



the COUNTY of ISABELLA

Fiscal Year 2016
Recommended Budget

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Isabella County Officials

Board of Commissioners

George Green, Chairman

David Ling, Vice-Chair

Jerry Jaloszynski

Jim Horton

Jim Moreno

Michael Fisher

John Haupt

Trial Court Judges

Chief Judge Paul H. Chamberlain

Judge William T. Ervin

Judge Mark Duthie

Judge Eric Janes

Other Elected Officials

Clerk

Mindé B. Lux

Drain Commissioner

Rick Jakubiec

Prosecuting Attorney

Risa Hunt-Scully

Register of Deeds

Karen R. Jackson

Sheriff

Leo Mioduszewski

Treasurer

Steven W. Pickens

Administrator/Controller

Margaret A. McAvoy



Isabella County

Margaret A. McAvoy
Administrator/Controller

August 27, 2015

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

Dear Commissioners,

The Proposed Isabella County Fiscal Year 2016 budget is enclosed for your review and eventual approval. The proposed budget is \$20,107,367 and is balanced.

We continue to strive towards a budget process which is transparent, collaborative and flexible. In review of the budget document, you will note that the budget format initiated for 2015 has been maintained and we have provided an increased detail from previous years in the Special Revenue Funds and Proprietary Funds. The 2016 budget document includes detailed budgets for the Commission on Aging and the Parks and Recreation Departments as both of these departments are funded by voter approved millage and it is our obligation to provide the public with a high level of detail.

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

I wish to express my gratitude to the Isabella County Judges, Elected Officials, Appointed Department Heads and countless staff who have worked cooperatively towards the development of this budget. I also wish to specifically recognize and thank the staff of the Administrator's Office as each of them had a part in developing a transparent budget document. Individual recognition must be given to Donna Barker, CPA, and Director of Accounting Services for her outstanding leadership and professionalism.

I am thankful to the Isabella County Board of Commissioners for your support, insight, vision and leadership. It is an honor and a privilege to serve as your Administrator/Controller. I submit this 2016 budget to you with my full recommendation for approval.

Sincerely,

A handwritten signature in blue ink, reading "Margaret A. McAvoy".

Margaret A. McAvoy
Administrator/Controller

ISABELLA COUNTY BOARD OF COMMISSIONERS RESOLUTION NO. 15-09-01

Fiscal Year 2016 Budget Resolution and General Appropriations Act

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

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

WHEREAS, the Board of Commissioners of Isabella County, Michigan, duly advertised a public hearing on the proposed budget for Fiscal Year (FY) 2016, 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 2016 budget for the General Fund, showing revenues and expenditures each totaling \$20,107,367.00 based on an approved millage of 6.6100 mills; and

BE IT FURTHER RESOLVED, that the FY 2016 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 FURTHER RESOLVED, that the Board of Commissioners hereby approves salaries effective January 1, 2016, of:

County Commissioner District 4, 5, 6 & 7	\$7,000
County Commissioner District 1, 2 & 3	\$7,500
Board of Commissioners, Chairperson District salary plus	\$500
County Clerk	\$59,927
County Treasurer	\$59,927
Register of Deeds	\$59,927
Drain Commissioner	\$59,927

Prosecuting Attorney	\$103,395
Sheriff	\$67,219
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 meetings)	\$45.00
Construction Board of Appeals	\$25.00	Veterans' Affairs	\$25.00
Human Rights Committee	\$25.00	Zoning Board of Appeals	\$30.00
Family Independence Agency	\$25.00		

and

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

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

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

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

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

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

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

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

BE IT FURTHER RESOLVED, that the Board of Commissioners hereby approves FY 2016 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 2016 budget, as presented, Tuesday, September 15, 2015.

George A. Green
Board of Commissioners Chairperson

Mindé B. Lux
Clerk

**Isabella County General Fund
Proposed Budget**

Sources of Funds	2014 Actual	2015 Budget	2016 Recommended
Taxes	11,315,665	10,396,500	10,812,500
Licenses and Permits	102,131	110,025	102,000
Federal and State	2,946,910	3,236,148	2,998,609
Charges for services	3,196,172	3,525,100	3,396,650
Fines and forfeitures	242,035	264,500	245,700
Interest and rents	400,595	401,738	403,692
Other Revenue	231,104	89,800	89,850
Delinquent Tax Revolving Fd	300,000	300,000	683,366
PA 123/Commissary/PA 105	246,097	500,000	1,210,000
Transfer in from Other Funds	9,745	15,000	15,000
Use of Fund Balance	-	219,408	150,000
Total Revenues (includes use of Fund Balance)	\$ 18,990,454	\$ 19,058,219	\$ 20,107,367

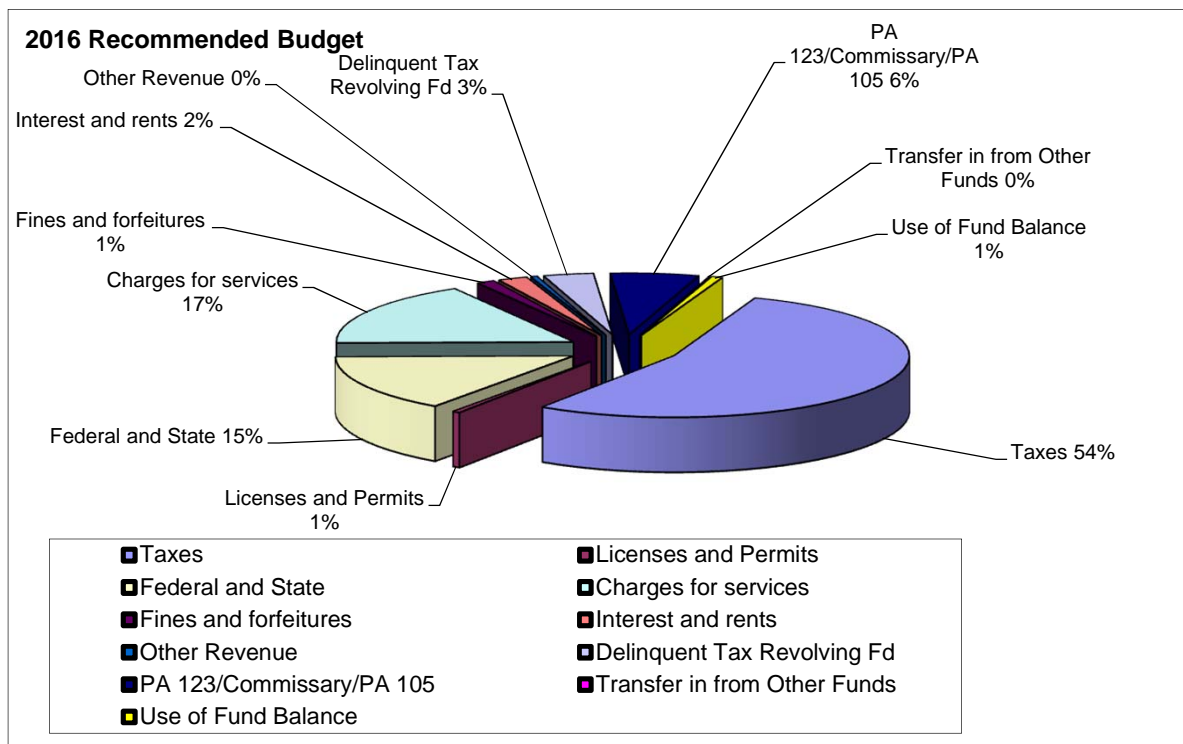
Expenditures By Function	2014 Actual	2015 Budget	2016 Recommended
Legislative	179,189	187,209	188,847
Judicial	3,431,080	3,780,617	4,080,330
General Government	5,090,370	5,626,430	5,736,039
Public Safety	5,379,311	5,584,470	5,797,285
Community & Econ Development	201,250	234,811	258,119
Public Works	222,870	329,194	342,648
Health and Welfare	758,308	752,636	620,375
Other Current Operations	393,657	480,400	560,000
Contingency	-	43,566	50,000
Other Financing Uses	1,716,331	2,038,886	2,473,724
Total Expenditures	\$ 17,372,367	\$ 19,058,219	\$ 20,107,367

Revenues Above (Below) Expenditures	1,618,087	-	-
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Beginning Fund Balance	9,404,839	11,022,926	10,803,518
<i>Change (Use) of Fund Balance</i>	1,618,087	(219,408)	(150,000)
Ending Fund Balance	\$ 11,022,926	\$ 10,803,518	\$ 10,653,518

**Isabella County General Fund
Revenue Summary**

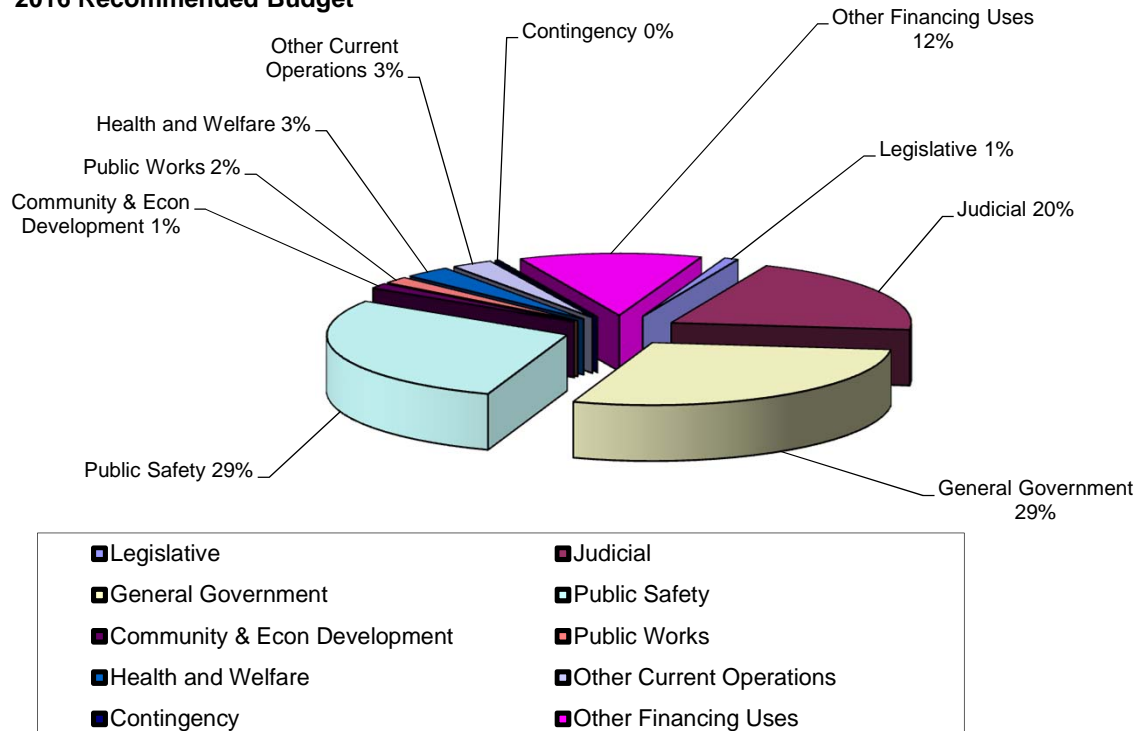
Sources of Funds	2014 Actual	2015 Budget	2016 Recommended
Taxes	11,315,665	10,396,500	10,812,500
Licenses and Permits	102,131	110,025	102,000
Federal and State	2,946,910	3,236,148	2,998,609
Charges for services	3,196,172	3,525,100	3,396,650
Fines and forfeitures	242,035	264,500	245,700
Interest and rents	400,595	401,738	403,692
Other Revenue	231,104	89,800	89,850
Delinquent Tax Revolving Fd	300,000	300,000	683,366
PA 123/Commissary/PA 105	246,097	500,000	1,210,000
Transfer in from Other Funds	9,745	15,000	15,000
Use of Fund Balance	-	219,408	150,000
TOTAL Revenues	\$ 18,990,454	\$ 19,058,219	\$ 20,107,367



**Isabella County General Fund
Expenditure Summary**

Expenditures by Function	2014 Actual	2015 Budget	2016 Recommended
Legislative	179,189	187,209	188,847
Judicial	3,431,080	3,780,617	4,080,330
General Government	5,090,370	5,626,430	5,736,039
Public Safety	5,379,311	5,584,470	5,797,285
Community & Econ Development	201,250	234,811	258,119
Public Works	222,870	329,194	342,648
Health and Welfare	758,308	752,636	620,375
Other Current Operations	393,657	480,400	560,000
Contingency	-	43,566	50,000
Other Financing Uses	1,716,331	2,038,886	2,473,724
TOTAL Expenditures	\$ 17,372,367	\$ 19,058,219	\$ 20,107,367

2016 Recommended Budget



**2016 Recommended Budget
GENERAL FUND EXPENDITURES
Expenditures by Function**

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Isabella County General Fund Budget

	2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
LEGISLATIVE				
Board of Commissioners	179,189	187,209	185,215	188,847
JUDICIAL				
Trial Court	3,053,680	3,214,451	3,322,460	3,480,164
Adult Drug Court	104,134	100,414	101,148	109,030
Juvenile Drug Court	94,403	90,901	95,336	96,828
Swift And Sure Sanctions	125,265	312,904	329,698	331,177
Jury Board	1,868	2,200	2,200	2,200
Family Court	51,730	59,747	59,995	60,931
	3,431,080	3,780,617	3,910,837	4,080,330
GENERAL GOVERNMENT				
Administration	564,554	661,906	647,196	667,485
Elections	78,789	56,950	63,350	63,850
County Clerk	434,389	481,091	458,900	498,251
Equalization	304,134	353,723	355,281	373,353
Human Resources	55,636	80,000	60,000	60,000
Prosecuting Attorney	1,024,686	1,081,961	1,066,672	1,160,999
Public Defender	507,312	535,200	534,500	534,500
Register of Deeds	302,123	342,935	332,714	344,156
Remonumentation	57,642	71,433	63,000	63,000
County Treasurer	203,495	212,886	214,962	225,878
Information Management	195,457	223,580	296,115	242,959
Building Authority	263,489	255,230	256,366	256,366
Communications	(316)	-	-	-
Building and Grounds	493,893	610,825	588,651	588,780
Court Building Costs	176,405	209,769	188,158	183,859
Drain Commissioner	287,448	304,954	307,532	324,366
Cooperative Extension	141,235	143,987	148,237	148,237
	5,090,370	5,626,430	5,581,634	5,736,039
PUBLIC SAFETY				
Sheriff	2,285,202	2,306,440	2,358,054	2,407,967
Road Patrol	180,069	178,981	187,669	194,568
Marine Safety	3,133	400	600	3,000
Corrections	2,373,776	2,528,996	2,698,455	2,676,094
Emergency Management	123,532	146,298	242,774	112,310
Animal Control	413,600	423,355	394,049	403,346
	5,379,311	5,584,470	5,881,601	5,797,285
COMMUNITY AND ECONOMIC DEVELOPMENT				
Community Development	201,250	234,811	242,169	258,119
	201,250	234,811	242,169	258,119
PUBLIC WORKS				
Drains at Large	194,443	261,800	298,260	296,800
Landfill	28,428	67,394	69,520	45,848
	222,870	329,194	367,780	342,648

**2016 Recommended Budget
GENERAL FUND EXPENDITURES
Expenditures by Function**

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Isabella County General Fund Budget

	2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
HEALTH AND WELFARE				
Substance Abuse	318,837	299,420	164,807	164,807
Medical Examiner	143,244	150,600	150,600	150,600
Mental Health	216,300	216,300	216,300	216,300
Veterans Affairs	68,458	70,366	73,344	74,518
Human Rights Committee	4,758	7,350	7,150	7,150
Other	6,711	8,600	7,000	7,000
	758,308	752,636	619,201	620,375
OTHER CURRENT OPERATIONS				
Insurance & Bonds	206,970	220,000	215,000	215,000
Benefit Payouts	97,280	110,000	105,000	105,000
Unemployment Expense	236	10,000	5,000	5,000
Health Insurance	(947)	50,000	50,000	50,000
Postage	82,564	75,000	85,000	85,000
Other	7,554	15,400	15,000	100,000
	393,657	480,400	475,000	560,000
CONTINGENCY				
Contingency	-	43,566	50,000	50,000
OTHER FINANCING USES:				
Trans Out-Friend of Court	75,000	105,000	105,000	105,000
Trans Out-Law Library	15,880	16,000	12,900	12,900
Trans Out-Child-Probate	480,000	560,000	850,000	850,000
Trans Out-Child Care-DSS	240,000	280,000	280,000	280,000
Trans Out-Soldiers/Sailors	5,000	-	-	-
Trans Out-Capital Improvements	37,000	51,500	231,334	150,000
Trans Out-Court/Jail Debt	297,136	303,419	308,858	308,858
Trans Out-Recycling	150,000	150,000	337,199	330,000
Trans Out-Comm. Alternatives	29,293	23,254	30,033	37,487
Trans Out-District Health	360,500	365,900	366,924	366,924
Trans Out-FIA	10,000	-	-	-
Transfers to Other Funds	16,522	183,813	32,555	32,555
	1,716,331	2,038,886	2,554,803	2,473,724
TOTAL EXPENDITURES AND OTHER FINANCING USES				
	17,372,366	19,058,219	19,868,240	20,107,367

2016 Recommended Budget
DEPARTMENT STAFFING

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Fund 101 Department 101	FTE s	Salary	Benefit Costs	Total
Commissioners	1.87	51,000	80,746	131,746

Fund 101 Department 135	FTE s	Salary	Benefit Costs	Total
Trial Court	44.00	1,913,311	1,103,103	3,016,414

Fund 101 Department 140	FTE s	Salary	Benefit Costs	Total
Adult Drug Court	1.00	56,495	35,844	92,339

Fund 101 Department 142	FTE s	Salary	Benefit Costs	Total
Juvenile Drug Court	1.00	56,484	29,144	85,629

Fund 101 Department 143	FTE s	Salary	Benefit Costs	Total
Swift and Sure Sanctions	1.00	56,496	32,055	88,551

Fund 101 Department 166	FTE s	Salary	Benefit Costs	Total
Family Court	1.00	30,285	26,445	56,730

Fund 101 Department 172	FTE s	Salary	Benefit Costs	Total
Administrator	6.00	290,243	161,766	452,009

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	255,344	196,248	451,592

Fund 101 Department 225	FTE s	Salary	Benefit Costs	Total
Equalization	3.00	133,089	116,339	249,428

Fund 101 Department 229	FTE s	Salary	Benefit Costs	Total
Prosecuting Attorney	13.67	686,553	406,082	1,092,635

Fund 101 Department 236	FTE s	Salary	Benefit Costs	Total
Register of Deeds	4.75	186,962	99,888	286,850

Fund 101 Department 253	FTE s	Salary	Benefit Costs	Total
Treasurer	2.00	103,994	89,153	193,147

2016 Recommended Budget
DEPARTMENT STAFFING

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Fund 101 Department 258	FTE s	Salary	Benefit Costs	Total
Information Systems	2.00	96,039	74,370	170,409

Fund 101 Department 265	FTE s	Salary	Benefit Costs	Total
Building and Grounds	5.33	211,131	100,776	311,906

Fund 101 Department 266	FTE s	Salary	Benefit Costs	Total
Court Building	1.00	27,992	12,267	40,258

Fund 101 Department 275	FTE s	Salary	Benefit Costs	Total
Drain Commissioner	3.65	166,679	122,523	289,201

Fund 101 Department 301	FTE s	Salary	Benefit Costs	Total
Sheriff	25.00	1,221,522	808,449	2,029,970

Fund 101 Department 302	FTE s	Salary	Benefit Costs	Total
Secondary Road Patrol	2.00	108,130	76,938	185,069

Fund 101 Department 351	FTE s	Salary	Benefit Costs	Total
Corrections	27.97	1,113,056	620,613	1,733,669

Fund 101 Department 401	FTE s	Salary	Benefit Costs	Total
Community Development	2.50	128,730	94,534	223,264

Fund 101 Department 426	FTE s	Salary	Benefit Costs	
Emergency Management	1.57	65,439	7,621	73,060

Fund 101 Department 430	FTE s	Salary	Benefit Costs	Total
Animal Control	2.67	100,041	60,156	160,197

Fund 101 Department 526	FTE s	Salary	Benefit Costs	Total
Sanitary Landfill	0.10	4,452	2,464	6,916

Fund 101 Department 682	FTE s	Salary	Benefit Costs	Total
Veterans Affairs	1.00	51,608	14,833	66,441

Fund 205 Department 205	FTE s	Salary	Benefit Costs	Total
Geographic Information Systems	0.50	22,483	1,783	24,266

2016 Recommended Budget
DEPARTMENT STAFFING

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Fund 208	FTE s	Salary	Benefit Costs	Total
Parks and Recreation	18.25	465,312	170,577	635,889

Fund 215 Department 141	FTE s	Salary	Benefit Costs	Total
Friend of the Court	10.00	425,904	251,639	677,544

Fund 260 Department 136	FTE s	Salary	Benefit Costs	Total
Community Services	1.00	38,637	27,697	66,335

Fund 261 Department 137	FTE s	Salary	Benefit Costs	Total
Community Corrections	1.00	47,690	44,499	92,190

Fund 288	FTE s	Salary	Benefit Costs	Total
Commission on Aging	28.71	937,752	535,497	1,473,249

Fund 292 Department 664	FTE s	Salary	Benefit Costs	Total
Child Care Fund	1.00	56,496	32,055	88,551

Fund 297	FTE s	Salary	Benefit Costs	Total
Central Dispatch	14.75	665,317	356,744	1,022,060

Fund 542 Department 371	FTE s	Salary	Benefit Costs	
Inspections	5.50	230,188	135,993	366,181

Fund 591 Department 300	FTE s	Salary	Benefit Costs	Total
Lake Isabella Water Supply	0.25	11,130	6,160	17,290

Fund 596	FTE s	Salary	Benefit Costs	Total
Recycling Material Recovery Facility	17.96	471,008	236,997	708,005

Fund 616 Department 254	FTE s	Salary	Benefit Costs	Total
Delinquent Tax Revolving Fund	2.53	84,928	77,987	162,915

Fund 617 Department 253	FTE s	Salary	Benefit Costs	
PA 123 Fund	1.00	42,145	37,602	79,747

Isabella County

FY 2016 Personnel Changes

[illegible]

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Isabella County
FY 2016 Capital Improvement Requests Summary
General Fund

[illegible]

Isabella County
FY 2016 Capital Improvement Requests Summary
Other Funds

Fund/ Department	Project	Requested Cost	Recommended Admin.	County Cost	Notes and Other Sources
Inspections	Vehicle Replacement	\$ 21,000	21,000.00	21,000.00	Funds from Inspections Fund
Child Care Fund	Replace Carpet at Day Treatment	\$ 10,734	10,734.00	10,734.00	CCF
	Generator for Non Secure Detention Center	\$ 22,875	-	-	CCF
MRF	Reline of 2008 Two Ram International Baler	\$ 36,210	36,210.00	36,210.00	MRF Equipment Reserve
	Building modification to access Baler	\$ 8,672	8,672.00	8,672.00	MRF Equipment Reserve
	Hi-Lo Replacement	\$ 25,300	25,300.00	25,300.00	MRF Equipment Reserve
	Renovation of Comingling Container Sorting Line	\$ 160,000	160,000.00	80,850.00	\$55,000 in Tribal Funds received/ Partner with City on remaining costs/MRF equipment reserve \$350K
CD/911	AC Cooling Unit Electrical Room	\$ 7,800	7,800.00	7,800.00	Funds from CD/911
	Server Replacement-Message Switch	\$ 17,700	-	-	Funds from CD/911 MCT
	911 Radio-Base/Control Station replacements (12)	\$ 58,200	-	-	911 Surcharge
	Mobile Communication Terminal Project	\$ 288,000	-	-	911 Surcharge
	Radio Console	\$ 750,000	-	-	911 Surcharge/ potential grants
	800 Mhz/MPSCS radio purchase	\$ 1,898,750	-	-	911 Surcharge
	Next Generation 911	\$ 350,000	-	-	911 Surcharge
	911 Logging Recorder	\$ 85,000	-	-	911 Surcharge
	Fire Radio Upgrade-Millbrook/Rolland	\$ 30,000	-	-	911 Surcharge/ available grants/ GF
	Fire Radio Upgrade-Nottawa/Sherman	\$ 55,000	-	-	911 Surcharge/ available grants/ GF
	Server Replacement- CAD	\$ 17,700	-	-	911 Surcharge/ Fund Balance
	Server Replacement- Domain Controller	\$ 17,700	-	-	911 Surcharge/ Fund Balance
Parks	Re-roof large pavilion Coldwater Park	\$ 8,000	\$ 8,000	\$ 8,000	Parks Fund
	Sealcoating of Pere Marquette Rail Trail	\$ 12,000	\$ 12,000	\$ 12,000	Parks Fund
	Tractor, 75 HP with cab	\$ 58,250	-	-	Parks budget less \$20K for sale of old tractor
	Cross Country Ski Groomer	\$ 5,100	\$ 5,100	\$ 5,100	Parks Fund
	3/4 Ton 4x4 Pickup Truck	\$ 33,000	\$ 33,000	\$ 20,000	Parks budget less \$13K for sale of old truck
COA	Vehicle Replacement	\$ 22,054	\$ 22,054	\$ 22,054	COA
	Total Other Funds Capital Requests	\$ 3,999,045	\$ 349,870	\$ 257,720	
	Total General Fund Capital Requests	\$ 510,584	\$ 506,584	\$ 506,584	
	Grand Total	\$ 4,509,629	\$ 856,454	\$ 764,304	

2016 Recommended Budget
SPECIAL REVENUE FUNDS

DRAFT

Isabella County Special Revenue Funds					Fund No.	2014 Actual	2015 Amended	2016 Recommended
GIS FUND					205			
						Beginning Fund Bal.	40,181	46,646
						Revenues	10,501	22,500
						Expenses	(20,558)	(56,313)
						Transfer from GF	16,522	33,813
						Change(Use) of Fund Bal.	6,465	-
						Ending Fund Bal.	46,646	46,335
PARKS AND RECREATION					208			
						Beginning Fund Bal.	396,279	521,528
						Revenues	936,805	900,275
						Expenses	(811,556)	(1,022,256)
						Change(Use) of Fund Bal.	125,249	(121,981)
						Ending Fund Bal.	521,528	399,547
FRIEND OF THE COURT					215			
						Beginning Fund Bal.	250,124	250,690
						Revenues	535,159	568,645
						Expenses	(609,593)	(707,069)
						Transfer from GF	75,000	105,000
						Change(Use) of Fund Bal.	566	(33,424)
						Ending Fund Bal.	250,690	217,266
ROD AUTOMATION FUND					256			
						Beginning Fund Bal.	179,284	210,614
						Revenues	45,330	55,150
						Expenses	(4,255)	(110,250)
						Transfer to GF	(9,745)	(15,000)
						Change(Use) of Fund Bal.	31,330	(70,100)
						Ending Fund Bal.	210,614	140,514
COMMUNITY SERVICES					260			
						Beginning Fund Bal.	-	2,645
						Revenues	79,326	83,500
						Expenses	(68,681)	(70,229)
						Transfer to Other Fund	(8,000)	(13,271)
						Change(Use) of Fund Bal.	2,645	-
						Ending Fund Bal.	2,645	3,224

2016 Recommended Budget
SPECIAL REVENUE FUNDS

DRAFT

Isabella County Special Revenue Funds		Fund No.	2014 Actual	2015 Amended	2016 Recommended
ISA CO COMM CORRECTION	261				
		Beginning Fund Bal.	-	245	245
		Revenues	103,461	117,700	121,367
		Expenses	(140,509)	(154,225)	(174,440)
		Transfer from GF/Other Funds	37,293	36,525	53,073
		Change(Use) of Fund Bal.	245	-	-
		Ending Fund Bal.	245	245	245
FORFEITURES-PROSECUTOR	264				
		Beginning Fund Bal.	18,221	18,221	18,221
		Revenues	-	1,500	1,500
		Expenses	-	(1,500)	(1,500)
		Change(Use) of Fund Bal.	-	-	-
		Ending Fund Bal.	18,221	18,221	18,221
DRUG LAW ENFORCEMENT	265				
		Beginning Fund Bal.	10,295	10,307	10,562
		Revenues	13	255	255
		Expenses	-	-	-
		Change(Use) of Fund Bal.	13	255	255
		Ending Fund Bal.	10,307	10,562	10,817
LOCAL CORR OFFICER TRAINI	267				
		Beginning Fund Bal.	21,112	21,142	21,142
		Revenues	22,150	18,000	18,000
		Expenses	(22,120)	(18,000)	(18,000)
		Change(Use) of Fund Bal.	30	-	-
		Ending Fund Bal.	21,142	21,142	21,142
COUNTY LAW LIBRARY	269				
		Beginning Fund Bal.	-	0	100
		Revenues	6,500	6,500	6,500
		Expenses	(22,380)	(18,700)	(19,400)
		Transfer from GF	15,880	12,300	12,900
		Change(Use) of Fund Bal.	0	100	-
		Ending Fund Bal.	0	100	100

2016 Recommended Budget
SPECIAL REVENUE FUNDS

DRAFT

Isabella County Special Revenue Funds		Fund No.	2014 Actual	2015 Amended	2016 Recommended
CDBG HSG ASSISTANCE GRANT		273			
			Beginning Fund Bal.	97,183	63,509
			Revenues	24,931	154,500
			Expenses	(58,606)	(154,500)
			Change(Use) of Fund Bal.	(33,675)	-
			Ending Fund Bal.	63,509	63,509
TRIBAL DISTRIBUTIONS		280			
			Beginning Fund Bal.	198	198
			Revenues	25,500	118,790
			Expenses	(25,500)	(118,790)
			Change(Use) of Fund Bal.	-	-
			Ending Fund Bal.	198	198
COMMISSION ON AGING		288			
			Beginning Fund Bal.	116,187	321,905
			Revenues	2,553,938	2,514,185
			Expenses	(2,348,221)	(2,390,627)
			Change(Use) of Fund Bal.	205,718	123,558
			Ending Fund Bal.	321,905	445,463
FAMILY INDEPENDENCE AGENC		290			
			Beginning Fund Bal.	69,645	73,922
			Revenues	-	-
			Expenses	(5,723)	(10,000)
			Transfer from GF	10,000	-
			Change(Use) of Fund Bal.	4,277	(5,000)
			Ending Fund Bal.	73,922	58,922
CHILD CARE FUND		292			
			Beginning Fund Bal.	1,045,225	648,946
			Revenues	1,021,863	1,070,200
			Expenses	(2,138,142)	(2,021,013)
			Transfer from GF	720,000	840,000
			Change(Use) of Fund Bal.	(396,279)	(110,813)
			Ending Fund Bal.	648,946	538,133

2016 Recommended Budget
SPECIAL REVENUE FUNDS

DRAFT

Isabella County Special Revenue Funds		Fund No.		2014 Actual	2015 Amended	2016 Recommended
SOLDIERS & SAILORS RELIEF		293	Beginning Fund Bal.	636	5,275	3,275
			Revenues	-	-	-
			Expenses	(361)	(2,000)	(2,000)
			Transfer from GF	5,000	-	-
			Change(Use) of Fund Bal.	4,639	(2,000)	(2,000)
			Ending Fund Bal.	5,275	3,275	1,275
VETERANS TRUST FUND		294	Beginning Fund Bal.	13,761	13,314	13,314
			Revenues	13,808	4,300	4,300
			Expenses	(14,255)	(4,300)	(4,300)
			Change(Use) of Fund Bal.	(447)	-	-
			Ending Fund Bal.	13,314	13,314	13,314
CENTRAL DISPATCH		297	Beginning Fund Bal.	1,298,622	991,083	812,591
			Revenues	1,073,251	1,133,449	1,099,500
			Expenses	(1,380,790)	(1,311,941)	(1,437,418)
			Change(Use) of Fund Bal.	(307,539)	(178,492)	(337,918)
			Ending Fund Bal.	991,083	812,591	474,673
CAPITAL IMPROVEMENT		401	Beginning Fund Bal.	45	2,401	2,401
			Revenues	165	-	-
			Expenses	(34,809)	(51,500)	(506,584)
			Transfer from GF/DTR/Commissary	37,000	51,500	506,584
			Change(Use) of Fund Bal.	2,356	-	-
			Ending Fund Bal.	2,401	2,401	2,401
COA BUILDING IMPROVEMENTS		472/473	Beginning Fund Bal.	111,878	95,842	95,842
			Revenues	14,907	-	-
			Expenses	(30,943)	-	-
			Change(Use) of Fund Bal.	(16,036)	-	-
			Ending Fund Bal.	95,842	95,842	95,842

Isabella County Proprietary Funds

Isabella County Proprietary Funds		Fund No.		2014 Actual	2015 Amended	2016 Recommended
BUILDING INSPECTION FUND		542	Beginning Net Position	258,448	371,503	357,475
			Revenues	417,505	342,250	374,000
			Expenses	(304,450)	(356,278)	(424,891)
			<i>Change in Net Position</i>	113,055	(14,028)	(50,891)
			<i>Net investment in capital assets</i>	44,780	31,375	42,516
			<i>Unrestricted</i>	326,723	326,100	264,068
			Ending Net Position	371,503	357,475	306,584
LAKE ISABELLA WSS-OPER		591	Beginning Net Position	94,707	82,103	66,374
			Revenues	37,435	38,804	43,542
			Expenses	(50,039)	(54,533)	(56,416)
			<i>Change in Net Position</i>	(12,604)	(15,729)	(12,874)
			<i>Net investment in capital assets</i>	41,233	33,398	29,260
			<i>Unrestricted</i>	40,870	32,976	24,240
			Ending Net Position	82,103	66,374	53,500
RECYCLING FUND		596	Beginning Net Position	1,579,166	1,592,863	1,615,899
			Revenues	883,936	916,100	855,650
			Expenses	(1,020,239)	(1,043,064)	(1,124,159)
			<i>Transfer from GF</i>	150,000	150,000	330,000
			<i>Change in Net Position</i>	13,697	23,036	61,491
			<i>Net investment in capital assets</i>	1,199,746	1,108,712	1,237,723
			<i>Restricted for equip. replacement</i>	350,000	350,000	198,968
			<i>Unrestricted</i>	43,117	157,187	240,699
			Ending Net Position	1,592,863	1,615,899	1,677,390
CONCESSION/COMMISSARY		597	Beginning Net Position	747,652	650,878	628,670
			Revenues	306,121	292,800	360,300
			Expenses	(256,820)	(215,008)	(203,973)
			<i>Transfer to GF/CEP Fund</i>	(146,076)	(100,000)	(310,000)
			<i>Change in Net Position</i>	(96,775)	(22,208)	(153,673)
			<i>Net investment in capital assets</i>	391,520	320,734	260,261
			<i>Unrestricted</i>	259,358	307,936	214,736
			Ending Net Position	650,878	628,670	474,997

Isabella County Proprietary Funds

Fund No.	2014 Actual	2015 Amended	2016 Recommended
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DELINQUENT TAX REVOLVING	6'16				
		Beginning Net Position	6,423,403	6,458,246	6,441,637
		Revenues	459,182	459,000	420,000
		Expenses	(124,339)	(175,609)	(203,415)
		<i>Transfer to GF/CEP</i>	<i>(300,000)</i>	<i>(300,000)</i>	<i>(889,950)</i>
		<i>Change in Net Position</i>	<i>34,843</i>	<i>(16,609)</i>	<i>(673,365)</i>
		<i>Unrestricted</i>	6,458,246	6,441,637	5,768,272
		Ending Net Position	6,458,246	6,441,637	5,768,272

PA 123	617	Beginning Net Position	2,412,375	2,412,456	2,221,736
		Revenues	269,398	282,400	250,900
		Expenses	(169,318)	(173,120)	(179,747)
		Transfer to GF	(100,000)	(300,000)	(1,000,000)
		Change in Net Position	81	(190,720)	(928,847)
		Unrestricted	2,412,456	2,221,736	1,292,889
		Ending Net Position	2,412,456	2,221,736	1,292,889

PA 105	618	Beginning Net Position	-	80,691
		Revenues	-	5,075
		Expenses	-	(3,550)
		Transfer to GF	-	(50,000)
		Change in Net Position	-	(48,475)
		Unrestricted	-	32,216
		Ending Net Position	-	32,216

2016 Recommended Budget
GENERAL FUND REVENUES

DRAFT

Isabella County General Fund Budget

2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
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TAXES					
253.401.000	PROPERTY TAXES	10,381,848	10,284,000	10,575,000	10,715,000
253.401.001	IN LIEU OF PROP. TAXES	912,005	90,000	75,000	75,000
253.426.000	TRAILER PARK TAXES	3,055	4,500	4,000	4,000
253.447.000	ADMINISTRATION FEE	9,712	9,000	9,000	9,500
253.448.000	SUMMER TAX REIMB	9,045	9,000	9,000	9,000
		11,315,665	10,396,500	10,672,000	10,812,500

LICENSES AND PERMITS					
215.477.000	CLERK-MARG. LIC/GUN PERM	18,583	22,000	22,000	22,000
215.477.002	MARRIAGE LICENSE FEES	4,962	5,000	5,000	5,000
253.451.000	TRANSIENT MERCHANTS LIC	-	25	-	-
253.478.000	DOG LICENSES-TREAS	27,132	25,000	23,000	23,000
275.479.000	SOIL EROSION PERMITS	175	-	-	-
401.479.001	ZONING PERMITS	10,125	9,500	10,000	10,000
430.478.000	DOG LICENSE-AC	41,154	48,500	42,000	42,000
		102,131	110,025	102,000	102,000

FEDERAL, STATE, AND LOCAL CONTRIBUTIONS					
000.570.002	CIGARETTE TAX	-	2,700	-	-
000.570.003	CONVENT. FACIL/LIQUOR	637,673	598,840	329,614	329,614
000.574.000	STATE SHARED INCOME TAX	995,270	1,243,488	1,243,488	1,243,488
000.574.002	STATE SHARED-LIQUOR LIC	8,747	8,500	8,500	8,500
000.592.003	LOCAL-EMERGENCY NOTIFICATION	15,857	15,857	-	-
135.540.000	PROBATE JUDGES SAL-STATE	172,851	180,000	180,000	180,000
135.540.001	JUD SAL-STD PYMT-STATE	94,195	94,000	94,000	94,000
135.540.006	STATE GRANT-COURT EQUITY	272,420	270,000	270,000	270,000
135.540.009	ST. GRNT-PROB JUDGE FICA	8,966	9,000	9,000	9,000
135.544.000	DRUG CASE INFO-STATE	40,173	42,000	42,000	42,000
135.562.005	STATE REIMB-CJO	13,659	24,000	27,317	27,317
140.552.000	SCAO DRUG GRANT-STATE	59,943	60,000	59,050	59,050
142.552.000	SCAO DRUG GRANT-STATE	62,000	62,000	60,000	60,000
143.552.000	SCAO DRUG COURT-STATE	246,351	312,904	359,602	331,117
229.503.000	PROS ATTNY CRP-FED	22,191	23,300	23,300	23,300
229.519.001	FIA REIMB-PA	11,518	20,500	18,000	18,000
229.540.003	PROS ATTY DIVERSION-STATE	4,075	5,000	2,000	2,000
229.570.001	VICTIMS RIGHTS REV	101,666	73,300	115,010	115,010
229.588.000	CONTRIB-PAAM-VICT RIGHTS	500	-	-	-
236.613.001	REMONUMENTATION FEES	472	500	550	550
245.570.000	REMONUMENTATION GRANT-ST	49,020	61,433	63,000	63,000
245.592.004	CONTRIBUTION FROM TRIBE	10,000	10,000	-	10,000
301.506.000	FED GRANT-BULLETPROOF VESTS	-	-	2,597	2,597
302.543.001	OHSP-ROAD PATROL-STATE	72,726	72,726	70,000	70,000
320.543.003	MICHIGAN JUSTICE TRAINING	4,025	4,000	4,000	4,000
331.543.005	MARINE SAFETY-STATE	6,927	3,000	3,000	3,000
426.506.000	EMERGENCY MGM GRANT	15,580	25,000	9,966	9,966
426.506.001	LEPC BASE GRANT-FED	-	1,100	1,100	1,100
426.506.006	HAZARD MITIGATION	1,000	3,000	-	-
426.506.017	11 HOMELAND SECURITY	19,105	-	-	-
426.506.019	14 HOMELAND SECURITY	-	-	22,000	22,000
430.506.000	GRANTS	-	10,000	-	-
		2,946,910	3,236,148	3,017,094	2,998,609

2016 Recommended Budget
GENERAL FUND REVENUES

DRAFT

Isabella County General Fund Budget

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
CHARGES FOR SERVICES					
135.604.000	DISTRICT COURT COSTS	1,136,739	1,300,000	1,200,000	1,200,000
135.605.000	JUVENILE CSC REGISTRY	1,118	1,500	2,000	2,000
135.605.001	JUVEN. CRT ATTY REIMB	21,027	22,000	22,000	22,000
135.607.000	CHARGE FOR RECORD CHECKS	-	-	-	-
135.608.000	DISTRICT COURT FEES	142,294	150,000	150,000	150,000
135.608.001	DIST CRT-PSI FEE	41,354	54,000	52,000	52,000
135.608.002	PROBATE-PSI FEE	710	1,000	1,000	1,000
135.608.003	CIRCUIT COURT PSI FEE	3,023	-	2,500	2,500
135.609.000	PROBATE COURT SERVICES	18,585	20,000	20,000	20,000
135.620.000	VIDEO FEES	363	-	-	-
135.656.003	CAPITAL COSTS	44,543	45,000	45,000	45,000
140.611.000	DRUG COURT FEES	12,557	14,000	14,000	14,000
191.615.000	DATA PROCESSING-ELECTIONS	-	-	-	7,400
191.615.001	ELECTION EXPENSE REIMBURSE.	3,000	9,200	7,400	5,200
215.477.001	VOTER REGISTRATION	407	-	350	350
215.603.000	CIRCUIT COURT COSTS	177,167	195,000	195,000	195,000
215.603.001	CIRCUIT COURT ATTY REIMB	71,648	65,000	55,000	55,000
215.603.002	DEFERRAL CASE COURT COSTS	1,937	1,500	1,500	1,500
215.607.000	CIRCUIT COURT SERVICES	26,140	25,500	25,500	25,500
215.615.001	ELECTION EXPENSE REIMBURSE.	-	-	5,200	-
215.616.001	CLERK'S SERVICES-OTHER	78,638	100,000	100,000	100,000
215.617.000	JUROR FEE COMPENSATION	24,385	20,000	15,000	15,000
225.612.000	EQUALIZATION DEPT SERVICE	103	400	100	100
225.614.001	TAX ROLL PROCESSING	6,936	6,500	6,500	7,500
229.540.002	PROS ATTY FOOD STAMP-STATE	945	2,250	2,200	2,200
229.610.000	PROSECUTING ATTY FEES	945	1,000	1,000	1,000
229.657.003	BAD CHECK RESTITUTION	12,011	15,000	10,000	10,000
236.480.000	REAL ESTATE TRANSFER TAX	166,248	160,000	160,000	160,000
236.613.000	REGISTER OF DEEDS SERVICE	188,148	235,000	280,000	280,000
236.613.002	ROD SERVICE ONLINE	11,249	13,000	11,500	11,500
253.614.000	TREASURER'S SERVICES	53,473	5,000	5,000	5,000
275.626.001	ENGINEERING FEES	24,541	22,000	22,000	22,000
301.571.000	CONVEYING CONVICTS	4,764	4,500	4,500	4,500
301.617.000	SHERIFFS SERVICES	18,850	22,000	20,000	20,000
301.617.001	CIVIL PROCESS-SHERIFF	19,306	20,000	20,000	20,000
301.617.003	CONT SERV-ISABELLA TWP	2,837	-	-	-
301.617.006	SOR LOCAL FEE	900	500	650	650
301.617.010	INMATE TRANSPORT RESTITUTION	2,433	2,000	2,000	2,000
351.531.000	SOCIAL SECURITY INC-FED	15,200	17,500	6,200	6,200
351.617.002	INMATE HOUSING	285,048	200,000	200,000	400,000
351.617.004	DIVERTED FELONS-STATE REV	154,390	200,000	200,000	200,000
351.617.006	INMATE PAY PHONE COMM	40,271	40,000	16,000	30,000
351.617.007	INMATE RM/BRD WORK RELEASE	21,688	20,000	20,000	20,000
351.617.008	DETAINER INMATE-STATE REV	178,934	156,450	110,000	110,000
351.617.009	INMATE INCARCER. FEE-LOC	117,573	121,500	121,500	121,500
351.676.000	INMATE MEDICAL REIMBURSEMENT	16,940	2,000	5,000	5,000
351.675.002	TETHER FEE REIMBURSEMENT	7,458	5,500	7,000	7,000
401.479.009	HOUSE NUMBERS	2,515	2,500	2,750	2,750
401.643.003	COPY MACH FEES-COMM. DEV.	168	100	100	100
401.694.003	MISC-CONTRACTUAL SERVICES	10,754	7,200	7,200	7,200
430.601.000	ANIMAL SHELTER SERVICES	18,037	20,000	20,000	20,000
430.645.000	SALES-ANIMAL SHELTER	7,872	10,000	7,000	7,000
	FORMULA CALCULATION VARIANCE	-	189,500	-	-
		3,196,172	3,525,100	3,181,650	3,396,650

2016 Recommended Budget
GENERAL FUND REVENUES

DRAFT

Isabella County General Fund Budget

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
FINES AND FORFEITURES					
135.656.000	DST CRT ORDINANCE FINES	161,559	185,000	175,000	175,000
135.656.001	CIVIL FINES-TECHNOLOGY FUND	63,730	58,500	50,000	50,000
135.656.002	FINES-PROBATE COURT	25	1,000	700	700
135.657.000	DST CRT BOND FORFEITURES	11,825	15,000	15,000	15,000
301.617.004	WARRANT FEES	4,322	4,500	4,500	4,500
301.657.000	BOND FORFEITURES	574	500	500	500
		242,035	264,500	245,700	245,700
INTEREST AND RENTS					
000.667.000	RENTS-EMERGENCY BLDG	29,255	29,460	29,575	29,575
000.667.004	RENT-DISTRICT HEALTH	137,134	138,094	138,633	138,633
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
000.667.007	RENT-DETOX CENTER	41,526	41,184	41,184	41,184
000.667.008	MEETING ROOM RENTAL	-	500	300	300
000.668.000	LEASE-8CAP-HEAD START	2,400	2,400	2,400	2,400
253.665.000	INTEREST EARNED	19,988	20,000	19,000	20,000
253.665.001	INT EARNED ON SUMMER TAX	45,725	42,000	42,000	43,500
411.665.000	INTEREST EARNED	67	-	-	-
		400,595	401,738	401,192	403,692
OTHER INCOME					
000.647.000	CASH SHORT AND OVER	310	-	-	-
000.673.000	SALE OF FIXED ASSETS	9,055	100	500	1,500
000.687.000	REFUNDS & REBATES	203,477	70,000	70,000	70,000
000.694.000	MISCELLANEOUS REVENUE	1,220	1,500	2,000	2,000
135.605.002	GAL COSTS	5,365	5,000	5,000	5,000
135.647.001	TRIAL COURT ADJUSTMENTS	(283)	200	200	200
135.656.004	INSURANCE FEES	9,675	9,000	9,000	9,000
166.616.000	COUNSELING REIMBURSEMENT	-	1,500	100	100
215.616.000	ELECTION CANVASSING	281	-	200	200
301.694.000	MISCELLANEOUS REVENUE	46	500	100	100
301.694.001	REIMBURSED EXPENSES	1,752	500	1,000	1,000
430.674.000	3RD PARTY CONTRIBUTIONS	206	1,500	750	750
		231,104	89,800	88,850	89,850
TRANSFER IN FROM OTHER FUNDS					
236.677.000	TRANSFER IN - AUTOMATION	9,745	15,000	15,000	15,000
930.677.000	OPERATING TRANSFERS IN	246,097	500,000	-	1,210,000
930.677.003	TRANS IN-DEL TAX REVOLVING	300,000	300,000	-	683,366
		555,842	815,000	15,000	1,908,366
Use of Fund Balance		-	219,408	-	150,000
GRAND TOTAL REVENUES		18,990,454	19,058,219	17,723,486	20,107,367

2016 Recommended Budget
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget

2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
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DEPT 101 BOARD OF COMMISSIONERS

703	SALARIES & WAGES-SUPERVISOR	51,000	51,956	51,000	51,000
715	FICA-EMPLOYER EXPENSE	3,610	3,975	3,902	3,902
716	HEALTH INSURANCE	56,757	76,079	75,066	75,998
717	LIFE INSURANCE	470	704	704	704
719	WORKERS COMPENSATION INS	145	145	143	143
726	OFFICE SUPPLIES	2,122	1,200	1,200	1,200
802	SERVICES	3,075	3,150	4,800	4,800
803	DUES & SUBSCRIPTIONS	45,936	37,700	34,500	34,500
850	TELEPHONE	2,737	3,000	3,000	3,000
860	TRAVEL	-	-	-	-
861	PERSONAL CAR MILEAGE	4,939	5,000	5,000	5,000
865	MEALS & LODGING	4,585	2,000	3,000	4,700
901	LEGAL NOTICES	-	500	500	500
956	MISCELLANEOUS	149	400	400	400
957	EDUCATION & SEMINARS	2,013	1,400	2,000	3,000
978	EQUIPMENT	1,653	-	-	-
COMMISSIONERS DEPT TOTAL		179,189	187,209	185,215	188,847

DEPT 135 ISABELLA CO TRIAL COURT

703	SALARIES & WAGES-SUPERVISOR	264,781	277,091	277,091	277,091
704	SALARIES & WAGES-REGULAR	1,379,289	1,461,745	1,588,625	1,636,220
706	SALARIES & WAGES-PART TIME	23,370	56,031	-	-
707	PER DIEM PAYMENTS	1,750	2,208	2,000	2,000
712	SALARIES & WAGES-OVERTIME	15,220	12,000	13,500	13,500
715	FICA-EMPLOYER EXPENSE	119,751	137,307	126,829	135,875
716	HEALTH INSURANCE	466,507	528,599	576,498	623,556
717	LIFE INSURANCE	3,946	4,123	4,425	4,425
718	RETIREMENT EXPENSE	225,895	319,390	250,071	324,883
719	WORKERS COMPENSATION INS	12,443	12,757	13,921	14,364
720	UNEMPLOYMENT EXPENSE	-	-	-	-
722	HOLIDAY PAY	46,329	-	-	-
726	OFFICE SUPPLIES	39,660	47,500	48,000	48,000
728	PRINTING & BINDING	11,965	10,000	10,000	10,000
729	POSTAGE	219	650	600	600
730	BOOKS	228	400	400	400
746	OTHER SUPPLIES	5,779	4,000	5,600	5,600
748	UNIFORMS & ACCESSORIES	1,029	2,000	2,200	2,200
749	OIL & GAS	290	250	250	250
802	SERVICES	101,771	48,800	80,000	80,000
803	DUES & SUBSCRIPTIONS	6,956	7,000	7,000	7,000
804	JURY FEES	42,657	60,000	60,000	60,000
805	FEES	12,961	11,000	11,000	11,000
806	STENOGRAPHER FEES	19,550	18,000	18,000	18,000
812	UNIFORM DRY CLEANING	1,892	2,000	2,200	2,200
813	DATA PROCESSING SERVICES	56,883	65,000	69,000	69,000
814	MICRO FILM STORAGE	4,413	3,500	3,500	3,500
830	ATTORNEY FEES	12,212	13,000	13,000	13,000
844	GUARDIAN FEES	-	-	-	-
850	TELEPHONE	25,157	22,800	19,200	19,200
851	COPY MACHINE COSTS	5,106	5,500	5,500	5,500
852	FAX MACHINE COSTS	662	700	700	700
860	TRAVEL	-	600	600	600

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Isabella County General Fund Budget		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
861	PERSONAL CAR MILEAGE	4,124	5,000	5,000	5,000
865	MEALS & LODGING	6,917	6,500	8,250	6,500
902	ADVERTISING	12,396	3,000	3,000	3,000
931	EQUIPMENT REPAIR & MAINT	1,610	3,000	8,000	8,000
932	BUILDING REPAIR & MAINT	448	-	-	-
957	EDUCATION & SEMINARS	1,481	2,000	3,500	-
978	EQUIPMENT	118,030	61,000	85,000	69,000
ISABELLA COUNTY TRIAL COURT TOTAL		3,053,680	3,214,451	3,322,460	3,480,164

DEPT 140 ADULT DRUG COURT					
704	SALARIES & WAGES-REGULAR	52,046	55,117	55,458	56,495
715	FICA-EMPLOYER EXPENSE	4,107	4,216	4,243	4,322
716	HEALTH INSURANCE	5,920	7,075	6,943	7,028
717	LIFE INSURANCE	101	101	101	101
718	RETIREMENT EXPENSE	16,179	16,888	16,992	23,660
719	WORKERS COMPENSATION INS	713	717	721	734
722	HOLIDAY PAY	1,847	-	-	-
726	OFFICE SUPPLIES	-	-	-	-
802	SERVICES	22,224	15,000	15,000	15,000
803	DUES & SUBSCRIPTIONS	295	300	-	-
860	TRAVEL	-	-	690	690
861	PERSONAL CAR MILEAGE	168	300	300	300
865	MEALS & LODGING	534	700	700	700
957	EDUCATION & SEMINARS	-	-	-	-
ADULT DRUG COURT TOTAL		104,134	100,414	101,148	109,030

DEPT 142 JUVENILE DRUG COURT					
704	SALARIES & WAGES-REGULAR	50,526	53,502	55,448	56,484
712	SALARIES & WAGES-OVERTIME	619	300	300	300
715	FICA-EMPLOYER EXPENSE	3,821	4,093	4,242	4,321
716	HEALTH INSURANCE	16,964	20,842	20,342	20,644
717	LIFE INSURANCE	101	101	101	101
718	RETIREMENT EXPENSE	3,691	3,745	3,881	3,954
719	WORKERS COMPENSATION INS	118	118	122	124
722	HOLIDAY PAY	1,793	-	-	-
726	OFFICE SUPPLIES	-	-	-	-
802	SERVICES	16,140	7,000	10,000	10,000
803	DUES & SUBSCRIPTIONS	295	300	300	300
861	PERSONAL CAR MILEAGE	-	300	-	-
865	MEALS & LODGING	334	600	600	600
957	EDUCATION & SEMINARS	-	-	-	-
JUVENILE DRUG COURT TOTAL		94,403	90,901	95,336	96,828

DEPT 143 SWIFT AND SURE SANCTIONS					
704	SALARIES & WAGES-REGULAR	-	55,118	55,459	56,496
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	-	4,217	4,243	4,322
716	HEALTH INSURANCE	-	20,842	20,342	20,644
717	LIFE INSURANCE	-	101	101	101
718	RETIREMENT EXPENSE	-	6,168	6,206	6,254
719	WORKERS COMPENSATION INS	-	154	721	734
726	OFFICE SUPPLIES	38,625	85,200	109,512	109,512
802	SERVICES	86,640	141,104	133,114	133,114
850	TELEPHONE	-	-	-	-
860	TRAVEL	-	-	-	-
SWIFT AND SURE SANCTIONS TOTAL		125,265	312,904	329,698	331,177

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Isabella County General Fund Budget		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
DEPT 165	JURY BOARD				
707	PER DIEM PAYMENTS	600	1,000	1,000	1,000
726	OFFICE SUPPLIES	1,268	1,200	1,200	1,200
JURY BOARD TOTAL		1,868	2,200	2,200	2,200
DEPT 166	FAMILY COURT				
704	SALARIES & WAGES-REGULAR	25,847	28,432	29,726	30,285
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	2,016	2,175	2,274	2,317
716	HEALTH INSURANCE	16,056	20,777	20,285	20,590
717	LIFE INSURANCE	101	101	101	101
718	RETIREMENT EXPENSE	2,595	3,182	3,326	3,353
719	WORKERS COMPENSATION INS	76	80	83	85
722	HOLIDAY PAY	901	-	-	-
802	SERVICES	4,139	5,000	4,200	4,200
FAMILY COURT TOTAL		51,730	59,747	59,995	60,931
DEPT 172	ADMINISTRATION				
704	SALARIES & WAGES-REGULAR	231,837	290,623	284,901	290,243
706	SALARIES & WAGES-PART TIME	1,402	-	-	-
712	SALARIES & WAGES-OVERTIME	82	-	-	-
713	JURY PER DIEM REIMBURSEMENT	(153)	-	-	-
715	FICA-EMPLOYER EXPENSE	17,776	22,233	21,795	22,204
716	HEALTH INSURANCE	63,368	102,030	104,574	106,058
717	LIFE INSURANCE	402	604	604	604
718	RETIREMENT EXPENSE	33,461	37,847	27,774	32,088
719	WORKERS COMPENSATION INS	665	814	798	813
722	HOLIDAY PAY	6,976	-	-	-
726	OFFICE SUPPLIES	5,521	4,500	5,400	8,500
728	PRINTING & BINDING	-	-	200	325
729	POSTAGE	20	180	-	-
730	BOOKS	578	1,000	1,000	1,000
749	OIL & GAS	-	-	-	-
802	SERVICES	171,621	176,000	175,000	180,500
803	DUES & SUBSCRIPTIONS	2,458	2,500	2,700	2,700
830	ATTORNEY FEES	-	2,000	500	500
850	TELEPHONE	3,266	3,500	3,500	3,500
851	COPY MACHINE COSTS	1,798	1,500	1,500	1,500
852	FAX MACHINE COSTS	11	50	50	50
860	TRAVEL	-	600	600	600
861	PERSONAL CAR MILEAGE	1,710	1,350	1,500	1,500
865	MEALS & LODGING	3,966	1,500	1,500	1,500
902	ADVERTISING	-	500	500	500
931	EQUIPMENT REPAIR & MAINT	-	1,000	500	500
956	MISCELLANEOUS	74	1,000	2,000	2,000
957	EDUCATION & SEMINARS	2,013	3,275	3,300	3,300
978	EQUIPMENT	15,701	7,300	7,000	7,000
ADMINISTRATION TOTAL		564,554	661,906	647,196	667,485
DEPT 191	ELECTIONS AND CANVASSING				
704	SALARIES & WAGES-REGULAR	866	500	500	500
707	PER DIEM PAYMENTS	1,051	1,500	400	900
712	SALARIES & WAGES-OVERTIME	-	1,000	1,000	1,000
715	FICA-EMPLOYER EXPENSE	47	-	-	-
718	RETIREMENT EXPENSE	-	-	-	-
719	WORKERS COMPENSATION INS	2	-	-	-

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Isabella County General Fund Budget		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
726	OFFICE SUPPLIES	1,134	750	750	750
728	PRINTING & BINDING	71,193	48,000	60,000	60,000
802	SERVICES	3,277	4,500	-	-
860	TRAVEL	702	-	-	-
861	PERSONAL CAR MILEAGE	334	500	600	600
902	ADVERTISING	129	-	-	-
957	EDUCATION & SEMINARS	55	200	100	100
ELECTIONS AND CANVASSING TOTAL		78,789	56,950	63,350	63,850

DEPT 215 COUNTY CLERK					
703	SALARIES & WAGES-SUPERVISOR	56,738	58,108	58,465	59,561
704	SALARIES & WAGES-REGULAR	170,398	179,917	171,425	174,639
706	SALARIES & WAGES-PART TIME	-	-	-	21,144
712	SALARIES & WAGES-OVERTIME	3,573	2,000	-	-
715	FICA-EMPLOYER EXPENSE	17,464	18,209	17,587	19,534
716	HEALTH INSURANCE	86,287	102,390	109,834	111,300
717	LIFE INSURANCE	511	603	603	603
718	RETIREMENT EXPENSE	54,436	65,375	47,827	64,095
719	WORKERS COMPENSATION INS	670	666	644	715
720	UNEMPLOYMENT EXPENSE	-	-	-	-
722	HOLIDAY PAY	6,030	-	-	-
726	OFFICE SUPPLIES	4,063	3,000	3,600	3,600
728	PRINTING & BINDING	991	4,000	3,350	3,350
802	SERVICES	26,620	39,600	35,000	27,000
803	DUES & SUBSCRIPTIONS	350	400	450	400
814	MICRO FILM STORAGE	64	283	-	-
850	TELEPHONE	1,801	2,100	-	1,875
851	COPY MACHINE COSTS	251	500	-	500
852	FAX MACHINE COSTS	19	40	-	20
861	PERSONAL CAR MILEAGE	47	500	600	600
865	MEALS & LODGING	421	600	1,200	1,200
931	EQUIPMENT REPAIR & MAINT	53	1,000	500	100
956	MISCELLANEOUS	-	-	-	-
957	EDUCATION & SEMINARS	428	500	250	250
978	EQUIPMENT	3,174	1,300	7,565	7,765
COUNTY CLERK TOTAL		434,389	481,091	458,900	498,251

DEPT 225 EQUALIZATION DEPARTMENT					
704	SALARIES & WAGES-REGULAR	124,309	128,771	130,646	133,089
706	SALARIES & WAGES-PART TIME	-	-	-	-
712	SALARIES & WAGES-OVERTIME	11,526	-	4,000	4,000
715	FICA-EMPLOYER EXPENSE	10,619	9,851	9,994	10,181
716	HEALTH INSURANCE	51,849	62,507	61,014	61,925
717	LIFE INSURANCE	395	302	302	302
718	RETIREMENT EXPENSE	33,587	31,012	31,279	42,585
719	WORKERS COMPENSATION INS	1,579	1,310	1,321	1,346
722	HOLIDAY PAY	4,895	-	-	-
726	OFFICE SUPPLIES	4,524	8,800	3,000	3,000
729	POSTAGE	-	100	100	100
749	OIL & GAS	321	500	500	500
802	SERVICES	52,388	99,000	100,000	103,200
803	DUES & SUBSCRIPTIONS	975	1,370	900	900
850	TELEPHONE	1,727	1,950	1,950	1,950
851	COPY MACHINE COSTS	1	500	500	500
852	FAX MACHINE COSTS	2	50	25	25

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Isabella County General Fund Budget		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
860	TRAVEL	8	-	-	-
861	PERSONAL CAR MILEAGE	641	1,800	500	500
865	MEALS & LODGING	190	500	500	500
902	ADVERTISING	663	700	750	750
931	EQUIPMENT REPAIR & MAINT	1,100	1,200	1,100	1,100
957	EDUCATION & SEMINARS	1,259	1,500	1,000	1,000
978	EQUIPMENT	1,574	2,000	5,900	5,900
EQUALIZATION DEPARTMENT TOTAL		304,134	353,723	355,281	373,353
DEPT 226 HUMAN RESOURCES					
726	OFFICE SUPPLIES	777	500	500	500
754	OPERATING SUPPLIES	-	-	-	-
802	SERVICES	12,585	25,000	12,000	12,000
830	ATTORNEY FEES	36,118	50,000	40,000	40,000
860	TRAVEL	-	-	-	-
865	MEALS & LODGING	82	-	-	-
901	LEGAL NOTICES	-	-	-	-
902	ADVERTISING	4,444	3,000	5,000	5,000
956	MISCELLANEOUS	-	-	1,000	1,000
957	EDUCATION & SEMINARS	1,630	1,500	1,500	1,500
HUMAN RESOURCES TOTAL		55,636	80,000	60,000	60,000
DEPT 229 PROSECUTING ATTORNEY					
703	SALARIES & WAGES-SUPERVISOR	97,893	100,258	100,873	102,765
704	SALARIES & WAGES-REGULAR	482,646	520,576	518,363	554,250
706	SALARIES & WAGES-PART TIME	37,600	44,620	49,549	29,583
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	48,307	50,907	51,162	52,521
716	HEALTH INSURANCE	169,706	170,322	169,174	201,408
717	LIFE INSURANCE	1,207	1,207	1,207	1,307
718	RETIREMENT EXPENSE	116,930	129,545	111,973	149,143
719	WORKERS COMPENSATION INS	1,608	1,606	1,651	1,702
720	UNEMPLOYMENT EXPENSE	-	-	-	-
722	HOLIDAY PAY	16,176	-	-	-
726	OFFICE SUPPLIES	6,219	5,700	5,700	5,700
728	PRINTING & BINDING	4,267	3,200	3,200	3,200
729	POSTAGE	1,282	1,500	1,500	1,500
730	BOOKS	9,142	10,000	10,500	10,500
802	SERVICES	3,351	3,500	3,500	3,500
803	DUES & SUBSCRIPTIONS	2,615	3,200	3,500	3,500
805	FEES	4,592	7,500	7,500	7,500
835	PUBDEF-OTHER INVESTIG	67	300	300	300
850	TELEPHONE	5,493	5,600	-	5,600
851	COPY MACHINE COSTS	577	1,000	1,000	1,000
852	FAX MACHINE COSTS	91	120	120	120
860	TRAVEL	30	500	-	-
861	PERSONAL CAR MILEAGE	1,004	1,200	1,100	1,100
862	EXTRADITION FEES	734	2,700	4,000	4,000
865	MEALS & LODGING	658	1,800	1,800	1,800
902	ADVERTISING	-	-	-	-
931	EQUIPMENT REPAIR & MAINT	7,652	8,500	9,000	9,000
956	MISCELLANEOUS	483	1,000	-	-
957	EDUCATION & SEMINARS	190	500	-	-
978	EQUIPMENT	4,165	5,100	10,000	10,000
PROSECUTING ATTORNEY TOTAL		1,024,686	1,081,961	1,066,672	1,160,999

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DEPT 230 PUBLIC DEFENDER DEPT					
802	SERVICES	490,138	500,000	500,000	500,000
830	ATTORNEY FEES	17,174	35,200	34,500	34,500
PUBLIC DEFENDER DEPT TOTAL		507,312	535,200	534,500	534,500
DEPT 236 REGISTER OF DEEDS					
703	SALARIES & WAGES-SUPERVISOR	56,738	58,108	58,465	59,561
704	SALARIES & WAGES-REGULAR	94,230	101,697	104,348	106,310
706	SALARIES & WAGES-PART TIME	14,124	19,851	20,701	21,091
713	JURY PER DIEM REIMBURSEMENT	(73)	-	-	-
715	FICA-EMPLOYER EXPENSE	12,715	13,744	14,039	14,303
716	HEALTH INSURANCE	45,223	52,203	51,715	52,267
717	LIFE INSURANCE	394	402	402	402
718	RETIREMENT EXPENSE	24,085	41,492	25,218	32,386
719	WORKERS COMPENSATION INS	496	510	521	531
722	HOLIDAY PAY	3,503	-	-	-
726	OFFICE SUPPLIES	3,323	4,500	5,250	5,250
803	DUES & SUBSCRIPTIONS	325	650	750	750
813	DATA PROCESSING SERVICES	41,033	41,000	42,000	42,000
814	MICRO FILM STORAGE	1,756	2,000	2,000	2,000
850	TELEPHONE	1,674	2,028	2,030	2,030
851	COPY MACHINE COSTS	-	600	600	600
860	TRAVEL	-	-	-	-
861	PERSONAL CAR MILEAGE	708	1,250	1,400	1,400
865	MEALS & LODGING	1,092	1,200	1,500	1,500
931	EQUIPMENT REPAIR & MAINT	66	1,000	1,000	1,000
957	EDUCATION & SEMINARS	710	700	775	775
236 REGISTER OF DEEDS		302,123	342,935	332,714	344,156
DEPT 245 REMONUMENTATION GRANT					
707	PER DIEM PAYMENTS	3,900	3,900	3,900	3,900
726	OFFICE SUPPLIES	-	-	-	-
746	OTHER SUPPLIES	3,622	20,150	13,000	13,000
802	SERVICES	43,058	36,938	35,000	35,000
827	ADMINISTRATIVE COSTS	7,061	10,445	11,100	11,100
REMONUMENTATION GRANT TOTAL		57,642	71,433	63,000	63,000
DEPT 253 COUNTY TREASURER					
703	SALARIES & WAGES-SUPERVISOR	56,738	58,108	58,465	59,561
704	SALARIES & WAGES-REGULAR	41,046	43,349	43,615	44,433
715	FICA-EMPLOYER EXPENSE	7,480	7,761	7,809	7,956
716	HEALTH INSURANCE	30,161	37,296	36,669	37,153
717	LIFE INSURANCE	201	201	201	201
718	RETIREMENT EXPENSE	30,197	31,087	34,187	43,553
719	WORKERS COMPENSATION INS	281	284	286	291
722	HOLIDAY PAY	1,457	-	-	-
726	OFFICE SUPPLIES	4,514	5,000	5,000	5,000
728	PRINTING & BINDING	5,490	2,500	3,000	3,000
802	SERVICES	14,445	16,500	15,330	14,330
803	DUES & SUBSCRIPTIONS	150	200	200	200
850	TELEPHONE	2,851	2,900	3,000	3,000
851	COPY MACHINE COSTS	127	500	500	500
852	FAX MACHINE COSTS	9	100	100	100

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Isabella County General Fund Budget		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
861	PERSONAL CAR MILEAGE	493	500	500	500
865	MEALS & LODGING	1,111	1,500	1,500	1,500
902	ADVERTISING	-	100	100	100
931	EQUIPMENT REPAIR & MAINT	48	800	500	500
957	EDUCATION & SEMINARS	400	500	500	500
978	EQUIPMENT	6,297	3,700	3,500	3,500
COUNTY TREASURER TOTAL		203,495	212,886	214,962	225,878
DEPT 258 INFORMATION MANAGEMENT					
704	SALARIES & WAGES-REGULAR	87,263	93,696	94,270	96,039
715	FICA-EMPLOYER EXPENSE	6,787	7,168	7,212	7,347
716	HEALTH INSURANCE	33,895	41,684	40,684	41,289
717	LIFE INSURANCE	201	201	201	201
718	RETIREMENT EXPENSE	18,372	18,819	18,934	25,264
719	WORKERS COMPENSATION INS	256	262	264	269
722	HOLIDAY PAY	3,097	-	-	-
726	OFFICE SUPPLIES	762	900	900	900
802	SERVICES	32,304	33,000	38,950	38,950
803	DUES & SUBSCRIPTIONS	-	-	-	-
850	TELEPHONE	1,615	15,100	17,150	17,150
851	COPY MACHINE COSTS	0	50	50	50
861	PERSONAL CAR MILEAGE	133	200	200	200
865	MEALS & LODGING	210	400	400	400
931	EQUIPMENT REPAIR & MAINT	5,971	8,000	8,000	8,000
957	EDUCATION & SEMINARS	100	100	100	100
978	EQUIPMENT	4,489	4,000	68,800	6,800
INFORMATION MANAGEMENT TOTAL		195,457	223,580	296,115	242,959
DEPT 261 BUILDING AUTHORITY					
707	PER DIEM PAYMENTS	400	500	500	500
940	BUILDING RENTAL	263,089	254,730	255,866	255,866
BUILDING AUTHORITY TOTAL		263,489	255,230	256,366	256,366
DEPT 264 COMMUNICATIONS					
850	TELEPHONE	(316)	-	-	-
COMMUNICATIONS TOTAL		(316)	-	-	-
DEPT 265 BUILDING AND GROUNDS					
704	SALARIES & WAGES-REGULAR	142,879	169,916	141,917	172,563
706	SALARIES & WAGES-PART TIME	37,313	44,504	56,175	38,567
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	14,121	16,403	15,154	16,151
716	HEALTH INSURANCE	36,041	61,182	42,102	42,762
717	LIFE INSURANCE	402	403	302	403
718	RETIREMENT EXPENSE	24,615	25,670	23,796	32,914
719	WORKERS COMPENSATION INS	7,552	8,572	8,030	8,545
722	HOLIDAY PAY	5,664	-	-	-
726	OFFICE SUPPLIES	265	400	1,000	1,000
746	OTHER SUPPLIES	1,958	2,500	2,500	2,500
748	UNIFORMS & ACCESSORIES	1,198	1,000	1,000	1,000
749	OIL & GAS	1,298	2,800	2,500	2,500
776	JANITORIAL SUPPLIES	7,284	6,500	6,500	6,500
803	DUES & SUBSCRIPTIONS	-	500	500	500
822	JANITORIAL SERVICES	988	2,500	6,000	6,000
850	TELEPHONE	2,464	2,725	3,925	3,925
851	COPY MACHINE COSTS	2,532	1,550	1,550	1,550

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860	TRAVEL	-	500	500	500
865	MEALS & LODGING	-	500	500	500
920	UTILITIES	101,359	105,200	105,500	105,500
921	TRASH PICK UP	8,227	8,300	9,500	9,500
931	EQUIPMENT REPAIR & MAINT	13,070	41,000	41,000	33,000
932	BUILDING REPAIR & MAINT	25,192	37,000	46,500	36,700
933	GROUND MAINT & SNOW REMOVAL	54,104	62,200	62,200	57,200
935	VEHICLES REPAIR & MAINT	1,469	4,500	4,500	3,000
957	EDUCATION & SEMINARS	-	500	500	500
978	EQUIPMENT	3,898	4,000	5,000	5,000
BUILDING AND GROUNDS TOTAL		493,893	610,825	588,651	588,780
DEPT 266 COURT BUILDING COSTS					
704	SALARIES & WAGES-REGULAR	24,247	26,355	27,475	27,992
715	FICA-EMPLOYER EXPENSE	1,900	2,016	2,102	2,141
716	HEALTH INSURANCE	12,741	6,997	6,872	6,960
717	LIFE INSURANCE	68	101	101	101
718	RETIREMENT EXPENSE	1,747	1,845	1,923	1,959
719	WORKERS COMPENSATION INS	1,007	26,355	1,085	1,106
722	HOLIDAY PAY	843	-	-	-
776	JANITORIAL SUPPLIES	6,269	7,000	7,000	7,000
822	JANITORIAL SERVICES	2,653	6,500	8,000	8,000
850	TELEPHONE	-	-	-	-
920	UTILITIES	80,628	76,600	77,600	77,600
931	EQUIPMENT REPAIR & MAINT	28,583	38,000	38,000	33,000
932	BUILDING REPAIR & MAINT	15,718	18,000	18,000	18,000
COURT BUILDING COSTS TOTAL		176,405	209,769	188,158	183,859
DEPT 275 DRAIN COMMISSION					
703	SALARIES & WAGES-SUPERVISOR	56,738	58,108	58,465	59,561
704	SALARIES & WAGES-REGULAR	99,688	104,505	105,149	107,117
706	SALARIES & WAGES-PART TIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	12,046	12,440	12,516	12,751
716	HEALTH INSURANCE	50,347	63,709	58,230	59,020
717	LIFE INSURANCE	402	344	344	344
718	RETIREMENT EXPENSE	39,892	36,088	36,310	49,030
719	WORKERS COMPENSATION INS	1,365	1,345	1,353	1,378
722	HOLIDAY PAY	4,016	-	-	-
726	OFFICE SUPPLIES	2,073	3,200	2,500	2,500
728	PRINTING & BINDING	426	1,330	650	650
746	OTHER SUPPLIES	635	700	700	700
749	OIL & GAS	1,349	1,750	1,750	1,750
802	SERVICES	4,537	8,600	15,775	15,775
803	DUES & SUBSCRIPTIONS	250	250	250	250
850	TELEPHONE	2,828	3,100	2,740	2,740
851	COPY MACHINE COSTS	3	400	400	400
852	FAX MACHINE COSTS	6	50	50	50
861	PERSONAL CAR MILEAGE	5,417	6,000	6,000	6,000
865	MEALS & LODGING	836	1,285	1,000	1,000
931	EQUIPMENT REPAIR & MAINT	300	300	300	300
935	VEHICLES REPAIR & MAINT	799	800	500	500
957	EDUCATION & SEMINARS	320	650	750	750
978	EQUIPMENT	3,174	-	1,800	1,800
DRAIN COMMISSION TOTAL		287,448	304,954	307,532	324,366

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DEPT 301 SHERIFF'S DEPARTMENT					
703	SALARIES & WAGES-SUPERVISOR	63,642	65,180	65,580	66,809
704	SALARIES & WAGES-REGULAR	1,002,894	1,116,189	1,100,486	1,118,114
712	SALARIES & WAGES-OVERTIME	89,066	69,000	70,000	70,000
715	FICA-EMPLOYER EXPENSE	91,724	93,169	92,001	93,446
716	HEALTH INSURANCE	299,061	330,818	361,242	400,454
717	LIFE INSURANCE	2,489	2,514	2,514	2,514
718	RETIREMENT EXPENSE	245,973	288,214	286,657	276,420
719	WORKERS COMPENSATION INS	41,484	35,650	35,014	35,614
721	PTO PAYOFFS	28,238	-	-	-
722	HOLIDAY PAY	30,160	36,528	36,562	36,598
726	OFFICE SUPPLIES	5,062	8,700	8,700	8,700
728	PRINTING & BINDING	490	2,000	2,000	2,000
729	POSTAGE	349	400	400	400
744	POLICE SUPPLIES	12,182	12,500	12,500	12,500
748	UNIFORMS & ACCESSORIES	18,541	10,000	12,000	12,000
749	OIL & GAS	73,268	70,000	60,000	60,000
750	OTHER	359	500	500	500
802	SERVICES	42,661	59,128	52,698	52,698
803	DUES & SUBSCRIPTIONS	1,409	1,600	1,600	1,600
812	UNIFORM DRY CLEANING	6,675	6,000	6,000	6,000
830	ATTORNEY FEES	-	-	-	-
834	MEDICAL SERVICES	3,581	10,000	10,000	10,000
850	TELEPHONE	12,836	10,500	11,300	11,300
851	COPY MACHINE COSTS	4,734	6,000	6,000	6,000
852	FAX MACHINE COSTS	1,320	1,500	1,500	1,500
860	TRAVEL	34	500	500	500
861	PERSONAL CAR MILEAGE	862	1,000	1,000	1,000
865	MEALS & LODGING	2,497	5,000	5,000	5,000
902	ADVERTISING	493	500	1,000	1,000
903	PROMOTIONS	-	-	-	-
931	EQUIPMENT REPAIR & MAINT	14,873	10,000	8,000	8,000
935	VEHICLES REPAIR & MAINT	29,512	30,000	40,000	40,000
956	MISCELLANEOUS	185	500	500	500
957	EDUCATION & SEMINARS	6,265	9,850	10,000	10,000
978	EQUIPMENT	148,619	9,000	52,800	52,800
SHERIFF'S DEPARTMENT TOTAL		2,281,537	2,302,440	2,354,054	2,403,967

DEPT 302 ROAD PATROL					
704	SALARIES & WAGES-REGULAR	98,221	101,490	102,118	104,027
712	SALARIES & WAGES-OVERTIME	12,118	-	-	-
715	FICA-EMPLOYER EXPENSE	8,695	8,070	8,126	8,272
716	HEALTH INSURANCE	18,521	27,437	26,805	27,192
717	LIFE INSURANCE	201	201	201	201
718	RETIREMENT EXPENSE	23,896	23,546	33,258	37,651
719	WORKERS COMPENSATION INS	3,954	3,534	3,558	3,622
722	HOLIDAY PAY	5,334	4,003	4,103	4,103
726	OFFICE SUPPLIES	-	200	-	-
748	UNIFORMS & ACCESSORIES	-	250	250	250
749	OIL & GAS	8,954	8,000	8,000	8,000
802	SERVICES	-	-	-	-
812	UNIFORM DRY CLEANING	176	250	250	250
935	VEHICLES REPAIR & MAINT	-	2,000	1,000	1,000
ROAD PATROL TOTAL		180,069	178,981	187,669	194,568

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DEPT 320	MICH JUSTICE TRAINING				
744	POLICE SUPPLIES	-	-	-	-
957	EDUCATION & SEMINARS	3,665	4,000	4,000	4,000
MICH JUSTICE TRAINING TOTAL		3,665	4,000	4,000	4,000

DEPT 331	MARINE SAFETY				
704	SALARIES & WAGES-REGULAR	193	-	-	-
706	SALARIES & WAGES-PART TIME	-	-	-	-
712	SALARIES & WAGES-OVERTIME	1,769	-	-	2,400
715	FICA-EMPLOYER EXPENSE	149	-	-	-
716	HEALTH INSURANCE	-	-	-	-
717	LIFE INSURANCE	-	-	-	-
718	RETIREMENT EXPENSE	184	-	-	-
719	WORKERS COMPENSATION INS	66	-	-	-
748	UNIFORMS & ACCESSORIES	-	-	100	100
749	OIL & GAS	69	100	200	200
931	EQUIPMENT REPAIR & MAINT	703	300	300	300
MARINE SAFETY TOTAL		3,133	400	600	3,000

DEPT 351	CORRECTIONS				
704	SALARIES & WAGES-REGULAR	864,557	862,078	936,117	942,657
706	SALARIES & WAGES-PART TIME	69,461	133,300	133,537	134,933
712	SALARIES & WAGES-OVERTIME	35,963	29,250	40,000	40,000
715	FICA-EMPLOYER EXPENSE	74,577	78,779	84,567	85,149
716	HEALTH INSURANCE	242,993	283,962	303,552	311,593
717	LIFE INSURANCE	2,120	2,112	2,212	2,212
718	RETIREMENT EXPENSE	143,099	166,095	184,762	185,927
719	WORKERS COMPENSATION INS	32,400	33,508	35,486	35,732
720	UNEMPLOYMENT EXPENSE	-	-	-	-
722	HOLIDAY PAY	8,774	34,417	35,797	35,466
726	OFFICE SUPPLIES	7,038	8,000	8,000	8,000
728	PRINTING & BINDING	1,989	3,000	2,000	2,000
743	FOOD	240,177	250,000	275,000	255,000
744	POLICE SUPPLIES	5,891	9,500	9,500	9,500
745	KITCHEN SUPPLIES	2,689	2,500	2,500	2,500
746	OTHER SUPPLIES	14,558	16,000	16,000	16,000
747	CLOTHING & BEDDING	4,301	7,500	7,500	7,500
748	UNIFORMS & ACCESSORIES	8,100	7,500	8,000	8,000
749	OIL & GAS	5,690	4,000	2,500	2,500
750	OTHER	2,140	2,000	2,000	2,000
776	JANITORIAL SUPPLIES	36,909	42,000	45,000	45,000
802	SERVICES	52,908	12,500	12,500	12,500
803	DUES & SUBSCRIPTIONS	405	500	300	300
812	UNIFORM DRY CLEANING	2,118	2,500	2,500	2,500
834	MEDICAL SERVICES	303,238	327,750	335,750	315,750
841	FEES	7,948	6,000	6,400	6,400
850	TELEPHONE	7,173	8,000	8,000	8,000
852	FAX MACHINE COSTS	1,123	1,200	1,200	1,200
860	TRAVEL	138	150	150	150
861	PERSONAL CAR MILEAGE	347	325	325	325
865	MEALS & LODGING	1,070	1,000	500	500
920	UTILITIES	125,700	128,000	128,000	128,000
931	EQUIPMENT REPAIR & MAINT	5,884	7,000	8,000	8,000
932	BUILDING REPAIR & MAINT	53,431	50,000	55,000	55,000
957	EDUCATION & SEMINARS	525	2,000	2,000	2,000
978	EQUIPMENT	8,344	6,570	3,800	3,800
CORRECTIONS TOTAL		2,373,776	2,528,996	2,698,455	2,676,094

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DEPT 401 COMMUNITY DEVELOPMENT DEPT					
704	SALARIES & WAGES-REGULAR	95,982	125,015	110,139	128,730
706	SALARIES & WAGES-PART TIME	13,355	-	16,222	-
707	PER DIEM PAYMENTS	3,000	4,680	4,680	4,680
715	FICA-EMPLOYER EXPENSE	8,582	9,564	9,667	9,848
716	HEALTH INSURANCE	37,162	41,684	45,709	51,593
717	LIFE INSURANCE	251	201	201	251
718	RETIREMENT EXPENSE	21,586	22,425	23,699	31,337
719	WORKERS COMPENSATION INS	1,921	1,467	1,477	1,505
722	HOLIDAY PAY	3,085	-	-	-
726	OFFICE SUPPLIES	1,220	1,550	1,550	1,550
728	PRINTING & BINDING	1,358	1,375	1,600	1,600
749	OIL & GAS	737	700	700	700
802	SERVICES	-	1,675	3,100	3,100
803	DUES & SUBSCRIPTIONS	1,214	1,500	1,500	1,500
830	ATTORNEY FEES	-	225	1,500	1,500
850	TELEPHONE	826	2,700	2,500	2,500
851	COPY MACHINE COSTS	10	200	200	200
852	FAX MACHINE COSTS	13	25	25	25
861	PERSONAL CAR MILEAGE	765	1,400	1,400	1,200
865	MEALS & LODGING	478	800	800	800
901	LEGAL NOTICES	4,308	4,100	4,200	4,200
931	EQUIPMENT REPAIR & MAINT	-	200	200	200
957	EDUCATION & SEMINARS	412	3,000	3,000	3,000
962	MISCELLANEOUS SERVICES	-	7,000	7,000	7,000
978	EQUIPMENT	4,984	3,225	1,000	1,000
COMMUNITY DEVELOPMENT DEPT TOTAL		201,250	234,711	242,069	258,019

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

DEPT 426 EMERGENCY MANAGEMENT					
704	SALARIES & WAGES-REGULAR	22,608	16,652	16,755	17,068
706	SALARIES & WAGES-PART TIME	21,903	27,108	50,881	48,371
715	FICA-EMPLOYER EXPENSE	3,783	3,348	5,174	5,006
716	HEALTH INSURANCE	2,827	877	1,023	1,008
717	LIFE INSURANCE	95	126	227	227
718	RETIREMENT EXPENSE	1,904	3,063	1,173	1,195
719	WORKERS COMPENSATION INS	140	124	191	185
722	HOLIDAY PAY	2,340	-	-	-
726	OFFICE SUPPLIES	3,679	4,500	4,500	4,500
728	PRINTING & BINDING	-	5,500	5,500	-
729	POSTAGE	127	100	200	200
746	OTHER SUPPLIES	304	1,100	1,100	1,100
748	UNIFORMS & ACCESSORIES	13	500	800	800
749	OIL & GAS	-	1,000	1,500	1,500
776	JANITORIAL SUPPLIES	44	50	150	150
802	SERVICES	43,710	50,000	50,000	2,500
803	DUES & SUBSCRIPTIONS	185	300	600	400
812	UNIFORM DRY CLEANING	-	100	100	-
822	JANITORIAL SERVICES	-	-	-	-
849	GRANTS	2,494	4,100	34,100	2,100
850	TELEPHONE	1,897	2,400	8,000	3,600
851	COPY MACHINE COSTS	-	150	150	150
852	FAX MACHINE COSTS	-	150	150	150
860	TRAVEL	-	100	500	100

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861	PERSONAL CAR MILEAGE	2,094	1,400	1,500	1,000
865	MEALS & LODGING	1,114	1,000	1,500	1,500
902	ADVERTISING	546	1,500	1,500	3,000
920	UTILITIES	2,120	2,550	4,000	4,000
931	EQUIPMENT REPAIR & MAINT	9,098	5,000	13,000	10,000
935	VEHICLES REPAIR & MAINT	10	500	500	500
957	EDUCATION & SEMINARS	500	1,400	2,000	2,000
978	EQUIPMENT	-	11,600	36,000	-
EMERGENCY MANAGEMENT TOTAL		123,532	146,298	242,774	112,310
DEPT 428 LIVESTOCK CLAIMS					
959	LIVESTOCK	-	400	-	-
LIVESTOCK CLAIMS TOTAL		-	400	-	-
DEPT 430 ANIMAL CONTROL					
704	SALARIES & WAGES-REGULAR	67,042	70,987	71,427	72,762
706	SALARIES & WAGES-PART TIME	18,629	26,613	26,778	27,278
712	SALARIES & WAGES-OVERTIME	404	-	-	-
715	FICA-EMPLOYER EXPENSE	6,736	7,466	7,513	7,653
716	HEALTH INSURANCE	24,859	28,032	23,387	23,660
717	LIFE INSURANCE	201	201	201	201
718	RETIREMENT EXPENSE	17,275	12,314	20,595	27,625
719	WORKERS COMPENSATION INS	895	992	998	1,017
722	HOLIDAY PAY	2,677	-	-	-
726	OFFICE SUPPLIES	2,183	2,000	2,000	2,000
729	POSTAGE	55	100	100	100
746	OTHER SUPPLIES	-	200	200	200
748	UNIFORMS & ACCESSORIES	826	1,500	1,000	1,000
749	OIL & GAS	4,040	4,800	4,000	4,000
751	FOOD FOR ANIMALS	13,264	15,500	500	500
776	JANITORIAL SUPPLIES	22,715	18,000	18,000	18,000
802	SERVICES	163,352	162,500	155,000	155,000
803	DUES & SUBSCRIPTIONS	-	-	-	-
822	JANITORIAL SERVICES	-	-	-	-
830	ATTORNEY FEES	-	-	-	-
834	MEDICAL SERVICES	2,605	16,000	10,000	10,000
850	TELEPHONE	3,624	3,100	3,300	3,300
851	COPY MACHINE COSTS	-	-	300	300
860	TRAVEL	-	-	-	-
861	PERSONAL CAR MILEAGE	-	400	100	100
865	MEALS & LODGING	-	250	250	250
902	ADVERTISING	-	-	-	-
920	UTILITIES	28,201	26,500	25,100	25,100
931	EQUIPMENT REPAIR & MAINT	1,391	2,000	1,500	1,500
932	BUILDING REPAIR & MAINT	8,682	8,000	7,500	7,500
933	GROUND MAINT & SNOW REMOVAL	3,363	3,500	3,500	3,500
935	VEHICLES REPAIR & MAINT	1,666	4,000	2,500	2,500
956	MISCELLANEOUS	17,342	5,000	5,000	5,000
957	EDUCATION & SEMINARS	-	500	500	500
978	EQUIPMENT	1,574	2,500	2,800	2,800
ANIMAL CONTROL TOTAL		413,600	422,955	394,049	403,346
DEPT 441 BOARD OF PUBLIC WORKS					
707	PER DIEM PAYMENTS	270	800	1,260	800
830	ATTORNEY FEES	123	-	-	-
901	LEGAL NOTICES	-	1,000	1,000	-
BOARD OF PUBLIC WORKS TOTAL		393	1,800	2,260	800

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DEPT 445 DRAIN CONSTRUCTION & REPS					
956	MISCELLANEOUS	194,050	260,000	296,000	296,000
DRAIN CONSTRUCTION & REPS TOTAL		194,050	260,000	296,000	296,000
DEPT 526 SANITARY LANDFILL					
704	SALARIES & WAGES-REGULAR	2,440	4,343	4,370	4,452
715	FICA-EMPLOYER EXPENSE	180	332	334	341
716	HEALTH INSURANCE	-	188	193	193
717	LIFE INSURANCE	-	7	7	7
718	RETIREMENT EXPENSE	-	1,331	1,339	1,865
719	WORKERS COMPENSATION INS	34	58	58	59
729	POSTAGE	-	100	110	110
754	OPERATING SUPPLIES	-	500	525	525
802	SERVICES	22,407	38,750	40,688	27,000
830	ATTORNEY FEES	132	2,500	2,500	500
860	TRAVEL	-	75	78	78
861	PERSONAL CAR MILEAGE	-	110	113	113
865	MEALS & LODGING	-	390	390	390
901	LEGAL NOTICES	-	300	300	300
920	UTILITIES	1,027	2,000	2,100	1,500
931	EQUIPMENT REPAIR & MAINT	146	6,000	6,000	1,000
933	GROUND MAINT & SNOW REMOVAL	1,984	10,000	10,000	7,000
956	MISCELLANEOUS	78	100	105	105
957	EDUCATION & SEMINARS	-	310	310	310
SANITARY LANDFILL TOTAL		28,428	67,394	69,520	45,848
DEPT 605 PUBLIC HEALTH					
836	CONTAGIOUS DISEASES	1,711	1,600	2,000	2,000
PUBLIC HEALTH TOTAL		1,711	1,600	2,000	2,000
DEPT 631 SUBSTANCE ABUSE					
849	HEALTH	318,837	299,420	164,807	164,807
SUBSTANCE ABUSE TOTAL		318,837	299,420	164,807	164,807
DEPT 648 MEDICAL EXAMINER					
840	MEDICAL EXAMINER	77,288	123,000	123,000	123,000
841	FEES	41,379	-	-	-
842	FEES	10,850	12,600	10,600	10,600
860	TRAVEL	13,727	15,000	17,000	17,000
MEDICAL EXAMINER TOTAL		143,244	150,600	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 DRUGS					
834	MEDICAL SERVICES	-	2,000	-	-
ADULT PRESCRIPTION DRUGS TOTAL		-	2,000	-	-

2016 Recommended Budget
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget

2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
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DEPT 682 VETERANS AFFAIRS					
704	SALARIES & WAGES-REGULAR	44,159	48,494	50,661	51,608
707	PER DIEM PAYMENTS	1,100	1,500	1,500	1,500
715	FICA-EMPLOYER EXPENSE	3,546	3,710	3,876	3,948
716	HEALTH INSURANCE	5,862	7,075	6,943	7,028
717	LIFE INSURANCE	101	101	101	101
718	RETIREMENT EXPENSE	3,228	3,395	3,546	3,613
719	WORKERS COMPENSATION INS	131	136	142	145
722	HOLIDAY PAY	1,563	-	-	-
726	OFFICE SUPPLIES	247	400	400	400
728	PRINTING & BINDING	-	-	-	-
803	DUES & SUBSCRIPTIONS	-	55	55	55
850	TELEPHONE	776	-	900	900
851	COPY MACHINE COSTS	100	100	-	-
852	FAX MACHINE COSTS	23	100	75	75
861	PERSONAL CAR MILEAGE	-	-	-	-
865	MEALS & LODGING	-	-	-	-
931	EQUIPMENT REPAIR & MAINT	-	300	-	-
956	MISCELLANEOUS	6,050	5,000	5,100	5,100
957	EDUCATION & SEMINARS	-	-	45	45
978	EQUIPMENT	1,574	-	-	-
VETERANS AFFAIRS TOTAL		68,458	70,366	73,344	74,518

DEPT 684 HUMAN RIGHTS COMMITTEE					
707	PER DIEM PAYMENTS	2,308	3,300	3,300	3,300
728	PRINTING & BINDING	8	500	500	500
729	POSTAGE	-	100	-	-
802	SERVICES	1,864	1,750	1,750	1,750
803	DUES & SUBSCRIPTIONS	-	300	200	200
861	PERSONAL CAR MILEAGE	-	200	200	200
903	PROMOTIONS	29	200	200	200
957	EDUCATION & SEMINARS	550	1,000	1,000	1,000
HUMAN RIGHTS COMMITTEE TOTAL		4,758	7,350	7,150	7,150

DEPT 731 MSU COOPERATIVE EXTENSION					
720	UNEMPLOYMENT EXPENSE	2,247	-	-	-
802	SERVICES	137,068	141,702	145,952	145,952
850	TELEPHONE	1,908	2,265	2,265	2,265
852	FAX MACHINE COSTS	12	20	20	20
COOPERATIVE EXTENSION TOTAL		141,235	143,987	148,237	148,237

DEPT 858 UNALLOCATED EMPLOYEE BENEFITS					
712	SALARIES & WAGES-OVERTIME	-	-	-	-
715	FICA-EMPLOYER EXPENSE	7,426	8,000	7,500	7,500
716	HEALTH INSURANCE	(947)	50,000	50,000	50,000
717	LIFE INSURANCE	(686)	-	-	-
718	RETIREMENT EXPENSE	2,559	2,000	2,000	2,000
719	WORKERS COMPENSATION INS	(8,456)	5,000	5,000	5,000
720	UNEMPLOYMENT EXPENSE	236	10,000	5,000	5,000
721	PTO PAYOFFS	97,280	110,000	105,000	105,000
729	POSTAGE	82,564	75,000	85,000	85,000
802	PROFESSIONAL SERVICES	-	-	-	85,000
911	LEGAL FEES	206,970	220,000	215,000	215,000
956	MISCELLANEOUS	6,711	400	500	500
UNALLOCATED EMPLOYEE BENEFITS TOTAL		393,657	480,400	475,000	560,000

2016 Recommended Budget
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget

2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
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DEPT 890	CONTINGENCIES				
958	CONTINGENCY	-	43,566	50,000	50,000
CONTINGENCIES TOTAL		-	43,566	50,000	50,000

DEPT 965	OPERATING TRANSFERS OUT				
960	OPERATING TRANSFERS OUT	1,345,831	1,672,986	2,187,879	2,106,800
961	TRANSFERS OUT	370,500	365,900	366,924	366,924
OPERATING TRANSFERS OUT TOTAL		1,716,331	2,038,886	2,554,803	2,473,724

GRAND TOTAL EXPENDITURES	17,372,366	19,058,219	19,868,240	20,107,367
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Isabella County Revenues 288 Commission on Aging	2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
401 PROPERTY TAXES				
	952,809	1,349,274	1,241,354	1,397,857
519 FEDERAL GRANTS				
	379,122	393,587	254,532	254,532
555 TOBACCO SETTLEMENT-STATE				
	6,295	-	-	-
561 STATE GRANTS				
	269,576	265,001	265,001	265,001
592 CONTRIBUTION FROM				
	399,838	31,648	200,000	200,000
623 PRIVATE PAY				
	66,341	42,500	15,855	15,855
665 INTEREST EARNED				
	382	-	-	-
674 3RD PARTY CONTRIBUTIONS				
	367,683	322,769	109,877	109,877
675 IN-KIND CONTRIBUTIONS				
	71,442	77,888	63,831	63,831
677 TRANSFERS IN				
	1,245	-	-	-
694 MISC REVENUE				
	39,206	31,518	52,651	52,651
GRANT TOTAL REVENUES	2,553,938	2,514,185	2,203,101	2,359,604

2016 Recommended Budget
COMMISSION ON AGING EXPENDITURES

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Isabella County Expenditures
288 Commission on Aging

2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
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DEPT 1 CONGREGATE COOKS - GRATIOT					
706	SALARIES & WAGES-PART TIME	41,439	21,965	-	-
715	FICA-EMPLOYER EXPENSE	3,198	1,680	-	-
718	RETIREMENT EXPENSE	2,584	1,045	-	-
719	WORKERS COMPENSATION INS	805	433	-	-
722	HOLIDAY PAY	359	-	-	-
CONGREGATE COOKS - GRATIOT TOTAL		48,385	25,123	-	-

DEPT 2 CONGREGATE - GRATIOT					
704	SALARIES & WAGES-REGULAR	8,282	10,765	-	-
706	SALARIES & WAGES-PART TIME	28,212	18,283	-	-
715	FICA-EMPLOYER EXPENSE	2,862	2,222	-	-
716	HEALTH INSURANCE	3,110	4,875	-	-
717	LIFE INSURANCE	18	32	-	-
718	RETIREMENT EXPENSE	4,265	2,195	-	-
719	WORKERS COMPENSATION INS	683	473	-	-
721	PTO PAYOFFS	691	-	-	-
722	HOLIDAY PAY	591	-	-	-
726	OFFICE SUPPLIES	345	372	-	-
729	POSTAGE	172	310	-	-
743	FOOD	37,140	24,970	-	-
754	OPERATING SUPPLIES	4,235	5,437	-	-
802	SERVICES	7,092	5,247	-	-
803	DUES & SUBSCRIPTIONS	64	341	-	-
850	TELEPHONE	467	868	-	-
860	TRAVEL	298	434	-	-
861	PERSONAL CAR MILEAGE	1,338	558	-	-
920	UTILITIES	11,913	7,254	-	-
921	TRASH PICK UP	-	109	-	-
931	EQUIPMENT REPAIR & MAINT	20	620	-	-
955	LICENSE FEES	756	527	-	-
956	MISCELLANEOUS	3,416	3,416	-	-
957	EDUCATION & SEMINARS	-	248	-	-
CONGREGATE - GRATIOT TOTAL		115,970	89,556	-	-

DEPT 3 HOME DELIVERED - GRATIOT					
704	SALARIES & WAGES-REGULAR	12,423	23,963	-	-
706	SALARIES & WAGES-PART TIME	42,318	40,695	-	-
715	FICA-EMPLOYER EXPENSE	4,293	4,946	-	-
716	HEALTH INSURANCE	4,666	10,850	-	-
717	LIFE INSURANCE	28	70	-	-
718	RETIREMENT EXPENSE	6,398	4,887	-	-
719	WORKERS COMPENSATION INS	1,025	1,053	-	-
721	PTO PAYOFFS	1,036	-	-	-
722	HOLIDAY PAY	887	-	-	-
726	OFFICE SUPPLIES	368	828	-	-
729	POSTAGE	172	690	-	-

2016 Recommended Budget
COMMISSION ON AGING EXPENDITURES

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**Isabella County Expenditures
288 Commission on Aging**

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
743	FOOD	57,440	55,579	-	-
754	OPERATING SUPPLIES	13,626	12,103	-	-
802	SERVICES	10,776	11,679	-	-
803	DUES & SUBSCRIPTIONS	64	759	-	-
850	TELEPHONE	492	1,932	-	-
860	TRAVEL	25,109	21,966	-	-
861	PERSONAL CAR MILEAGE	1,429	1,242	-	-
920	UTILITIES	11,875	16,146	-	-
921	TRASH PICK UP	-	242	-	-
931	EQUIPMENT REPAIR & MAINT	21	1,380	-	-
955	LICENSE FEES	756	1,173	-	-
956	MISCELLANEOUS	7,419	7,541	-	-
957	EDUCATION & SEMINARS	-	552	-	-
HOME DELIVERED - GRATIOT TOTAL		202,620	220,276	-	-

DEPT 4 HOME DELIVER COOKS - GRATIOT

706	SALARIES & WAGES-PART TIME	40,934	48,890	-	-
715	FICA-EMPLOYER EXPENSE	3,156	3,740	-	-
718	RETIREMENT EXPENSE	3,876	2,327	-	-
719	WORKERS COMPENSATION INS	784	963	-	-
722	HOLIDAY PAY	320	-	-	-
HOME DELIVER COOKS - GRATIOT TOTAL		49,071	55,920	-	-

DEPT 5 CONGREGATE-COOKS

706	SALARIES & WAGES-PART TIME	25,800	20,037	26,066	26,066
715	FICA-EMPLOYER EXPENSE	1,992	1,533	1,994	1,994
718	RETIREMENT EXPENSE	-	-	619	619
719	WORKERS COMPENSATION INS	496	395	488	488
721	PTO PAYOFFS	24	-	897	897
722	HOLIDAY PAY	208	-	-	-
CONGREGATE-COOKS TOTAL		28,520	21,965	30,064	30,064

DEPT 6 CONGREGATE MEALS

704	SALARIES & WAGES-REGULAR	8,282	10,765	23,700	23,700
706	SALARIES & WAGES-PART TIME	26,177	15,231	15,715	15,715
715	FICA-EMPLOYER EXPENSE	2,734	1,989	3,015	3,015
716	HEALTH INSURANCE	3,110	4,875	10,121	10,121
717	LIFE INSURANCE	18	32	62	62
718	RETIREMENT EXPENSE	2,483	1,471	1,672	1,672
719	WORKERS COMPENSATION INS	653	413	521	521
721	PTO PAYOFFS	1,037	-	-	-
722	HOLIDAY PAY	607	-	-	-
726	OFFICE SUPPLIES	764	496	840	840
729	POSTAGE	253	248	200	200
743	FOOD	41,097	25,270	28,672	28,672
754	OPERATING SUPPLIES	4,550	5,548	3,500	3,500
802	SERVICES	5,001	4,688	3,400	3,400
803	DUES & SUBSCRIPTIONS	64	341	100	100
850	TELEPHONE	1,508	1,303	1,025	1,025

2016 Recommended Budget
COMMISSION ON AGING EXPENDITURES

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**Isabella County Expenditures
288 Commission on Aging**

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
860	TRAVEL	63	388	-	-
861	PERSONAL CAR MILEAGE	673	466	250	250
920	UTILITIES	4,914	1,544	3,125	3,125
921	TRASH PICK UP	180	124	150	150
931	EQUIPMENT REPAIR & MAINT	259	186	186	186
955	LICENSE FEES	408	217	275	275
956	MISCELLANEOUS	4,243	4,243	4,354	4,354
957	EDUCATION & SEMINARS	-	248	175	175
978	EQUIPMENT	1,721	-	-	-
CONGREGATE MEALS TOTAL		110,800	80,086	101,058	101,058

DEPT 7 HOME DELIVERED MEALS

704	SALARIES & WAGES-REGULAR	12,423	23,963	52,751	52,751
706	SALARIES & WAGES-PART TIME	39,871	33,902	34,979	34,979
715	FICA-EMPLOYER EXPENSE	4,147	4,427	6,711	6,711
716	HEALTH INSURANCE	4,666	10,850	22,529	22,529
717	LIFE INSURANCE	28	70	140	140
718	RETIREMENT EXPENSE	3,725	3,275	3,722	3,722
719	WORKERS COMPENSATION INS	992	919	1,159	1,159
721	PTO PAYOFFS	1,556	-	-	-
722	HOLIDAY PAY	911	-	-	-
726	OFFICE SUPPLIES	764	1,104	1,200	1,200
729	POSTAGE	253	552	400	400
743	FOOD	65,282	56,246	60,316	60,316
754	OPERATING SUPPLIES	15,360	12,348	15,115	15,115
802	SERVICES	7,539	10,436	8,400	8,400
803	DUES & SUBSCRIPTIONS	64	759	200	200
850	TELEPHONE	1,572	2,899	2,075	2,075
860	TRAVEL	26,234	26,863	26,000	26,000
861	PERSONAL CAR MILEAGE	676	1,036	675	675
920	UTILITIES	4,951	3,436	6,955	6,955
921	TRASH PICK UP	180	276	275	275
931	EQUIPMENT REPAIR & MAINT	333	414	415	415
955	LICENSE FEES	408	483	615	615
956	MISCELLANEOUS	6,768	7,888	8,065	8,065
957	EDUCATION & SEMINARS	-	552	200	200
978	EQUIPMENT	2,582	-	-	-
HOME DELIVERED MEALS TOTAL		201,283	202,698	252,897	252,897

DEPT 8 HOME DELIVERED-COOKS

706	SALARIES & WAGES-PART TIME	21,562	44,599	58,019	58,019
715	FICA-EMPLOYER EXPENSE	1,665	3,412	4,438	4,438
718	RETIREMENT EXPENSE	-	-	1,378	1,378
719	WORKERS COMPENSATION INS	417	879	1,085	1,085
721	PTO PAYOFFS	37	-	1,996	1,996
722	HOLIDAY PAY	167	-	-	-
HOME DELIVERED-COOKS TOTAL		23,848	48,890	66,916	66,916

2016 Recommended Budget
COMMISSION ON AGING EXPENDITURES

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Isabella County Expenditures
288 Commission on Aging

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
DEPT 9 FOSTER GRANDPARENTS PROG					
704	SALARIES & WAGES-REGULAR	69,583	73,714	66,569	66,569
715	FICA-EMPLOYER EXPENSE	5,392	5,639	5,093	5,093
716	HEALTH INSURANCE	28,820	33,786	21,182	21,182
717	LIFE INSURANCE	171	172	172	172
718	RETIREMENT EXPENSE	12,363	7,766	13,383	13,383
719	WORKERS COMPENSATION INS	1,372	905	721	721
722	HOLIDAY PAY	2,470	-	-	-
726	OFFICE SUPPLIES	932	870	936	936
729	POSTAGE	1,034	900	900	900
748	UNIFORMS & ACCESSORIES	747	335	620	620
754	OPERATING SUPPLIES	3,089	3,613	3,538	3,538
759	MEALS	915	1,430	1,300	1,300
834	MEDICAL SERVICES	63	210	210	210
846	STIPENDS	124,648	121,730	121,730	121,730
850	TELEPHONE	740	948	744	744
860	TRAVEL	37,980	48,325	40,092	40,092
861	PERSONAL CAR MILEAGE	298	408	1,092	1,092
865	MEALS & LODGING	763	2,216	2,216	2,216
911	LEGAL FEES	442	443	476	476
956	MISCELLANEOUS	22,029	26,105	23,795	23,795
957	EDUCATION & SEMINARS	465	1,670	1,670	1,670
FOSTER GRANDPARENTS PROG TOTAL		314,317	331,185	306,439	306,439

DEPT 10 ACTIVITY CENTER					
704	SALARIES & WAGES-REGULAR	38,908	38,588	40,383	40,383
715	FICA-EMPLOYER EXPENSE	3,226	2,952	3,089	3,089
716	HEALTH INSURANCE	16,963	15,729	20,342	20,342
717	LIFE INSURANCE	101	101	101	101
718	RETIREMENT EXPENSE	6,377	2,702	2,827	2,827
719	WORKERS COMPENSATION INS	566	529	525	525
721	PTO PAYOFFS	2,079	-	-	-
722	HOLIDAY PAY	1,384	-	-	-
726	OFFICE SUPPLIES	200	-	-	-
743	FOOD	4,822	-	3,500	3,500
754	OPERATING SUPPLIES	885	-	-	-
802	SERVICES	4,952	-	10,000	10,000
ACTIVITY CENTER TOTAL		80,463	60,601	80,767	80,767

DPET 13 VOLUNTEER TRAVEL					
704	SALARIES & WAGES-REGULAR	18,197	23,538	25,455	25,455
715	FICA-EMPLOYER EXPENSE	1,401	1,801	1,947	1,947
716	HEALTH INSURANCE	1,403	15,830	20,291	20,291
717	LIFE INSURANCE	8	101	101	101
718	RETIREMENT EXPENSE	1,322	1,648	1,782	1,782
719	WORKERS COMPENSATION INS	630	68	331	331
722	HOLIDAY PAY	788	-	-	-
860	TRAVEL	30,000	30,000	30,000	30,000
VOLUNTEER TRAVEL TOTAL		53,749	72,986	79,907	79,907

Isabella County Expenditures
288 Commission on Aging

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
DEPT 14 FITNESS PROGRAM					
706	SALARIES & WAGES-PART TIME	26,013	-	-	-
715	FICA-EMPLOYER EXPENSE	2,070	-	-	-
719	WORKERS COMPENSATION INS	88	-	-	-
721	PTO PAYOFFS	607	-	-	-
722	HOLIDAY PAY	434	-	-	-
802	SERVICES	9,098	-	-	-
860	TRAVEL	329	-	-	-
861	PERSONAL CAR MILEAGE	3,240	-	-	-
FITNESS PROGRAM TOTAL		41,879	-	-	-
DEPT 15 LOCAL RESPITE CARE					
704	SALARIES & WAGES-REGULAR	17,261	20,567	-	-
715	FICA-EMPLOYER EXPENSE	1,250	1,573	-	-
716	HEALTH INSURANCE	8,475	9,936	-	-
717	LIFE INSURANCE	50	51	-	-
718	RETIREMENT EXPENSE	1,202	1,439	-	-
719	WORKERS COMPENSATION INS	328	405	-	-
LOCAL RESPITE CARE TOTAL		28,566	33,971	-	-
DEPT 16 UNMET NEEDS PROGRAM					
754	OPERATING SUPPLIES	-	500	500	500
802	SERVICES	-	500	500	500
847	ASSISTANCE PAYMENTS	20,600	4,300	4,300	4,300
UNMET NEEDS PROGRAM TOTAL		20,600	5,300	5,300	5,300
DEPT 21 HOMEMAKING					
704	SALARIES & WAGES-REGULAR	-	-	26,859	26,859
706	SALARIES & WAGES-PART TIME	41,143	37,416	32,762	32,762
715	FICA-EMPLOYER EXPENSE	3,208	2,862	4,561	4,561
716	HEALTH INSURANCE	-	-	20,294	20,294
717	LIFE INSURANCE	-	-	101	101
718	RETIREMENT EXPENSE	-	437	2,370	2,370
719	WORKERS COMPENSATION INS	1,437	1,320	1,997	1,997
722	HOLIDAY PAY	790	-	-	-
726	OFFICE SUPPLIES	408	400	250	250
728	PRINTING & BINDING	-	100	-	-
729	POSTAGE	201	400	200	200
802	SERVICES	4,271	-	-	-
850	TELEPHONE	503	400	400	400
860	TRAVEL	13	-	-	-
861	PERSONAL CAR MILEAGE	4,643	4,200	3,500	3,500
902	ADVERTISING	-	25	25	25
911	LEGAL FEES	-	75	75	75
956	MISCELLANEOUS	2,224	2,780	2,780	2,780
HOMEMAKING TOTAL		58,839	50,415	96,174	96,174

2016 Recommended Budget
COMMISSION ON AGING EXPENDITURES

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**Isabella County Expenditures
288 Commission on Aging**

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
DEPT 22 PERSONAL CARE					
704	SALARIES & WAGES-REGULAR	29,339	31,082	31,414	31,414
706	SALARIES & WAGES-PART TIME	18,842	25,900	36,055	36,055
715	FICA-EMPLOYER EXPENSE	3,803	4,359	5,161	5,161
716	HEALTH INSURANCE	5,858	6,703	6,895	6,895
717	LIFE INSURANCE	101	101	101	101
718	RETIREMENT EXPENSE	9,121	6,555	14,697	14,697
719	WORKERS COMPENSATION INS	1,705	2,010	2,260	2,260
722	HOLIDAY PAY	1,604	-	-	-
726	OFFICE SUPPLIES	777	600	700	700
728	PRINTING & BINDING	-	275	-	-
729	POSTAGE	384	600	350	350
802	SERVICES	4,095	13,900	13,900	13,900
850	TELEPHONE	1,218	800	800	800
860	TRAVEL	146	-	-	-
861	PERSONAL CAR MILEAGE	11,024	5,000	7,000	7,000
902	ADVERTISING	-	25	25	25
911	LEGAL FEES	-	75	75	75
956	MISCELLANEOUS	2,283	2,639	2,639	2,639
PERSONAL CARE TOTAL		90,301	100,624	122,072	122,072

DEPT 23 CASE COORDINATOR					
704	SALARIES & WAGES-REGULAR	73,788	81,064	102,725	102,725
715	FICA-EMPLOYER EXPENSE	5,771	6,201	7,858	7,858
716	HEALTH INSURANCE	29,526	35,730	46,843	46,843
717	LIFE INSURANCE	201	202	252	252
718	RETIREMENT EXPENSE	14,633	8,965	18,203	18,203
719	WORKERS COMPENSATION INS	1,455	1,597	1,920	1,920
722	HOLIDAY PAY	2,665	-	-	-
726	OFFICE SUPPLIES	289	500	500	500
728	PRINTING & BINDING	-	150	-	-
729	POSTAGE	201	500	250	250
850	TELEPHONE	530	600	500	500
860	TRAVEL	639	-	-	-
861	PERSONAL CAR MILEAGE	814	2,000	1,200	1,200
902	ADVERTISING	-	25	25	25
911	LEGAL FEES	-	75	75	75
956	MISCELLANEOUS	15,189	14,006	14,006	14,006
957	EDUCATION & SEMINARS	1,113	800	800	800
CASE COORDINATOR TOTAL		146,815	152,415	195,157	195,157

DEPT 24 RESPITE CARE					
706	SALARIES & WAGES-PART TIME	28,933	36,616	42,956	42,956
715	FICA-EMPLOYER EXPENSE	2,218	2,801	3,286	3,286
719	WORKERS COMPENSATION INS	998	1,293	1,439	1,439
722	HOLIDAY PAY	57	-	-	-
726	OFFICE SUPPLIES	453	200	300	300
728	PRINTING & BINDING	-	100	-	-
729	POSTAGE	128	150	150	150

2016 Recommended Budget
COMMISSION ON AGING EXPENDITURES

DRAFT

**Isabella County Expenditures
288 Commission on Aging**

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
802	SERVICES	2,942	5,000	5,000	5,000
850	TELEPHONE	253	150	150	150
860	TRAVEL	4	-	-	-
861	PERSONAL CAR MILEAGE	190	2,200	1,000	1,000
902	ADVERTISING	-	25	25	25
911	LEGAL FEES	-	75	75	75
956	MISCELLANEOUS	1,223	1,390	1,390	1,390
RESPITE CARE TOTAL		37,397	50,000	55,771	55,771

DEPT 25 SENIOR COMPANION PROGRAM

704	SALARIES & WAGES-REGULAR	39,992	42,756	37,660	37,660
715	FICA-EMPLOYER EXPENSE	3,115	3,271	2,881	2,881
716	HEALTH INSURANCE	14,486	16,970	17,531	17,531
717	LIFE INSURANCE	101	101	101	101
718	RETIREMENT EXPENSE	6,059	4,110	6,375	6,375
719	WORKERS COMPENSATION INS	796	608	480	480
722	HOLIDAY PAY	1,433	-	-	-
726	OFFICE SUPPLIES	257	402	516	516
729	POSTAGE	278	348	348	348
748	UNIFORMS & ACCESSORIES	16	335	335	335
754	OPERATING SUPPLIES	1,318	1,662	1,557	1,557
759	MEALS	2,844	3,016	3,016	3,016
834	MEDICAL SERVICES	44	95	95	95
846	STIPENDS	50,034	49,799	49,799	49,799
850	TELEPHONE	369	360	360	360
860	TRAVEL	32,909	37,583	34,286	34,286
861	PERSONAL CAR MILEAGE	279	456	912	912
865	MEALS & LODGING	405	1,028	1,018	1,018
911	LEGAL FEES	268	268	340	340
956	MISCELLANEOUS	5,032	6,354	5,296	5,296
957	EDUCATION & SEMINARS	210	985	985	985
SENIOR COMPANION PROGRAM TOTAL		160,244	170,507	163,891	163,891

DEPT 26 CAREGIVER TRAINING PROGRAM

704	SALARIES & WAGES-REGULAR	19,371	20,567	19,804	19,804
715	FICA-EMPLOYER EXPENSE	1,588	1,573	1,590	1,590
716	HEALTH INSURANCE	8,480	9,936	10,171	10,171
717	LIFE INSURANCE	50	51	51	51
718	RETIREMENT EXPENSE	1,347	1,439	1,455	1,455
719	WORKERS COMPENSATION INS	367	405	388	388
722	HOLIDAY PAY	461	-	-	-
726	OFFICE SUPPLIES	-	300	300	300
728	PRINTING & BINDING	-	200	-	-
729	POSTAGE	291	200	400	400
754	OPERATING SUPPLIES	387	-	-	-
802	SERVICES	34,085	36,400	36,400	36,400
850	TELEPHONE	288	200	300	300
861	PERSONAL CAR MILEAGE	478	1,260	800	800
956	MISCELLANEOUS	1,616	1,526	1,506	1,506
957	EDUCATION & SEMINARS	1,347	75	75	75
CAREGIVER TRAINING PROGRAM TOTAL		70,155	74,132	73,240	73,240

2016 Recommended Budget
COMMISSION ON AGING EXPENDITURES

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Isabella County Expenditures
288 Commission on Aging

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
DEPT 672 COA ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	210,394	259,702	261,898	284,031
707	PER DIEM PAYMENTS	1,100	1,250	1,250	1,250
715	FICA-EMPLOYER EXPENSE	16,164	19,867	20,035	20,035
716	HEALTH INSURANCE	69,701	94,756	101,375	101,375
717	LIFE INSURANCE	533	636	636	636
718	RETIREMENT EXPENSE	55,006	35,817	56,340	56,340
719	WORKERS COMPENSATION INS	811	2,024	2,015	2,015
722	HOLIDAY PAY	7,800	-	-	-
726	OFFICE SUPPLIES	2,928	3,000	3,500	3,500
729	POSTAGE	641	600	500	500
754	OPERATING SUPPLIES	824	700	700	700
776	JANITORIAL SUPPLIES	3,431	3,700	3,900	3,900
803	DUES & SUBSCRIPTIONS	1,327	850	3,500	3,500
850	TELEPHONE	8,780	8,975	9,100	9,100
851	COPY MACHINE COSTS	1,099	1,000	1,000	1,000
860	TRAVEL	29	-	-	-
861	PERSONAL CAR MILEAGE	792	800	800	800
920	UTILITIES	53,328	62,100	64,500	64,500
921	TRASH PICK UP	3,271	3,300	3,800	3,800
931	EQUIPMENT REPAIR & MAINT	6,236	6,000	8,000	8,000
932	BUILDING REPAIR & MAINT	5,476	5,000	6,000	6,000
933	GROUND MAINT & SNOW REMOVAL	9,882	16,000	17,000	17,000
956	MISCELLANEOUS	123	-	-	-
978	EQUIPMENT	4,723	17,900	7,600	29,654
COA ADMINISTRATION TOTAL		464,400	543,977	573,449	617,636

GRAND TOTAL EXPENDITURES	2,348,221	2,390,627	2,203,102	2,247,289
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2016 Recommended Budget
PARKS AND RECREATION REVENUES

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Isabella County Revenues 208 Parks & Recreation	2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
401 PROPERTY TAXES				
	544,430	545,000	555,000	560,000
481 VEHICLE PERMITS				
	104,611	100,255	100,255	108,300
482 CAMPGROUND FEES				
	212,380	213,000	216,000	216,000
483 PICNIC SHELTER RESERV				
	4,025	3,300	3,400	3,600
484 BOAT FEES				
	3,194	1,950	2,950	3,550
640 SALES				
	7,736	5,800	5,800	5,800
645 SALES-ANIMAL SHELTER				
	103	20	20	60
665 INTEREST EARNED				
	666	500	500	500
673 SALES OF FIXED ASSETS				
	3,472	5,000	27,000	17,000
694 MISC REVENUE				
	56,188	25,450	26,450	26,450
GRAND TOTAL REVENUES	936,805	900,275	937,375	941,260

2016 Recommended Budget
PARKS AND RECREATION EXPENDITURES

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**Isabella County Expenditures
208 Parks & Recreation**

2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
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DEPT 752 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	112,023	88,855	90,492	123,106
706	SALARIES & WAGES-PART TIME	12,819	37,731	40,625	10,010
707	PER DIEM PAYMENTS	1,050	1,500	1,500	1,500
712	SALARIES & WAGES-OVERTIME	146	-	-	-
715	FICA-EMPLOYER EXPENSE	10,719	9,684	10,030	10,183
716	HEALTH INSURANCE	8,825	34,932	34,194	34,610
717	LIFE INSURANCE	210	201	201	302
718	RETIREMENT EXPENSE	22,718	19,996	21,612	29,452
719	WORKERS COMPENSATION INS	1,475	354	1,274	373
720	UNEMPLOYMENT EXPENSE	1,880	-	2,000	2,000
721	PTO PAYOFFS	3,445	3,500	3,500	3,500
722	HOLIDAY PAY	3,095	-	-	-
726	OFFICE SUPPLIES	5,726	3,500	4,500	4,500
728	PRINTING & BINDING	3,522	5,500	4,500	4,500
729	POSTAGE	14	-	-	-
746	OTHER SUPPLIES	802	500	500	500
748	UNIFORMS & ACCESSORIES	3,649	2,500	2,500	2,500
802	SERVICES	2,443	50,000	50,000	50,000
803	DUES & SUBSCRIPTIONS	1,439	1,525	1,525	1,525
805	FEES	4,204	5,000	5,000	5,000
830	ATTORNEY FEES	1,657	2,000	2,000	2,000
850	TELEPHONE	5,522	5,975	5,975	5,600
851	COPY MACHINE COSTS	237	500	200	500
852	FAX MACHINE COSTS	7	-	-	-
861	PERSONAL CAR MILEAGE	1,901	1,730	2,000	2,000
865	MEALS & LODGING	630	4,800	2,000	2,000
902	ADVERTISING	1,710	3,795	3,400	3,400
931	EQUIPMENT REPAIR & MAINT	1,102	500	500	500
956	MISCELLANEOUS	5,490	5,000	4,800	4,800
957	EDUCATION & SEMINARS	713	3,435	2,000	2,000
978	EQUIPMENT	105,698	139,900	138,900	58,100
ADMINISTRATION TOTAL		324,871	432,913	435,728	364,461

DEPT 756 PARKS & RECREATION-MAINT.					
704	SALARIES & WAGES-REGULAR	87,800	126,586	93,553	128,066
706	SALARIES & WAGES-PART TIME	7,837	15,180	15,273	9,134
712	SALARIES & WAGES-OVERTIME	1,611	2,000	2,000	2,000
715	FICA-EMPLOYER EXPENSE	7,684	10,845	8,325	10,496
716	HEALTH INSURANCE	8,760	34,959	13,886	16,857
717	LIFE INSURANCE	201	302	201	302
718	RETIREMENT EXPENSE	28,633	30,841	28,665	42,206
719	WORKERS COMPENSATION INS	3,569	4,607	3,537	4,544
721	PTO PAYOFFS	5,111	5,000	5,200	5,200
722	HOLIDAY PAY	3,116	-	-	-
746	OTHER SUPPLIES	222	600	600	600
748	UNIFORMS & ACCESSORIES	263	1,000	1,000	500

2016 Recommended Budget
PARKS AND RECREATION EXPENDITURES

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**Isabella County Expenditures
208 Parks & Recreation**

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
749	OIL & GAS	23,384	26,000	26,000	26,000
802	SERVICES	9,020	8,000	8,000	-
850	TELEPHONE	1,657	2,375	2,600	2,600
920	UTILITIES	1,696	2,000	2,000	2,000
931	EQUIPMENT REPAIR & MAINT	11,490	12,000	14,000	14,000
932	BUILDING REPAIR & MAINT	116	300	300	300
933	GROUND MAINT & SNOW REMOVAL	379	3,682	7,200	1,000
935	VEHICLES REPAIR & MAINT	3,978	4,500	4,500	2,500
978	EQUIPMENT	448	1,800	-	-
PARKS & RECREATION-MAINT. TOTAL		206,977	292,577	236,840	268,305

DEPT 757 COLDWATER LAKE COUNTY PARK

706	SALARIES & WAGES-PART TIME	53,546	63,722	118,416	63,632
712	SALARIES & WAGES-OVERTIME	57	-	-	-
715	FICA-EMPLOYER EXPENSE	4,099	4,875	9,059	4,868
719	WORKERS COMPENSATION INS	2,113	2,071	3,849	2,068
720	UNEMPLOYMENT EXPENSE	3,239	-	3,300	3,300
746	OTHER SUPPLIES	292	200	200	200
750	OTHER	172	125	125	125
776	JANITORIAL SUPPLIES	853	1,200	1,200	1,200
850	TELEPHONE	833	900	900	900
920	UTILITIES	14,084	16,000	16,000	16,000
932	BUILDING REPAIR & MAINT	3,364	2,000	3,500	3,000
933	GROUND MAINT & SNOW REMOVAL	9,873	9,000	10,000	10,000
978	EQUIPMENT	249	-	1,800	1,800
COLDWATER LAKE COUNTY PARK TOTAL		92,775	100,093	168,349	107,093

DEPT 758 DEERFIELD COUNTY PARK

706	SALARIES & WAGES-PART TIME	72,643	70,197	136,856	56,456
712	SALARIES & WAGES-OVERTIME	64	-	-	-
715	FICA-EMPLOYER EXPENSE	5,509	5,370	10,469	4,319
719	WORKERS COMPENSATION INS	2,419	2,281	4,448	1,835
720	UNEMPLOYMENT EXPENSE	3,824	-	4,000	4,000
746	OTHER SUPPLIES	73	150	150	150
776	JANITORIAL SUPPLIES	681	500	500	500
850	TELEPHONE	538	600	600	550
920	UTILITIES	804	800	800	800
932	BUILDING REPAIR & MAINT	153	1,000	1,000	800
933	GROUND MAINT & SNOW REMOVAL	7,291	8,000	8,000	8,000
DEERFIELD COUNTY PARK TOTAL		93,999	88,898	166,823	77,410

DEPT 759 HERRICK COUNTY PARK

706	SALARIES & WAGES-PART TIME	58,757	68,998	101,997	68,989
712	SALARIES & WAGES-OVERTIME	78	-	-	-
715	FICA-EMPLOYER EXPENSE	4,501	5,278	7,803	5,278
719	WORKERS COMPENSATION INS	1,922	2,242	3,315	2,242
720	UNEMPLOYMENT EXPENSE	3,602	-	3,000	3,000
746	OTHER SUPPLIES	591	100	200	200

2016 Recommended Budget
PARKS AND RECREATION EXPENDITURES

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**Isabella County Expenditures
208 Parks & Recreation**

		2014 Actual	2015 Amended Budget	2016 Requested	2016 Recommended
750	OTHER	173	125	125	125
776	JANITORIAL SUPPLIES	1,032	1,200	1,200	1,000
850	TELEPHONE	354	500	500	500
920	UTILITIES	9,459	9,000	10,000	9,500
932	BUILDING REPAIR & MAINT	1,172	2,500	2,500	3,500
933	GROUND MAINT & SNOW REMOVAL	4,558	7,500	7,500	6,000
978	EQUIPMENT	497	-	3,600	3,600
HERRICK COUNTY PARK TOTAL		86,694	97,443	141,740	103,934

DEPT 760 MERIDIAN PARK

706	SALARIES & WAGES-PART TIME	2,164	3,860	38,238	3,849
715	FICA-EMPLOYER EXPENSE	166	295	2,925	294
719	WORKERS COMPENSATION INS	87	125	1,243	125
746	OTHER SUPPLIES	-	100	100	100
776	JANITORIAL SUPPLIES	-	100	100	100
920	UTILITIES	271	275	275	275
932	BUILDING REPAIR & MAINT	12	600	600	600
933	GROUND MAINT & SNOW REMOVAL	485	2,000	2,000	1,000
MERIDIAN PARK TOTAL		3,185	7,355	45,481	6,343

DEPT 761 PERE MARQUETTE RAIL TRAIL

706	SALARIES & WAGES-PART TIME	2,683	1,917	2,000	2,070
715	FICA-EMPLOYER EXPENSE	205	147	150	158
719	WORKERS COMPENSATION INS	87	62	64	67
776	JANITORIAL SUPPLIES	-	100	100	100
932	BUILDING REPAIR & MAINT	-	250	250	100
933	GROUND MAINT & SNOW REMOVAL	79	500	500	400
PERE MARQUETTE RAIL TRAIL TOTAL		3,054	2,976	3,064	2,895

GRAND TOTAL EXPENDITURES	811,556	1,022,255	1,198,025	930,441
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