUILDING AND GROUNDS	KEEPING SUPPL	8,393.17	8,815.27	9,000.00	10,000.00
265	746000	BUILDING AND GROUNDS	GAS & OIL	3,494.29	3,824.25	9,000.00	10,000.00
265	802000	BUILDING AND GROUNDS	MEMBRSHIPS & SUB	-	-	650.00	650.00
265	803000	BUILDING AND GROUNDS	LEGAL FEES	-	-	718.00	-
265	804000	BUILDING AND GROUNDS	CONTRACTS	112,645.59	105,029.26	81,460.00	85,000.00
265	804123	BUILDING AND GROUNDS	ADP Fees	-	-	-	1,828.00
265	910000	BUILDING AND GROUNDS	INSURANCE	-	-	5,163.00	-
265	920000	BUILDING AND GROUNDS	UTILITIES	276,822.88	247,779.53	300,000.00	280,000.00
265	920200	BUILDING AND GROUNDS	Capitan	-	-	-	-

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265	920201	BUILDING AND GROUNDS	Cicuit Court	-	-	-	-
265	920203	BUILDING AND GROUNDS	District Court	-	-	-	-
265	920205	BUILDING AND GROUNDS	Jail	-	-	-	-
265	920208	BUILDING AND GROUNDS	Surbeck Building	-	-	-	-
265	920210	BUILDING AND GROUNDS	Griffin Building	-	-	-	-
265	920211	BUILDING AND GROUNDS	Norton Street	-	-	-	-
265	922000	BUILDING AND GROUNDS	RUBBISH	4,416.00	5,412.42	5,000.00	7,000.00
265	930000	BUILDING AND GROUNDS	REPRS & MAINTAN	103,132.18	30,460.31	75,000.00	75,000.00
265	930200	BUILDING AND GROUNDS	CAPITAN	-	14,018.17	-	-
265	930201	BUILDING AND GROUNDS	CIRCUIT COURT	-	3,809.07	-	-
265	930202	BUILDING AND GROUNDS	FRIEND OF COURT	-	17.17	-	-
265	930203	BUILDING AND GROUNDS	DISTRICT COURT	-	8,155.50	-	-
265	930204	BUILDING AND GROUNDS	HEALTH DEPT	-	1,566.84	-	-
265	930205	BUILDING AND GROUNDS	JAIL	-	25,252.52	-	-
265	930208	BUILDING AND GROUNDS	SURBECK	-	14,600.67	-	-
265	930209	BUILDING AND GROUNDS	GRIFFIN PAROLE	-	640.00	-	-
265	930210	BUILDING AND GROUNDS	GRIFFIN WORK RELEASE	-	5,049.34	-	-
265	930211	BUILDING AND GROUNDS	NORTON YOUTH CENTER	-	502.04	-	-
265	930212	BUILDING AND GROUNDS	NORTON MSUE	-	1,095.00	-	-
265	956000	BUILDING AND GROUNDS	TRAINING	207.95	-	700.00	-
265	957000	BUILDING AND GROUNDS	TAXES	2,317.94	3,312.03	2,500.00	3,000.00
265	957000	BUILDING AND GROUNDS	INSURANCE	-	-	5,163.00	5,150.00
267	970000	BUILDING AND GROUNDS	CAPITAL IMPRVEMT	31,302.00	-	40,000.00	40,000.00
268	975000	BUILDING AND GROUNDS	CT HOUSE MAINTANCE	41,518.43	23,857.02	40,000.00	40,000.00
268	970000	BUILDING AND GROUNDS	DRAIN OFFICE BIULDOUT				517,690.00
269	804200	BUILDING AND GROUNDS	Contrct Pymt Capitan Center	83,958.00	56,932.16	-	-
269	998000	BUILDING AND GROUNDS	LAND PURCHASE MISC EXPENDITURES	-	300.00	-	-
275	702000	DRAIN OFFICE	PERM SALARY	135,613.22	132,010.37	132,912.00	139,076.00
275	705000	DRAIN OFFICE	SUPR SALARY	51,200.94	50,423.88	50,424.00	61,152.00
275	715000	DRAIN OFFICE	FICA	12,991.65	12,618.63	14,025.20	15,317.00
275	716000	DRAIN OFFICE	HEALTH INS	62,728.43	56,015.61	79,268.25	71,997.00
275	716010	DRAIN OFFICE	Dental/Vision	4,533.00	4,455.96	4,759.65	4,378.00
275	716020	DRAIN OFFICE	LIFE INS	420.14	363.30	415.20	397.00
275	716030	DRAIN OFFICE	DISABILITY INS	482.16	482.15	458.34	501.00
275	718000	DRAIN OFFICE	RETIREMENT	33,662.66	34,094.38	39,169.33	36,582.00

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275	720000	DRAIN OFFICE	Flex Plan Fees	55.90	98.02	70.00	100.00
275	727000	DRAIN OFFICE	SUPPLIES	912.94	805.62	1,000.00	1,000.00
275	802000	DRAIN OFFICE	MEMBERSHIP	350.00	450.00	350.00	350.00
275	804000	DRAIN OFFICE	CONTRACTS	-	-	-	1,600.00
275	804123	DRAIN OFFICE	ADP Fees	-	-	2,370.00	2,300.00
275	860000	DRAIN OFFICE	MILEAGE	3,171.81	3,372.15	3,200.00	3,400.00
275	900000	DRAIN OFFICE	PRINTING	-	-	2,500.00	2,500.00
275	956000	DRAIN OFFICE	TRAINING	2,795.60	2,889.10	3,000.00	3,400.00
285	804000	EXPENDITURE	TELEPHONE CONTRACTS	14,427.96	348.58	8,250.00	-
285	850000	EXPENDITURE	TELEPHONE SERVICE CHARGES	84,671.85	71,953.97	90,000.00	45,000.00
301	702000	SHERIFF	PERM SALARY	874,073.50	916,662.84	995,595.20	980,661.00
301	705000	SHERIFF	SUPR SALARY	77,212.95	78,031.85	76,846.00	80,579.00
301	706000	SHERIFF	OVERTIME	15,786.81	19,147.51	17,500.00	20,000.00
301	706100	SHERIFF	HOLIDAYS	31,986.98	28,629.46	35,000.00	-
301	715000	SHERIFF	FICA	74,881.43	78,113.42	82,041.76	82,715.00
301	716000	SHERIFF	HEALTH INS	163,062.92	163,629.06	253,366.90	238,290.00
301	716001	SHERIFF	Retiree Health Insurance	78,664.32	75,292.80	150,000.00	75,000.00
301	716010	SHERIFF	Dental/Vision	14,376.08	15,615.97	17,842.28	18,126.00
301	716020	SHERIFF	LIFE INS	2,342.15	2,076.34	2,103.28	1,508.00
301	716030	SHERIFF	DISABILITY INS	2,551.34	2,359.66	2,677.53	2,653.00
301	718000	SHERIFF	RETIREMENT	494,737.96	871,239.05	430,582.30	331,591.00
301	720000	SHERIFF	Flex Plan Fees	52.34	112.94	300.00	-
301	721000	SHERIFF	UNEMPLOYMENT EXP	-	-	-	2,000.00
301	727000	SHERIFF	OFFICE SUPPLIES	7,111.41	6,864.88	8,000.00	9,000.00
301	740000	SHERIFF	Operating Sup & Sm Equip	-	126.82	3,500.00	3,500.00
301	741000	SHERIFF	UNIFORMS & CLEANING	13,419.91	22,225.18	15,500.00	15,500.00
301	746000	SHERIFF	GAS & OIL	9,687.07	31,095.27	40,000.00	55,000.00
301	802000	SHERIFF	MEMBERSHIP	7,224.94	6,610.34	6,500.00	6,500.00
301	803000	SHERIFF	LEGAL FEES	-	-	19,664.00	10,000.00
301	804000	SHERIFF	TECH MAINT & SUPPLIES	35,639.59	56,514.99	35,000.00	15,000.00
301	804100	SHERIFF	OTHER CONTRACTS - LEXIPOL	78.54	-	-	20,000.00
301	804123	SHERIFF	ADP Fees	-	-	9,954.00	10,252.00
301	805000	SHERIFF	FED EXPENSE	-	25,279.96	-	-
301	826000	SHERIFF	INVESTIGATIVE EXPEND	8,047.93	9,407.97	5,000.00	9,000.00
301	835000	SHERIFF	HEALTH CARE SERVICES	33.32	705.50	2,500.00	1,000.00

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301	860000	SHERIFF	DEPT. MILEAGE	1,383.16	1,291.09	2,500.00	2,500.00
301	861001	SHERIFF	Other Travel Expenses	-	1,368.45	1,290.00	2,500.00
301	910000	SHERIFF	Insurance	-	-	175,488.00	174,500.00
301	930000	SHERIFF	REPAIRS & MAINTENANCE	39,146.59	33,243.65	36,000.00	36,000.00
301	940000	SHERIFF	LEASE EQUIPMENT	30,973.78	31,805.69	54,200.00	31,000.00
301	956000	SHERIFF	EMPLOYEE TRAINING	9,117.74	8,306.27	10,000.00	10,000.00
301	960000	SHERIFF	GUN RANGE	-	98.54	-	1,000.00
301	970000	SHERIFF	CAPITAL OUTLAY	48,000.00	136,978.00	67,942.00	40,000.00
301	804101	SHERIFF	CONTRACT - TECH SUPORT	-	-	-	50,000.00
310	702000	SECURITY	SALARY	143,830.76	140,751.96	186,323.00	204,105.00
310	706000	SECURITY	OVERTIME	-	36.00	2,000.00	-
310	715000	SECURITY	FICA	10,894.88	10,467.27	14,723.73	15,567.00
310	716000	SECURITY	HEALTH INS.	8,426.55	12,472.66	21,650.50	19,499.00
310	716010	SECURITY	DENTAL/VISION	944.40	973.56	991.62	1,174.00
310	716020	SECURITY	LIFE INS.	84.03	72.66	83.04	79.00
310	716030	SECURITY	DISABILITY	79.68	79.80	75.81	86.00
310	718000	SECURITY	RETIREMENT	16,763.46	15,710.27	32,901.16	6,295.00
310	720000	SECURITY	BASIC FEES	3.08	6.10	3.00	-
310	740000	SECURITY	Operating Sup & Sm Equip	958.62	125.44	750.00	1,000.00
310	741000	SECURITY	Uniforms	1,473.98	710.00	1,500.00	2,000.00
310	804123	SECURITY	ADP Fees	-	-	7,110.00	5,000.00
310	835000	SECURITY	Health Care Services	58.00	370.00	1,250.00	1,250.00
310	930000	SECURITY	REPAIRS & MAINTENANCE	-	-	2,000.00	-
310	956000	SECURITY	Training	-	-	1,500.00	-
310	970000	SECURITY	CAPITAL OUTLAY-EQUIPMENT	-	-	24,000.00	-
333	702000	SEC RD PTRL	PERM SALARIES	51,197.07	54,867.09	50,324.00	51,452.00
333	706000	SEC RD PTRL	OVERTIME	1,244.27	3,110.67	1,956.00	4,500.00
333	706100	SEC RD PTRL	HOLIDAYS	737.36	2,027.71	1,818.00	-
333	715000	SEC RD PTRL	FICA	3,714.21	4,783.62	3,849.79	3,936.00
333	716000	SEC RD PTRL	HEALTH INS	16,853.16	1,478.85	1,800.00	1,800.00
333	716010	SEC RD PTRL	Dental/Vision	944.40	596.04	991.62	677.00
333	716020	SEC RD PTRL	LIFE INS	84.03	72.35	83.04	79.00
333	716030	SEC RD PTRL	DISABILITY INS	132.36	132.36	125.81	129.00
333	718000	SEC RD PTRL	RETIREMENT	21,053.66	5,270.36	20,240.31	-
333	720000	SEC RD PTRL	Flex Plan Fees	3.08	6.10	-	-

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333	741000	SEC RD PTRL	UNIFORMS&CLEANING	1,150.00	300.00	2,000.00	2,000.00
333	804123	SEC RD PTRL	ADP Fees	-	-	474.00	-
333	860000	SEC RD PTRL	DEPT MILEAGE	13,757.29	14,560.78	20,000.00	15,000.00
351	702000	JAIL	PERMANENT SALARIES	1,063,294.19	1,087,052.47	1,115,140.00	1,176,481.00
351	705000	JAIL	SUPERVISOR SALARY	60,020.52	101,711.51	59,046.00	60,818.00
351	706000	JAIL	OVERTIME	44,303.52	34,477.38	35,000.00	60,000.00
351	706100	JAIL	HOLIDAYS	52,597.13	35,249.66	64,120.00	-
351	715000	JAIL	FICA	88,525.78	91,328.99	89,825.23	99,243.00
351	716000	JAIL	HEALTH INS	265,005.31	246,375.85	335,857.77	328,285.00
351	716010	Jail	Dental/Vision	20,503.68	19,786.37	20,231.25	17,333.00
351	716020	JAIL	LIFE INS	2,298.13	2,054.03	2,280.08	1,826.00
351	716030	JAIL	DISABILITY INS	2,579.84	2,830.73	2,935.47	2,544.00
351	718000	JAIL	RETIREMENT	381,740.17	300,206.48	71,314.19	102,805.00
351	720000	Jail	Flex Plan Fees	73.87	218.84	175.00	100.00
351	721000	JAIL	UNEMPLOYMENT EXPENSE	-	-	-	2,000.00
351	727000	JAIL	OFFICE SUPPLIES	7,896.59	8,226.83	8,000.00	9,500.00
351	741000	JAIL	UNIFORMS&CLEANING	9,761.29	13,902.60	15,000.00	15,000.00
351	742000	JAIL	FOOD PROVISIONS	196,186.08	195,620.85	215,000.00	215,000.00
351	743000	JAIL	KITCHEN SUPPLIES	148.49	1,785.10	1,000.00	1,000.00
351	745000	JAIL	SUPPLIES	28,452.51	26,442.28	32,000.00	30,000.00
351	802000	JAIL	MEMBERSHIP	228.00	677.90	2,500.00	1,000.00
351	804000	JAIL	COMPUTER MNTNC	30,433.44	14,318.61	30,000.00	30,000.00
351	804100	JAIL	OTHER CONTRACTS - LEXIPOL	100.00	7,690.00	-	10,000.00
351	804123	JAIL	ADP Fees	-	-	12,798.00	12,750.00
351	835000	JAIL	HEALTH CARE SERVICES	273,545.50	238,282.23	320,000.00	310,000.00
351	860000	JAIL	DEPT MILEAGE	419.26	1,162.88	500.00	2,000.00
351	930000	JAIL	REPAIRS&MNTNC	8,242.51	8,257.88	10,000.00	10,000.00
351	956000	JAIL	EMPLOYEE TRAINING	5,770.74	1,706.77	2,000.00	2,000.00
351	970000	JAIL	CAPITAL OUTLAY	3,807.00	13,285.44	5,000.00	5,000.00
370	965000	APPROPRIATION	HUMAN SERVICES APPROPRIATION	10,000.00	5,000.00	5,000.00	5,000.00
371	965000	APPROPRIATION	HUMAN SERV CHILD CARE APPRO	167,500.00	167,500.00	162,500.00	162,500.00
426	702000	EMS	SECRETARY SALARY	-	17,134.66	-	-
426	704000	EMS	TEMPORARY LABOR	-	-	-	24,000.00
426	705000	EMS	DIRECTOR SALARY	50,398.01	31,240.55	49,500.00	80,000.00
426	715000	EMS	FICA	3,924.31	4,194.85	3,786.75	6,120.00

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426	716000	EMS	HEALTH INS	900.00	1,800.00	-	-
426	718000	EMS	RETIREMENT	7,731.02	4,328.77	-	-
426	727000	EMS	OFFICE SUPPLIES	-	408.49	1,800.00	1,800.00
426	740000	EMS	GAS & OIL	1,858.30	1,816.53	2,000.00	2,000.00
426	740001	EMS	OPERATING SUPPLIES	656.55	1,406.90	2,500.00	2,500.00
426	741000	EMS	ORMS AND CLEANING	-	-	500.00	500.00
426	745000	EMS	ZEN CORPS SUPPLIES & TRAINING	153.53	-	-	2,400.00
426	802000	EMS	MEMBERSHIP/SUBSCRIPTIONS	271.00	50.00	300.00	300.00
426	804000	EMS	CONTRACTS	26,997.00	-	17,000.00	-
426	804100	EMS	PLACE HOLDER FOR GRANT RELATED EXP	-	-	32,678.00	32,678.00
426	804123	EMS	ADP Fees	-	-	474.00	620.00
426	860000	EMS	MILEAGE	-	296.92	-	-
426	930000	EMS	EQUIPMENT MAINTANCE	1,289.48	3,415.38	1,500.00	1,500.00
426	940000	EMS	EQUIPMENT PURCHASE/LEASE	887.91	33,495.37	5,000.00	5,000.00
426	956000	EMS	TRAINING	3,928.70	3,292.97	2,000.00	2,000.00
426	970000	EMS	CAPITAL OUTLAY	173.68	-	19,900.00	-
601	965000	APPROPRIATION	HEALTH DEPT. APPROPRIATION	246,265.00	245,625.00	217,000.00	217,000.00
603	702000	ANIMAL CNTRL	SALARIES&WAGES	34,107.81	35,389.57	33,397.00	43,680.00
603	706000	ANIMAL CNTRL	OVERTIME	-	129.45	1,000.00	1,000.00
603	706100	ANIMAL CNTRL	HOLIDAY PAY	-	-	300.00	-
603	715000	ANIMAL CNTRL	FICA	2,510.67	2,613.49	2,554.87	3,342.00
603	716000	ANIMAL CNTRL	HEALTH INS	5,354.64	7,861.52	6,898.37	6,500.00
603	716010	ANIMAL CNTRL	ol Dental/Vision	755.40	561.72	793.17	677.00
603	716020	ANIMAL CNTRL	LIFE INS	84.03	72.66	83.04	79.00
603	716030	ANIMAL CNTRL	DISABILITY INS	86.40	89.76	83.49	109.00
603	718000	ANIMAL CNTRL	RETIREMENT	11,274.62	10,934.70	12,353.55	16,157.00
603	720000	ANIMAL CNTRL	Flex Plan Fees	3.08	6.10	-	-
603	727000	ANIMAL CNTRL	SUPPLIES	-	410.08	300.00	500.00
603	740000	ANIMAL CNTRL	OPERATING SUPPLY	832.69	498.18	500.00	800.00
603	741000	ANIMAL CONTR	UNIFORMS & CLEANING	-	330.97	500.00	800.00
603	746000	ANIMAL CONTR	GAS & OIL	2,829.39	2,624.29	6,000.00	6,000.00
603	804000	ANIMAL CNTRL	CONTRACTS/ANIMAL DISPO	3,878.82	8,738.00	6,500.00	10,000.00
603	804123	ANIMAL CNTRL	ADP Fees	-	-	474.00	460.00
603	930000	ANIMAL CNTRL	REPAIR&MNTNC	1,236.25	1,850.00	2,500.00	2,500.00
603	933000	ANIMAL CNTRL	OPERATING	2,264.50	1,222.67	2,500.00	3,000.00

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603	956000	ANIMAL CNTRL	TRAINING	-	-	-	400.00
603	970000	ANIMAL CNTRL	CAP OUTLAY	-	-	-	9,000.00
648	836000	MED EXAMINER	AUTOPSIES	154,693.60	133,949.09	171,547.00	171,540.00
648	850000	MED EXAMINER	TELEPHONE	-	-	400.00	-
649	965000	APPROPRIATION	MENTAL HEALTH APPROP.	200,000.00	200,000.00	200,000.00	200,000.00
662	965000	APPROPRIATION	PROBATE CT CHILD CARE APPROP	320,000.00	603,862.62	381,000.00	381,000.00
691	703000	PARKS	PER DIEM	205.00	1,525.00	750.00	1,500.00
691	704000	PARKS	TEMPORARY EMPLOYEE	-	-	3,661.20	-
691	715000	PARKS	FICA	-	-	280.08	-
691	740000	PARKS	OPERATING SUPPLIES	403.67	816.00	1,000.00	1,000.00
691	804000	PARKS	CONTRACTS	22,551.21	7,862.78	2,500.00	7,000.00
691	804123	PARKS	ADP Fees	-	-	1,422.00	375.00
691	860000	PARKS	MILEAGE	662.64	924.08	1,000.00	1,000.00
691	930000	PARKS	REPAIRS	1,390.61	-	6,000.00	4,500.00
691	956000	PARKS	TRAINING	-	170.00	-	-
692	970000	Capit	HENDERSON PARK IMPROV	-	-	-	-
731	804000	APPROPRIATION	Agriculture Ext Contracts	-	270.00	-	-
740	965000	APPROPRIATION	LAW LIBRARY APPRO	8,750.00	8,750.00	8,750.00	8,750.00
801	804001	APPROPRIATION	SHIA. ECONOMIC DEV PAYMENT	25,000.00	25,000.00	25,000.00	25,000.00
804	804000	APPROPRIATION	HOUSEHOLD HAZARDOUS WASTE-CONT	-	147.43	-	-
805	702000	COMM DEV	SALARIES	15,274.80	13,480.80	-	-
805	703000	COMM DEV	PER DIEM	3,552.77	3,325.00	-	5,000.00
805	715000	COMM DEV	FICA	1,168.53	1,031.27	-	-
805	718000	COMM DEV	RETIREMENT	1,597.76	2,208.03	-	-
805	720000	COMM DEV	Flex Plan Fees	3.08	-	-	-
805	727000	COMM DEV	SUPPLIES	2,187.65	615.18	500.00	1,200.00
805	802000	COMM DEV	MBRSHP & SUB	-	-	300.00	-
805	803000	COMM DEV	LEGAL SERVICES	-	-	-	2,000.00
805	804000	COMM DEV	CONTRACTS	67,452.83	89,822.50	129,250.00	90,000.00
805	804123	COMM DEV	ADP Fees	-	-	-	300.00
805	860000	COMM DEV	MILEAGE	4,818.25	4,542.11	3,000.00	4,500.00
805	900000	COMM DEV	ADVERTISING	1,989.40	2,459.20	1,400.00	2,500.00
805	964000	COMM DEV	REFUNDS	90.00	700.00	500.00	1,000.00
805	523000	APPROPRIATION	BLDG DEPT-INDIRECT COST REIMB.	-	-	(31,000.00)	-
901	965000	APPROPRIATION	AIRPORT APPROPRIATIONS	6,978.00	6,978.00	6,678.00	7,346.00

