



the
COUNTY *of*
ISABELLA

Fiscal Year 2015
Adopted Budget

Approved 9-16-14

Isabella County
2014 Board of Commissioners

George Green, Chairman
John Haupt
Roger Trudell
Jim Horton
Jim Moreno
David Ling
Frances Lichtman, Vice-Chairperson

Trial Court Judges
Chief Judge Paul H. Chamberlain
William T. Ervin
Mark Duthie
Eric Janes

Other Elected Officials

Clerk
Mindé B. Lux

Sheriff
Leo Mioduszewski

Register of Deeds
Karen R. Jackson

Administrator/Controller
Margaret A. McAvoy

Treasurer
Steven W. Pickens

Prosecuting Attorney
Risa Hunt-Scully

Drain Commissioner
Rick Jakubiec

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Isabella County Board of Commissioners

Fiscal Year 2015

Budget Resolution and General Appropriations Act

Resolution #14-09-02

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) 2015, 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 2015 budget for the General Fund, showing revenues and expenditures each totaling \$18,875,286.00 based on an approved millage of 6.6100 mills; and

BE IT FURTHER RESOLVED, that the FY 2015 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
Transportation	0.8620 mil
Medical Care Facility	0.7000 mil
Commission on Aging	0.8776 mil
Parks and Recreation	0.3500 mil
GRAND TOTAL	9.3996 mil

and

BE IT FUTHER RESOLVED, that the Board of Commissioners hereby approves salaries effective January 1, 2015, of:

County Commissioner District 4, 5, 6, & 7	\$7,000
County Commissioner District 1, 2, & 3	\$7,500
Board of Commissioner, Chairperson District salary plus	\$500
County Clerk	\$58,465
County Treasurer	\$58,465
Register of Deeds	\$58,465
Drain Commissioner	\$58,465
Prosecuting Attorney	\$100,873
Sheriff	\$65,580
Isabella County Road Commissioner (per MCL 224.8[2])	\$3,600

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, except that 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, 2015:

Board of Public Works	\$30.00	Jury Board	\$30.00
Boundary Commission	\$25.00	Parks and Recreation Commission	\$25.00
Building Authority	\$25.00	Planning Commission	\$30.00
Canvassing Board	\$25.00	Plat Board	\$25.00
Commission on Aging	\$25.00	Road Commission (Special	
Construction Board of Appeals	\$25.00	Meetings)	\$45.00
Human Rights Committee	\$25.00	Veterans' Affairs	\$25.00
Family Independence Agency	\$25.00	Zoning Board of Appeals	\$30.00

and

BE IT 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 source 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'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'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. 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 list of said claims (bills) for approval at the next 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

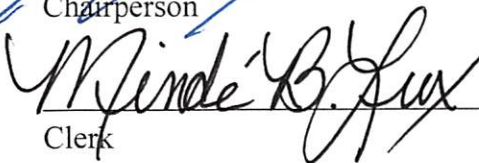
BE IT FURTHER RESOLVED, that the County Administrator/Controller is authorized to cause the drafting of contracts where necessary and appropriate within established budgetary limitations and that the Chairman of the Board is authorized to sign said contracts after the Administrator/Controller approves 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 2015 budget for Special Funds as shown under Attachment A; and


BE IT FURTHER RESOLVED, that the Isabella County Board of Commissioners hereby approves the FY 2015 budget, as presented, Tuesday, September 16, 2014.



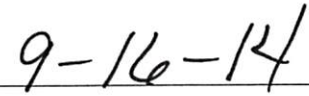
Chairperson



Clerk



Date



Date



ISABELLA COUNTY

Margaret A. McAvoy
Administrator/Controller

September 16, 2014

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

Dear Commissioners:

The Proposed Isabella County Fiscal Year 2015 Budget is enclosed for your review and eventual approval. The Proposed Budget totals \$18,875,286.00 and is balanced.

Fiscal Year 2014 brought change to Isabella County. As the newly appointed County Administrator/Controller, effective October 1, 2014, I have enjoyed a year of learning and leading. It has been a great personal pleasure and professional honor to serve as your Administrator/Controller.

In review of the budget documents, you will notice changes in format. The budget process utilized this year centered on transparency, collaboration and flexibility. Donna Barker, CPA, and I met with each Elected and Appointed Department Head, individually, to review their budget request. These meetings provided valuable information and insight into the departments and the department leaders visions and plans. The meetings set the foundation for the budget.

Not every leader is fortunate to have extraordinary staff and colleagues surrounding them. I have been astounded by the level of commitment, dedication and public service exhibited by the Department Heads and staff here at Isabella County. Every day I appreciate their contributions and efforts. I wish to express my sincere appreciation to Donna Barker, CPA, and Director of Accounting Services, who has taken my vision of our budget process and document and made it a reality. I also sincerely appreciate the support of the staff of the County Administrator, the Judges, Elected Officials, Appointed Department Heads, employees and others involved in the budget process.

I am thankful for the leadership and support of the Board of Commissioners and submit this budget to you with my full recommendation for approval.

Sincerely,

Margaret A. McAvoy

Isabella County General Fund Budget

Sources of Funds	2013 Actual	2014 Budget	2015 Adopted
Taxes	10,399,068	10,371,000	10,396,500
Licenses and Permits	140,655	118,025	110,025
Federal and State	2,816,077	2,759,319	3,203,215
Charges for services	4,302,788	3,775,950	3,525,100
Fines and forfeitures	276,266	243,900	264,500
Interest and rents	371,067	358,646	401,738
Other Revenue	146,848	84,300	89,800
Delinquent Tax Revolving Fd	-	300,000	300,000
PA 123/Commissary/ Insur Fd	-	100,000	500,000
Transfer in from Other Funds	5,594	25,000	15,000
Use of Fund Balance	-	-	69,408
Total Revenues (includes use of Fund Balance)	18,458,363	18,136,140	18,875,286

Expenditures By Function	2013 Actual	2014 Budget	2015 Adopted
Legislative	171,397	166,037	187,209
Judicial	3,419,481	3,535,504	3,771,317
General Government	4,992,414	5,357,276	5,608,197
Public Safety	5,581,423	5,384,921	5,568,036
Community & Econ Development	197,695	223,823	234,811
Public Works	216,170	279,998	329,194
Health and Welfare	714,587	655,411	752,636
Recreation and Culture	1,007	-	-
Other Current Operations	464,148	623,121	485,000
Contingency	-	50,000	50,000
Other Financing Uses	1,728,636	1,701,109	1,888,886
TOTAL Expenditures	17,486,958	17,977,200	18,875,286

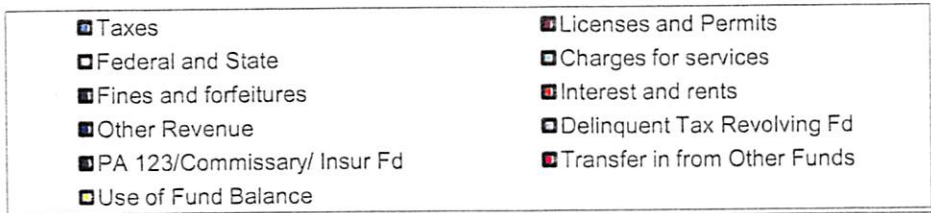
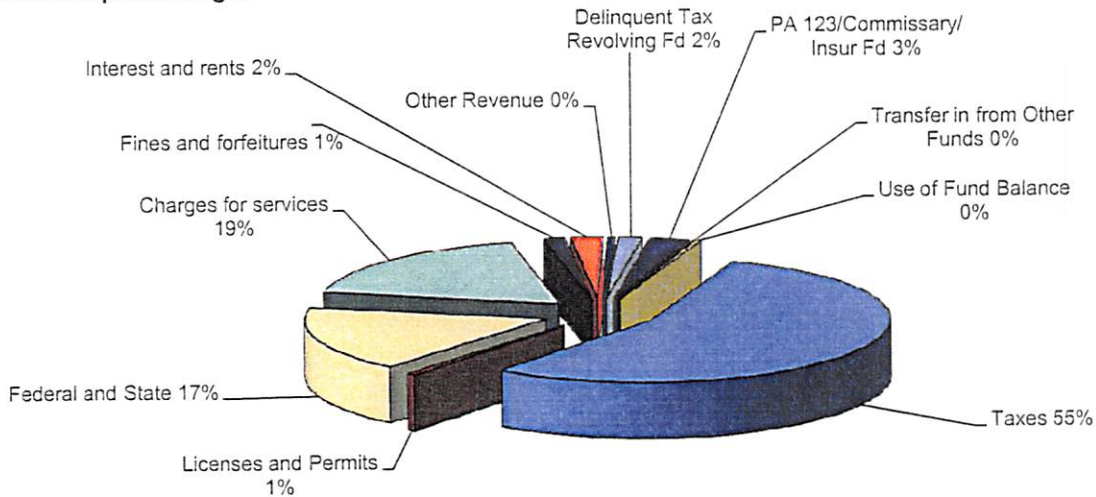
Revenues Above (Below) Expenditures	971,405	158,940	(0)
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Beginning Fund Balance	8,433,434	9,404,839	9,563,779
Change(Use)of Fund Balance	971,405	158,940	(69,408)
Ending Fund Balance	9,404,839	9,563,779	9,494,371

Isabella County General Fund Revenue Summary

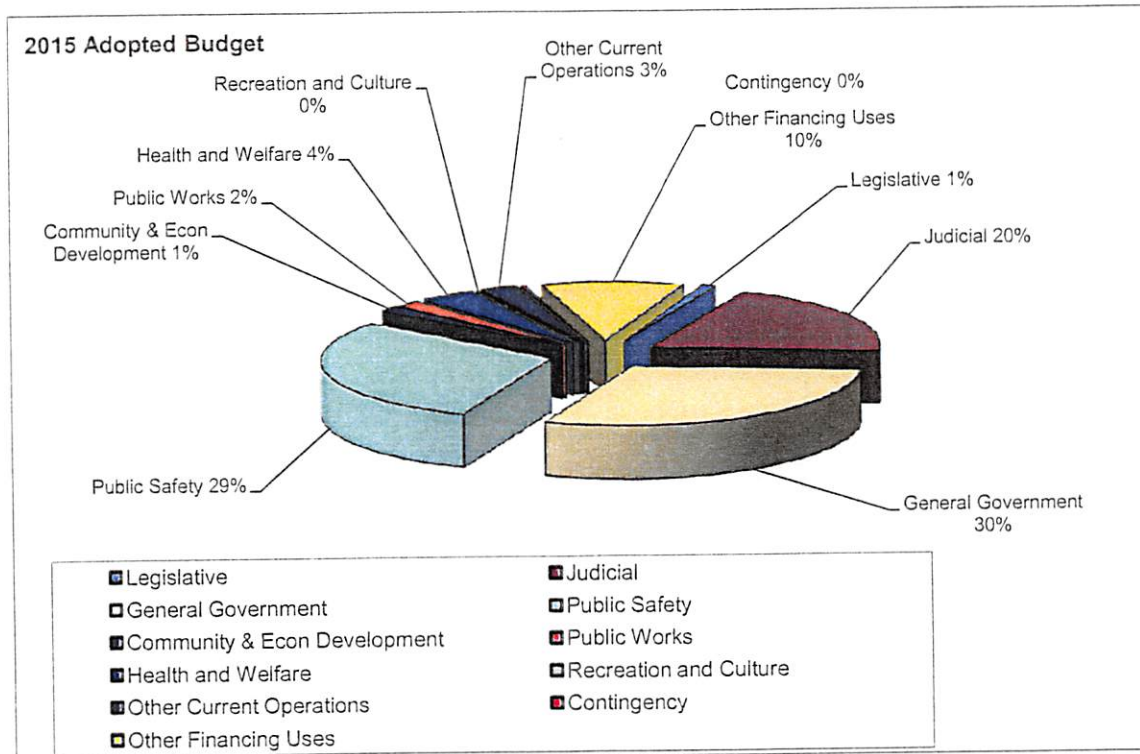
Sources of Funds	2013 Actual	2014 Budget	2015 Adopted
Taxes	10,399,068	10,371,000	10,396,500
Licenses and Permits	140,655	118,025	110,025
Federal and State	2,816,077	2,759,319	3,203,215
Charges for services	4,302,788	3,775,950	3,525,100
Fines and forfeitures	276,266	243,900	264,500
Interest and rents	371,067	358,646	401,738
Other Revenue	146,848	84,300	89,800
Delinquent Tax Revolving Fd	-	300,000	300,000
PA 123/Commissary/ Insur Fd	-	100,000	500,000
Transfer in from Other Funds	5,594	25,000	15,000
Use of Fund Balance	-	-	69,408
TOTAL REVENUES	\$ 18,458,363	\$ 18,136,140	\$ 18,875,286

2015 Adopted Budget



**Isabella County General Fund
Expenditure Summary**

Expenditures By Function	2013 Actual	2014 Budget	2015 Adopted
Legislative	\$ 171,397	\$ 166,037	\$ 187,209
Judicial	3,419,481	3,535,504	3,771,317
General Government	4,992,414	5,357,276	5,608,197
Public Safety	5,581,423	5,384,921	5,568,036
Community & Econ Development	197,695	223,823	234,811
Public Works	216,170	279,998	329,194
Health and Welfare	714,587	655,411	752,636
Recreation and Culture	1,007	-	-
Other Current Operations	464,148	623,121	485,000
Contingency	-	50,000	50,000
Other Financing Uses	1,728,636	1,701,109	1,888,886
TOTAL Expenditures	\$ 17,486,958	\$ 17,977,200	\$ 18,875,286



FY 2015 BUDGET
ISABELLA COUNTY GENERAL FUND EXPENDITURES
Expenditures by Function

	2013 <u>ACTUAL</u>	Amended 2014 <u>BUDGET</u>	2015 Requested <u>BUDGET</u>	2015 Adopted <u>BUDGET</u>
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LEGISLATIVE				
Board of Commissioners	171,397	166,037	209,380	187,209

JUDICIAL				
Trial Court	3,010,394	3,032,236	3,253,415	3,205,151
Adult Drug Court	85,067	98,311	103,009	100,414
Juvenile Drug Court	84,739	77,904	96,675	90,901
Swift And Sure Sanctions	190,950	273,569	318,601	312,904
Jury Board	1,564	2,200	2,200	2,200
Family Court	46,767	51,284	64,733	59,747
	3,419,481	3,535,504	3,838,633	3,771,317

GENERAL GOVERNMENT				
Administration	521,495	567,975	605,638	659,606
Elections	60,059	75,172	65,850	63,950
County Clerk	421,864	417,266	488,361	474,091
Equalization	330,784	344,298	363,600	353,723
Human Resources	98,395	96,250	80,000	80,000
Prosecuting Attorney	985,891	1,139,348	1,101,552	1,087,461
Public Defender	524,339	535,200	535,200	535,200
Register of Deeds	324,775	334,318	358,001	342,935
Remonumentation	42,213	70,110	50,000	50,000
County Treasurer	186,531	199,500	217,711	212,886
Information Management	181,699	191,862	230,053	223,580
Building Authority	256,450	263,669	255,230	255,230
Communications	(254)	-	-	-
Building and Grounds	464,542	531,439	552,570	610,825
Court Building Costs	169,903	177,552	207,169	209,769
Drain Commissioner	286,896	273,959	313,630	304,954
Cooperative Extension	136,832	139,358	143,987	143,987
	4,992,414	5,357,276	5,568,552	5,608,197

PUBLIC SAFETY				
Sheriff	2,164,045	2,090,918	2,290,278	2,300,006
Road Patrol	174,567	181,602	182,284	178,981
Marine Safety	4,444	3,000	400	400
Corrections	2,683,523	2,569,577	2,575,515	2,528,996
Emergency Management	136,475	123,795	129,424	146,298
Animal Control	418,369	416,029	416,962	413,355
	5,581,423	5,384,921	5,594,863	5,568,036

FY 2015 BUDGET
ISABELLA COUNTY GENERAL FUND EXPENDITURES
Expenditures by Function

	2013 <u>ACTUAL</u>	Amended 2014 <u>BUDGET</u>	2015 Requested <u>BUDGET</u>	2015 Adopted <u>BUDGET</u>
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COMMUNITY AND ECONOMIC DEVELOPMENT

Community Development	197,695	223,823	240,175	234,811
	197,695	223,823	240,175	234,811

PUBLIC WORKS

Drains at Large	172,920	201,200	262,200	261,800
Landfill	43,250	78,798	67,293	67,394
	216,170	279,998	329,493	329,194

HEALTH AND WELFARE

Substance Abuse	286,864	240,000	299,420	299,420
Medical Examiner	137,283	111,725	150,600	150,600
Mental Health	216,300	216,300	216,300	216,300
Veterans Affairs	62,845	70,086	70,788	70,366
Human Rights Committee	5,134	6,950	12,227	7,350
Other	6,162	10,350	8,600	8,600
	714,587	655,411	757,935	752,636

RECREATION AND CULTURE

Parks Board	1,007	-	-	-
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OTHER CURRENT OPERATIONS

Insurance & Bonds	279,761	300,000	220,000	220,000
Benefit Payouts	99,306	110,000	110,000	110,000
Unemployment Expense	-	65,000	10,000	10,000
Health Insurance	117	50,000	50,000	50,000
Postage	74,334	78,480	75,000	75,000
Other	10,630	19,641	20,000	20,000
	464,148	623,121	485,000	485,000

CONTINGENCY

Contingency	-	50,000	50,000	50,000
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OTHER FINANCING USES:

Trans Out-Friend of Court	-	75,000	75,000	105,000
Trans Out-Law Library	15,201	12,200	16,000	16,000
Trans Out-Child-Probate	480,000	480,000	480,000	560,000
Trans Out-Child Care-DSS	240,000	240,000	240,000	280,000
Trans Out-Soldiers/Sailors	5,000	5,000	5,000	-
Trans Out-Capital Improvements	155,267	37,000	51,500	51,500
Trans Out-Court/Jail Debt	310,263	296,981	303,419	303,419
Trans Out-Recycling	130,000	150,000	150,000	150,000
Trans Out-Comm. Alternatives	-	17,906	21,970	23,254
Trans Out-District Health	351,975	360,500	360,500	365,900
Trans Out-FIA	10,000	10,000	10,000	-
Transfers to Other Funds	30,930	16,522	16,522	33,813
	1,728,636	1,701,109	1,729,911	1,888,886

**TOTAL EXPENDITURES AND OTHER
FINANCING USES**

	\$ 17,486,957	\$ 17,977,200	\$ 18,803,942	\$ 18,875,286
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2015 BUDGET--DEPARTMENT STAFFING

Fund 101 Department 101	FTE s	Salary	Benefit Costs	Total
Commissioners	1.87	51,956	80,903	132,860

Fund 101 Department 135	FTE s	Salary	Benefit Costs	Total
Trial Court	42.77	1,794,866	1,002,177	2,797,043

Fund 101 Department 140	FTE s	Salary	Benefit Costs	Total
Adult Drug Court	1.00	55,117	28,996	84,113

Fund 101 Department 142	FTE s	Salary	Benefit Costs	Total
Juvenile Drug Court	1.00	53,502	28,899	82,400

Fund 101 Department 143	FTE s	Salary	Benefit Costs	Total
Swift and Sure Sanctions	1.00	55,118	31,481	86,599

Fund 101 Department 166	FTE s	Salary	Benefit Costs	Total
Family Court	1.00	28,432	26,314	54,746

Fund 101 Department 172	FTE s	Salary	Benefit Costs	Total
Administrator	6.00	290,623	163,527	454,150

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

Fund 101 Department 215	FTE s	Salary	Benefit Costs	Total
County Clerk	6.00	238,025	187,244	425,269

Fund 101 Department 225	FTE s	Salary	Benefit Costs	Total
Equalization	3.00	128,771	104,981	233,752

Fund 101 Department 229	FTE s	Salary	Benefit Costs	Total
Prosecuting Attorney	13.47	665,455	353,587	1,019,042

Fund 101 Department 236	FTE s	Salary	Benefit Costs	Total
Register of Deeds	4.75	179,656	108,352	288,009

Fund 101 Department 253	FTE s	Salary	Benefit Costs	Total
Treasurer	2	101,457	76,630	178,087

2015 BUDGET--DEPARTMENT STAFFING

Fund 101 Department 258	FTE s	Salary	Benefit Costs	Total
Information Systems	2.00	93,696	68,134	161,831

Fund 101 Department 265	FTE s	Salary	Benefit Costs	Total
Building and Grounds	5.60	214,420	112,230	326,650

Fund 101 Department 266	FTE s	Salary	Benefit Costs	Total
Court Building	1.00	26,355	37,313	63,669

Fund 101 Department 275	FTE s	Salary	Benefit Costs	Total
Drain Commissioner	3.65	177,815	98,722	276,538

Fund 101 Department 301	FTE s	Salary	Benefit Costs	Total
Sheriff	25.00	1,217,897	750,365	1,968,262

Fund 101 Department 302	FTE s	Salary	Benefit Costs	Total
Secondary Road Patrol	2.00	105,493	62,788	168,281

Fund 101 Department 351	FTE s	Salary	Benefit Costs	Total
Corrections	26.80	1,029,795	564,456	1,594,251

Fund 101 Department 401	FTE s	Salary	Benefit Costs	Total
Community Development	2.50	140,563	59,793	200,356

Fund 101 Department 426	FTE s	Salary	Benefit Costs	Total
Emergency Management	1.00	43,760	28,140	71,900

Fund 101 Department 430	FTE s	Salary	Benefit Costs	Total
Animal Control	2.67	97,601	49,005	146,606

Fund 101 Department 526	FTE s	Salary	Benefit Costs	Total
Sanitary Landfill	0.10	4,343	1,915	6,258

Fund 101 Department 682	FTE s	Salary	Benefit Costs	Total
Veterans Affairs	1.00	48,494	14,415	62,910

2015 BUDGET--DEPARTMENT STAFFING

Fund 205 Department 402	FTE s	Salary	Benefit Costs	Total
Geographic Information Systems	0.50	23,458	2,005	25,462

Fund 208	FTE s	Salary	Benefit Costs	Total
Parks and Recreation	17.00	469,706	168,941	638,647

Fund 215 Department 141	FTE s	Salary	Benefit Costs	Total
Friend of the Court	10.00	417,331	279,537	696,868

Fund 260 Department 136	FTE s	Salary	Benefit Costs	Total
Community Services	1.00	46,527	22,402	68,929

Fund 261 Department 137	FTE s	Salary	Benefit Costs	Total
Community Corrections	1.00	46,527	38,888	85,415

Fund 288	FTE s	Salary	Benefit Costs	Total
Commission on Aging	30.37	1,089,015	593,487	1,682,502

Fund 292 Department 664	FTE s	Salary	Benefit Costs	Total
Child Care Fund	1.00	55,118	32,043	87,161

Fund 297	FTE s	Salary	Benefit Costs	Total
Central Dispatch	13.75	616,276	288,654	904,930

Fund 542 Department 371	FTE s	Salary	Benefit Costs	Total
Inspections	4.50	183,482	92,268	275,750

Fund 591 Department 300	FTE s	Salary	Benefit Costs	Total
Lake Isabella Water Supply	0.25	-	15,646	15,646

Fund 596	FTE s	Salary	Benefit Costs	Total
Recycling Material Recovery Facility	15.47	412,608	208,486	621,094

Fund 616 Department 254	FTE s	Salary	Benefit Costs	Total
Delinquent Tax Revolving Fund	2.00	67,681	67,927	135,608

Fund 617 Department 253	FTE s	Salary	Benefit Costs	Total
PA 123 Fund	1.00	40,821	32,299	73,120

**Isabella County
Capital Improvement Request Summary
FY 2015**

Fund/ Department	Project	Requested Cost	Recommended Admin.	Final Budget Approval	Notes and Other Sources
GF/Sheriff	Patrol Cars (3)	\$ 118,000.00	0.00		GF Appropriation
	Crash Data Retrieval Equipment	\$ 10,500.00	10,500.00	10,500.00	GF Appropriation
	Speed Measuring Devices/Radar Guns (10)	\$ 23,000.00	23,000.00	23,000.00	GF Appropriation
	Automated External Defibrillators (4)	\$ 6,000.00	6,000.00	6,000.00	GF Appropriation
GF/PAO	Server Replacement/Office Echange	\$ 7,000.00	7,000.00	7,000.00	GF Appropriation (Combined w/Courts)
GF/Courts	Server Replacement	\$ 5,000.00	5,000.00	5,000.00	GF Appropriation (Combined w/PAO)
COA	Generator for Building	\$ 124,059.00	124,059.00	124,059.00	Funds from COA Building Improvement Reserve
	Computer Server	\$ 8,500.00	8,500.00	8,500.00	Funds from COA Fund
Parks	3/4 Ton 4x4 Pickup Truck	\$ 29,000.00	0.00		Funds from Parks Fund
	1/2 Ton Pickup Truck	\$ 20,000.00	0.00		Funds from Parks Fund
	Utility Vehicle	\$ 8,800.00	8,800.00	8,800.00	Funds from Parks Fund
	Zero-Turn Mower	\$ 11,000.00	11,000.00	11,000.00	Funds from Parks Fund
	Utility Vehicle w/Rollbar & Windshield	\$ 10,100.00	10,100.00	10,100.00	Funds from Parks Fund
	CFP Boat Launch Improvements (\$128,152)	\$ 68,078.00	68,078.00	68,078.00	Grant Funds of \$60,074 / \$68,078 Parks Fund Bal
	Pit Toilet Replacements (6)	\$ 45,000.00	45,000.00	45,000.00	Funds from Parks Fund
CD/911	Advanced Authentication for Mobile Computers	\$ 35,000.00	35,000.00	35,000.00	Funds from CD/911 Fund
	CAD Workstation Replacements (7)	\$ 22,000.00	22,000.00	22,000.00	Funds from CD/911 Fund
	911 System Replacement/Next Generation	\$ 300,000.00	0.00		Reserve CD/911 Fund Balance
	Disaster Recovery Software and Server	\$ 70,000.00	0.00		Reserve CD/911 Fund Balance
	MCC7500 Radio Console	\$ 650,000.00	0.00		Reserve CD/911 Fund Balance
	"Freedom" Mobile CAD Application	\$ 15,000.00	0.00		Funds from CD/911 Fund
	Police 2 Citizen Data Access Application	\$ 30,000.00	0.00		Funds from CD/911 Fund
GIS	2015 Orthophotography 6"	\$ 60,000.00	60,000.00	60,000.00	Tribal 2% Funds
	Total General Fund	\$ 169,500.00	\$ 51,500.00	51,500.00	
	Total Other Funds	\$ 1,506,537.00	\$ 392,537.00	392,537.00	
	Grand Total	1,676,037	444,037	444,037	

2015 ADOPTED BUDGET

Attachment A

Isabella County
Special Revenue Funds

Special Revenue Funds		2013 Actual		2014 Amended Budget		2015 Adopted	
	Fund No.	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
GIS Fund	205	36,336	29,711	39,522	39,522	56,313	56,313
Parks and Recreation	208	883,600	746,419	875,108	935,681	900,275	830,502
Friend of the Court	215	512,695	596,574	603,871	634,194	707,069	707,069
Rod Automation Fund	256	60,844	21,288	66,175	44,100	55,150	25,250
Community Alternatives	260	79,031	79,031	83,500	83,500	83,500	83,500
ISA CO Comm Correction	261	136,372	136,372	147,118	147,118	154,225	154,225
Forfeitures - Prosecutor	264	1,580	-	1,500	1,500	1,500	1,500
Drug Law Enforcement	265	544	-	300	-	255	-
Local Corr Officer Training	267	31,090	17,985	30,000	30,000	18,000	18,000
County Law Library	269	21,701	21,701	18,700	18,700	18,800	18,700
CDBG HSG Assistance Grant	273	188,920	115,826	155,150	155,650	154,500	154,500
Tribal Distributions	280	104,457	104,457	67,391	67,391	118,790	118,790
Commission on Aging	288	2,469,267	2,465,219	2,387,576	2,388,976	2,514,185	2,390,627
Commission on Aging-Trip	289	15,047	13,121	21,250	21,250	-	-
Family Independence Agency	290	48,781	45,086	10,000	10,000	10,000	10,000
Child Care Fund	292	1,811,228	2,028,203	1,875,200	2,064,719	2,021,013	2,021,013
Soldiers & Sailors Relief	293	5,000	1,505	5,000	5,000	2,000	2,000
Veterans Trust Fund	294	12,200	12,532	4,300	4,300	4,300	4,300
Central Dispatch	297	1,141,737	1,238,101	1,155,000	1,024,749	1,337,458	1,337,458
Building Authority Debt	300	143,696	1,038,963	1,136,900	1,067,000	1,047,433	1,047,433
Union Twp WWT-Debt	388	423,550	421,464	370,000	368,515	418,030	418,030
Shepherd Storm Sewer Debt	390	204,235	204,235	215,130	215,130	-	-
Union Twshp Water System	391	145,705	141,580	144,868	144,868	142,993	142,993
Capital Improvement	401	155,311	176,053	37,000	37,000	51,500	51,500
Building Inspection Fund	542	369,585	273,768	327,500	371,158	356,278	356,278
Lake Isabella Water Supply	591	33,771	26,845	38,034	61,477	49,603	49,603
Recycling Fund	596	942,020	981,436	1,127,700	1,127,700	1,066,100	1,043,064
Concession / Commissary	597	376,257	284,063	370,300	502,573	315,008	315,008
Delinquent Tax Revolving	616	500,068	120,860	469,000	454,192	475,609	475,609
PA 123	617	481,290	136,954	227,600	236,513	473,120	473,120

**2015 ADOPTED
BUDGET-- GENERAL FUND REVENUE**

Isabella County General Fund Budget

2013 Actual	2014 Amended Budget	2015 Requested	2015 Adopted
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	Use of Fund Balance				69,408
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TAXES					
253.401.000	PROPERTY TAXES	10,277,637	10,258,000	10,166,347	10,284,000
253.401.001	IN LIEU OF PROP. TAXES	100,157	90,000	90,000	90,000
253.426.000	TRAILER PARK TAXES	4,331	5,000	4,500	4,500
253.447.000	ADMINISTRATION FEE	9,726	9,000	9,000	9,000
253.448.000	SUMMER TAX REIMB	7,218	9,000	9,000	9,000
		10,399,068	10,371,000	10,278,847	10,396,500

LICENSES AND PERMITS					
215.477.000	CLERK-MARG. LIC/GUN PERM	25,957	24,500	22,000	22,000
215.477.002	MARRIAGE LICENSE FEES	6,337	6,000	5,000	5,000
253.451.000	TRANSIENT MERCHANTS LIC	-	25	25	25
253.478.000	DOG LICENSES-TREAS	29,869	20,000	25,000	25,000
275.479.000	SOIL EROSION PERMITS	17,583	12,000	-	-
401.479.001	ZONING PERMITS	9,341	8,500	9,500	9,500
430.478.000	DOG LICENSE-AC	51,569	47,000	48,500	48,500
		140,655	118,025	110,025	110,025

FEDERAL, STATE, AND LOCAL CONTRIBUTIONS					
000.570.002	CIGARETTE TAX	2,798	3,700	-	2,700
000.570.003	CONVENT. FACIL/LIQUOR	573,727	480,000	598,840	598,840
000.574.000	STATE SHARED INCOME TAX	948,914	994,239	1,243,488	1,243,488
000.574.002	STATE SHARED-LIQUOR LIC	8,462	8,500	8,500	8,500
000.592.003	LOCAL-EMERGENCY NOTIFICAT	15,857	-	15,857	15,857
135.540.000	PROBATE JUDGES SAL-STATE	180,609	205,000	180,000	180,000
135.540.001	JUD SAL-STD PYMT-STATE	94,195	71,000	94,000	94,000
135.540.006	STATE GRANT-COURT EQUITY	285,098	265,000	270,000	270,000
135.540.009	ST. GRNT-PROB JUDGE FICA	8,922	8,500	9,000	9,000
135.544.000	DRUG CASE INFO-STATE	34,564	42,000	42,000	42,000
135.562.005	STATE REIMB-CJO	27,317	27,500	24,000	24,000
140.552.000	SCAO DRUG GRANT-STATE	35,000	25,000	60,000	60,000
142.519.000	FEDERAL GRANT	37,000	15,000	62,000	62,000
143.552.000	SCAO DRUG COURT-STATE	271,866	273,569	300,000	312,904
229.503.000	PROS ATTNY CRP-FED	23,283	27,125	-	23,300
229.519.001	FIA REIMB-PA	19,446	25,000	20,500	20,500
229.519.003	FED GRANT-NCVRW CAP GRANT	-	-	-	-
229.540.003	PROS ATTY DIVERSION-STATE	3,005	5,000	5,000	5,000
229.570.001	VICTIMS RIGHTS REV	43,734	71,800	71,800	71,800
229.588.000	CONTRIB-PAAM-VICT RIGHTS	500	500	-	-
236.613.001	REMONUMENTATION FEES	616	550	500	500
245.570.000	REMONUMENTATION GRANT-ST	52,848	60,110	40,000	40,000
245.592.004	CONTRIBUTION FROM TRIBE	-	10,000	10,000	10,000
245.676.005	CONTRIBUTION FROM LOCAL U	-	-	-	-
302.543.001	OHSP-ROAD PATROL-STATE	70,380	72,726	72,726	72,726
320.543.003	MICHIGAN JUSTICE TRAINING	4,295	4,000	4,000	4,000
331.543.005	MARINE SAFETY-STATE	4,817	3,000	3,000	3,000
426.506.000	EMERGENCY MGM GRANT	20,208	35,000	-	25,000
426.506.004	08 HOMELAND SECURITY	-	-	-	1,100
426.506.006	HAZARD MITIGATION	-	-	-	3,000

**2015 ADOPTED
BUDGET-- GENERAL FUND REVENUE**

Isabella County General Fund Budget

		2013 Actual	2014 Amended Budget	2015 Requested	2015 Adopted
426.506.014	07 HOMELAND SECURITY	-	25,500	-	-
426.506.015	09 HOMELAND SECURITY GRAN	(38)	-	-	-
426.506.016	10 HOMELAND SECURITY	28,072	-	-	-
426.506.017	11 HOMELAND SECURITY	10,583	-	-	-
430.506.000	GRANTS	10,000	-	-	-
		2,816,077	2,759,319	3,135,211	3,203,215

CHARGES FOR SERVICES					
135.604.000	DISTRICT COURT COSTS	1,247,022	1,300,000	1,300,000	1,300,000
135.605.000	JUVENILE CSC REGISTRY	7,226	6,000	1,500	1,500
135.605.001	JUVEN. CRT ATTY REIMB	18,031	22,000	22,000	22,000
135.607.000	CHARGE FOR RECORD CHECKS	-	-	-	-
135.608.000	DISTRICT COURT FEES	149,963	150,000	150,000	150,000
135.608.001	DIST CRT-PSI FEE	52,706	71,000	54,000	54,000
135.608.002	PROBATE-PSI FEE	947	3,000	1,000	1,000
135.608.003	CIRCUIT COURT PSI FEE	2,779	-	-	-
135.609.000	PROBATE COURT SERVICES	22,257	20,000	20,000	20,000
135.609.007	ADOPTION HOME STUDIES	(300)	-	-	-
135.609.008	SCREENING / ASSESS FEES P	113	-	-	-
135.620.000	VIDEO FEES	(270)	-	-	-
135.656.003	CAPITAL COSTS	41,518	40,000	45,000	45,000
140.611.000	DRUG COURT FEES	6,397	7,500	14,000	14,000
191.615.001	DATA PROCESSING-ELECTIONS	-	-	6,000	9,200
215.477.001	VOTER REGISTRATION	804	400	400	-
215.603.000	CIRCUIT COURT COSTS	173,344	210,000	180,000	195,000
215.603.001	CIRCUIT COURT ATTY REIMB	64,416	65,000	60,000	65,000
215.603.002	DEFERRAL CASE COURT COSTS	702	-	1,500	1,500
215.607.000	CIRCUIT COURT SERVICES	25,977	25,500	25,500	25,500
215.615.000	DATA PROCESSING-ELECTIONS	11,000	11,000	-	-
215.615.001	ELECTION EXPENSE REIMBURS	6,728	5,000	-	-
215.616.001	CLERK'S SERVICES-OTHER	78,480	80,000	100,000	100,000
215.617.000	JUROR FEE COMPENSATION	9,525	15,000	15,000	20,000
225.612.000	EQUALIZATION DEPT SERVICE	647	400	400	400
225.614.001	TAX ROLL PROCESSING	4,958	6,800	6,500	6,500
229.540.002	PROS ATTY FOOD STAMP-STAT	900	3,500	2,250	2,250
229.610.000	PROSECUTING ATTY FEES	643	1,000	1,000	1,000
229.657.003	BAD CHECK RESTITUTION	11,182	15,000	15,000	15,000
236.480.000	REAL ESTATE TRANSFER TAX	144,067	140,000	-	160,000
236.613.000	REGISTER OF DEEDS SERVICE	274,753	275,000	-	235,000
236.613.002	ROD SERVICE ONLINE	14,113	14,000	12,000	13,000
253.614.000	TREASURER'S SERVICES	3,143	5,000	5,000	5,000
275.626.000	DRAIN COMMISSION SERVICES	5	-	-	-
275.626.001	ENGINEERING FEES	22,016	18,000	22,000	22,000
301.571.000	CONVEYING CONVICTS	4,903	3,700	3,700	4,500
301.617.000	SHERIFFS SERVICES	24,944	22,000	22,000	22,000
301.617.001	CIVIL PROCESS-SHERIFF	25,243	25,000	20,000	20,000
301.617.003	CONT SERV-ISABELLA TWP	467	2,000	-	-
301.617.006	SOR LOCAL FEE	110	100	500	500
301.617.010	INMATE TRANSPORT RESTITUT	1,305	1,200	1,200	2,000
351.531.000	SOCIAL SECURITY INC-FED	22,800	19,200	17,500	17,500
351.617.002	INMATE HOUSING	1,258,148	501,500	200,000	200,000
351.617.004	DIVERTED FELONS-STATE REV	210,830	200,000	200,000	200,000
351.617.006	INMATE PAY PHONE COMM	71,227	70,000	40,000	40,000

**2015 ADOPTED
BUDGET-- GENERAL FUND REVENUE**

Isabella County General Fund Budget

		2013 Actual	2014 Amended Budget	2015 Requested	2015 Adopted
351.617.007	INMATE RM/BRD WORK RELEAS	32,453	30,000	20,000	20,000
351.617.008	DETAINER INMATE-STATE REV	48,927	25,000	150,000	156,450
351.617.009	INMATE INCARCER. FEE-LOC	132,485	145,000	120,000	121,500
351.676.000	INMATE MEDICAL REIMBURSEM	29,585	2,000	2,000	2,000
401.479.009	HOUSE NUMBERS	3,075	2,500	2,500	2,500
401.643.003	COPY MACH FEES-COMM. DEV.	12	50	100	100
401.694.003	MISC-CONTRACTUAL SERVICES	4,362	3,600	7,200	7,200
430.601.000	ANIMAL SHELTER SERVICES	21,777	20,000	20,000	20,000
430.645.000	SALES-ANIMAL SHELTER	13,876	13,000	10,000	10,000
		4,302,788	3,775,950	2,866,750	3,525,100

FINES AND FORFEITURES					
135.656.000	DST CRT ORDINANCE FINES	180,100	165,000	185,000	185,000
135.656.001	CIVIL FINES-COMPUTER	67,880	58,000	58,500	58,500
135.656.002	FINES-PROBATE COURT	305	1,000	1,000	1,000
135.657.000	DST CRT BOND FORFEITURES	22,290	15,000	15,000	15,000
301.617.004	WARRANT FEES	4,610	4,000	4,500	4,500
301.657.000	BOND FORFEITURES	831	900	500	500
301.657.001	OTHER FORFEITURES	250	-	-	-
		276,266	243,900	264,500	264,500

INTEREST AND RENTS					
000.667.000	RENTS-EMERGENCY BLDG	-	29,255	29,460	29,460
000.667.004	RENT-DISTRICT HEALTH	164,710	137,132	138,094	138,094
000.667.005	RENT-STATE POLICE	124,500	124,500	124,500	124,500
000.667.006	RENT-VA OFFICE	3,600	3,600	3,600	3,600
000.667.007	RENT-DETOX CENTER	41,184	41,184	41,184	41,184
000.667.008	MEETING ROOM RENTAL	-	500	500	500
000.668.000	LEASE-8CAP-HEAD START	2,400	2,400	2,400	2,400
253.665.000	INTEREST EARNED	19,136	20,000	20,000	20,000
253.665.001	INT EARNED ON SUMMER TAX	15,466	-	42,000	42,000
411.665.000	INTEREST EARNED	71	75	-	-
		371,067	358,646	401,738	401,738

OTHER INCOME					
000.647.000	CASH SHORT AND OVER	5,548	-	-	-
000.673.000	SALE OF FIXED ASSETS	3,565	100	100	100
000.687.000	REFUNDS & REBATES	77,874	60,000	70,000	70,000
000.694.000	MISCELLANEOUS REVENUE	42,346	1,500	1,500	1,500
135.605.002	GAL COSTS	5,875	10,000	5,000	5,000
135.647.001	TRIAL COURT ADJUSTMENTS	1,483	200	200	200
135.647.002	UNKNOWN CASE RECEIPTS	-	-	-	-
135.656.004	INSURANCE FEES	6,875	7,500	9,000	9,000
166.616.000	COUNSELING REIMBUR.	105	1,500	1,500	1,500
215.616.000	ELECTION CANVASSING	293	500	300	-

**2015 ADOPTED
BUDGET-- GENERAL FUND REVENUE**

Isabella County General Fund Budget

		2013 Actual	2014 Amended Budget	2015 Requested	2015 Adopted
229.674.000	CONTRIBUTIONS-VICTIMS RIG	-	-	-	-
245.676.000	LOCAL CONTRIBUTION	386	-	-	-
301.694.000	MISCELLANEOUS REVENUE	92	500	-	500
301.694.001	REIMBURSED EXPENSES	1,474	-	500	500
430.674.000	3RD PARTY CONTRIBUTIONS	933	2,500	1,500	1,500
		146,848	84,300	89,600	89,800

		2013 Actual	2014 Amended Budget	2015 Requested	2015 Adopted
TRANSFER IN FROM OTHER FUNDS					
236.677.000	TRANSFER IN - AUTOMATION	5,594	25,000	12,000	15,000
930.677.000	OPERATING TRANSFERS IN	-	100,000	-	500,000
930.677.003	TRANS IN-DEL TAX REVOLVIN	-	300,000	-	300,000
		5,594	425,000	12,000	815,000

GRAND TOTAL REVENUES	18,458,363	18,136,140	17,158,671	18,875,286
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2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
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DEPT 101 BOARD OF COMMISSIONERS					
703	SALARIES & WAGES-SUPERVISOR	51,000	51,000	51,000	51,956
715	FICA-EMPLOYER EXPENSE	3,566	3,902	3,902	3,975
716	HEALTH INSURANCE	56,967	53,931	92,281	76,079
717	LIFE INSURANCE	515	784	704	704
719	WORKERS COMPENSATION INS	148	155	143	145
726	OFFICE SUPPLIES	1,149	1,000	1,200	1,200
802	SERVICES	15	3,150	3,150	3,150
803	DUES & SUBSCRIPTIONS	38,599	39,215	44,700	37,700
850	TELEPHONE	2,730	3,200	3,000	3,000
860	TRAVEL	-	-	-	-
861	PERSONAL CAR MILEAGE	5,581	5,000	5,000	5,000
865	MEALS & LODGING	1,038	2,000	2,000	2,000
901	LEGAL NOTICES	-	800	500	500
956	MISCELLANEOUS	94	500	400	400
957	EDUCATION & SEMINARS	1,100	1,400	1,400	1,400
978	EQUIPMENT	8,895	-	-	-
COMMISSIONERS DEPT TOTAL		171,397	166,037	209,380	187,209

DEPT 135 ISABELLA CO TRIAL COURT					
703	SALARIES & WAGES-SUPERVISOR	274,453	277,091	277,091	277,091
704	SALARIES & WAGES-REGULAR	1,453,345	1,380,697	1,409,349	1,461,745
706	SALARIES & WAGES-PART TIME	22,278	22,192	54,998	56,031
707	PER DIEM PAYMENTS	2,033	2,208	2,208	2,208
712	SALARIES & WAGES-OVERTIME	15,619	10,000	12,000	12,000
715	FICA-EMPLOYER EXPENSE	121,398	133,813	133,220	137,307
716	HEALTH INSURANCE	461,510	441,758	610,752	528,599
717	LIFE INSURANCE	3,967	4,590	4,022	4,123
718	RETIREMENT EXPENSE	220,325	258,308	312,221	319,390
719	WORKERS COMPENSATION INS	13,555	13,146	12,454	12,757
720	UNEMPLOYMENT EXPENSE	-	-	-	-
722	HOLIDAY PAY	-	69,210	-	-
726	OFFICE SUPPLIES	47,637	47,500	47,500	47,500
728	PRINTING & BINDING	9,057	10,000	10,000	10,000
729	POSTAGE	575	650	650	650
730	BOOKS	-	400	400	400
746	OTHER SUPPLIES	5,622	4,000	4,000	4,000
748	UNIFORMS & ACCESSORIES	3,767	2,000	2,000	2,000
749	OIL & GAS	369	250	250	250
802	SERVICES	79,793	80,000	80,000	48,800
803	DUES & SUBSCRIPTIONS	6,662	7,000	7,000	7,000
804	JURY FEES	55,698	70,000	60,000	60,000
805	FEES	6,260	5,500	11,000	11,000
806	STENOGRAPHER FEES	21,483	18,000	18,000	18,000
812	UNIFORM DRY CLEANING	2,266	2,000	2,000	2,000
813	DATA PROCESSING SERVICES	65,447	83,500	65,000	65,000
814	MICRO FILM STORAGE	2,285	2,000	3,500	3,500
830	ATTORNEY FEES	12,662	13,000	13,000	13,000
844	GUARDIAN FEES	435	-	-	-
850	TELEPHONE	20,325	22,400	22,800	22,800
851	COPY MACHINE COSTS	3,394	5,000	5,500	5,500
852	FAX MACHINE COSTS	667	1,000	700	700
860	TRAVEL	1,240	600	600	600
861	PERSONAL CAR MILEAGE	4,118	5,000	5,000	5,000
865	MEALS & LODGING	13,609	6,500	6,500	6,500
902	ADVERTISING	4,066	3,000	3,000	3,000
931	EQUIPMENT REPAIR & MAINT	7,627	7,000	3,000	3,000
932	BUILDING REPAIR & MAINT	263	-	-	-
957	EDUCATION & SEMINARS	2,628	2,000	2,000	2,000
978	EQUIPMENT	43,956	20,923	51,700	51,700
ISABELLA CO TRIAL COURT TOTAL		3,010,394	3,032,236	3,253,415	3,205,151

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

	2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
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DEPT 140 ADULT DRUG COURT					
704	SALARIES & WAGES-REGULAR	53,992	51,323	54,105	55,117
715	FICA-EMPLOYER EXPENSE	4,131	4,122	4,139	4,216
716	HEALTH INSURANCE	5,778	5,223	8,521	7,075
717	LIFE INSURANCE	101	112	101	101
718	RETIREMENT EXPENSE	12,942	12,394	16,578	16,888
719	WORKERS COMPENSATION INS	737	775	703	717
722	HOLIDAY PAY	-	2,562	2,562	-
726	OFFICE SUPPLIES	-	-	-	-
802	SERVICES	6,173	20,000	15,000	15,000
803	DUES & SUBSCRIPTIONS	-	-	300	300
861	PERSONAL CAR MILEAGE	85	300	300	300
865	MEALS & LODGING	1,129	900	700	700
957	EDUCATION & SEMINARS	-	600	-	-
ADULT DRUG COURT TOTAL		85,067	98,311	103,009	100,414

DEPT 142 JUVENILE DRUG COURT					
704	SALARIES & WAGES-REGULAR	52,457	51,323	52,520	53,502
712	SALARIES & WAGES-OVERTIME	905	-	300	300
715	FICA-EMPLOYER EXPENSE	3,914	4,122	4,018	4,093
716	HEALTH INSURANCE	16,607	14,983	25,182	20,842
717	LIFE INSURANCE	101	112	101	101
718	RETIREMENT EXPENSE	3,721	3,772	3,676	3,745
719	WORKERS COMPENSATION INS	122	130	116	118
722	HOLIDAY PAY	-	2,562	2,562	-
726	OFFICE SUPPLIES	100	-	-	-
802	SERVICES	6,811	-	7,000	7,000
803	DUES & SUBSCRIPTIONS	-	-	300	300
861	PERSONAL CAR MILEAGE	-	300	300	300
865	MEALS & LODGING	-	600	600	600
957	EDUCATION & SEMINARS	-	-	-	-
JUVENILE DRUG COURT TOTAL		84,739	77,904	96,675	90,901

DEPT 143 SWIFT AND SURE SANCTIONS					
704	SALARIES & WAGES-REGULAR	-	87,436	54,106	55,118
715	FICA-EMPLOYER EXPENSE	-	7,500	4,139	4,217
716	HEALTH INSURANCE	-	21,735	25,182	20,842
717	LIFE INSURANCE	-	224	101	101
718	RETIREMENT EXPENSE	-	12,000	6,054	6,168
719	WORKERS COMPENSATION INS	-	400	151	154
722	HOLIDAY PAY	-	2,564	2,564	-
726	OFFICE SUPPLIES	84,355	42,500	85,200	85,200
802	SERVICES	106,594	98,100	141,104	141,104
850	TELEPHONE	-	-	-	-
860	TRAVEL	-	1,110	-	-
SWIFT AND SURE SANCTIONS TOTAL		190,950	273,569	318,601	312,904

DEPT 165 JURY BOARD					
707	PER DIEM PAYMENTS	540	1,000	1,000	1,000
726	OFFICE SUPPLIES	1,024	1,200	1,200	1,200
JURY BOARD TOTAL		1,564	2,200	2,200	2,200

DEPT 166 FAMILY COURT SERVICE					
704	SALARIES & WAGES-REGULAR	26,329	25,201	27,907	28,432
715	FICA-EMPLOYER EXPENSE	1,993	2,025	2,135	2,175
716	HEALTH INSURANCE	15,849	14,799	25,114	20,777
717	LIFE INSURANCE	101	112	101	101
718	RETIREMENT EXPENSE	-	2,791	3,123	3,182
719	WORKERS COMPENSATION INS	76	81	78	80
722	HOLIDAY PAY	-	1,275	1,275	-
802	SERVICES	2,419	5,000	5,000	5,000
FAMILY COUNSELING SERVICE TOTAL		46,767	51,284	64,733	59,747

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
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DEPT 172 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	193,800	230,250	247,108	290,623
706	SALARIES & WAGES-PART TIME	22,540	-	-	-
712	SALARIES & WAGES-OVERTIME	-	-	-	-
713	JURY PER DIEM REIMBURSEMENT	-	-	-	-
715	FICA-EMPLOYER EXPENSE	16,186	18,493	18,904	22,233
716	HEALTH INSURANCE	63,005	58,686	98,497	102,030
717	LIFE INSURANCE	478	560	503	604
718	RETIREMENT EXPENSE	25,976	28,506	34,479	37,847
719	WORKERS COMPENSATION INS	629	736	692	814
722	HOLIDAY PAY	-	11,489	-	-
726	OFFICE SUPPLIES	4,148	4,500	4,500	4,500
729	POSTAGE	98	180	180	180
730	BOOKS	1,202	1,000	1,000	1,000
749	OIL & GAS	-	200	-	-
802	SERVICES	180,344	170,510	176,000	176,000
803	DUES & SUBSCRIPTIONS	3,103	3,245	2,500	2,500
830	ATTORNEY FEES	32	2,000	2,000	2,000
850	TELEPHONE	3,304	4,200	3,500	3,500
851	COPY MACHINE COSTS	1,365	1,500	1,500	1,500
852	FAX MACHINE COSTS	16	40	50	50
860	TRAVEL	-	-	600	600
861	PERSONAL CAR MILEAGE	1,318	1,490	1,350	1,350
865	MEALS & LODGING	647	1,095	1,500	1,500
902	ADVERTISING	-	-	500	500
931	EQUIPMENT REPAIR & MAINT	164	5,500	1,000	1,000
956	MISCELLANEOUS	107	200	1,000	1,000
957	EDUCATION & SEMINARS	2,590	3,275	3,275	3,275
978	EQUIPMENT	445	20,320	5,000	5,000
ADMINISTRATION TOTAL		521,495	567,975	605,638	659,606

DEPT 191 ELECTIONS					
704	SALARIES & WAGES-REGULAR	113	1,530	500	500
707	PER DIEM PAYMENTS	598	700	500	1,500
712	SALARIES & WAGES-OVERTIME	-	1,798	1,000	1,000
715	FICA-EMPLOYER EXPENSE	-	138	-	-
716	HEALTH INSURANCE	-	626	-	-
718	RETIREMENT EXPENSE	-	275	-	-
719	WORKERS COMPENSATION INS	-	5	-	-
726	OFFICE SUPPLIES	366	1,000	750	750
728	PRINTING & BINDING	54,068	63,200	55,000	55,000
802	SERVICES	3,861	5,000	5,000	4,500
860	TRAVEL	115	300	-	-
861	PERSONAL CAR MILEAGE	712	300	400	500
902	ADVERTISING	-	-	2,500	-
957	EDUCATION & SEMINARS	227	300	200	200
ELECTIONS AND CANVASSING TOTAL		60,059	75,172	65,850	63,950

DEPT 215 COUNTY CLERK					
703	SALARIES & WAGES-SUPERVISOR	53,770	56,760	57,039	58,108
704	SALARIES & WAGES-REGULAR	177,803	168,052	176,611	179,917
712	SALARIES & WAGES-OVERTIME	1,566	1,800	2,000	2,000
715	FICA-EMPLOYER EXPENSE	17,288	17,682	17,874	18,209
716	HEALTH INSURANCE	83,167	66,653	123,784	102,390
717	LIFE INSURANCE	494	672	603	603
718	RETIREMENT EXPENSE	44,002	48,144	64,173	65,375
719	WORKERS COMPENSATION INS	674	704	654	666
720	UNEMPLOYMENT EXPENSE	-	-	-	-
722	HOLIDAY PAY	-	6,319	-	-
726	OFFICE SUPPLIES	5,761	5,200	3,000	3,000
728	PRINTING & BINDING	773	2,000	4,000	4,000
802	SERVICES	26,638	31,500	31,500	32,600
803	DUES & SUBSCRIPTIONS	420	650	400	400
814	MICRO FILM STORAGE	273	-	283	283
850	TELEPHONE	1,637	2,206	2,100	2,100

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

	2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
851 COPY MACHINE COSTS	545	500	500	500
852 FAX MACHINE COSTS	37	50	40	40
861 PERSONAL CAR MILEAGE	-	400	400	500
865 MEALS & LODGING	393	700	600	600
931 EQUIPMENT REPAIR & MAINT	-	3,500	1,000	1,000
956 MISCELLANEOUS	1,165	-	-	-
957 EDUCATION & SEMINARS	459	600	500	500
978 EQUIPMENT	4,999	3,174	1,300	1,300
COUNTY CLERK TOTAL	421,864	417,266	488,361	474,091

DEPT 225 EQUALIZATION DEPARTMENT

704 SALARIES & WAGES-REGULAR	177,717	171,040	126,407	128,771
706 SALARIES & WAGES-PART TIME	-	-	-	-
712 SALARIES & WAGES-OVERTIME	-	-	-	-
715 FICA-EMPLOYER EXPENSE	13,503	15,275	9,670	9,851
716 HEALTH INSURANCE	52,630	47,668	75,522	62,507
717 LIFE INSURANCE	402	448	302	302
718 RETIREMENT EXPENSE	28,234	27,130	30,443	31,012
719 WORKERS COMPENSATION INS	2,081	2,176	1,286	1,310
722 HOLIDAY PAY	-	9,513	-	-
726 OFFICE SUPPLIES	8,675	8,000	8,800	8,800
729 POSTAGE	47	100	100	100
749 OIL & GAS	487	500	500	500
802 SERVICES	38,326	44,720	99,000	99,000
803 DUES & SUBSCRIPTIONS	1,589	1,370	1,370	1,370
850 TELEPHONE	1,330	2,033	1,950	1,950
851 COPY MACHINE COSTS	395	500	500	500
852 FAX MACHINE COSTS	5	50	50	50
860 TRAVEL	5	-	-	-
861 PERSONAL CAR MILEAGE	1,033	3,000	1,800	1,800
865 MEALS & LODGING	-	1,500	500	500
902 ADVERTISING	662	750	700	700
931 EQUIPMENT REPAIR & MAINT	1,100	1,200	1,200	1,200
957 EDUCATION & SEMINARS	1,861	5,750	1,500	1,500
978 EQUIPMENT	702	1,575	2,000	2,000
EQUALIZATION DEPARTMENT TOTAL	330,784	344,298	363,600	353,723

DEPT 226 HUMAN RESOURCES

726 OFFICE SUPPLIES	506	750	500	500
754 OPERATING SUPPLIES	-	-	-	-
802 SERVICES	16,289	25,000	25,000	25,000
830 ATTORNEY FEES	72,765	60,000	50,000	50,000
860 TRAVEL	-	-	-	-
865 MEALS & LODGING	33	-	-	-
901 LEGAL NOTICES	3,314	-	-	-
902 ADVERTISING	12,177	10,000	3,000	3,000
956 MISCELLANEOUS	5	-	-	-
957 EDUCATION & SEMINARS	-	500	1,500	1,500
HUMAN RESOURCES TOTAL	98,395	96,250	80,000	80,000

DEPT 229 PROSECUTING ATTORNEY

703 SALARIES & WAGES-SUPERVISOR	96,483	97,930	98,413	100,258
704 SALARIES & WAGES-REGULAR	491,193	550,313	511,004	520,576
706 SALARIES & WAGES-PART TIME	39,163	55,444	43,799	44,620
712 SALARIES & WAGES-OVERTIME	-	-	-	-
715 FICA-EMPLOYER EXPENSE	47,142	55,208	49,971	50,907
716 HEALTH INSURANCE	161,029	185,323	205,598	170,322
717 LIFE INSURANCE	1,198	1,455	1,207	1,207
718 RETIREMENT EXPENSE	100,445	112,488	127,164	129,545
719 WORKERS COMPENSATION INS	1,624	1,892	1,576	1,606
722 HOLIDAY PAY	-	17,983	-	-
726 OFFICE SUPPLIES	4,945	5,700	5,700	5,700
728 PRINTING & BINDING	3,426	4,200	3,200	3,200
729 POSTAGE	1,186	1,500	1,500	1,500
730 BOOKS	9,295	9,000	10,000	10,000

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

		2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
802	SERVICES	1,623	4,000	3,500	3,500
803	DUES & SUBSCRIPTIONS	2,705	3,500	3,200	3,200
805	FEES	5,199	7,500	7,500	7,500
835	PUBDEF-OTHER INVESTIG	112	500	300	300
850	TELEPHONE	5,188	6,142	-	5,600
851	COPY MACHINE COSTS	1,020	1,000	1,000	1,000
852	FAX MACHINE COSTS	81	120	120	120
860	TRAVEL	-	500	500	500
861	PERSONAL CAR MILEAGE	929	1,200	1,200	1,200
862	EXTRADITION FEES	818	1,500	2,700	2,700
865	MEALS & LODGING	671	1,800	1,800	1,800
902	ADVERTISING	-	-	-	-
931	EQUIPMENT REPAIR & MAINT	7,614	7,950	8,500	8,500
956	MISCELLANEOUS	500	500	-	-
957	EDUCATION & SEMINARS	190	500	500	500
978	EQUIPMENT	3,745	4,200	11,600	11,600
PROSECUTING ATTORNEY TOTAL		985,891	1,139,348	1,101,552	1,087,461

DEPT 230 PUBLIC DEFENDER DEPART

802	SERVICES	494,467	500,000	500,000	500,000
830	ATTORNEY FEES	29,872	35,200	35,200	35,200
PUBLIC DEFENDER DEPART TOTAL		524,339	535,200	535,200	535,200

DEPT 236 REGISTER OF DEEDS

703	SALARIES & WAGES-SUPERVISOR	58,072	56,760	57,039	58,108
704	SALARIES & WAGES-REGULAR	104,336	91,881	99,819	101,697
706	SALARIES & WAGES-PART TIME	16,578	23,913	19,484	19,851
713	JURY PER DIEM REIMBURSEMENT	-	-	-	-
715	FICA-EMPLOYER EXPENSE	13,391	11,560	13,490	13,744
716	HEALTH INSURANCE	45,206	41,228	62,610	52,203
717	LIFE INSURANCE	402	448	402	402
718	RETIREMENT EXPENSE	24,306	30,480	40,728	41,492
719	WORKERS COMPENSATION INS	527	460	501	510
722	HOLIDAY PAY	-	3,660	-	-
726	OFFICE SUPPLIES	3,833	4,500	4,500	4,500
803	DUES & SUBSCRIPTIONS	425	650	650	650
813	DATA PROCESSING SERVICES	50,464	60,000	50,000	41,000
814	MICRO FILM STORAGE	1,756	2,000	2,000	2,000
850	TELEPHONE	1,336	2,028	2,028	2,028
851	COPY MACHINE COSTS	674	600	600	600
860	TRAVEL	-	-	-	-
861	PERSONAL CAR MILEAGE	1,175	1,250	1,250	1,250
865	MEALS & LODGING	1,198	1,200	1,200	1,200
931	EQUIPMENT REPAIR & MAINT	395	1,000	1,000	1,000
957	EDUCATION & SEMINARS	700	700	700	700
REGISTER OF DEEDS TOTAL		324,775	334,318	358,001	342,935

DEPT 245 REMONUMENTATION GRANT

707	PER DIEM PAYMENTS	1,035	3,600	3,500	3,500
726	OFFICE SUPPLIES	-	-	500	500
746	OTHER SUPPLIES	2,440	3,240	5,000	5,000
802	SERVICES	31,891	55,500	34,000	34,000
827	ADMINISTRATIVE COSTS	6,847	7,770	7,000	7,000
REMONUMENTATION GRANT TOTAL		42,213	70,110	50,000	50,000

DEPT 253 COUNTY TREASURER

703	SALARIES & WAGES-SUPERVISOR	55,921	56,760	57,039	58,108
704	SALARIES & WAGES-REGULAR	43,678	42,343	42,551	43,349
715	FICA-EMPLOYER EXPENSE	7,489	7,581	7,619	7,761
716	HEALTH INSURANCE	29,516	26,799	45,108	37,296
717	LIFE INSURANCE	201	224	201	201
718	RETIREMENT EXPENSE	24,006	22,794	30,514	31,087
719	WORKERS COMPENSATION INS	288	302	279	284
722	HOLIDAY PAY	-	-	-	-
726	OFFICE SUPPLIES	4,739	5,000	5,000	5,000

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

	2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
728	PRINTING & BINDING	-	2,500	2,500
802	SERVICES	14,179	18,500	16,500
803	DUES & SUBSCRIPTIONS	150	200	200
850	TELEPHONE	2,733	2,900	2,900
851	COPY MACHINE COSTS	78	500	500
852	FAX MACHINE COSTS	9	100	100
861	PERSONAL CAR MILEAGE	376	500	500
865	MEALS & LODGING	1,239	1,500	1,500
902	ADVERTISING	-	100	100
931	EQUIPMENT REPAIR & MAINT	136	800	800
957	EDUCATION & SEMINARS	375	500	500
978	EQUIPMENT	1,415	9,597	3,300
COUNTY TREASURER TOTAL		186,531	199,500	217,711

DEPT 258 INFORMATION MANAGEMENT

704	SALARIES & WAGES-REGULAR	90,581	87,329	91,971	93,696
715	FICA-EMPLOYER EXPENSE	6,780	7,015	7,036	7,168
716	HEALTH INSURANCE	33,182	29,858	50,364	41,684
717	LIFE INSURANCE	201	224	201	201
718	RETIREMENT EXPENSE	15,351	14,533	18,473	18,819
719	WORKERS COMPENSATION INS	262	279	258	262
722	HOLIDAY PAY	-	4,372	-	-
726	OFFICE SUPPLIES	402	900	900	900
802	SERVICES	23,914	33,000	33,000	33,000
803	DUES & SUBSCRIPTIONS	-	100	-	-
850	TELEPHONE	1,356	2,002	15,100	15,100
851	COPY MACHINE COSTS	-	50	50	50
861	PERSONAL CAR MILEAGE	-	125	200	200
865	MEALS & LODGING	250	400	400	400
931	EQUIPMENT REPAIR & MAINT	4,603	6,000	8,000	8,000
957	EDUCATION & SEMINARS	-	100	100	100
978	EQUIPMENT	4,818	5,575	4,000	4,000
INFORMATION MANAGEMENT TOTAL		181,699	191,862	230,053	223,580

DEPT 261 BUILDING AUTHORITY

707	PER DIEM PAYMENTS	325	750	500	500
940	BUILDING RENTAL	256,125	262,919	254,730	254,730
BUILDING AUTHORITY TOTAL		256,450	263,669	255,230	255,230

DEPT 264 COMMUNICATIONS

850	TELEPHONE	(254)	-	-	-
COMMUNICATIONS TOTAL		(254)	-	-	-

DEPT 265 BUILDING AND GROUNDS

704	SALARIES & WAGES-REGULAR	146,938	145,691	131,158	169,916
706	SALARIES & WAGES-PART TIME	27,118	41,129	43,686	44,504
712	SALARIES & WAGES-OVERTIME	518	-	-	-
715	FICA-EMPLOYER EXPENSE	13,352	14,705	13,376	16,403
716	HEALTH INSURANCE	36,453	32,765	48,159	61,182
717	LIFE INSURANCE	402	448	302	403
718	RETIREMENT EXPENSE	24,222	18,383	22,705	25,670
719	WORKERS COMPENSATION INS	7,458	8,396	7,009	8,572
722	HOLIDAY PAY	-	5,397	-	-
726	OFFICE SUPPLIES	234	400	400	400
746	OTHER SUPPLIES	1,027	2,500	2,500	2,500
748	UNIFORMS & ACCESSORIES	992	1,000	1,000	1,000
749	OIL & GAS	2,564	2,500	2,800	2,800
776	JANITORIAL SUPPLIES	7,133	6,500	6,500	6,500
803	DUES & SUBSCRIPTIONS	-	-	-	500
822	JANITORIAL SERVICES	1,255	1,500	2,500	2,500
850	TELEPHONE	2,460	2,875	2,725	2,725
851	COPY MACHINE COSTS	1,465	1,050	1,550	1,550
860	TRAVEL	-	1,500	1,500	500
865	MEALS & LODGING	-	1,000	1,000	500
920	UTILITIES	97,339	107,200	105,200	105,200

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

		2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
921	TRASH PICK UP	7,056	7,200	8,300	8,300
931	EQUIPMENT REPAIR & MAINT	14,932	26,000	41,000	41,000
932	BUILDING REPAIR & MAINT	29,607	37,000	37,000	37,000
933	GROUND MAINT & SNOW REMOVAL	39,111	55,000	64,200	62,200
935	VEHICLES REPAIR & MAINT	1,407	4,500	4,500	4,500
957	EDUCATION & SEMINARS	-	2,000	2,000	500
978	EQUIPMENT	1,500	4,800	1,500	4,000
BUILDING AND GROUNDS TOTALS		464,542	531,439	552,570	610,825

DEPT 266 COURT BUILDING COSTS

704	SALARIES & WAGES-REGULAR	23,790	23,439	25,869	26,355
715	FICA-EMPLOYER EXPENSE	1,747	1,884	1,979	2,016
716	HEALTH INSURANCE	13,085	5,027	8,440	6,997
717	LIFE INSURANCE	65	112	101	101
718	RETIREMENT EXPENSE	5,046	1,724	1,811	1,845
719	WORKERS COMPENSATION INS	990	1,076	25,869	26,355
722	HOLIDAY PAY	-	1,190	-	-
776	JANITORIAL SUPPLIES	7,030	7,000	7,000	7,000
822	JANITORIAL SERVICES	3,497	3,500	3,500	6,500
850	TELEPHONE	-	-	-	-
920	UTILITIES	72,563	76,600	76,600	76,600
931	EQUIPMENT REPAIR & MAINT	28,249	38,000	38,000	38,000
932	BUILDING REPAIR & MAINT	13,841	18,000	18,000	18,000
COURT BUILDING COSTS TOTAL		169,903	177,552	207,169	209,769

DEPT 275 DRAIN COMMISSION

703	SALARIES & WAGES-SUPERVISOR	55,921	56,760	57,039	58,108
704	SALARIES & WAGES-REGULAR	104,418	99,300	102,584	104,505
706	SALARIES & WAGES-PART TIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	12,065	12,156	12,211	12,440
716	HEALTH INSURANCE	49,816	43,510	76,792	63,709
717	LIFE INSURANCE	402	409	344	344
718	RETIREMENT EXPENSE	32,500	27,466	35,425	36,088
719	WORKERS COMPENSATION INS	1,403	1,441	1,320	1,345
722	HOLIDAY PAY	-	2,844	-	-
726	OFFICE SUPPLIES	1,538	2,200	3,200	3,200
728	PRINTING & BINDING	572	450	1,330	1,330
746	OTHER SUPPLIES	709	700	700	700
749	OIL & GAS	1,356	1,750	1,750	1,750
802	SERVICES	6,006	8,550	8,600	8,600
803	DUES & SUBSCRIPTIONS	250	250	250	250
850	TELEPHONE	1,834	2,514	2,600	3,100
851	COPY MACHINE COSTS	396	400	400	400
852	FAX MACHINE COSTS	7	50	50	50
861	PERSONAL CAR MILEAGE	5,091	6,000	6,000	6,000
865	MEALS & LODGING	578	1,285	1,285	1,285
931	EQUIPMENT REPAIR & MAINT	289	300	300	300
935	VEHICLES REPAIR & MAINT	1,134	1,800	800	800
957	EDUCATION & SEMINARS	311	650	650	650
978	EQUIPMENT	10,500	3,174	-	-
DRAIN COMMISSION TOTALS		286,896	273,959	313,630	304,954

DEPT 301 SHERRIFF'S DEPARTMENT

703	SALARIES & WAGES-SUPERVISOR	62,725	63,666	63,980	65,180
704	SALARIES & WAGES-REGULAR	1,036,045	1,017,312	1,041,466	1,116,189
712	SALARIES & WAGES-OVERTIME	95,243	61,580	92,000	69,000
715	FICA-EMPLOYER EXPENSE	92,662	90,492	87,170	93,169
716	HEALTH INSURANCE	293,902	264,760	375,023	330,818
717	LIFE INSURANCE	2,506	2,687	2,413	2,514
718	RETIREMENT EXPENSE	231,940	252,340	265,830	288,214
719	WORKERS COMPENSATION INS	37,932	37,869	33,119	35,650
721	PTO PAYOFFS	7,508	-	-	-
722	HOLIDAY PAY	34,384	40,349	34,033	36,528
726	OFFICE SUPPLIES	7,905	8,700	8,700	8,700
728	PRINTING & BINDING	1,633	2,800	2,000	2,000

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

	2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
729	POSTAGE	155	400	400
744	POLICE SUPPLIES	3,237	7,500	12,500
748	UNIFORMS & ACCESSORIES	4,364	9,000	10,000
749	OIL & GAS	79,685	75,000	70,000
750	OTHER	299	500	500
802	SERVICES	28,933	42,789	52,694
803	DUES & SUBSCRIPTIONS	1,510	1,600	1,600
812	UNIFORM DRY CLEANING	5,674	6,000	6,000
834	MEDICAL SERVICES	550	5,000	10,000
850	TELEPHONE	12,494	13,000	10,500
851	COPY MACHINE COSTS	5,877	6,000	6,000
852	FAX MACHINE COSTS	1,515	1,500	1,500
860	TRAVEL	43	500	500
861	PERSONAL CAR MILEAGE	508	1,000	1,000
865	MEALS & LODGING	3,691	5,000	5,000
902	ADVERTISING	493	500	500
931	EQUIPMENT REPAIR & MAINT	5,967	7,500	10,000
935	VEHICLES REPAIR & MAINT	60,306	50,000	40,000
956	MISCELLANEOUS	605	500	500
957	EDUCATION & SEMINARS	4,037	8,500	9,850
978	EQUIPMENT	11,901	2,574	31,500
SHERRIFF'S DEPARTMENT TOTAL		2,136,227	2,086,918	2,286,278

DEPT 302 ROAD PATROL

704	SALARIES & WAGES-REGULAR	96,394	92,173	99,627	101,490
712	SALARIES & WAGES-OVERTIME	10,365	14,115	-	-
715	FICA-EMPLOYER EXPENSE	8,368	8,455	7,928	8,070
716	HEALTH INSURANCE	17,915	19,486	33,223	27,437
717	LIFE INSURANCE	201	224	201	201
718	RETIREMENT EXPENSE	20,903	22,856	23,130	23,546
719	WORKERS COMPENSATION INS	3,884	4,096	3,472	3,534
722	HOLIDAY PAY	5,108	4,233	4,003	4,003
726	OFFICE SUPPLIES	-	200	200	200
748	UNIFORMS & ACCESSORIES	124	250	250	250
749	OIL & GAS	10,748	7,500	8,000	8,000
802	SERVICES	300	3,264	-	-
812	UNIFORM DRY CLEANING	256	250	250	250
935	VEHICLES REPAIR & MAINT	-	4,500	2,000	2,000
ROAD PATROL TOTAL		174,567	181,602	182,284	178,981

DEPT 303 BAYANET

704	SALARIES & WAGES-REGULAR	12,120	-	-	-
712	SALARIES & WAGES-OVERTIME	836	-	-	-
715	FICA-EMPLOYER EXPENSE	925	-	-	-
716	HEALTH INSURANCE	6,473	-	-	-
717	LIFE INSURANCE	25	-	-	-
718	RETIREMENT EXPENSE	2,758	-	-	-
719	WORKERS COMPENSATION INS	491	-	-	-
721	PTO PAYOFFS	-	-	-	-
722	HOLIDAY PAY	-	-	-	-
BAYANET TOTAL		23,628	-	-	-

DEPT 320 MICH JUSTICE TRAINING

744	POLICE SUPPLIES	-	-	-	-
957	EDUCATION & SEMINARS	4,190	4,000	4,000	4,000
MICH JUSTICE TRAINING TOTAL		4,190	4,000	4,000	4,000

DEPT 331 MARINE SAFETY

704	SALARIES & WAGES-REGULAR	132	-	-	-
706	SALARIES & WAGES-PART TIME	-	-	-	-
712	SALARIES & WAGES-OVERTIME	3,508	2,031	-	-
715	FICA-EMPLOYER EXPENSE	277	155	-	-
718	RETIREMENT EXPENSE	399	310	-	-
719	WORKERS COMPENSATION INS	129	104	-	-
748	UNIFORMS & ACCESSORIES	-	-	-	-

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

		2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
749	OIL & GAS	-	100	100	100
931	EQUIPMENT REPAIR & MAINT	-	300	300	300
MARINE SAFETY TOTAL		4,444	3,000	400	400

DEPT 351 CORRECTIONS

704	SALARIES & WAGES-REGULAR	879,291	910,008	846,234	862,078
706	SALARIES & WAGES-PART TIME	95,485	110,049	130,843	133,300
712	SALARIES & WAGES-OVERTIME	50,774	39,745	39,000	29,250
715	FICA-EMPLOYER EXPENSE	78,025	83,576	77,379	78,779
716	HEALTH INSURANCE	237,625	206,928	342,977	283,962
717	LIFE INSURANCE	2,112	2,575	2,112	2,112
718	RETIREMENT EXPENSE	124,776	142,217	163,143	166,095
719	WORKERS COMPENSATION INS	35,016	39,321	32,915	33,508
720	UNEMPLOYMENT EXPENSE	-	-	-	-
722	HOLIDAY PAY	7,536	32,700	34,417	34,417
726	OFFICE SUPPLIES	7,641	8,000	8,000	8,000
728	PRINTING & BINDING	3,036	3,000	3,000	3,000
743	FOOD	281,425	280,000	250,000	250,000
744	POLICE SUPPLIES	1,644	4,500	9,500	9,500
745	KITCHEN SUPPLIES	2,118	2,500	2,500	2,500
746	OTHER SUPPLIES	18,599	18,000	16,000	16,000
747	CLOTHING & BEDDING	6,807	7,500	7,500	7,500
748	UNIFORMS & ACCESSORIES	5,909	6,000	7,500	7,500
749	OIL & GAS	21,743	4,000	4,000	4,000
750	OTHER	2,433	2,700	2,000	2,000
776	JANITORIAL SUPPLIES	48,074	48,000	42,000	42,000
802	SERVICES	268,506	68,783	12,500	12,500
803	DUES & SUBSCRIPTIONS	300	500	500	500
812	UNIFORM DRY CLEANING	2,898	3,500	2,500	2,500
834	MEDICAL SERVICES	301,023	327,600	327,750	327,750
841	FEES	1,105	6,100	6,000	6,000
850	TELEPHONE	8,269	8,800	8,000	8,000
852	FAX MACHINE COSTS	1,169	1,200	1,200	1,200
860	TRAVEL	62	75	150	150
861	PERSONAL CAR MILEAGE	363	400	325	325
865	MEALS & LODGING	3,758	1,000	1,000	1,000
920	UTILITIES	130,285	132,000	128,000	128,000
931	EQUIPMENT REPAIR & MAINT	5,121	7,000	7,000	7,000
932	BUILDING REPAIR & MAINT	48,041	50,000	50,000	50,000
957	EDUCATION & SEMINARS	3,000	1,000	3,000	2,000
978	EQUIPMENT	1,763	10,300	6,570	6,570
CORRECTIONS TOTAL		2,683,523	2,569,577	2,575,515	2,528,996

DEPT 401 COMMUNITY DEVELOPMENT

704	SALARIES & WAGES-REGULAR	79,119	124,813	107,453	109,467
706	SALARIES & WAGES-PART TIME	37,369	-	15,261	15,548
707	PER DIEM PAYMENTS	2,670	2,000	4,680	4,680
715	FICA-EMPLOYER EXPENSE	8,827	10,024	9,388	9,564
716	HEALTH INSURANCE	35,636	32,720	50,364	41,684
717	LIFE INSURANCE	251	280	201	201
718	RETIREMENT EXPENSE	16,207	18,943	22,013	22,425
719	WORKERS COMPENSATION INS	1,638	1,703	1,440	1,467
722	HOLIDAY PAY	-	6,232	-	-
726	OFFICE SUPPLIES	843	1,150	1,550	1,550
728	PRINTING & BINDING	179	800	900	900
749	OIL & GAS	380	350	400	400
802	SERVICES	493	2,300	3,100	3,100
803	DUES & SUBSCRIPTIONS	1,274	1,425	1,500	1,500
830	ATTORNEY FEES	1,188	1,500	1,500	1,500
850	TELEPHONE	748	875	2,700	2,700
851	COPY MACHINE COSTS	129	200	200	200
852	FAX MACHINE COSTS	14	-	25	25
861	PERSONAL CAR MILEAGE	473	1,000	1,000	1,400
865	MEALS & LODGING	379	784	800	800
901	LEGAL NOTICES	2,221	3,000	3,600	3,600

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

		2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
931	EQUIPMENT REPAIR & MAINT	-	200	200	200
957	EDUCATION & SEMINARS	350	2,850	3,000	3,000
962	MISCELLANEOUS SERVICES	7,000	7,000	7,000	7,000
978	EQUIPMENT	230	3,574	1,800	1,800
COMMUNITY DEVELOPMENT TOTAL		197,620	223,723	240,075	234,711

DEPT 412 PLAT BOARD

707	PER DIEM PAYMENTS	75	100	100	100
PLAT BOARD TOTAL		75	100	100	100

DEPT 426 EMERGENCY MANAGEMENT

704	SALARIES & WAGES-REGULAR	20,239	25,447	16,346	16,652
706	SALARIES & WAGES-PART TIME	16,849	-	-	27,108
715	FICA-EMPLOYER EXPENSE	3,037	2,044	1,251	3,348
716	HEALTH INSURANCE	2,838	1,467	710	877
717	LIFE INSURANCE	101	56	25	126
718	RETIREMENT EXPENSE	1,658	1,871	1,144	3,063
719	WORKERS COMPENSATION INS	117	81	48	124
722	HOLIDAY PAY	-	1,279	-	-
726	OFFICE SUPPLIES	3,757	3,900	4,500	4,500
728	PRINTING & BINDING	456	700	5,500	5,500
729	POSTAGE	96	100	100	100
746	OTHER SUPPLIES	136	350	1,100	1,100
748	UNIFORMS & ACCESSORIES	120	250	500	500
749	OIL & GAS	-	-	1,000	1,000
776	JANITORIAL SUPPLIES	20	-	50	50
802	SERVICES	44,118	46,000	50,000	50,000
803	DUES & SUBSCRIPTIONS	360	200	300	300
812	UNIFORM DRY CLEANING	-	-	100	100
822	JANITORIAL SERVICES	-	-	-	-
849	HEALTH	29,406	25,500	9,500	4,100
850	TELEPHONE	1,941	2,400	8,700	2,400
851	COPY MACHINE COSTS	-	50	150	150
852	FAX MACHINE COSTS	340	50	150	150
860	TRAVEL	-	-	1,000	100
861	PERSONAL CAR MILEAGE	1,379	2,000	2,000	1,400
865	MEALS & LODGING	705	1,400	1,000	1,000
902	ADVERTISING	825	1,150	1,500	1,500
920	UTILITIES	421	1,800	2,550	2,550
931	EQUIPMENT REPAIR & MAINT	4,997	5,000	5,000	5,000
935	VEHICLES REPAIR & MAINT	94	200	2,000	500
957	EDUCATION & SEMINARS	427	500	1,400	1,400
978	EQUIPMENT	2,038	-	11,800	11,600
EMERGENCY MANAGEMENT TOTAL		136,475	123,795	129,424	146,298

DEPT 428 LIVESTOCK CLAIMS

959	LIVESTOCK	-	500	400	400
LIVESTOCK CLAIMS TOTAL		-	500	400	400

DEPT 430 ANIMAL CONTROL

704	SALARIES & WAGES-REGULAR	70,193	67,229	69,684	70,987
706	SALARIES & WAGES-PART TIME	26,073	29,573	26,125	26,613
712	SALARIES & WAGES-OVERTIME	504	-	-	-
715	FICA-EMPLOYER EXPENSE	7,422	7,680	7,329	7,466
716	HEALTH INSURANCE	22,740	26,835	33,811	28,032
717	LIFE INSURANCE	201	224	201	201
718	RETIREMENT EXPENSE	16,576	9,802	12,088	12,314
719	WORKERS COMPENSATION INS	1,036	1,144	974	992
722	HOLIDAY PAY	-	3,592	-	-
726	OFFICE SUPPLIES	3,247	2,000	2,000	2,000
729	POSTAGE	42	100	100	100
746	OTHER SUPPLIES	-	200	200	200
748	UNIFORMS & ACCESSORIES	860	1,000	1,500	1,500
749	OIL & GAS	4,691	4,800	4,800	4,800
751	FOOD FOR ANIMALS	16,628	15,500	15,500	15,500

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

	2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
776	JANITORIAL SUPPLIES	18,895	18,000	18,000
802	SERVICES	164,186	162,500	162,500
803	DUES & SUBSCRIPTIONS	25	-	-
822	JANITORIAL SERVICES	-	100	-
834	MEDICAL SERVICES	12,633	10,000	6,000
850	TELEPHONE	3,896	3,400	3,100
851	COPY MACHINE COSTS	395	-	-
860	TRAVEL	-	-	-
861	PERSONAL CAR MILEAGE	-	500	400
865	MEALS & LODGING	294	250	250
902	ADVERTISING	-	-	-
920	UTILITIES	23,755	28,000	26,500
931	EQUIPMENT REPAIR & MAINT	1,014	2,000	2,000
932	BUILDING REPAIR & MAINT	9,404	5,000	8,000
933	GROUND MAINT & SNOW REMOVAL	1,528	3,500	3,500
935	VEHICLES REPAIR & MAINT	6,567	4,500	4,000
956	MISCELLANEOUS	3,721	5,000	5,000
957	EDUCATION & SEMINARS	505	500	500
978	EQUIPMENT	1,340	2,600	2,500
ANIMAL CONTROL TOTAL		418,369	415,529	416,562

DEPT 441 BOARD OF PUBLIC WORKS

707	PER DIEM PAYMENTS	300	1,200	1,200
830	ATTORNEY FEES	-	-	-
901	LEGAL NOTICES	-	-	1,000
BOARD OF PUBLIC WORKS TOTAL		300	1,200	2,200

DEPT 445 DRAIN CONSTRUCTION & REPS

956	MISCELLANEOUS			
956	MISCELLANEOUS	172,620	200,000	260,000
DRAIN CONSTRUCTION & REPS TOTAL		172,620	200,000	260,000

DEPT 526 SANITARY LANDFILL

704	SALARIES & WAGES-REGULAR	2,924	4,045	4,264
715	FICA-EMPLOYER EXPENSE	216	325	326
716	HEALTH INSURANCE	-	288	198
717	LIFE INSURANCE	-	11	7
718	RETIREMENT EXPENSE	-	977	1,306
719	WORKERS COMPENSATION INS	39	13	57
722	HOLIDAY PAY	-	202	-
729	POSTAGE	16	100	100
754	OPERATING SUPPLIES	-	500	500
802	SERVICES	30,954	49,572	38,750
830	ATTORNEY FEES	-	2,500	2,500
860	TRAVEL	-	75	75
861	PERSONAL CAR MILEAGE	-	110	110
865	MEALS & LODGING	-	380	390
901	LEGAL NOTICES	-	300	300
920	UTILITIES	1,064	3,000	2,000
931	EQUIPMENT REPAIR & MAINT	46	6,000	6,000
933	GROUND MAINT & SNOW REMOVAL	5,941	10,000	10,000
956	MISCELLANEOUS	2,050	100	100
957	EDUCATION & SEMINARS	-	300	310
SANITARY LANDFILL TOTAL		43,250	78,798	67,293

DEPT 605 PUBLIC HEALTH

836	CONTAGIOUS DISEASES	1,162	2,000	1,600
PUBLIC HEALTH TOTAL		1,162	2,000	1,600

DEPT 631 SUBSTANCE ABUSE

849	HEALTH	286,864	240,000	299,420
SUBSTANCE ABUSE TOTAL		286,864	240,000	299,420

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

	2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
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DEPT 648 MEDICAL EXAMINER					
803	DUES & SUBSCRIPTIONS	-	-	-	-
840	MEDICAL EXAMINER	21,984	22,900	123,000	123,000
841	FEES	83,194	60,450	-	-
842	FEES	15,975	14,000	12,600	12,600
860	TRAVEL	16,129	14,000	15,000	15,000
957	EDUCATION & SEMINARS	-	375	-	-
MEDICAL EXAMINER TOTAL		137,283	111,725	150,600	150,600

DEPT 649 MENTAL HEALTH					
962	MISCELLANEOUS SERVICES	216,300	216,300	216,300	216,300
MENTAL HEALTH TOTAL		216,300	216,300	216,300	216,300

DEPT 655 CHILD PROTECTION					
962	MISCELLANEOUS SERVICES	5,000	5,000	5,000	5,000
CHILD PROTECTION TOTAL		5,000	5,000	5,000	5,000

DEPT 673 ADULT PRESCRIPTION COSTS					
729	POSTAGE	-	350	-	-
834	MEDICAL SERVICES	-	3,000	2,000	2,000
ADULT PRESCRIPTION COSTS TOTAL		-	3,350	2,000	2,000

DEPT 682 VETERANS AFFAIRS					
704	SALARIES & WAGES-REGULAR	44,194	43,426	47,604	48,494
707	PER DIEM PAYMENTS	850	1,500	1,500	1,500
715	FICA-EMPLOYER EXPENSE	3,432	3,491	3,642	3,710
716	HEALTH INSURANCE	5,721	5,167	8,521	7,075
717	LIFE INSURANCE	101	112	101	101
718	RETIREMENT EXPENSE	3,154	3,195	3,332	3,395
719	WORKERS COMPENSATION INS	131	139	133	136
722	HOLIDAY PAY	-	2,211	-	-
726	OFFICE SUPPLIES	83	400	400	400
728	PRINTING & BINDING	-	-	-	-
803	DUES & SUBSCRIPTIONS	-	-	55	55
850	TELEPHONE	689	871	-	-
851	COPY MACHINE COSTS	100	100	100	100
852	FAX MACHINE COSTS	41	100	100	100
861	PERSONAL CAR MILEAGE	-	-	-	-
865	MEALS & LODGING	-	-	-	-
931	EQUIPMENT REPAIR & MAINT	150	300	300	300
956	MISCELLANEOUS	4,200	7,500	5,000	5,000
957	EDUCATION & SEMINARS	-	-	-	-
978	EQUIPMENT	-	1,574	-	-
VETERANS AFFAIRS TOTAL		62,845	70,086	70,788	70,366

DEPT 684 HUMAN RIGHTS COMMITTEE					
707	PER DIEM PAYMENTS	2,525	3,300	3,300	3,300
728	PRINTING & BINDING	167	500	2,500	500
729	POSTAGE	-	100	100	100
802	SERVICES	1,864	1,500	3,042	1,750
803	DUES & SUBSCRIPTIONS	-	150	500	300
861	PERSONAL CAR MILEAGE	25	200	155	200
903	PROMOTIONS	353	200	380	200
957	EDUCATION & SEMINARS	200	1,000	2,250	1,000
HUMAN RIGHTS COMMITTEE TOTAL		5,134	6,950	12,227	7,350

DEPT 731 COOPERATIVE EXTENSION					
802	SERVICES	134,593	137,068	141,702	141,702
803	DUES & SUBSCRIPTIONS	-	-	-	-
850	TELEPHONE	2,227	2,265	2,265	2,265
851	COPY MACHINE COSTS	-	-	-	-
852	OTHER	13	25	20	20
COOPERATIVE EXTENSION TOTAL		136,832	139,358	143,987	143,987

2015 BUDGET -- GENERAL FUND EXPENDITURES

Isabella County Expenditures
101 General Fund

		2013 Actual	Amended 2014 Budget	2015 Requested Budget	2015 Adopted Budget
DEPT 751 PARKS & REC. BOARD					
707	PER DIEM PAYMENTS	1,007	-	-	-
PARKS & REC. BOARD TOTAL		1,007	-	-	-
DEPT 858 UNALLOCATED EMPLOYEE BEN					
715	FICA-EMPLOYER EXPENSE	7,590	8,000	8,000	8,000
716	HEALTH INSURANCE	117	50,000	50,000	50,000
717	LIFE INSURANCE	(313)	-	-	-
718	RETIREMENT EXPENSE	(129)	2,000	2,000	2,000
719	WORKERS COMPENSATION INS	1,806	5,000	5,000	5,000
720	UNEMPLOYMENT EXPENSE	-	65,000	10,000	10,000
721	BENEFIT PAYOUTS	99,306	110,000	110,000	110,000
729	POSTAGE	74,334	78,480	75,000	75,000
911	INSURANCE & BONDS	279,761	300,000	220,000	220,000
956	MISCELLANEOUS	1,676	4,641	5,000	5,000
UNALLOCATED EMPLOYEE BEN TOTAL		464,148	623,121	485,000	485,000
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	1,366,661	1,330,609	1,359,411	1,522,986
961	TRANSFERS OUT	361,975	370,500	370,500	365,900
OPERATING TRANSFERS OUT TOTAL		1,728,636	1,701,109	1,729,911	1,888,886
GRAND TOTAL EXPENDITURES		17,486,960	17,977,200	18,803,942	18,875,286