



the
**COUNTY of
ISABELLA**

**Fiscal Year 2022
Proposed Budget**

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Isabella County Officials

Board of Commissioners

District 1
Terry Hutchinson

District 2
Frank Engler

District 3
Gerald Jaloszynski

District 4
James H. Horton II
Chairperson

District 5
James Moreno

District 6
Steve Swaney

District 7
Tobin Hope
Vice-Chairperson

Trial Court Judges

Chief Judge
Honorable Eric R. Janes

Probate Judge
Honorable Stuart Black

Circuit Judge
Honorable Mark H. Duthie

Circuit Judge
Honorable Sara Spencer-Noggle

Other Elected Officials

Clerk
Mindé B. Lux

Drain Commissioner
Robert Willoughby

Prosecuting Attorney
David R. Barberi

Register of Deeds
Karen R. Jackson

Sheriff
Michael Main

Treasurer
Steven W. Pickens

Administrator/Controller
Margaret A. McAvoy



Isabella County

Margaret A. McAvoy
Administrator/Controller

September 3, 2021

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

Dear Commissioners,

The Proposed Isabella County Fiscal Year 2022 budget is enclosed for your review and eventual approval. The proposed budget is \$24,437,310 and is balanced.

We continue to strive towards a budget process which is transparent, collaborative and flexible. In review of the budget document, you will note that the budget format initiated for FY 2015 has been maintained and we have provided an increased detail from previous years in the Special Revenue Funds and Proprietary Funds. The FY 2022 budget document includes detailed budgets for the Commission on Aging and the Parks and Recreation Departments as both of these departments are funded by voter approved millage and it is our obligation to provide the public with a high level of detail. The FY 2022 budget also includes detailed budgets for the Materials Recovery Facility and Central Dispatch 911.

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

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

I am thankful to the Isabella County Board of Commissioners for your support, insight, vision and leadership. It is an honor and a privilege to serve as your Administrator/Controller. I submit this FY 2022 budget to you with my full recommendation for approval.

Sincerely,

Margaret A. McAvoy
County Administrator/Controller

**ISABELLA COUNTY BOARD OF COMMISSIONERS
RESOLUTION NO. 21-09-01**

Fiscal Year 2022 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’s Office 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) 2022, 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 2022 budget for the General Fund, showing revenues and expenditures each totaling \$24,437,310 based on an approved millage of 6.6100 mills; and

BE IT FURTHER RESOLVED, that the FY 2022 Isabella County Budget is hereby adopted on a fund and activity center basis for all funds, subject to all County policies regarding the expenditure of funds and the conditions set forth in this Resolution; and

BE IT FURTHER RESOLVED, that the following tax rates are hereby authorized to be levied for the tax year, including authorized debt service, as summarized below:

General Government Operations	6.6100 mil
Commission on Aging	0.8776 mil
Medical Care Facility	0.9795 mil
Parks and Recreation	0.3500 mil
Transportation	0.8620 mil
GRAND TOTAL	9.6791 mil

and

BE IT FURTHER RESOLVED, that the Board of Commissioners hereby approves salaries effective January 1, 2022, of:

County Commissioner District 1, 2 & 3	\$7,500
County Commissioner District 4, 5, 6 & 7	\$7,000
Board of Commissioners, Chairperson District salary plus	\$500
County Clerk	\$83,852
County Drain Commissioner	\$68,673
County Register of Deeds	\$75,884

County Treasurer	\$87,491
County Prosecuting Attorney	\$125,014
County Sheriff	\$102,384
Isabella County Road Commissioner (per MCL 224.8[2])	\$4,800

and

BE IT FURTHER RESOLVED, per Michigan statute (MCL 224.8[3]), that Isabella County Road Commissioners shall be eligible for health insurance coverage equivalent to that afforded to members of the Isabella County Board of Commissioners. Road Commissioners shall not be eligible for payment in lieu of health insurance coverage; and

BE IT FURTHER RESOLVED, that the meeting per diem rates for standing boards, commissions and committees appointed by the Board of Commissioners shall be set as indicated below, effective on October 1, 2021:

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

and

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

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

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

BE IT FURTHER RESOLVED, that whenever it appears to the County Administrator/Controller’s Office that the actual and probable revenues will be less than the estimated revenues upon which appropriations were based, and when it appears that expenditures will exceed an appropriation, the County Administrator/Controller’s Office shall present to the Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues or both; and

BE IT FURTHER RESOLVED, that payment of bills, pursuant to MCLA 46.71, all claims against Isabella County shall be approved by the Board of Commissioners prior to being paid. Pursuant to MCLA 46.54 the Board appoints the Finance Committee to audit, allow and authorize the payment of claims against the County and thereby expedite the duties of the Board relating to such claims. The Board shall receive a list of payments at the following Board of Commissioners meeting for ratification. The office of the Administrator/Controller may pay certain bills prior to approval by the Board to avoid late penalties, service charges and interest, etc. The Board shall receive a monthly, complete list of said claims (bills) at the next month’s Board Meeting; and

BE IT FURTHER RESOLVED, that the Administrator/Controller be, and hereby is appointed “Chief Administrative Officer,” pursuant to the Uniform Budgeting 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 2022 budget for Special Revenue Funds as shown under Attachment A; and

BE IT FURTHER RESOLVED, that the Isabella County Board of Commissioners hereby approves the FY 2022 budget, as presented, Tuesday, September 21, 2021.

James H. Horton II, Chairperson
Isabella County Board of Commissioners

Mindé B. Lux, Clerk
Isabella County

**Isabella County General Fund
Proposed Budget**

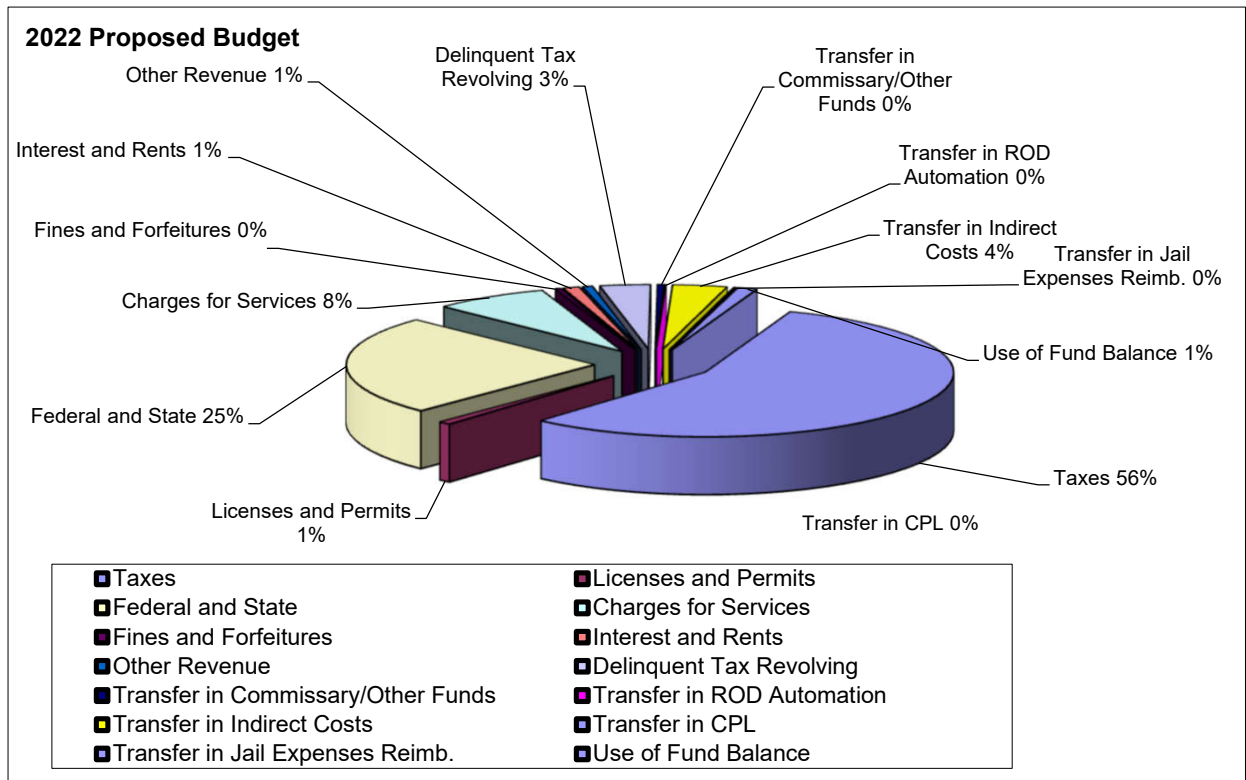
Sources of Funds	2020 Actual	2021 Amended Budget	2022 Proposed
Taxes	12,740,107	13,620,484	13,666,058
Licenses and Permits	155,948	185,200	200,200
Federal and State	4,259,364	4,396,302	6,093,703
Charges for Services	1,849,024	2,012,100	1,844,050
Fines and Forfeitures	96,339	112,000	84,500
Interest and Rents	329,016	286,352	261,352
Other Revenue	397,319	171,600	164,000
Delinquent Tax Revolving	800,000	800,395	800,000
Transfer in Commissary/Other Funds	203,875	146,068	105,423
Transfer in ROD Automation	9,471	11,167	12,067
Transfer in Indirect Costs	753,557	772,882	865,704
Transfer in CPL	29,655	29,655	29,655
Transfer in Jail Expenses Reimb.	-	1,000,751	-
Use of Fund Balance	11,022	-	310,597
Total Revenues (includes use of Fund Balance)	\$ 21,634,698	\$ 23,544,956	\$ 24,437,310

Expenditures by Function	2020 Actual	2021 Amended Budget	2022 Proposed
Legislative	195,940	206,063	206,528
Judicial	4,006,558	4,303,277	4,675,525
General Government	7,007,831	6,251,572	7,873,840
Public Safety	6,870,150	7,319,175	7,995,026
Community & Econ Development	325,552	373,947	418,665
Public Works	377,654	466,601	409,082
Health and Welfare	1,065,871	1,099,830	1,151,139
Contingency	-	50,000	50,000
Other Financing Uses	1,785,141	1,390,926	1,657,506
Total Expenditures	\$ 21,634,698	\$ 21,461,383	\$ 24,437,310

Beginning Fund Balance	8,990,919	8,979,897	11,063,470
<i>Change (Use) of Fund Balance</i>	<i>(11,022)</i>	<i>2,083,573</i>	<i>(310,597)</i>
Ending Fund Balance	\$ 8,979,897	\$ 11,063,470	\$ 10,752,873

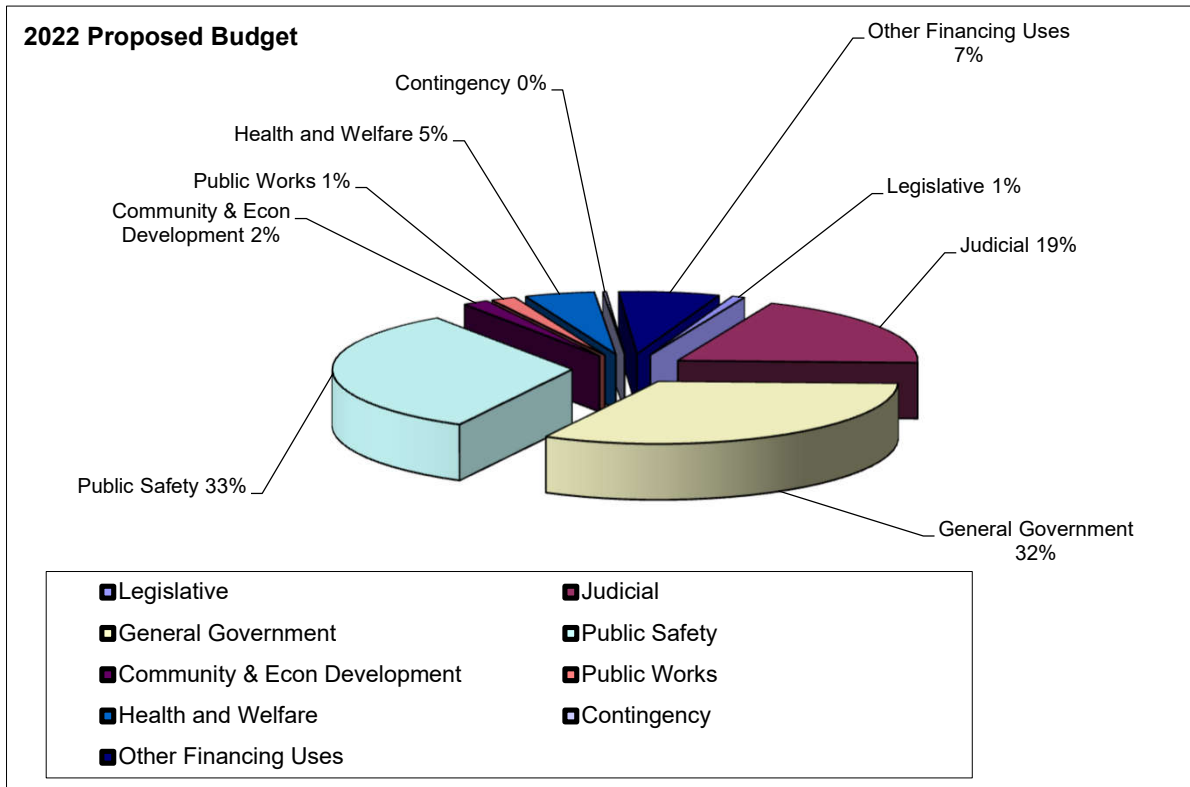
**Isabella County General Fund
Revenue Summary**

Sources of Funds	2020 Actual	2021 Amended Budget	2022 Proposed
Taxes	12,740,107	13,620,484	13,666,058
Licenses and Permits	155,948	185,200	200,200
Federal and State	4,259,364	4,396,302	6,093,703
Charges for Services	1,849,024	2,012,100	1,844,050
Fines and Forfeitures	96,339	112,000	84,500
Interest and Rents	329,016	286,352	261,352
Other Revenue	397,319	171,600	164,000
Delinquent Tax Revolving	800,000	800,395	800,000
Transfer in Commissary/Other Funds	203,875	146,068	105,423
Transfer in ROD Automation	9,471	11,167	12,067
Transfer in Indirect Costs	753,557	772,882	865,704
Transfer in CPL	29,655	29,655	29,655
Transfer in Jail Expenses Reimb.	-	1,000,751	-
Use of Fund Balance	11,022	-	310,597
TOTAL Revenues	\$ 21,634,698	\$ 23,544,956	\$ 24,437,310



**Isabella County General Fund
Expenditure Summary**

Expenditures by Function	2020 Actual	2021 Amended Budget	2022 Proposed
Legislative	195,940	206,063	206,528
Judicial	4,006,558	4,303,277	4,675,525
General Government	7,007,831	6,251,572	7,873,840
Public Safety	6,870,150	7,319,175	7,995,026
Community & Econ Development	325,552	373,947	418,665
Public Works	377,654	466,601	409,082
Health and Welfare	1,065,871	1,099,830	1,151,139
Contingency	-	50,000	50,000
Other Financing Uses	1,785,141	1,390,926	1,657,506
TOTAL Expenditures	\$ 21,634,698	\$ 21,461,383	\$ 24,437,310



**2022 Proposed Budget
GENERAL FUND EXPENDITURES
Expenditures by Function**

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Isabella County General Fund Budget	2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
LEGISLATIVE				
Board of Commissioners	195,940	206,063	215,440	206,528
JUDICIAL				
Trial Court	3,585,027	3,849,210	4,171,780	4,220,763
Adult Drug Court	84,492	87,048	126,672	127,254
Juvenile Drug Court	94,546	98,468	111,522	111,053
Swift And Sure Sanctions	183,232	204,049	207,899	211,456
Jury Board	1,609	5,200	5,000	5,000
Family Court	57,651	59,302	-	-
	4,006,558	4,303,277	4,622,872	4,675,525
GENERAL GOVERNMENT				
Administration	2,239,471	1,296,523	1,347,475	1,336,071
Elections	171,294	56,450	105,500	105,500
County Clerk	541,674	590,070	633,742	628,417
Equalization	318,439	334,542	348,038	346,417
Prosecuting Attorney	1,286,064	1,324,854	1,526,339	1,632,778
Managed Assigned Counsel	114,712	174,000	180,000	180,000
Register of Deeds	388,284	413,263	438,615	446,480
Remonumentation	49,666	60,000	50,000	50,000
County Treasurer	220,602	241,511	249,636	250,055
Information Management	285,790	298,468	360,643	518,641
Building Authority	175	-	-	-
Building and Grounds	660,914	702,978	728,085	1,550,972
Court Building Costs	151,344	165,851	184,855	184,595
Central Services	62,417	86,000	90,000	100,000
Drain Commissioner	346,358	337,628	369,308	368,159
Cooperative Extension	170,627	169,435	175,756	175,756
	7,007,831	6,251,572	6,787,992	7,873,840
PUBLIC SAFETY				
Sheriff	3,189,563	3,299,532	3,578,767	3,707,203
Road Patrol	123,541	120,380	132,357	134,080
Marine Safety	6,160	5,100	5,100	10,633
Corrections	3,100,334	3,325,890	3,484,684	3,487,245
Emergency Management	98,929	226,596	274,984	275,655
Animal Control	351,623	341,677	409,073	380,211
	6,870,150	7,319,175	7,884,964	7,995,026
COMMUNITY AND ECONOMIC DEVELOPMENT				
Community Development	325,552	373,947	419,853	418,665
	325,552	373,947	419,853	418,665
PUBLIC WORKS				
Drains at Large	329,074	411,525	341,371	341,371
Landfill	48,580	55,076	67,623	67,711
	377,654	466,601	408,994	409,082

**2022 Proposed Budget
GENERAL FUND EXPENDITURES
Expenditures by Function**

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Isabella County General Fund Budget	2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
HEALTH AND WELFARE				
Substance Abuse	141,836	135,120	130,481	130,481
Medical Examiner	165,368	173,466	179,300	179,300
Mental Health	216,300	216,300	216,300	216,300
District Health Allocation	385,270	417,305	462,820	462,820
Veterans Affairs	142,830	139,489	145,354	146,088
Human Rights Committee	4,421	6,150	6,150	6,150
Other	9,847	12,000	10,000	10,000
	1,065,871	1,099,830	1,150,405	1,151,139
CONTINGENCY				
Contingency	-	50,000	50,000	50,000
OTHER FINANCING USES:				
Transfer Out-Friend of Court	158,000	230,000	230,000	230,000
Transfer Out-Law Library	19,600	19,900	22,150	22,150
Transfer Out-Child Care-Probate	600,000	450,000	575,000	575,000
Transfer Out-Child Care-DSS	100,000	50,000	25,000	25,000
Transfer Out-Soldiers/Sailors	-	-	-	20,000
Transfer Out-Court/Jail Debt	255,343	-	-	-
Transfer Out-Recycling	280,000	300,000	450,000	450,000
Transfer Out-Community Alternatives	64,000	60,000	66,000	66,000
Transfer Out-MIDC Fund	238,440	238,206	236,106	236,106
Transfer Out-FIA	5,000	5,000	5,000	5,000
Transfers to Other Funds	64,758	37,820	28,250	28,250
	1,785,141	1,390,926	1,637,506	1,657,506
TOTAL EXPENDITURES AND OTHER FINANCING USES				
	21,634,698	21,461,383	23,178,027	24,437,310

2022 Proposed Budget
DEPARTMENT STAFFING

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	FY 2021	FY 2022			
Fund 101 Department 101	FTE s	FTE s	Wages	Benefit Costs	Total
Commissioners	1.89	1.89	51,000	110,719	161,719
Fund 101 Department 135	FTE s	FTE s	Wages	Benefit Costs	Total
Trial Court	43.00	45.00	2,394,143	1,411,272	3,805,416
Fund 101 Department 140	FTE s	FTE s	Wages	Benefit Costs	Total
Adult Drug Court	1.00	1.00	62,195	24,564	86,759
Fund 101 Department 142	FTE s	FTE s	Wages	Benefit Costs	Total
Juvenile Drug Court	1.00	1.00	66,198	32,443	98,641
Fund 101 Department 143	FTE s	FTE s	Wages	Benefit Costs	Total
Swift and Sure Sanctions	2.00	2.00	110,890	67,157	178,047
Fund 101 Department 166	FTE s	FTE s	Wages	Benefit Costs	Total
Family Court	1.00	0.00	-	-	-
Fund 101 Department 172	FTE s	FTE s	Wages	Benefit Costs	Total
Administration	7.00	7.00	506,133	207,659	713,792
Fund 101 Department 191	FTE s	FTE s	Wages	Benefit Costs	Total
Elections	0.00	0.00	4,000	-	4,000
Fund 101 Department 215	FTE s	FTE s	Wages	Benefit Costs	Total
County Clerk	7.00	7.00	334,324	231,997	566,320
Fund 101 Department 225	FTE s	FTE s	Wages	Benefit Costs	Total
Equalization	2.00	2.00	104,818	82,048	186,866
Fund 101 Department 229	FTE s	FTE s	Wages	Benefit Costs	Total
Prosecuting Attorney	14.00	15.00	889,244	554,934	1,444,178
Fund 101 Department 236	FTE s	FTE s	Wages	Benefit Costs	Total
Register of Deeds	4.77	4.77	229,563	139,417	368,980
Fund 101 Department 253	FTE s	FTE s	Wages	Benefit Costs	Total
Treasurer	2.00	2.00	154,327	77,577	231,904

2022 Proposed Budget
DEPARTMENT STAFFING

DRAFT

	FY 2021	FY 2022			
Fund 101 Department 258	FTE s	FTE s	Wages	Benefit Costs	Total
Information Systems	2.00	2.00	142,190	50,312	192,502

Fund 101 Department 265	FTE s	FTE s	Wages	Benefit Costs	Total
Building and Grounds	5.00	5.00	228,021	140,373	368,394

Fund 101 Department 266	FTE s	FTE s	Wages	Benefit Costs	Total
Court Building	1.77	1.77	58,790	27,304	86,094

Fund 101 Department 275	FTE s	FTE s	Wages	Benefit Costs	Total
Drain Commissioner	3.65	3.65	188,263	146,736	334,999

Fund 101 Department 301	FTE s	FTE s	Wages	Benefit Costs	Total
Sheriff	24.00	25.00	2,071,733	1,235,466	3,307,199

Fund 101 Department 302	FTE s	FTE s	Wages	Benefit Costs	Total
Secondary Road Patrol	1.00	1.00	85,055	45,075	130,130

Fund 101 Department 308	FTE s	FTE s	Wages	Benefit Costs	Total
Mid Michigan Comm. College	1.00	1.00	42,377	4,664	47,041

Fund 101 Department 351	FTE s	FTE s	Wages	Benefit Costs	Total
Corrections	26.85	24.77	1,569,987	856,567	2,426,554

Fund 101 Department 401	FTE s	FTE s	Wages	Benefit Costs	Total
Community Development	2.50	2.50	164,818	91,437	256,254

Fund 101 Department 426	FTE s	FTE s	Wages	Benefit Costs	Total
Emergency Management	1.02	1.02	56,322	11,600	67,921

Fund 101 Department 430	FTE s	FTE s	Wages	Benefit Costs	Total
Animal Control	2.00	2.00	85,763	61,297	147,060

Fund 101 Department 526	FTE s	FTE s	Wages	Benefit Costs	Total
Sanitary Landfill	0.10	0.10	4,901	584	5,485

Fund 101 Department 682	FTE s	FTE s	Wages	Benefit Costs	Total
Veterans Affairs	1.00	1.00	63,823	23,700	87,523

2022 Proposed Budget
DEPARTMENT STAFFING

DRAFT

	FY 2021	FY 2022			
Fund 205 Department 205	FTE s	FTE s	Wages	Benefit Costs	Total
Geographic Information Systems	0.77	0.77	32,241	2,559	34,800

Fund 208	FTE s	FTE s	Wages	Benefit Costs	Total
Parks and Recreation	18.25	18.25	619,344	162,259	781,603

Fund 215 Department 141	FTE s	FTE s	Wages	Benefit Costs	Total
Friend of the Court	10.00	10.00	492,815	338,412	831,226

Fund 258 Department 136	FTE s	FTE s	Wages	Benefit Costs	Total
Community Services	1.00	0.00	-	-	-

Fund 259 Department 137	FTE s	FTE s	Wages	Benefit Costs	Total
Community Corrections	1.00	1.00	41,698	43,015	84,713

Fund 260 Department 260	FTE s	FTE s	Wages	Benefit Costs	Total
Indigent Defense	11.00	11.00	614,878	259,784	874,662

Fund 288	FTE s	FTE s	Wages	Benefit Costs	Total
Commission on Aging	25.82	25.82	1,113,799	666,479	1,780,278

Fund 292 Department 664	FTE s	FTE s	Wages	Benefit Costs	Total
Child Care Fund	1.00	1.00	62,395	37,234	99,629

Fund 297	FTE s	FTE s	Wages	Benefit Costs	Total
Central Dispatch	14.00	14.00	821,733	380,515	1,202,248

Fund 542 Department 371	FTE s	FTE s	Wages	Benefit Costs	Total
Inspections	4.50	4.50	234,205	153,493	387,698

Fund 591 Department 300	FTE s	FTE s	Wages	Benefit Costs	Total
Lake Isabella Water Supply	0.25	0.25	12,251	1,461	13,712

Fund 596	FTE s	FTE s	Wages	Benefit Costs	Total
Recycling Material Recovery Facility	11.08	10.85	403,531	230,098	633,629

Fund 616 Department 254	FTE s	FTE s	Wages	Benefit Costs	Total
Delinquent Tax Revolving Fund	2.00	2.00	87,052	43,299	130,351

Fund 617 Department 254	FTE s	FTE s	Wages	Benefit Costs	Total
PA 123 Fund	1.00	1.00	51,405	29,754	81,160

**Isabella County
FY 2022 Personnel Requests**

Fund/ Dept.	Title of Position	FT/ PT	Hrs/ Wk	Salary Grade	New	Other	Wages	Benefits	Incremental Costs	Comments	Recommd. Admin
Commission on Aging	Full Time Homemaker Aide	FT	37.5	4		x	-	-	28,269	Combine 2 part time to 1 full time	Y
Drains/LIWS/Landfill	Project Manager	FT	37.5	12, step 4		x	7,139	620	7,759	Reclassification request; current grade/step = grade 10, step 5	N
Drains		FT	37.5	10		x	6,492	955	7,447	Reclassification request; current grade/step = grade 7, step 1	N
GF/Sheriff	Inmate Services Clerk	FT	37.5	6		x	7,417	1,110	8,527	Change from part time to full time; PT wage & benefits = \$28,918 FT wages & benefits = \$55,472 *Current employee temporarily at FT, leading to small incremental cost	Y
GF/Sheriff	Special Deputy	FT	42.5	NA	x		44,200	4,566	48,766	County Building Security; FTE equivalent of 1.25-1.50; funded through ARPA direct revenues	Y
GF/Sheriff	Sheriff Lieutenant	FT	40.0	NA	x		71,500	34,993	106,493		Y
GF/Prosecuting Attorney	Senior Assistant Prosecuting Attorney	FT	37.5	16	x		66,710	34,401	101,111	Funded through ARPA direct revenues	Y

Isabella County
 FY 2022 Capital Improvement Requests Summary
 General Fund

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
GF/Facilities	County Building-Penthouse Roof Replacement	\$ 250,000	\$ 250,000	ARPA lost revenue funds
	County Building - HVAC System	\$ 520,000	\$ 520,000	ARPA direct revenue funds
	Pickup Truck - F-150	\$ 24,338	\$ 24,338	General Fund - Facilities Dept.
GF/Register of Deeds	Digital Microfilm Scanner	\$ 9,000	9,000	General Fund - Register of Deeds; requested in FY2021 but was unable to purchase
GF/Sheriff	Patrol Vehicle Replacement-1 Ford SUV	\$ 49,008	49,008	General Fund - Sheriff Dept.
	*Vehicle: \$34,933, Equipment: \$14,075			
	Patrol Vehicle Replacement-Ford F-150	\$ 56,415	56,415	General Fund - Sheriff Dept.
	*Vehicle: \$39,994, Equipment: \$16,421			
GF/Information Systems	Server Replacement - PA/Trial Court/Sheriff	\$ 30,000	30,000	ARPA lost revenue funds
	Phone System - County/Court Building	\$ 100,000	100,000	ARPA lost revenue funds
	Email Exchange Online Conversion	\$ 30,000	30,000	ARPA direct revenue funds
	Server Replacement - Commission on Aging	\$ 15,000	15,000	Commission on Aging Fund Balance
	Total General Fund Capital Requests	\$ 1,083,761	\$ 1,083,761	

Isabella County
 FY 2022 Capital Improvement Requests Summary
 Other Funds

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
CD/911	Radio Recorder Solution	\$ 96,000	\$ 96,000	911 Surcharge
	HVAC for Radio Room	\$ 15,000	\$ 15,000	911 Surcharge
	Electrical Grounding of Building/Systems	\$ 50,000	\$ 50,000	911 Surcharge
	Paging Talk-group System	\$ 36,000	\$ 36,000	911 Surcharge
	Redundant Firewall Equipment	\$ 5,825	\$ 5,825	911 Surcharge
	Business Line Telephone System	\$ 50,000	\$ -	911 Surcharge
	Command and Control 800 MHz Portable Radios (6 total)	\$ 35,000	\$ -	911 Surcharge
	Security Fencing for Radio Tower	\$ 7,500	\$ 7,500	911 Surcharge
Inspections	Vehicle Replacement (Pickup Truck)	\$ 29,000	\$ 29,000	Inspections Fund; requested in FY2021 but was unable to purchase
LIWS	Well #2 Rehabilitation	\$ 32,000	\$ 32,000	LIWS Fund; requested in FY2021 but was unable to complete - funded by ARPA direct revenues
Parks	1/2 Ton 4x4 Pickup Truck	\$ 34,000	\$ 34,000	Parks Fund
	Utility Vehicle (Gator) - 2 total @ \$12,000 each	\$ 24,000	\$ 24,000	Parks Fund
	Stand-On Mower	\$ 12,000	\$ 12,000	Parks Fund
	Gatehouse (HRA & DNP)	\$ 60,000	\$ 60,000	Parks Fund
MRF	Asphalt Repair/Replacement	\$ 53,845	\$ 53,845	2% Tribal Distributions
	Upfeed Belt and Main Ram Cylinder Repair on Baler	\$ 85,204	\$ 85,204	County Equipment Reserve & City Request; requested in FY2021 but was unable to purchase; City pays 23.56%, County pays 76.44%
	Curbside Truck	\$ 135,639	\$ 135,639	2% Tribal Distributions
	Skid Steer Loader	\$ 44,000	\$ 44,000	2% Tribal Distributions
	Weigh Scale	\$ 85,005	\$ 85,005	2% Tribal Distributions; requested in FY2021 but was unable to purchase
	Total Other Funds Capital Requests	\$ 890,018	\$ 805,018	
	Total General Fund Capital Requests	\$ 1,083,761	\$ 1,083,761	
	Grand Total	\$ 1,973,779	\$ 1,888,779	

2022 Proposed Budget
SPECIAL REVENUE FUNDS

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Isabella County Special Revenue Funds			2020 Actual	2021 Amended	2022 Proposed
GIS FUND	205	Beginning Fund Bal.	46,858	55,770	42,065
		Revenues	30,784	30,000	32,500
		Expenses	(50,430)	(74,925)	(60,750)
		<i>Transfer from GF</i>	28,558	31,220	28,250
		<i>Change(Use) of Fund Bal.</i>	8,912	(13,705)	-
		Ending Fund Bal.	55,770	42,065	42,065
PARKS AND RECREATION	208	Beginning Fund Bal.	1,089,160	1,250,632	1,086,486
		Revenues	1,244,158	1,080,239	1,140,100
		Expenses	(971,734)	(1,131,143)	(1,179,030)
		<i>Transfer to GF - Indirect Costs</i>	(110,952)	(113,242)	(87,377)
		<i>Change(Use) of Fund Bal.</i>	161,472	(164,146)	(126,307)
		Ending Fund Bal.	1,250,632	1,086,486	960,179
FRIEND OF THE COURT	215	Beginning Fund Bal.	23,906	6,618	23,417
		Revenues	513,436	613,000	613,000
		Expenses	(688,724)	(826,201)	(843,277)
		<i>Transfer from GF</i>	158,000	230,000	230,000
		<i>Change(Use) of Fund Bal.</i>	(17,288)	16,799	(277)
		Ending Fund Bal.	6,618	23,417	23,140
ROD AUTOMATION FUND	256	Beginning Fund Bal.	147,755	139,215	137,398
		Revenues	48,508	48,250	50,500
		Expenses	(47,577)	(38,900)	(36,100)
		<i>Transfer to GF</i>	(9,471)	(11,167)	(12,067)
		<i>Change(Use) of Fund Bal.</i>	(8,540)	(1,817)	2,333
		Ending Fund Bal.	139,215	137,398	139,731
COMMUNITY SERVICES	258	Beginning Fund Bal.	55	513	2,520
		Revenues	45,172	75,000	-
		Expenses	(80,914)	(79,593)	-
		<i>Transfer from GF</i>	36,200	6,600	-
		<i>Transfer to Other Funds</i>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	458	2,007	-
Ending Fund Bal.	513	2,520	2,520		

2022 Proposed Budget
SPECIAL REVENUE FUNDS

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Isabella County Special Revenue Funds			2020 Actual	2021 Amended	2022 Proposed
ISA CO COMM CORRECTION	259	Beginning Fund Bal.	9,840	5,965	4,213
		Revenues	32,779	69,250	69,250
		Expenses	(100,654)	(131,002)	(137,783)
		<i>Transfer from GF/Other Funds</i>	64,000	60,000	66,000
		<i>Change(Use) of Fund Bal.</i>	(3,875)	(1,752)	(2,533)
		Ending Fund Bal.	5,965	4,213	1,680
		INDIGENT DEFENSE	260	Beginning Fund Bal.	550
Revenues	941,445			1,216,300	1,351,810
Expenses	(1,018,987)			(1,294,633)	(1,439,440)
<i>Transfer from GF</i>	238,440			238,206	236,106
<i>Transfer to GF - Indirect Costs</i>	(161,448)			(159,873)	(148,476)
<i>Change(Use) of Fund Bal.</i>	(550)			-	-
Ending Fund Bal.	-			-	-
CONCEALED PISTOL LICENSING	263	Beginning Fund Bal.	70,512	70,521	61,381
		Revenues	31,625	30,100	30,000
		Expenses	(1,961)	(9,585)	(6,795)
		<i>Transfer to GF</i>	(29,655)	(29,655)	(29,655)
		<i>Change(Use) of Fund Bal.</i>	9	(9,140)	(6,450)
		Ending Fund Bal.	70,521	61,381	54,931
		FORFEITURES-PROSECUTOR	264	Beginning Fund Bal.	15,202
Revenues	-			-	-
Expenses	-			-	-
<i>Transfer to GF</i>	-			(15,000)	-
<i>Change(Use) of Fund Bal.</i>	-			(15,000)	-
Ending Fund Bal.	15,202			202	202
DRUG LAW ENFORCEMENT	265			Beginning Fund Bal.	19,108
		Revenues	11	-	-
		Expenses	-	-	-
		<i>Change(Use) of Fund Bal.</i>	11	-	-
		Ending Fund Bal.	19,119	19,119	19,119

2022 Proposed Budget
SPECIAL REVENUE FUNDS

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Isabella County Special Revenue Funds			2020 Actual	2021 Amended	2022 Proposed
Fund No.					
LOCAL CORR OFFICER TRAINI	267	Beginning Fund Bal.	17,471	15,834	15,834
		Revenues	9,857	13,000	10,000
		Expenses	(11,494)	(13,000)	(10,000)
		<i>Change(Use) of Fund Bal.</i>	(1,637)	-	-
		Ending Fund Bal.	15,834	15,834	15,834
COUNTY LAW LIBRARY	269	Beginning Fund Bal.	151	117	117
		Revenues	6,500	6,500	6,500
		Expenses	(26,134)	(26,400)	(28,650)
		<i>Transfer from GF</i>	19,600	19,900	22,150
		<i>Change(Use) of Fund Bal.</i>	(34)	-	-
Ending Fund Bal.	117	117	117		
CDBG HSG ASSISTANCE GRANT	273	Beginning Fund Bal.	138,137	154,217	154,217
		Revenues	16,170	17,500	17,500
		Expenses	(90)	(17,500)	(17,500)
		<i>Transfer from GF</i>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	16,080	-	-
Ending Fund Bal.	154,217	154,217	154,217		
TRIBAL DISTRIBUTIONS	280	Beginning Fund Bal.	88,189	177,567	177,567
		Revenues	122,557	75,000	100,000
		Expenses	(33,179)	(75,000)	(100,000)
		<i>Transfer to Other Funds</i>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	89,378	-	-
Ending Fund Bal.	177,567	177,567	177,567		
COMMISSION ON AGING	288	Beginning Fund Bal.	2,460,889	2,485,350	2,235,780
		Revenues	2,513,769	2,599,747	2,664,507
		Expenses	(2,233,502)	(2,568,562)	(2,754,355)
		<i>Transfer to GF - Indirect Costs</i>	(255,806)	(280,755)	(349,154)
		<i>Change(Use) of Fund Bal.</i>	24,461	(249,570)	(439,002)
Ending Fund Bal.	2,485,350	2,235,780	1,796,778		

2022 Proposed Budget
SPECIAL REVENUE FUNDS

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Isabella County Special Revenue Funds			2020 Actual	2021 Amended	2022 Proposed
FAMILY INDEPENDENCE AGENC	290	Beginning Fund Bal.	2,819	5,492	5,492
		Revenues	-	-	-
		Expenses	(2,327)	(5,000)	(5,000)
		<i>Transfer from GF</i>	5,000	5,000	5,000
		<i>Change(Use) of Fund Bal.</i>	2,673	-	-
		Ending Fund Bal.	5,492	5,492	5,492
CHILD CARE FUND	292	Beginning Fund Bal.	862,669	672,849	322,218
		Revenues	711,057	813,800	701,500
		Expenses	(1,600,877)	(1,664,431)	(1,612,867)
		<i>Transfer from GF</i>	700,000	500,000	600,000
		<i>Change(Use) of Fund Bal.</i>	(189,820)	(350,631)	(311,367)
		Ending Fund Bal.	672,849	322,218	10,851
SOLDIERS & SAILORS RELIEF	293	Beginning Fund Bal.	15,015	13,399	11,399
		Revenues	-	-	-
		Expenses	(1,616)	(2,000)	(30,000)
		<i>Transfer from GF</i>	-	-	20,000
		<i>Change(Use) of Fund Bal.</i>	(1,616)	(2,000)	(10,000)
		Ending Fund Bal.	13,399	11,399	1,399
VETERANS TRUST FUND	294	Beginning Fund Bal.	150	150	150
		Revenues	-	-	-
		Expenses	-	-	-
		<i>Change(Use) of Fund Bal.</i>	-	-	-
		Ending Fund Bal.	150	150	150
CENTRAL DISPATCH	297	Beginning Fund Bal.	914,254	1,014,018	910,255
		Revenues	1,983,577	1,694,037	1,843,350
		Expenses	(1,784,131)	(1,701,248)	(1,863,623)
		<i>Transfer to GF - Indirect Costs</i>	(99,682)	(96,552)	(114,539)
		<i>Change(Use) of Fund Bal.</i>	99,764	(103,763)	(134,812)
		Ending Fund Bal.	1,014,018	910,255	775,443

2022 Proposed Budget
SPECIAL REVENUE FUNDS

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Isabella County Special Revenue Funds			2020 Actual	2021 Amended	2022 Proposed
Fund No.					
CAPITAL IMPROVEMENT	401	Beginning Fund Bal.	46,655	46,689	34
		Revenues	34	-	-
		Expenses	-	-	-
		<i>Transfer to GF/Other Funds</i>	-	(46,655)	-
		<i>Change(Use) of Fund Bal.</i>	34	(46,655)	-
		Ending Fund Bal.	46,689	34	34

2022 Proposed Budget
 PROPRIETARY FUNDS

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Isabella County Proprietary Funds

Fund No.		2020 Actual	2021 Amended	2022 Proposed	
BUILDING INSPECTION FUND	542	Beginning Net Position	560,145	661,951	614,997
		Revenues	729,376	425,175	441,100
		Expenses	(577,279)	(423,644)	(472,853)
		<i>Transfer to GF - Indirect Costs</i>	(50,291)	(48,485)	(43,932)
		<i>Change in Net Position</i>	101,806	(46,954)	(75,685)
		<i>Net investment in capital assets</i>	35,955	52,278	64,136
		<i>Unrestricted</i>	625,996	562,719	475,176
		Ending Net Position	661,951	614,997	539,312
LAKE ISABELLA WSS-OPER	591	Beginning Net Position	79,489	98,392	96,317
		Revenues	70,702	63,759	106,914
		Expenses	(51,799)	(65,834)	(99,384)
		<i>Change in Net Position</i>	18,903	(2,075)	7,530
		<i>Net investment in capital assets</i>	64,892	44,108	39,323
		<i>Unrestricted</i>	33,500	52,209	64,524
		Ending Net Position	98,392	96,317	103,847
RECYCLING FUND	596	Beginning Net Position	1,579,416	1,488,587	1,296,895
		Revenues	812,337	936,107	1,035,000
		Expenses	(1,107,788)	(1,353,824)	(1,364,650)
		<i>Transfer from GF</i>	280,000	300,000	450,000
		<i>Transfer to GF - Indirect Costs</i>	(75,378)	(73,975)	(122,226)
		<i>Change in Net Position</i>	(90,829)	(191,692)	(1,876)
		<i>Net investment in capital assets</i>	1,040,466	918,443	922,421
		<i>Restricted for equip. replacement</i>	350,000	350,000	350,000
		<i>Unrestricted</i>	98,121	28,452	22,598
		Ending Net Position	1,488,587	1,296,895	1,295,019
CONCESSION/COMMISSARY	597	Beginning Net Position	172,655	109,336	113,523
		Revenues	232,874	262,100	262,050
		Expenses	(146,193)	(158,500)	(161,990)
		<i>Transfer to GF</i>	(150,000)	(99,413)	(105,423)
		<i>Change in Net Position</i>	(63,319)	4,187	(5,363)
		<i>Net investment in capital assets</i>	74,277	70,787	67,298
		<i>Unrestricted</i>	35,059	42,736	40,862
		Ending Net Position	109,336	113,523	108,160

2022 Proposed Budget
 PROPRIETARY FUNDS

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Isabella County Proprietary Funds

Fund No.			2020 Actual	2021 Amended	2022 Proposed
DELINQUENT TAX REVOLVING	616	Beginning Net Position	4,946,949	4,569,531	3,953,359
		Revenues	480,282	345,000	335,000
		Expenses	(57,700)	(160,777)	(198,701)
		<i>Transfer to GF</i>	(800,000)	(800,395)	(800,000)
		<i>Change in Net Position</i>	(377,418)	(616,172)	(663,701)
		<i>Unrestricted</i>	4,569,531	3,953,359	3,289,658
		Ending Net Position	4,569,531	3,953,359	3,289,658
PA 123	617	Beginning Net Position	1,858,305	2,048,094	2,027,869
		Revenues	243,576	238,400	249,400
		Expenses	(53,787)	(258,625)	(239,659)
		<i>Transfer to GF</i>	-	-	-
		<i>Change in Net Position</i>	189,789	(20,225)	9,741
		<i>Unrestricted</i>	2,048,094	2,027,869	2,037,610
		Ending Net Position	2,048,094	2,027,869	2,037,610
PA 105	618	Beginning Net Position	56,773	62,903	63,483
		Revenues	6,967	3,550	4,040
		Expenses	(837)	(2,970)	(2,470)
		<i>Transfer to GF</i>	-	-	-
		<i>Change in Net Position</i>	6,130	580	1,570
		<i>Unrestricted</i>	62,903	63,483	65,053
		Ending Net Position	62,903	63,483	65,053

2022 Proposed Budget
GENERAL FUND REVENUES

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Isabella County General Fund Budget		2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
TAXES					
253.401.000	PROPERTY TAXES	12,675,836	13,561,484	13,603,058	13,603,058
253.401.001	IN LIEU OF PROP. TAXES	53,204	40,000	40,000	40,000
253.426.000	TRAILER PARK TAXES	4,765	4,000	4,000	4,000
253.441.000	LOCAL COMM STABILIZATION-PP	(20,758)	-	-	-
253.447.000	ADMINISTRATION FEE	17,965	6,000	10,000	10,000
253.448.000	SUMMER TAX REIMB	9,095	9,000	9,000	9,000
		12,740,107	13,620,484	13,666,058	13,666,058
LICENSES AND PERMITS					
215.477.000	CLERK-MARG. LIC/GUN PERM	1,755	3,200	3,200	3,200
215.477.002	MARRIAGE LICENSE FEES	3,600	5,000	5,000	5,000
253.478.000	DOG LICENSES-TREAS	21,587	20,000	20,000	20,000
401.479.000	SOIL EROSION PERMITS	30,391	10,000	12,000	12,000
401.479.001	ZONING PERMITS	16,128	12,000	12,000	12,000
401.653.001	REVENUE-WECS IS WIND SUP & SPR	56,524	100,000	100,000	100,000
401.653.002	REVENUE-WECS IS WIND ENFORCE.	-	-	25,000	25,000
430.478.000	DOG LICENSE-AC	25,962	35,000	23,000	23,000
		155,948	185,200	200,200	200,200
FEDERAL, STATE, AND LOCAL CONTRIBUTIONS					
000.528.000	OTHER FEDERAL GRANTS-REV SHARING	473,047	-	-	-
000.528.001	OTHER FEDERAL GRANT-HAZZARD PAY	44,500	-	-	-
000.528.002	OTHER FEDERAL GRANT-P/R REIMB.	764,176	-	-	-
000.528.005	OTHER FEDERAL GRANT-CESF TRIAL COURT	20,832	-	-	-
000.528.021	OTHER FEDERAL GRANT-ARPA	-	1,043,239	-	2,724,086
000.570.003	CONVENT. FACIL/LIQUOR	283,672	270,239	260,961	260,961
000.574.000	STATE SHARED INCOME TAX	995,880	1,332,720	1,326,099	1,326,099
000.574.002	STATE SHARED-LIQUOR LIC	8,729	10,000	10,000	10,000
000.590.020	MML CENSUS GRANT	20,000	-	-	-
135.540.000	PROBATE JUDGES SAL-STATE	185,667	180,000	182,000	182,000
135.540.001	JUD SAL-STD PYMT-STATE	105,723	95,000	100,000	100,000
135.540.006	STATE GRANT-COURT EQUITY	262,538	280,000	280,000	280,000
135.540.009	ST. GRNT-PROB JUDGE FICA	10,061	10,500	10,500	10,500
135.544.000	DRUG CASE INFO-STATE	15,340	20,000	20,000	20,000
135.562.005	STATE REIMB-CJO	27,317	27,317	27,317	27,317
140.552.000	SCAO DRUG GRANT-STATE	70,554	87,948	126,672	126,672
142.552.000	SCAO DRUG GRANT-STATE	101,270	99,004	107,622	107,622
143.552.000	SCAO DRUG COURT-STATE	177,125	206,940	205,000	205,000
229.503.000	PROS ATTNY CRP-FED	12,765	30,000	15,177	15,177
229.519.001	FIA REIMB-PA	16,107	25,000	28,000	28,000
229.540.003	PROS ATTY DIVERSION-STATE	6,810	1,000	1,000	1,000
229.570.001	VICTIMS RIGHTS REV	141,178	141,842	144,242	144,242
229.570.003	VICTIMS RIGHTS-ESCHEATS	533	-	-	-
236.613.001	REMONUMENTATION FEES	519	450	540	540
245.570.000	REMONUMENTATION GRANT-ST	50,292	50,000	50,000	50,000
301.506.000	FED GRANT-BULLETPROOF VESTS	-	2,800	2,000	2,000
302.543.001	OHSP-ROAD PATROL-STATE	82,331	65,000	65,000	65,000
307.506.001	STATE GRANT-MEDICAL MARIJUANA	4,995	10,000	-	-
308.676.008	MMC SECURITY	34,693	42,100	48,204	48,204
320.543.003	MICHIGAN JUSTICE TRAINING	2,684	3,500	3,000	3,000
331.543.005	MARINE SAFETY-STATE	5,100	5,100	5,100	5,100
351.617.011	FEDERAL INMATE HOUSING	241,520	225,000	225,000	225,000
351.617.012	FEDERAL INMATE TRANSPORT	12,315	20,000	10,000	10,000
426.506.000	EMERGENCY MGM GRANT	9,927	10,000	10,000	10,000
426.506.022	17 HOMELAND SECURITY	6,804	-	-	-
426.506.023	18 HOMELAND SECURITY	12,860	22,106	-	-
426.506.024	19 HOMELAND SECURITY	-	29,497	29,497	29,497
426.506.025	20 HOMELAND SECURITY	-	-	26,686	26,686
682.577.000	CVSF GRANT REVENUE	46,730	50,000	50,000	50,000
682.590.000	LOCAL REVENUE-GLBR CENSUS HUB	4,769	-	-	-
		4,259,364	4,396,302	3,369,617	6,093,703

2022 Proposed Budget
GENERAL FUND REVENUES

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Isabella County General Fund Budget

2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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CHARGES FOR SERVICES		2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
000.642.430	ANIMAL ADOPTION & LICENSE FEES	1,555	-	-	-
135.604.000	DISTRICT COURT COSTS	401,688	550,000	450,000	450,000
135.605.000	OVERSIGHT FEES-JUV COURT	-	-	2,500	2,500
135.605.001	JUVEN. CRT ATTY REIMB	11,934	15,000	15,000	15,000
135.605.004	OVERSIGHT FEES-DIST COURT	-	-	30,000	30,000
135.605.010	COMM. SERVICE/ASSESSMENT FEE	-	-	20,000	20,000
135.608.000	DISTRICT COURT FEES	126,230	150,000	110,000	110,000
135.608.001	DIST CRT-PSI FEE	15,907	25,000	17,500	17,500
135.608.003	CIRCUIT COURT PSI FEE	1,989	2,500	1,500	1,500
135.609.000	PROBATE COURT SERVICES	18,511	23,000	23,000	23,000
135.609.008	SCREENING/ASSESS FEES PROB	75	-	-	-
135.656.003	CAPITAL COSTS	19,804	35,000	25,000	25,000
140.611.000	DRUG COURT FEES	3,653	4,500	3,500	3,500
191.615.001	ELECTION EXPENSE REIMBURSE.	24,381	-	15,000	15,000
215.477.001	VOTER REGISTRATION	755	2,500	2,500	2,500
215.603.000	CIRCUIT COURT COSTS	67,938	110,000	75,000	75,000
215.603.001	CIRCUIT COURT ATTY REIMB	62,907	60,000	60,000	60,000
215.607.000	CIRCUIT COURT SERVICES	16,488	25,000	25,000	25,000
215.616.001	CLERK'S SERVICES-OTHER	67,274	100,000	90,000	90,000
215.617.000	JUROR FEE COMPENSATION	15,194	5,000	5,000	5,000
225.612.000	EQUALIZATION DEPT SERVICE	14	-	-	-
225.614.001	TAX ROLL PROCESSING	1,635	10,000	10,000	10,000
225.614.005	ENHANCED DATA ACCESS FEES	-	15,000	3,000	3,000
229.540.002	PROS ATTY FOOD STAMP-STATE	225	500	500	500
229.610.000	PROSECUTING ATTY FEES	3,442	2,000	3,000	3,000
229.657.003	BAD CHECK RESTITUTION	1,851	1,000	-	-
236.480.000	REAL ESTATE TRANSFER TAX	202,850	190,000	215,000	215,000
236.613.000	REGISTER OF DEEDS SERVICE	271,761	290,000	290,000	290,000
236.613.002	ROD SERVICE ONLINE	17,542	20,000	20,000	20,000
253.614.000	TREASURER'S SERVICES	24,295	15,000	10,000	10,000
275.626.001	ENGINEERING FEES	4,613	6,500	6,500	6,500
301.571.000	CONVEYING CONVICTS	3,768	3,200	1,500	1,500
301.617.000	SHERIFFS SERVICES	12,489	14,000	10,000	10,000
301.617.001	CIVIL PROCESS-SHERIFF	4,248	5,000	2,500	2,500
301.617.002	DNA SAMPLE FEES	777	1,000	500	500
301.617.004	WARRANT FEES	3,029	3,000	3,000	3,000
301.617.006	SOR LOCAL FEE	680	-	200	200
351.531.000	SOCIAL SECURITY INC-FED	7,000	6,000	8,000	8,000
351.617.002	INMATE HOUSING	54,730	40,000	40,000	40,000
351.617.004	DIVERTED FELONS-STATE REV	156,120	80,000	80,000	80,000
351.617.006	INMATE PAY PHONE COMM	86,043	50,000	80,000	80,000
351.617.007	INMATE RM/BRD WORK RELEASE	1,800	5,000	-	-
351.617.008	DETAINER INMATE-STATE REV	22,391	30,000	20,000	20,000
351.617.009	INMATE INCARCER. FEE-LOC	83,624	90,000	50,000	50,000
351.676.000	INMATE MEDICAL REIMBURSEMENT	1,710	1,500	1,500	1,500
351.676.002	TETHER FEE REIMBURSEMENT	684	1,500	500	500
401.479.009	HOUSE NUMBERS	9,720	4,800	4,250	4,250
401.643.003	COPY MACH FEES-COMM. DEV.	9	100	100	100
401.694.003	MISC-CONTRACTUAL SERVICES	3,850	4,500	4,000	4,000
430.601.000	ANIMAL SHELTER SERVICES	7,569	10,000	6,500	6,500
430.645.000	SALES-ANIMAL SHELTER	4,275	5,000	3,000	3,000
		1,849,024	2,012,100	1,844,050	1,844,050

2022 Proposed Budget
GENERAL FUND REVENUES

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Isabella County General Fund Budget

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FINES AND FORFEITURES					
135.656.000	DST CRT ORDINANCE FINES	37,703	65,000	40,000	40,000
135.656.001	CIVIL FINES-TECHNOLOGY FUND	19,824	25,000	25,000	25,000
135.656.002	FINES-PROBATE COURT	2,145	2,000	2,000	2,000
135.657.000	DST CRT BOND FORFEITURES	16,415	17,500	17,500	17,500
215.657.002	CIR CRT BOND FORFEITURES	20,000	2,500	-	-
301.657.000	BOND FORFEITURES	252	-	-	-
		96,339	112,000	84,500	84,500

INTEREST AND RENTS					
000.667.000	RENTS-EMERGENCY BLDG	29,575	29,575	29,575	29,575
000.667.004	RENT-DISTRICT HEALTH	138,633	138,632	138,632	138,632
000.667.005	RENT-STATE POLICE	34,128	34,128	34,128	34,128
000.667.006	RENT-VA OFFICE	12,132	6,617	6,617	6,617
000.668.000	LEASE-8CAP-HEAD START	2,400	2,400	2,400	2,400
253.665.000	INTEREST EARNED	67,559	40,000	10,000	10,000
253.665.001	INT EARNED ON SUMMER TAX	44,589	35,000	40,000	40,000
		329,016	286,352	261,352	261,352

OTHER REVENUE					
000.647.000	CASH SHORT AND OVER	(186)	-	-	-
000.673.000	SALE OF FIXED ASSETS	4,728	2,000	2,000	2,000
000.687.000	REFUNDS & REBATES	325,225	157,000	150,000	150,000
000.694.000	MISCELLANEOUS REVENUE	39,055	1,000	-	-
135.605.002	GAL COSTS	10,537	8,000	10,500	10,500
135.647.001	TRIAL COURT ADJUSTMENTS	102	-	-	-
135.656.004	INSURANCE FEES	1,575	2,500	1,500	1,500
135.687.000	TRIAL COURT REFUNDS	1,750	-	-	-
135.674.000	MISCELLANEOUS REVENUE	700	-	-	-
301.674.001	SPECIAL EVENTS - DONATIONS	6,904	-	-	-
301.674.002	DIVE TEAM - DONATIONS	2,947	-	-	-
301.694.000	MISCELLANEOUS REVENUE	848	-	-	-
301.694.001	REIMBURSED EXPENSES	3,011	1,000	-	-
430.674.000	3RD PARTY CONTRIBUTIONS	123	100	-	-
		397,319	171,600	164,000	164,000

TRANSFER IN FROM OTHER FUNDS					
215.677.263	TRANSFER IN - CPL	29,655	29,655	29,655	29,655
236.677.000	TRANSFER IN - AUTOMATION	9,471	11,167	12,067	12,067
245.677.000	TRANSFER IN - TRIBAL	-	-	-	-
930.677.000	OPERATING TRANSFER IN	203,875	99,413	49,008	105,423
930.677.003	TRANS IN - DEL TAX REVOLVING	800,000	800,395	-	800,000
930.677.004	TRANSFER IN - INDIRECT COSTS	753,557	772,882	865,704	865,704
930.677.010	TRANSFER IN - CAPITAL IMPROVEMENT	-	46,655	-	-
930.677.466	TRANSFER IN - JAIL EXPENSES REIMB.	-	1,000,751	-	-
		1,796,559	2,760,918	956,434	1,812,849

	Use of Fund Balance	11,022	-	2,631,823	310,597
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GRAND TOTAL REVENUES

21,634,698	23,544,956	23,178,034	24,437,310
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2022 Proposed Budget
GENERAL FUND EXPENDITURES

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2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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DEPT 101 BOARD OF COMMISSIONERS					
703	SALARIES & WAGES-SUPERVISOR	51,590	51,000	51,000	51,000
715	FICA-EMPLOYER EXPENSE	2,944	3,902	3,902	3,902
716	HEALTH INSURANCE	102,513	105,916	114,992	106,080
717	LIFE INSURANCE	534	589	589	589
719	WORKERS COMPENSATION INS	121	107	148	148
726	OFFICE SUPPLIES	-	1,000	1,000	1,000
802	SERVICES	750	4,800	3,000	3,000
803	DUES & SUBSCRIPTIONS	34,074	33,000	33,810	33,810
850	TELEPHONE	1,891	1,750	1,750	1,750
861	PERSONAL CAR MILEAGE	183	750	750	750
865	MEALS & LODGING	625	750	1,500	1,500
901	LEGAL NOTICES	334	500	500	500
956	MISCELLANEOUS	-	500	500	500
957	EDUCATION & SEMINARS	380	1,500	2,000	2,000
COMMISSIONERS DEPT TOTAL		195,940	206,063	215,440	206,528

DEPT 135 ISABELLA CO TRIAL COURT					
703	SALARIES & WAGES-SUPERVISOR	292,157	288,610	292,793	292,793
704	SALARIES & WAGES-REGULAR	1,739,929	1,856,066	1,985,691	2,072,675
707	PER DIEM PAYMENTS	350	1,500	1,500	1,500
712	SALARIES & WAGES-OVERTIME	1,873	5,000	2,500	2,500
715	FICA-EMPLOYER EXPENSE	139,952	151,781	163,634	170,289
716	HEALTH INSURANCE	718,483	771,190	860,123	813,358
717	LIFE INSURANCE	3,403	3,449	3,701	3,701
718	RETIREMENT EXPENSE	321,913	317,164	401,904	403,440
719	WORKERS COMPENSATION INS	13,958	11,750	20,483	20,483
721	PTO PAYOUTS	9,252	15,300	25,600	26,175
726	OFFICE SUPPLIES	30,910	41,500	41,500	41,500
728	PRINTING & BINDING	10,224	10,000	10,000	10,000
729	POSTAGE	72	150	150	150
730	BOOKS	-	150	150	150
746	OTHER SUPPLIES	-	5,600	2,500	2,500
748	UNIFORMS & ACCESSORIES	801	3,500	3,500	3,500
749	OIL & GAS	121	2,500	500	500
802	SERVICES	62,511	81,500	83,000	83,000
803	DUES & SUBSCRIPTIONS	8,480	8,500	8,500	8,500
804	JURY FEES	20,127	60,000	60,000	60,000
805	FEES	1,630	9,000	6,500	6,500
806	STENOGRAPHER FEES	13,435	15,000	5,000	5,000
812	UNIFORM DRY CLEANING	1,866	3,000	3,000	3,000
813	DATA PROCESSING SERVICES	69,530	70,000	75,000	75,000
814	MICRO FILM STORAGE	1,241	1,800	1,500	1,500
830	ATTORNEY FEES	18,646	20,000	20,000	20,000
850	TELEPHONE	17,019	19,500	21,000	21,000
851	COPY MACHINE COSTS	1,183	2,000	2,000	2,000
852	FAX MACHINE COSTS	336	600	600	600
860	TRAVEL	-	1,800	5,300	5,300

2022 Proposed Budget
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget

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861	PERSONAL CAR MILEAGE	921	1,750	1,750	1,750
865	MEALS & LODGING	(2,044)	3,750	3,750	3,750
895	GARDEN PROJECT	-	-	1,000	1,000
902	ADVERTISING	615	500	250	250
931	EQUIPMENT REPAIR & MAINT	3,121	5,000	5,000	5,000
957	EDUCATION & SEMINARS	-	3,500	-	-
978	EQUIPMENT	61,864	56,800	52,400	52,400
999	COVID-19 EXPENDITURES	21,148	-	-	-
ISABELLA COUNTY TRIAL COURT TOTAL		3,585,027	3,849,210	4,171,780	4,220,763

DEPT 140 ADULT DRUG COURT

704	SALARIES & WAGES-REGULAR	58,093	59,134	61,055	62,195
715	FICA-EMPLOYER EXPENSE	4,452	4,524	4,671	4,758
716	HEALTH INSURANCE	8,127	8,429	9,099	8,452
717	LIFE INSURANCE	80	84	84	84
718	RETIREMENT EXPENSE	6,039	4,754	11,150	11,150
719	WORKERS COMPENSATION INS	404	123	120	120
721	PTO PAYOUTS	643	-	-	-
802	SERVICES	6,654	10,000	40,494	40,494
ADULT DRUG COURT TOTAL		84,492	87,048	126,672	127,254

DEPT 142 JUVENILE DRUG COURT

704	SALARIES & WAGES-REGULAR	60,803	60,893	61,058	62,198
715	FICA-EMPLOYER EXPENSE	4,460	4,658	4,671	4,758
716	HEALTH INSURANCE	22,266	22,944	24,949	23,073
717	LIFE INSURANCE	83	84	84	84
718	RETIREMENT EXPENSE	4,323	4,262	4,274	4,354
719	WORKERS COMPENSATION INS	144	127	175	175
721	PTO PAYOUTS	952	1,900	3,900	4,000
726	OFFICE SUPPLIES	-	-	8,291	8,291
749	OIL & GAS	22	100	-	-
802	SERVICES	1,494	3,500	2,900	2,900
860	TRAVEL	-	-	1,220	1,220
JUVENILE DRUG COURT TOTAL		94,546	98,468	111,522	111,053

DEPT 143 SWIFT AND SURE SANCTIONS

704	SALARIES & WAGES-REGULAR	92,959	103,435	106,010	107,990
712	SALARIES & WAGES-OVERTIME	123	-	-	-
715	FICA-EMPLOYER EXPENSE	6,873	7,913	8,110	8,261
716	HEALTH INSURANCE	35,429	40,918	44,533	45,899
717	LIFE INSURANCE	142	168	168	168
718	RETIREMENT EXPENSE	7,785	10,112	11,831	11,890
719	WORKERS COMPENSATION INS	970	502	939	939
721	PTO PAYOUTS	-	1,500	2,900	2,900
726	OFFICE SUPPLIES	30,951	38,000	31,408	31,408
802	SERVICES	8,000	1,500	2,000	2,000
SWIFT AND SURE SANCTIONS TOTAL		183,232	204,049	207,899	211,456

2022 Proposed Budget
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget

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DEPT 165 JURY BOARD					
707	PER DIEM PAYMENTS	660	1,200	1,000	1,000
726	OFFICE SUPPLIES	949	4,000	4,000	4,000
JURY BOARD TOTAL		1,609	5,200	5,000	5,000

DEPT 166 FAMILY COURT					
704	SALARIES & WAGES-REGULAR	33,292	33,762	-	-
715	FICA-EMPLOYER EXPENSE	2,450	2,583	-	-
716	HEALTH INSURANCE	17,372	17,879	-	-
717	LIFE INSURANCE	83	84	-	-
718	RETIREMENT EXPENSE	992	1,424	-	-
719	WORKERS COMPENSATION INS	78	70	-	-
802	SERVICES	3,385	3,500	-	-
FAMILY COURT TOTAL		57,651	59,302	-	-

DEPT 172 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	416,538	466,135	473,208	481,775
706	SALARIES & WAGES-PART TIME	3,468	5,153	20,475	5,858
712	SALARIES & WAGES-OVERTIME	225	-	-	-
715	FICA-EMPLOYER EXPENSE	31,565	37,265	37,767	38,472
716	HEALTH INSURANCE	109,587	104,839	112,823	105,763
717	LIFE INSURANCE	570	589	589	589
718	RETIREMENT EXPENSE	54,296	48,786	61,020	61,585
719	WORKERS COMPENSATION INS	968	823	1,414	1,249
720	UNEMPLOYMENT EXPENSE	2,217	-	-	-
721	PTO PAYOUTS	3,064	7,800	17,900	18,500
723	PRE-EMPLOYMENT BACKGROUND CHECKS	6,254	5,000	5,000	5,000
726	OFFICE SUPPLIES	5,087	7,000	7,000	7,000
728	PRINTING & BINDING	-	250	-	-
730	BOOKS	-	250	-	-
802	SERVICES	1,220,987	226,630	228,630	228,630
803	DUES & SUBSCRIPTIONS	2,840	2,500	3,000	3,000
830	ATTORNEY FEES	31,062	40,000	40,000	40,000
848	MML CENSUS GRANT EXPENSES	20,000	-	-	-
850	TELEPHONE	3,921	3,750	4,500	4,500
851	COPY MACHINE COSTS	2,133	2,000	1,000	1,000
860	TRAVEL	15	250	250	250
861	PERSONAL CAR MILEAGE	492	500	500	500
865	MEALS & LODGING	1,383	1,000	1,000	1,000
902	ADVERTISING	9,662	7,500	7,500	7,500
911	LIABILITY & PROPERTY INSURANCE	300,870	311,803	315,000	315,000
931	EQUIPMENT REPAIR & MAINT	-	400	400	400
956	MISCELLANEOUS	683	4,000	2,000	2,000
957	EDUCATION & SEMINARS	160	1,500	1,500	1,500
978	EQUIPMENT	4,144	10,800	5,000	5,000
999	COVID-19 EXPENDITURES	7,281	-	-	-
ADMINISTRATION TOTAL		2,239,471	1,296,523	1,347,475	1,336,071

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GENERAL FUND EXPENDITURES

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DEPT 191 ELECTIONS AND CANVASSING					
704	SALARIES & WAGES-REGULAR	716	1,200	4,000	4,000
707	PER DIEM PAYMENTS	1,760	1,000	400	400
712	SALARIES & WAGES-OVERTIME	-	500	-	-
726	OFFICE SUPPLIES	755	1,500	2,000	2,000
728	PRINTING & BINDING	154,261	50,000	90,000	90,000
802	SERVICES	1,150	1,500	3,500	3,500
860	TRAVEL	-	500	500	500
861	PERSONAL CAR MILEAGE	1,690	250	750	750
902	ADVERTISING	-	-	4,000	4,000
957	EDUCATION & SEMINARS	55	-	350	350
999	COVID-19 EXPENDITURES	10,907	-	-	-
ELECTIONS AND CANVASSING TOTAL		171,294	56,450	105,500	105,500

DEPT 215 COUNTY CLERK					
703	SALARIES & WAGES-SUPERVISOR	75,574	81,602	81,807	83,335
704	SALARIES & WAGES-REGULAR	227,595	237,523	239,515	243,989
706	SALARIES & WAGES-PART TIME	1,580	-	-	-
712	SALARIES & WAGES-OVERTIME	13	-	-	-
715	FICA-EMPLOYER EXPENSE	22,678	24,413	24,581	25,040
716	HEALTH INSURANCE	134,314	146,131	159,209	146,837
717	LIFE INSURANCE	538	589	589	589
718	RETIREMENT EXPENSE	53,425	43,102	58,425	58,610
719	WORKERS COMPENSATION INS	708	665	922	922
721	PTO PAYOUTS	-	-	6,600	7,000
726	OFFICE SUPPLIES	3,562	5,500	6,000	6,000
728	PRINTING & BINDING	1,562	4,000	7,500	7,500
802	SERVICES	14,428	35,700	41,200	41,200
803	DUES & SUBSCRIPTIONS	599	600	600	600
850	TELEPHONE	1,006	1,375	1,375	1,375
851	COPY MACHINE COSTS	119	400	400	400
852	FAX MACHINE COSTS	1	20	20	20
861	PERSONAL CAR MILEAGE	148	250	250	250
865	MEALS & LODGING	166	250	500	500
931	EQUIPMENT REPAIR & MAINT	-	500	1,000	1,000
956	RE-APPOINTMENT EXPENDITURES	-	200	-	-
957	EDUCATION & SEMINARS	100	250	250	250
978	EQUIPMENT	1,698	7,000	3,000	3,000
999	COVID-19 EXPENDITURES	1,859	-	-	-
COUNTY CLERK TOTAL		541,674	590,070	633,742	628,417

DEPT 225 EQUALIZATION DEPARTMENT					
704	SALARIES & WAGES-REGULAR	92,028	92,060	92,294	94,018
712	SALARIES & WAGES-OVERTIME	2,778	3,600	5,000	5,000
715	FICA-EMPLOYER EXPENSE	7,188	7,043	7,060	7,192
716	HEALTH INSURANCE	44,316	45,586	49,597	45,766
717	LIFE INSURANCE	165	168	168	168
718	RETIREMENT EXPENSE	24,032	19,350	28,068	28,121

2022 Proposed Budget
GENERAL FUND EXPENDITURES

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719	WORKERS COMPENSATION INS	679	585	801	801
721	PTO PAYOUTS	3,676	6,700	5,500	5,800
726	OFFICE SUPPLIES	2,098	3,000	3,000	3,000
729	POSTAGE	-	10,000	10,000	10,000
802	SERVICES	138,940	139,000	143,000	143,000
803	DUES & SUBSCRIPTIONS	365	500	500	500
850	TELEPHONE	724	1,550	1,050	1,050
851	COPY MACHINE COSTS	874	800	800	800
852	FAX MACHINE COSTS	0	25	-	-
861	PERSONAL CAR MILEAGE	-	100	200	200
865	MEALS & LODGING	-	75	200	200
902	ADVERTISING	576	800	800	800
978	EQUIPMENT	-	3,600	-	-
EQUALIZATION DEPARTMENT TOTAL		318,439	334,542	348,038	346,417

DEPT 229 PROSECUTING ATTORNEY					
703	SALARIES & WAGES-SUPERVISOR	120,096	121,660	121,965	124,243
704	SALARIES & WAGES-REGULAR	631,731	657,875	672,998	759,201
706	SALARIES & WAGES-PART TIME	(1,056)	-	-	-
715	FICA-EMPLOYER EXPENSE	56,599	59,986	60,815	66,970
716	HEALTH INSURANCE	244,144	250,011	299,364	305,154
717	LIFE INSURANCE	1,123	1,178	1,178	1,262
718	RETIREMENT EXPENSE	155,527	129,711	173,777	179,357
719	WORKERS COMPENSATION INS	1,547	1,438	2,044	2,191
720	UNEMPLOYMENT EXPENSE	(2,217)	-	-	-
721	PTO PAYOUTS	7,304	5,000	5,600	5,800
726	OFFICE SUPPLIES	6,842	6,200	10,200	10,200
728	PRINTING & BINDING	2,119	2,500	2,500	2,500
729	POSTAGE	240	1,300	1,200	1,200
730	BOOKS	12,718	13,500	15,500	15,500
802	SERVICES	2,693	2,500	2,500	2,500
803	DUES & SUBSCRIPTIONS	3,728	4,400	4,400	4,400
805	FEES	2,408	7,000	7,000	7,000
835	PUBDEF-OTHER INVESTIG	-	300	300	300
850	TELEPHONE	3,769	4,300	4,500	4,500
851	COPY MACHINE COSTS	1,127	1,000	1,200	1,200
852	FAX MACHINE COSTS	7	120	120	120
861	PERSONAL CAR MILEAGE	1,834	1,675	3,000	3,000
862	EXTRADITION FEES	5,446	4,000	4,000	4,000
865	MEALS & LODGING	2,008	3,000	3,500	3,500
931	EQUIPMENT REPAIR & MAINT	10,828	12,000	15,000	15,000
956	MISCELLANEOUS	9,107	18,000	16,400	16,400
957	EDUCATION & SEMINARS	475	1,000	1,000	1,000
978	EQUIPMENT	5,248	15,200	96,280	96,280
999	COVID-19 EXPENDITURES	670	-	-	-
PROSECUTING ATTORNEY TOTAL		1,286,064	1,324,854	1,526,339	1,632,778

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DEPT 230		MANAGED ASSIGNED COUNSEL			
802	SERVICES	89,311	144,000	150,000	150,000
830	ATTORNEY FEES	25,401	30,000	30,000	30,000
MANAGED ASSIGNED COUNSEL TOTAL		114,712	174,000	180,000	180,000

DEPT 236		REGISTER OF DEEDS			
703	SALARIES & WAGES-SUPERVISOR	70,511	73,848	74,033	75,416
704	SALARIES & WAGES-REGULAR	119,587	124,520	124,829	127,161
706	SALARIES & WAGES-PART TIME	18,522	22,500	24,135	24,586
715	FICA-EMPLOYER EXPENSE	15,561	16,896	17,059	17,378
716	HEALTH INSURANCE	69,156	71,125	78,192	72,309
717	LIFE INSURANCE	314	336	336	336
718	RETIREMENT EXPENSE	45,709	35,926	48,591	48,754
719	WORKERS COMPENSATION INS	485	460	639	639
721	PTO PAYOUTS	2,862	3,000	2,300	2,400
726	OFFICE SUPPLIES	3,227	7,500	7,500	7,500
802	CONTRACTUAL SERVICES	-	1,600	1,600	1,600
803	DUES & SUBSCRIPTIONS	600	800	800	800
813	DATA PROCESSING SERVICES	39,074	46,800	50,000	50,000
814	MICRO FILM STORAGE	-	2,650	2,700	2,700
850	TELEPHONE	790	1,300	1,000	1,000
851	COPY MACHINE COSTS	77	600	600	600
861	PERSONAL CAR MILEAGE	527	600	1,200	1,200
865	MEALS & LODGING	365	800	1,600	1,600
931	EQUIPMENT REPAIR & MAINT	-	1,000	500	500
957	EDUCATION & SEMINARS	465	1,000	1,000	1,000
978	NEW EQUIPMENT	-	-	-	9,000
999	COVID-19 EXPENDITURES	452	-	-	-
REGISTER OF DEEDS TOTAL		388,284	413,263	438,615	446,480

DEPT 245		REMONUMENTATION GRANT			
707	PER DIEM PAYMENTS	1,600	3,000	3,000	3,000
726	OFFICE SUPPLIES	-	-	1,000	1,000
746	OTHER SUPPLIES	-	1,000	-	-
802	SERVICES	39,775	46,000	36,000	36,000
827	ADMINISTRATIVE COSTS	8,291	10,000	10,000	10,000
REMONUMENTATION GRANT TOTAL		49,666	60,000	50,000	50,000

DEPT 253		COUNTY TREASURER			
703	SALARIES & WAGES-SUPERVISOR	76,300	85,144	85,357	86,952
704	SALARIES & WAGES-REGULAR	56,102	62,155	62,311	63,475
715	FICA-EMPLOYER EXPENSE	9,972	11,268	11,297	11,508
716	HEALTH INSURANCE	39,100	40,204	38,681	35,930
717	LIFE INSURANCE	165	168	168	168
718	RETIREMENT EXPENSE	26,142	20,065	29,551	29,551
719	WORKERS COMPENSATION INS	304	307	420	420
721	PTO PAYOUTS	846	3,850	3,700	3,900
726	OFFICE SUPPLIES	3,783	5,000	5,000	5,000

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728	PRINTING & BINDING	24	1,000	700	700
802	SERVICES	2,189	2,000	2,000	2,000
803	DUES & SUBSCRIPTIONS	200	200	200	200
850	TELEPHONE	2,427	3,000	2,850	2,850
851	COPY MACHINE COSTS	821	500	800	800
852	FAX MACHINE COSTS	0	50	1	1
861	PERSONAL CAR MILEAGE	262	300	300	300
865	MEALS & LODGING	933	1,250	1,250	1,250
902	ADVERTISING	-	100	100	100
931	EQUIPMENT REPAIR & MAINT	-	650	650	650
957	EDUCATION & SEMINARS	175	500	500	500
978	EQUIPMENT	857	3,800	3,800	3,800
COUNTY TREASURER TOTAL		220,602	241,511	249,636	250,055

DEPT 258 INFORMATION MANAGEMENT					
704	SALARIES & WAGES-REGULAR	116,461	133,237	134,576	137,090
715	FICA-EMPLOYER EXPENSE	9,102	11,510	10,295	10,487
716	HEALTH INSURANCE	14,455	27,444	20,232	19,261
717	LIFE INSURANCE	165	168	168	168
718	RETIREMENT EXPENSE	16,880	13,993	19,948	20,011
719	WORKERS COMPENSATION INS	268	215	385	385
721	PTO PAYOUTS	3,500	4,400	4,900	5,100
726	OFFICE SUPPLIES	647	900	900	900
802	SERVICES	52,615	68,750	64,760	64,760
850	TELEPHONE	16,371	19,600	42,728	42,728
851	COPY MACHINE COSTS	-	50	50	50
861	PERSONAL CAR MILEAGE	-	100	100	100
865	MEALS & LODGING	-	200	400	400
931	EQUIPMENT REPAIR & MAINT	7,623	8,000	8,000	8,000
957	EDUCATION & SEMINARS	-	100	200	200
978	EQUIPMENT	47,305	9,800	53,000	209,000
999	COVID-19 EXPENDITURES	397	-	-	-
INFORMATION MANAGEMENT TOTAL		285,790	298,468	360,643	518,641

DEPT 261 BUILDING AUTHORITY					
707	PER DIEM PAYMENTS	175	-	-	-
BUILDING AUTHORITY TOTAL		175	-	-	-

DEPT 265 BUILDING AND GROUNDS					
704	SALARIES & WAGES-REGULAR	217,388	209,063	217,655	221,721
706	SALARIES & WAGES-PART TIME	678	-	-	-
712	SALARIES & WAGES-OVERTIME	138	-	-	-
715	FICA-EMPLOYER EXPENSE	16,523	17,072	16,651	16,962
716	HEALTH INSURANCE	85,311	79,365	82,951	76,639
717	LIFE INSURANCE	357	421	336	336
718	RETIREMENT EXPENSE	36,401	30,775	37,380	37,664
719	WORKERS COMPENSATION INS	7,203	6,557	8,772	8,772
721	PTO PAYOUTS	7,160	3,600	6,100	6,300

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726	OFFICE SUPPLIES	121	300	2,000	2,000
729	POSTAGE	26	-	-	-
746	OTHER SUPPLIES	678	2,500	2,500	2,500
748	UNIFORMS & ACCESSORIES	1,106	1,600	1,600	1,600
749	OIL & GAS	1,010	1,500	1,500	1,500
776	JANITORIAL SUPPLIES	11,086	9,500	9,700	9,700
802	SERVICES	23,302	35,000	29,515	29,515
822	JANITORIAL SERVICES	47	6,000	6,000	6,000
850	TELEPHONE	3,695	3,925	3,725	3,725
851	COPY MACHINE COSTS	452	1,600	1,100	1,100
860	TRAVEL	-	200	200	200
865	MEALS & LODGING	-	100	100	100
920	UTILITIES	87,514	102,400	113,400	113,400
921	TRASH PICK UP	10,655	15,000	15,000	15,000
931	EQUIPMENT REPAIR & MAINT	9,030	15,000	12,000	12,000
932	BUILDING REPAIR & MAINT	41,830	34,000	58,500	858,500
933	GROUND MAINT & SNOW REMOVAL	45,874	40,000	43,900	43,900
935	VEHICLES REPAIR & MAINT	3,584	2,500	2,500	2,500
978	EQUIPMENT	35,356	85,000	55,000	55,000
981	NEW VEHICLES	-	-	-	24,338
999	COVID-19 EXPENDITURES	14,388	-	-	-
BUILDING AND GROUNDS TOTAL		660,914	702,978	728,085	1,550,972

DEPT 266 COURT BUILDING COSTS

704	SALARIES & WAGES-REGULAR	30,924	31,651	33,984	34,619
706	SALARIES & WAGES-PART TIME	19,089	22,350	23,728	24,171
712	SALARIES & WAGES-OVERTIME	60	-	-	-
715	FICA-EMPLOYER EXPENSE	3,732	4,131	4,415	4,497
716	HEALTH INSURANCE	17,333	17,830	19,439	17,974
717	LIFE INSURANCE	83	84	84	84
718	RETIREMENT EXPENSE	2,144	2,216	2,379	2,423
719	WORKERS COMPENSATION INS	1,186	1,588	2,326	2,326
776	JANITORIAL SUPPLIES	4,537	9,000	7,500	7,500
822	JANITORIAL SERVICES	275	3,000	3,000	3,000
920	UTILITIES	69,825	74,000	81,000	81,000
931	EQUIPMENT REPAIR & MAINT	512	-	2,000	2,000
932	BUILDING REPAIR & MAINT	1,645	-	5,000	5,000
978	EQUIPMENT	-	-	-	-
COURT BUILDING COSTS TOTAL		151,344	165,851	184,855	184,595

DEPT 271 CENTRAL SERVICES

729	POSTAGE	62,417	86,000	90,000	100,000
CENTRAL SERVICES TOTAL		62,417	86,000	90,000	100,000

DEPT 275 DRAIN COMMISSION

703	SALARIES & WAGES-SUPERVISOR	65,931	66,831	66,998	68,250
704	SALARIES & WAGES-REGULAR	113,943	110,296	112,216	114,313
715	FICA-EMPLOYER EXPENSE	14,703	15,180	13,813	14,069

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716	HEALTH INSURANCE	61,242	65,675	71,105	66,023
717	LIFE INSURANCE	306	307	307	307
718	RETIREMENT EXPENSE	60,179	47,826	64,672	64,801
719	WORKERS COMPENSATION INS	1,353	1,133	1,536	1,536
721	PTO PAYOUTS	10,693	2,000	5,500	5,700
726	OFFICE SUPPLIES	865	4,500	4,500	4,500
746	OTHER SUPPLIES	-	700	700	700
749	OIL & GAS	943	1,750	1,750	1,750
802	SERVICES	7,298	12,150	12,150	12,150
803	DUES & SUBSCRIPTIONS	250	250	250	250
850	TELEPHONE	1,952	2,260	2,740	2,740
851	COPY MACHINE COSTS	295	400	400	400
852	FAX MACHINE COSTS	0	20	20	20
861	PERSONAL CAR MILEAGE	3,229	2,500	2,500	2,500
865	MEALS & LODGING	-	500	500	500
931	EQUIPMENT REPAIR & MAINT	-	300	300	300
935	VEHICLES REPAIR & MAINT	370	500	800	800
957	EDUCATION & SEMINARS	620	750	750	750
978	EQUIPMENT	1,584	1,800	5,800	5,800
999	COVID-19 EXPENDITURES	599	-	-	-
DRAIN COMMISSION TOTAL		346,358	337,628	369,308	368,159

DEPT 301	SHERIFF'S DEPARTMENT				
703	SALARIES & WAGES-SUPERVISOR	95,757	99,637	99,887	101,753
704	SALARIES & WAGES-REGULAR	1,434,891	1,514,596	1,620,416	1,740,907
712	SALARIES & WAGES-OVERTIME	79,831	80,000	80,000	82,000
715	FICA-EMPLOYER EXPENSE	124,121	123,489	131,603	137,717
716	HEALTH INSURANCE	419,097	458,031	487,381	469,025
717	LIFE INSURANCE	2,060	2,202	2,286	2,353
718	RETIREMENT EXPENSE	424,454	473,418	568,797	572,069
719	WORKERS COMPENSATION INS	37,282	33,728	51,307	54,302
721	PTO PAYOUTS	18,476	72,500	79,900	80,100
722	HOLIDAY PAY	39,100	64,200	68,600	68,600
726	OFFICE SUPPLIES	5,273	6,600	6,600	6,600
728	PRINTING & BINDING	627	500	500	500
729	POSTAGE	783	500	500	500
744	POLICE SUPPLIES	7,962	15,000	15,000	15,000
748	UNIFORMS & ACCESSORIES	14,311	12,000	12,000	12,000
749	OIL & GAS	43,579	40,000	40,000	40,000
750	OTHER	-	500	500	500
802	SERVICES	96,237	40,423	40,850	40,850
803	DUES & SUBSCRIPTIONS	1,970	2,000	2,500	2,500
812	UNIFORM DRY CLEANING	2,933	6,000	5,000	5,000
834	MEDICAL SERVICES	1,221	3,300	3,400	3,400
850	TELEPHONE	19,112	18,100	20,500	20,500
851	COPY MACHINE COSTS	2,180	3,000	2,500	2,500
852	FAX MACHINE COSTS	286	300	300	300
860	TRAVEL	137	1,000	1,000	1,000

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861	PERSONAL CAR MILEAGE	262	500	1,000	1,000
865	MEALS & LODGING	2,031	2,500	3,500	3,500
880	COMMUNITY PROMOTIONS-VICT	393	-	-	-
902	ADVERTISING	58	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT	8,092	8,000	8,000	8,000
935	VEHICLES REPAIR & MAINT	43,407	30,000	30,000	30,000
956	MISCELLANEOUS	175	500	500	500
957	EDUCATION & SEMINARS	9,461	10,000	13,000	13,000
978	EQUIPMENT	15,505	20,704	23,813	32,763
981	NEW VEHICLES	168,912	99,413	105,423	105,423
999	COVID-19 EXPENDITURES	29,391	-	-	-
SHERIFF'S DEPARTMENT TOTAL		3,149,368	3,243,641	3,527,563	3,655,162

DEPT 302 ROAD PATROL					
704	SALARIES & WAGES-REGULAR	62,647	64,249	65,040	66,255
712	SALARIES & WAGES-OVERTIME	12,072	5,000	12,000	12,300
715	FICA-EMPLOYER EXPENSE	6,047	4,915	4,976	5,068
716	HEALTH INSURANCE	20,500	22,165	22,786	22,901
717	LIFE INSURANCE	78	84	84	84
718	RETIREMENT EXPENSE	10,093	12,715	14,799	14,799
719	WORKERS COMPENSATION INS	2,020	1,601	2,223	2,223
722	HOLIDAY PAY	6,488	5,600	6,500	6,500
748	UNIFORMS & ACCESSORIES	26	250	250	250
749	OIL & GAS	3,277	3,500	3,500	3,500
812	UNIFORM DRY CLEANING	293	300	200	200
ROAD PATROL TOTAL		123,541	120,380	132,357	134,080

DEPT 303/304 BAYANET/CITY YOUTH GRANT					
704	SALARIES & WAGES-REGULAR	(1,495)	-	-	-
712	SALARIES & WAGES-OVERTIME	(160)	-	-	-
715	FICA-EMPLOYER EXPENSE	(125)	-	-	-
718	RETIREMENT EXPENSE	(116)	-	-	-
719	WORKERS COMPENSATION INS	(54)	-	-	-
BAYANET/CITY YOUTH GRANT TOTAL		(1,949)	-	-	-

DEPT 307 MEDICAL MARIJUANA OPERATIONS					
704	SALARIES & WAGES-REGULAR	-	10,000	-	-
848	MED MARIJUANA GRANT EXPENDITURES	4,995	-	-	-
MEDICAL MARIJUANA OPERATIONS TOTAL		4,995	10,000	-	-

DEPT 308 MID MICH COMM COLLEGE GRANT					
704	SALARIES & WAGES-REGULAR	1,000	-	-	-
706	SALARIES & WAGES-PART TIME	32,528	36,672	41,600	42,377
715	FICA-EMPLOYER EXPENSE	2,565	2,805	3,182	3,242
719	WORKERS COMPENSATION INS	906	914	1,422	1,422
748	UNIFORMS & ACCESSORIES	-	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT	-	1,000	1,000	1,000
MID MICH COMM COLLEGE GRANT TOTAL		36,999	42,391	48,204	49,041

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DEPT 320 MICH JUSTICE TRAINING					
957	EDUCATION & SEMINARS	150	3,500	3,000	3,000
MICH JUSTICE TRAINING TOTAL		150	3,500	3,000	3,000

DEPT 331 MARINE SAFETY					
712	SALARIES & WAGES-OVERTIME	4,101	5,100	5,100	5,100
715	FICA-EMPLOYER EXPENSE	306	-	-	-
716	HEALTH INSURANCE	1,440	-	-	-
717	LIFE INSURANCE	7	-	-	-
718	RETIREMENT EXPENSE	183	-	-	-
719	WORKERS COMPENSATION INS	69	-	-	-
749	OIL & GAS	54	-	-	-
978	EQUIPMENT	-	-	-	5,533
MARINE SAFETY TOTAL		6,160	5,100	5,100	10,633

DEPT 351 CORRECTIONS					
704	SALARIES & WAGES-REGULAR	1,280,564	1,333,656	1,345,047	1,383,565
706	SALARIES & WAGES-PART TIME	34,774	70,570	42,299	30,637
712	SALARIES & WAGES-OVERTIME	109,328	70,000	85,000	87,125
715	FICA-EMPLOYER EXPENSE	111,640	107,821	104,683	107,002
716	HEALTH INSURANCE	363,270	378,343	451,912	421,179
717	LIFE INSURANCE	2,283	2,350	2,350	2,366
718	RETIREMENT EXPENSE	233,224	217,256	279,503	281,182
719	WORKERS COMPENSATION INS	36,041	30,981	44,839	44,839
721	VACATION & SICK PAYOUTS	23,520	19,100	14,200	14,500
722	HOLIDAY PAY	36,749	48,800	52,400	52,400
726	OFFICE SUPPLIES	4,442	7,200	7,000	7,000
728	PRINTING & BINDING	839	2,000	1,000	1,000
743	FOOD	209,094	255,000	255,000	255,000
744	POLICE SUPPLIES	4,249	9,500	9,500	9,500
745	KITCHEN SUPPLIES	92	1,500	1,500	1,500
746	OTHER SUPPLIES	12,486	16,000	20,000	20,000
747	CLOTHING & BEDDING	5,880	8,000	8,000	8,000
748	UNIFORMS & ACCESSORIES	3,737	8,000	8,000	8,000
749	OIL & GAS	4,282	7,500	7,500	7,500
750	OTHER	774	1,000	1,000	1,000
776	JANITORIAL SUPPLIES	42,587	50,000	50,000	50,000
802	SERVICES	22,149	21,300	22,400	22,400
803	DUES & SUBSCRIPTIONS	315	400	500	500
812	UNIFORM DRY CLEANING	690	500	500	500
834	MEDICAL SERVICES	355,597	400,750	430,750	430,750
841	FEES	880	1,375	1,500	1,500
850	TELEPHONE	7,885	8,000	8,500	8,500
860	TRAVEL	45	150	200	200
861	PERSONAL CAR MILEAGE	23	250	500	500
865	MEALS & LODGING	848	1,250	1,500	1,500
920	UTILITIES	122,743	135,000	135,000	135,000

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931	EQUIPMENT REPAIR & MAINT	7,360	9,000	9,000	9,000
932	BUILDING REPAIR & MAINT	42,829	70,000	70,000	70,000
957	EDUCATION & SEMINARS	3,585	10,000	10,000	10,000
978	EQUIPMENT	6,041	23,339	3,600	3,600
999	COVID-19 EXPENDITURES	9,489	-	-	-
CORRECTIONS TOTAL		3,100,334	3,325,890	3,484,684	3,487,245

DEPT 401 COMMUNITY DEVELOPMENT DEPT					
704	SALARIES & WAGES-REGULAR	149,561	152,418	154,629	157,518
707	PER DIEM PAYMENTS	2,520	4,680	4,680	4,680
715	FICA-EMPLOYER EXPENSE	11,363	11,662	11,829	12,050
716	HEALTH INSURANCE	55,528	57,170	62,315	57,713
717	LIFE INSURANCE	207	210	210	210
718	RETIREMENT EXPENSE	16,339	14,193	19,497	19,601
719	WORKERS COMPENSATION INS	1,475	1,283	1,863	1,863
721	PTO PAYOUTS	4,279	4,100	7,100	7,300
726	OFFICE SUPPLIES	548	2,100	2,100	2,100
728	PRINTING & BINDING	2,408	1,000	1,000	1,000
729	POSTAGE	7	-	-	-
749	OIL & GAS	222	700	700	700
802	SERVICES	59,645	103,500	128,500	128,500
803	DUES & SUBSCRIPTIONS	1,499	2,280	2,280	2,280
830	ATTORNEY FEES	-	1,500	1,500	1,500
850	TELEPHONE	1,719	2,025	2,025	2,025
851	COPY MACHINE COSTS	284	350	350	350
852	FAX MACHINE COSTS	4	25	25	25
861	PERSONAL CAR MILEAGE	689	500	500	500
865	MEALS & LODGING	-	450	450	450
901	LEGAL NOTICES	3,142	3,500	3,500	3,500
931	EQUIPMENT REPAIR & MAINT	-	200	200	200
957	EDUCATION & SEMINARS	-	2,000	2,000	2,000
962	MISCELLANEOUS SERVICES	7,000	7,000	7,000	7,000
978	EQUIPMENT	5,600	1,000	5,500	5,500
999	COVID-19 EXPENDITURES	1,517	-	-	-
COMMUNITY DEVELOPMENT DEPT TOTAL		325,552	373,847	419,753	418,565

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	19,343	18,043	18,444	18,789
706	SALARIES & WAGES-PART TIME	21,865	34,329	36,845	37,533
712	SALARIES & WAGES-OVERTIME	4,172	-	-	-
715	FICA-EMPLOYER EXPENSE	3,387	4,006	4,230	4,309
716	HEALTH INSURANCE	5,987	5,772	6,274	5,809
717	LIFE INSURANCE	22	21	21	21
718	RETIREMENT EXPENSE	1,354	1,263	1,291	1,315

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Isabella County General Fund Budget

		2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
719	WORKERS COMPENSATION INS	106	109	146	146
726	OFFICE SUPPLIES	1,306	6,500	6,500	6,500
729	POSTAGE	44	100	100	100
746	OTHER SUPPLIES	211	1,000	1,000	1,000
748	UNIFORMS & ACCESSORIES	99	500	500	500
749	OIL & GAS	73	500	500	500
776	JANITORIAL SUPPLIES	-	300	300	300
802	SERVICES	20,749	58,400	60,750	60,750
803	DUES & SUBSCRIPTIONS	558	500	750	750
822	JANITORIAL SERVICES	-	500	500	500
849	GRANTS	238	51,603	56,183	56,183
850	TELEPHONE	4,709	7,100	10,000	10,000
851	COPY MACHINE COSTS	-	500	500	500
852	FAX MACHINE COSTS	-	150	150	150
860	TRAVEL	-	3,000	3,000	3,000
861	PERSONAL CAR MILEAGE	-	150	500	500
865	MEALS & LODGING	1,491	1,250	2,500	2,500
902	ADVERTISING	2,616	3,000	3,000	3,000
920	UTILITIES	3,506	4,500	5,000	5,000
931	EQUIPMENT REPAIR & MAINT	3,086	12,000	45,000	45,000
935	VEHICLES REPAIR & MAINT	550	1,500	1,500	1,500
956	MISCELLANEOUS	-	500	-	-
957	EDUCATION & SEMINARS	705	3,500	3,500	3,500
978	EQUIPMENT	2,557	6,000	6,000	6,000
999	COVID-19 EXPENDITURES	196	-	-	-
EMERGENCY MANAGEMENT TOTAL		98,929	226,596	274,984	275,655

DEPT 430 ANIMAL CONTROL

704	SALARIES & WAGES-REGULAR	79,654	74,781	79,970	81,463
706	SALARIES & WAGES-PART TIME	-	-	28,501	0
715	FICA-EMPLOYER EXPENSE	6,204	8,261	8,298	8,412
716	HEALTH INSURANCE	25,425	26,770	28,475	26,247
717	LIFE INSURANCE	165	168	168	168
718	RETIREMENT EXPENSE	22,166	17,927	25,284	25,343
719	WORKERS COMPENSATION INS	596	819	1,127	1,127
721	PTO PAYOUTS	2,302	2,000	4,100	4,300
726	OFFICE SUPPLIES	2,190	2,500	2,500	2,500
729	POSTAGE	35	100	200	200
746	OTHER SUPPLIES	-	100	100	100
748	UNIFORMS & ACCESSORIES	245	500	500	500
749	OIL & GAS	1,266	1,500	2,500	2,500
802	SERVICES	169,342	165,000	178,900	178,900
834	MEDICAL SERVICES	1,358	1,500	1,500	1,500
850	TELEPHONE	3,249	3,300	3,500	3,500
851	COPY MACHINE COSTS	105	100	100	100
861	PERSONAL CAR MILEAGE	-	100	100	100
865	MEALS & LODGING	-	500	500	500
920	UTILITIES	26,825	26,000	26,800	26,800

2022 Proposed Budget
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget

2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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921	TRASH PICK UP	-	-	2,900	2,900
931	EQUIPMENT REPAIR & MAINT	-	1,500	1,500	1,500
932	BUILDING REPAIR & MAINT	796	-	1,500	1,500
933	GROUND MAINT & SNOW REMOVAL	2,199	3,500	3,500	3,500
935	VEHICLES REPAIR & MAINT	611	1,500	1,500	1,500
956	MISCELLANEOUS	4,261	1,500	1,500	1,500
957	EDUCATION & SEMINARS	-	750	750	750
978	EQUIPMENT	1,011	1,000	2,800	2,800
999	COVID-19 EXPENDITURES	1,619	-	-	-
ANIMAL CONTROL TOTAL		351,623	341,677	409,073	380,211

DEPT 441 BOARD OF PUBLIC WORKS					
707	PER DIEM PAYMENTS	180	1,050	1,050	1,050
BOARD OF PUBLIC WORKS TOTAL		180	1,050	1,050	1,050

DEPT 445 DRAINS - PUBLIC BENEFIT					
924	COUNTY DRAIN AT LARGE	328,894	410,475	340,321	340,321
DRAINS - PUBLIC BENEFIT TOTAL		328,894	410,475	340,321	340,321

DEPT 526 SANITARY LANDFILL					
704	SALARIES & WAGES-REGULAR	2,436	4,799	4,811	4,901
715	FICA-EMPLOYER EXPENSE	72	383	384	391
716	HEALTH INSURANCE	16	125	131	121
717	LIFE INSURANCE	1	8	8	8
719	WORKERS COMPENSATION INS	11	47	64	64
729	POSTAGE	-	50	150	150
754	OPERATING SUPPLIES	-	600	600	600
802	SERVICES	42,019	40,000	42,400	42,400
830	ATTORNEY FEES	-	2,000	2,000	2,000
860	TRAVEL	-	58	56	56
920	UTILITIES	806	1,700	900	900
931	EQUIPMENT REPAIR & MAINT	84	1,000	1,000	1,000
933	GROUND MAINT & SNOW REMOVAL	3,135	4,200	15,000	15,000
956	MISCELLANEOUS	-	105	120	120
SANITARY LANDFILL TOTAL		48,580	55,076	67,623	67,711

DEPT 605 PUBLIC HEALTH					
836	CONTAGIOUS DISEASES	4,847	7,000	5,000	5,000
PUBLIC HEALTH TOTAL		4,847	7,000	5,000	5,000

DEPT 631 SUBSTANCE ABUSE					
849	HEALTH	141,836	135,120	130,481	130,481
SUBSTANCE ABUSE TOTAL		141,836	135,120	130,481	130,481

2022 Proposed Budget
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget

2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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DEPT 648 MEDICAL EXAMINER					
840	MEDICAL EXAMINER	134,392	145,866	151,700	151,700
842	FEES	11,375	10,600	10,600	10,600
860	TRAVEL	19,601	17,000	17,000	17,000
MEDICAL EXAMINER TOTAL		165,368	173,466	179,300	179,300

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

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

DEPT 965 DISTRICT HEALTH ALLOCATION					
961	TRANSFER OUT	385,270	417,305	462,820	462,820
DISTRICT HEALTH ALLOCATION		385,270	417,305	462,820	462,820

DEPT 682 VETERANS AFFAIRS					
704	SALARIES & WAGES-REGULAR	56,390	57,306	57,450	58,523
707	PER DIEM PAYMENTS	725	1,500	1,500	1,500
715	FICA-EMPLOYER EXPENSE	4,415	4,384	4,395	4,477
716	HEALTH INSURANCE	8,070	8,334	9,003	8,407
717	LIFE INSURANCE	83	84	84	84
718	RETIREMENT EXPENSE	12,207	8,496	10,492	10,567
719	WORKERS COMPENSATION INS	132	119	165	165
721	PTO PAYOUTS	2,291	2,200	5,200	5,300
726	OFFICE SUPPLIES	158	300	300	300
803	DUES & SUBSCRIPTIONS	75	75	75	75
848	CVSF GRANT EXPENDITURES	21,327	50,000	50,000	50,000
850	TELEPHONE	448	650	650	650
852	FAX MACHINE COSTS	10	40	40	40
956	MISCELLANEOUS	36,130	6,000	6,000	6,000
978	EQUIPMENT	330	-	-	-
999	COVID-19 EXPENDITURES	40	-	-	-
VETERANS AFFAIRS TOTAL		142,830	139,489	145,354	146,088

DEPT 684 HUMAN RIGHTS COMMITTEE					
707	PER DIEM PAYMENTS	1,775	3,000	3,000	3,000
728	PRINTING & BINDING	-	400	400	400
802	SERVICES	-	1,750	1,750	1,750
803	DUES & SUBSCRIPTIONS	-	100	100	100
861	PERSONAL CAR MILEAGE	-	125	125	125
903	PROMOTIONS	2,610	175	175	175
957	EDUCATION & SEMINARS	-	600	600	600
99	COVID-19 EXPENDITURES	36	-	-	-
HUMAN RIGHTS COMMITTEE TOTAL		4,421	6,150	6,150	6,150

2022 Proposed Budget
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget

2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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DEPT 731 MSU COOPERATIVE EXTENSION					
718	RETIREMENT EXPENSE	7,586	5,713	8,799	8,799
802	SERVICES	161,743	161,742	164,977	164,977
850	TELEPHONE	1,297	1,980	1,980	1,980
852	FAX MACHINE COSTS	0	-	-	-
MSU COOPERATIVE EXTENSION TOTAL		170,627	169,435	175,756	175,756

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

DEPT 965 OPERATING TRANSFERS OUT					
960	OPERATING TRANSFERS OUT	1,785,141	1,390,926	1,637,506	1,657,506
OPERATING TRANSFERS OUT TOTAL		1,785,141	1,390,926	1,637,506	1,657,506

GRAND TOTAL EXPENDITURES	21,634,698	21,461,383	23,178,027	24,437,310
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2022 Proposed Budget
 PARKS AND RECREATION REVENUES

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Isabella County Revenues 208 Parks & Recreation	2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
401 PROPERTY TAXES	632,906	647,500	675,000	675,000
481 VEHICLE PERMITS	127,267	115,410	128,400	128,400
482 CAMPGROUND FEES	228,848	251,000	253,300	253,300
483 PICNIC SHELTER RESERV	2,980	4,300	4,800	4,800
484 BOAT FEES	3,991	3,700	3,700	3,700
528 OTHER FEDERAL GRANT-ARPA	-	554	-	-
573 LOCAL COMM STABILIZATION-PPT	4,441	-	-	-
592 TRIBAL CONTRIBUTIONS	25,000	-	-	-
640 SALES-FIREWOOD	10,655	6,550	7,300	7,300
645 CAMPGROUND SALES	211	25	100	100
665 INTEREST EARNED	10,530	12,000	10,000	10,000
673 SALES OF FIXED ASSETS	-	9,500	19,000	19,000
694 MISC & RESTRICTED	197,329	29,700	38,500	38,500
GRAND TOTAL REVENUES	1,244,158	1,080,239	1,140,100	1,140,100

2022 Proposed Budget
PARKS AND RECREATION EXPENDITURES

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Isabella County Expenditures
208 Parks & Recreation

2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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DEPT 752 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	139,999	194,288	149,867	152,667
706	SALARIES & WAGES-PART TIME	20,266	34,003	35,782	36,202
707	PER DIEM PAYMENTS	725	1,200	1,200	1,200
712	SALARIES & WAGES-OVERTIME	-	200	800	800
715	FICA-EMPLOYER EXPENSE	12,646	17,474	16,705	14,450
716	HEALTH INSURANCE	22,176	24,052	26,088	24,386
717	LIFE INSURANCE	248	252	252	252
718	RETIREMENT EXPENSE	21,244	17,152	24,073	24,179
719	WORKERS COMPENSATION INS	421	351	524	525
721	PTO PAYOFFS	5,593	5,100	11,100	11,100
726	OFFICE SUPPLIES	3,456	4,000	4,000	4,000
728	PRINTING & BINDING	2,714	4,500	5,000	5,000
729	POSTAGE	32	30	30	30
746	OTHER SUPPLIES	499	500	500	500
748	UNIFORMS & ACCESSORIES	1,178	1,400	1,400	1,400
802	SERVICES	3,524	42,000	45,000	45,000
803	DUES & SUBSCRIPTIONS	1,159	1,500	1,500	1,500
805	FEES	7,755	9,000	12,000	12,000
830	ATTORNEY FEES	3,120	2,400	3,000	3,000
850	TELEPHONE	4,560	7,500	7,700	7,700
851	COPY MACHINE COSTS	620	600	600	600
861	PERSONAL CAR MILEAGE	1,727	2,000	2,000	2,000
865	MEALS & LODGING	214	1,000	1,500	1,500
902	ADVERTISING	842	3,400	3,400	3,400
931	EQUIPMENT REPAIR & MAINT	-	-	2,000	2,000
956	MISCELLANEOUS	8,182	7,400	8,500	8,500
957	EDUCATION & SEMINARS	1,059	2,500	2,500	2,500
978	EQUIPMENT	265,895	105,000	-	130,000
999	COVID-19 EXPENDITURES	4,660	-	-	-
ADMINISTRATION TOTAL		534,514	488,802	367,021	496,391

DEPT 756 PARKS & RECREATION-MAINT.					
704	SALARIES & WAGES-REGULAR	92,824	124,034	127,169	129,545
706	SALARIES & WAGES-PART TIME	10,668	10,911	18,542	18,542
712	SALARIES & WAGES-OVERTIME	3,347	3,800	4,000	4,000
715	FICA-EMPLOYER EXPENSE	8,960	10,324	11,178	11,360
716	HEALTH INSURANCE	17,403	40,150	25,807	24,672
717	LIFE INSURANCE	172	168	252	252
718	RETIREMENT EXPENSE	22,438	20,559	31,245	31,336
719	WORKERS COMPENSATION INS	2,527	3,043	4,677	4,677
721	PTO PAYOFFS	11,635	3,300	7,700	7,700
746	OTHER SUPPLIES	126	600	600	600
748	UNIFORMS & ACCESSORIES	563	600	600	600
749	OIL & GAS	9,074	16,000	16,500	16,500
850	TELEPHONE	1,688	1,700	800	800
920	UTILITIES	1,554	1,600	1,700	1,700
931	EQUIPMENT REPAIR & MAINT	7,009	14,000	14,000	14,000

2022 Proposed Budget
PARKS AND RECREATION EXPENDITURES

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Isabella County Expenditures
208 Parks & Recreation

	2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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932	BUILDING REPAIR & MAINT	2,130	2,500	2,500	2,500
933	GROUND MAINT & SNOW REMOVAL	34	1,000	1,000	1,000
935	VEHICLES REPAIR & MAINT	2,648	2,500	2,500	2,500
978	NEW EQUIPMENT	-	-	1,800	1,800
PARKS & RECREATION-MAINT. TOTAL		194,800	256,789	272,570	274,084

DEPT 757 COLDWATER LAKE COUNTY PARK

706	SALARIES & WAGES-PART TIME	47,302	77,907	86,076	86,076
712	SALARIES & WAGES-OVERTIME	346	500	-	-
715	FICA-EMPLOYER EXPENSE	3,645	5,960	6,600	6,600
719	WORKERS COMPENSATION INS	1,182	1,399	2,100	2,100
746	OTHER SUPPLIES	67	4,000	4,000	4,000
750	OTHER	185	125	125	125
776	JANITORIAL SUPPLIES	569	1,500	1,700	1,700
850	TELEPHONE	728	600	200	200
920	UTILITIES	18,842	23,000	23,000	23,000
932	BUILDING REPAIR & MAINT	457	6,600	6,000	6,000
933	GROUND MAINT & SNOW REMOVAL	8,203	12,000	12,000	12,000
978	EQUIPMENT	-	3,600	-	-
COLDWATER LAKE COUNTY PARK TOTAL		81,526	137,191	141,801	141,801

DEPT 758 DEERFIELD COUNTY PARK

706	SALARIES & WAGES-PART TIME	74,155	73,204	78,300	78,300
712	SALARIES & WAGES-OVERTIME	-	400	-	-
715	FICA-EMPLOYER EXPENSE	5,673	5,600	6,000	6,000
719	WORKERS COMPENSATION INS	1,057	1,306	1,900	1,900
720	UNEMPLOYMENT EXPENSE	732	3,000	2,000	2,000
746	OTHER SUPPLIES	177	2,000	2,000	5,000
776	JANITORIAL SUPPLIES	399	600	602	602
850	TELEPHONE	828	700	370	370
920	UTILITIES	580	600	700	700
932	BUILDING REPAIR & MAINT	1,418	15,500	15,500	25,500
933	GROUND MAINT & SNOW REMOVAL	6,577	8,000	8,000	8,000
978	EQUIPMENT	-	1,800		
DEERFIELD COUNTY PARK TOTAL		91,596	112,710	115,372	128,372

DEPT 759 HERRICK COUNTY PARK

706	SALARIES & WAGES-PART TIME	45,371	83,802	90,014	90,014
712	SALARIES & WAGES-OVERTIME	712	400	-	-
715	FICA-EMPLOYER EXPENSE	3,534	6,411	6,900	6,900
719	WORKERS COMPENSATION INS	944	1,591	2,200	2,200
720	UNEMPLOYMENT EXPENSE	-	-	1,000	1,000
746	OTHER SUPPLIES	67	800	800	800
750	OTHER	185	100	100	100
776	JANITORIAL SUPPLIES	512	1,000	1,000	1,000
850	TELEPHONE	441	500	370	370
920	UTILITIES	8,144	9,500	9,500	9,500
932	BUILDING REPAIR & MAINT	233	8,500	8,500	8,500
933	GROUND MAINT & SNOW REMOVAL	4,887	6,000	6,000	6,000
978	EQUIPMENT	-	3,600	-	-
HERRICK COUNTY PARK TOTAL		65,030	122,204	126,384	126,384

2022 Proposed Budget
PARKS AND RECREATION EXPENDITURES

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Isabella County Expenditures
208 Parks & Recreation

2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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DEPT 760 MERIDIAN PARK					
706	SALARIES & WAGES-PART TIME	2,961	3,444	1,808	1,808
715	FICA-EMPLOYER EXPENSE	226	263	150	150
719	WORKERS COMPENSATION INS	31	7	50	50
920	UTILITIES	63	-	130	130
932	BUILDING REPAIR & MAINT	-	3,400	3,400	3,400
933	GROUND MAINT & SNOW REMOVAL	601	300	300	300
MERIDIAN PARK TOTAL		3,882	7,414	5,838	5,838

DEPT 761 PERE MARQUETTE RAIL TRAIL					
706	SALARIES & WAGES-PART TIME	346	2,300	2,590	2,590
715	FICA-EMPLOYER EXPENSE	26	176	200	200
719	WORKERS COMPENSATION INS	10	56	70	70
776	JANITORIAL SUPPLIES	-	100	-	-
932	BUILDING REPAIR & MAINT	2	3,000	3,000	3,000
933	GROUND MAINT & SNOW REMOVAL	8	400	300	300
PERE MARQUETTE RAIL TRAIL TOTAL		392	6,032	6,160	6,160

DEPT 965 OPERATING TRANSFERS OUT					
960	TRANSFERS TO OTHER FUNDS	110,952	113,242	87,377	87,377
OPERATING TRANSFERS OUT TOTAL		110,952	113,242	87,377	87,377

GRAND TOTAL EXPENDITURES	1,082,686	1,244,385	1,122,523	1,266,407
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2022 Proposed Budget
 COMMISSION ON AGING REVENUES

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Isabella County Revenues 288 Commission on Aging	2020 Actual	2021 Amended Budget	2020 Requested	2022 Proposed
401 PROPERTY TAXES	1,587,488	1,657,548	1,662,114	1,662,114
519 FEDERAL GRANTS	327,532	261,664	268,575	268,575
528 OTHER FEDERAL GRANTS	3,546	21	-	-
555 TOBACCO SETTLEMENT-STATE	4,454	5,000	5,000	5,000
561 STATE GRANTS	207,324	276,444	276,444	276,444
573 LOCAL COMM STABILIZATION-PPT	13,141	-	-	-
592 CONTRIBUTIONS	200,000	216,915	250,000	250,000
623 PRIVATE PAY	12,869	15,855	15,855	15,855
665 INTEREST EARNED	27,024	-	-	-
674 3RD PARTY CONTRIBUTIONS	87,304	107,650	126,900	126,900
675 IN-KIND CONTRIBUTIONS	42,290	55,850	56,619	56,619
687 REFUNDS & REBATES	9	-	-	-
694 MISC REVENUE	788	2,800	3,000	3,000
GRAND TOTAL REVENUES	2,513,769	2,599,747	2,664,507	2,664,507

2022 Proposed Budget
COMMISSION ON AGING EXPENDITURES

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Isabella County Expenditures
288 Commission on Aging

	2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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DEPT 5 CONGREGATE-COOKS					
704	SALARIES & WAGES-REGULAR	11,937	10,912	12,046	12,271
706	SALARIES & WAGES-PART TIME	18,937	19,645	23,006	19,601
715	FICA-EMPLOYER EXPENSE	2,327	2,338	2,682	2,438
716	HEALTH INSURANCE	6,070	6,247	6,810	6,302
717	LIFE INSURANCE	29	29	29	29
718	RETIREMENT EXPENSE	835	764	843	859
719	WORKERS COMPENSATION INS	476	425	669	599
CONGREGATE-COOKS TOTAL		40,611	40,360	46,085	42,099

DEPT 6 CONGREGATE MEALS					
704	SALARIES & WAGES-REGULAR	30,282	30,190	28,227	28,482
706	SALARIES & WAGES-PART TIME	19,362	19,587	20,535	17,245
715	FICA-EMPLOYER EXPENSE	3,899	3,808	3,730	3,498
716	HEALTH INSURANCE	13,859	14,263	17,298	16,634
717	LIFE INSURANCE	58	59	59	59
718	RETIREMENT EXPENSE	2,299	2,113	1,976	1,994
719	WORKERS COMPENSATION INS	847	335	473	404
721	PTO PAYOUTS	2,735	-	-	-
726	OFFICE SUPPLIES	483	600	600	600
729	POSTAGE	226	200	225	225
743	FOOD	23,647	36,000	36,000	36,000
754	OPERATING SUPPLIES	3,985	3,200	3,600	3,600
802	SERVICES	2,022	4,500	4,500	4,500
803	DUES & SUBSCRIPTIONS	599	1,200	1,200	1,200
850	TELEPHONE	1,140	1,450	1,450	1,450
852	FAX MACHINE	34	-	-	-
860	TRAVEL	7	-	-	-
861	PERSONAL CAR MILEAGE	3,984	300	400	400
865	MEALS & LODGING	-	-	125	125
920	UTILITIES	4,825	5,000	5,000	5,000
921	TRASH PICK UP	104	100	200	200
931	EQUIPMENT REPAIR & MAINT	170	500	500	500
955	LICENSE FEES	403	800	800	800
956	MISCELLANEOUS	4,354	4,465	4,576	4,576
957	EDUCATION & SEMINARS	-	75	250	250
999	COVID-19 EXPENDITURES	319	-	-	-
CONGREGATE MEALS TOTAL		119,643	128,745	131,724	127,742

DEPT 7 HOME DELIVERED MEALS					
704	SALARIES & WAGES-REGULAR	55,642	56,068	52,422	52,895
706	SALARIES & WAGES-PART TIME	35,958	36,377	38,136	32,026
715	FICA-EMPLOYER EXPENSE	6,852	7,072	6,928	6,496
716	HEALTH INSURANCE	25,738	26,488	32,125	30,891
717	LIFE INSURANCE	107	109	109	109
718	RETIREMENT EXPENSE	3,906	3,925	3,670	3,703
719	WORKERS COMPENSATION INS	1,273	622	878	750
726	OFFICE SUPPLIES	946	1,600	1,600	1,600
729	POSTAGE	419	300	800	800
743	FOOD	54,834	85,750	85,750	85,750
754	OPERATING SUPPLIES	9,897	16,000	16,000	16,000

2022 Proposed Budget
COMMISSION ON AGING EXPENDITURES

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**Isabella County Expenditures
288 Commission on Aging**

		2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
802	SERVICES	3,756	9,400	9,400	9,400
803	DUES & SUBSCRIPTIONS	1,112	1,200	1,200	1,200
850	TELEPHONE	2,360	3,000	2,950	2,950
860	TRAVEL	10	40	40	40
861	PERSONAL CAR MILEAGE	971	450	450	450
865	MEALS & LODGING	-	-	250	250
920	UTILITIES	8,960	9,400	9,400	9,400
921	TRASH PICK UP	933	150	500	500
931	EQUIPMENT REPAIR & MAINT	-	-	150	150
955	LICENSE FEES	748	750	850	850
956	MISCELLANEOUS	7,965	8,298	8,622	8,622
957	EDUCATION & SEMINARS	-	-	350	350
999	COVID-19 EXPENDITURES	153	-	-	-
HOME DELIVERED MEALS TOTAL		222,540	266,999	272,580	265,182

DEPT 8 HOME DELIVERED-COOKS					
704	SALARIES & WAGES-REGULAR	22,169	20,266	22,371	22,789
706	SALARIES & WAGES-PART TIME	35,169	36,484	42,726	36,402
715	FICA-EMPLOYER EXPENSE	6,722	4,341	4,980	4,528
716	HEALTH INSURANCE	11,272	11,602	12,648	11,704
717	LIFE INSURANCE	54	55	55	55
718	RETIREMENT EXPENSE	1,552	1,419	1,566	1,595
719	WORKERS COMPENSATION INS	884	789	1,242	1,113
HOME DELIVERED-COOKS TOTAL		77,822	74,956	85,588	78,186

DEPT 9 FOSTER GRANDPARENTS PROG					
704	SALARIES & WAGES-REGULAR	71,075	72,494	77,672	79,124
715	FICA-EMPLOYER EXPENSE	5,123	5,546	5,942	6,053
716	HEALTH INSURANCE	34,344	37,434	38,437	35,527
717	LIFE INSURANCE	140	143	143	143
718	RETIREMENT EXPENSE	4,975	5,075	5,437	5,539
719	WORKERS COMPENSATION INS	166	819	222	222
726	OFFICE SUPPLIES	604	1,296	1,296	1,296
729	POSTAGE	638	1,608	1,608	1,608
748	UNIFORMS & ACCESSORIES	-	620	620	620
754	OPERATING SUPPLIES	3,185	4,038	4,038	4,038
759	MEALS	488	1,300	1,300	1,300
834	MEDICAL SERVICES	24	200	200	200
846	STIPENDS	141,618	125,280	125,280	125,280
850	TELEPHONE	1,708	2,118	2,118	2,118
860	TRAVEL	19,410	47,885	46,717	46,717
861	PERSONAL CAR MILEAGE	405	974	936	936
865	MEALS & LODGING	726	1,992	1,992	1,992
911	LEGAL FEES	623	479	479	479
956	MISCELLANEOUS	5,886	21,673	21,673	21,673
957	EDUCATION & SEMINARS	150	1,690	1,690	1,690
999	COVID-19 EXPENDITURES	28	-	-	-
FOSTER GRANDPARENTS PROG TOTAL		291,316	332,664	337,800	336,555

DEPT 10 ACTIVITY CENTER					
704	SALARIES & WAGES-REGULAR	34,961	45,628	48,878	49,791

2022 Proposed Budget
COMMISSION ON AGING EXPENDITURES

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**Isabella County Expenditures
288 Commission on Aging**

	2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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712	SALARIES & WAGES-OVERTIME	454	-	-	-
715	FICA-EMPLOYER EXPENSE	2,881	3,491	3,739	3,809
716	HEALTH INSURANCE	10,659	18,011	19,702	18,135
717	LIFE INSURANCE	83	84	84	84
718	RETIREMENT EXPENSE	2,479	3,194	3,421	3,485
719	WORKERS COMPENSATION INS	570	634	932	932
726	OFFICE SUPPLIES	-	500	100	100
743	FOOD	2,774	9,100	7,100	7,100
754	OPERATING SUPPLIES	670	2,750	2,750	2,750
802	SERVICES	20,483	60,000	55,000	55,000
803	DUES & SUBSCRIPTIONS	99	100	100	100
861	PERSONAL CAR MILEAGE	467	300	300	300
865	MEALS & LODGING	-	500	500	500
ACTIVITY CENTER TOTAL		76,580	144,292	142,606	142,086

DEPT 16 UNMET NEEDS PROGRAM					
847	ASSISTANCE PAYMENTS	10,371	15,000	12,026	12,026
UNMET NEEDS PROGRAM TOTAL		10,371	15,000	12,026	12,026

DEPT 21 HOMEMAKING					
704	SALARIES & WAGES-REGULAR	-	-	-	28,269
706	SALARIES & WAGES-PART TIME	63,784	71,962	82,775	84,077
715	FICA-EMPLOYER EXPENSE	4,883	5,505	6,332	10,932
716	HEALTH INSURANCE	-	-	-	22,500
717	LIFE INSURANCE	-	-	-	84
718	RETIREMENT EXPENSE	-	-	-	3,000
719	WORKERS COMPENSATION INS	1,439	1,793	2,830	3,630
721	PTO PAYOUTS	44	-	-	-
726	OFFICE SUPPLIES	2,125	600	600	600
729	POSTAGE	302	240	400	400
850	TELEPHONE	776	1,000	1,060	1,060
861	PERSONAL CAR MILEAGE	7,222	8,500	8,500	8,500
956	MISCELLANEOUS	2,830	3,052	3,163	3,163
999	COVID-19 EXPENDITURES	248	-	-	-
HOMEMAKING TOTAL		83,653	92,652	105,660	166,215

DEPT 22 PERSONAL CARE					
704	SALARIES & WAGES-REGULAR	23,810	17,170	17,209	17,530
706	SALARIES & WAGES-PART TIME	20,333	29,572	32,001	32,460
712	SALARIES & WAGES-OVERTIME	81	-	-	-
715	FICA-EMPLOYER EXPENSE	3,866	3,576	3,765	3,824
716	HEALTH INSURANCE	9,722	11,077	12,313	11,367
717	LIFE INSURANCE	55	42	42	42
718	RETIREMENT EXPENSE	5,057	1,202	1,205	1,227
719	WORKERS COMPENSATION INS	1,102	1,157	1,682	1,682
721	PTO PAYOUTS	1,457	-	-	-
726	OFFICE SUPPLIES	1,942	550	1,413	1,413
729	POSTAGE	302	300	300	300
802	SERVICES	1,058	540	700	700
850	TELEPHONE	664	520	2,435	2,435
861	PERSONAL CAR MILEAGE	13,385	16,000	12,000	12,000

2022 Proposed Budget
COMMISSION ON AGING EXPENDITURES

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Isabella County Expenditures 288 Commission on Aging		2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
956	MISCELLANEOUS	2,416	2,639	2,750	2,750
999	COVID-19 EXPENDITURES	5,604	-	-	-
PERSONAL CARE TOTAL		90,854	84,345	87,815	87,730

DEPT 23 CASE COORDINATOR					
704	SALARIES & WAGES-REGULAR	106,631	106,225	114,807	116,952
715	FICA-EMPLOYER EXPENSE	8,066	8,126	8,783	8,947
716	HEALTH INSURANCE	45,858	52,994	57,418	52,874
717	LIFE INSURANCE	187	210	210	210
718	RETIREMENT EXPENSE	14,372	15,161	16,162	16,249
719	WORKERS COMPENSATION INS	196	221	329	328
726	OFFICE SUPPLIES	2,560	800	500	500
729	POSTAGE	302	240	250	250
850	TELEPHONE	2,699	2,574	4,605	4,605
860	TRAVEL	94	300	300	300
861	PERSONAL CAR MILEAGE	1,476	1,600	1,600	1,600
956	MISCELLANEOUS	14,149	3,606	3,718	3,718
957	EDUCATION & SEMINARS	-	250	250	250
999	COVID-19 EXPENDITURES	2,714	-	-	-
CASE COORDINATOR TOTAL		199,304	192,307	208,932	206,783

DEPT 24 RESPITE CARE					
704	SALARIES & WAGES-REGULAR	10,744	17,170	17,209	17,530
706	SALARIES & WAGES-PART TIME	19,639	29,572	32,001	32,460
715	FICA-EMPLOYER EXPENSE	2,535	3,576	3,764	3,824
716	HEALTH INSURANCE	5,153	11,077	12,313	11,367
717	LIFE INSURANCE	21	42	42	42
718	RETIREMENT EXPENSE	753	1,202	1,205	1,227
719	WORKERS COMPENSATION INS	916	1,157	1,683	1,682
726	OFFICE SUPPLIES	2,123	500	300	300
729	POSTAGE	302	240	400	400
802	SERVICES	-	540	380	380
850	TELEPHONE	234	235	265	265
861	PERSONAL CAR MILEAGE	4,314	7,000	5,000	5,000
956	MISCELLANEOUS	1,722	1,944	1,944	1,944
999	COVID-19 EXPENDITURES	2,692	-	-	-
RESPITE CARE TOTAL		51,148	74,255	76,506	76,421

DEPT 25 SENIOR COMPANION PROGRAM					
704	SALARIES & WAGES-REGULAR	40,741	41,587	44,578	45,411
715	FICA-EMPLOYER EXPENSE	3,074	3,181	3,410	3,474
716	HEALTH INSURANCE	20,513	22,272	23,261	21,415
717	LIFE INSURANCE	83	84	84	84
718	RETIREMENT EXPENSE	2,842	2,911	3,120	3,179
719	WORKERS COMPENSATION INS	78	548	127	127
726	OFFICE SUPPLIES	315	600	600	600
729	POSTAGE	319	408	408	408
748	UNIFORMS & ACCESSORIES	-	335	335	335
754	OPERATING SUPPLIES	1,365	2,019	2,019	2,019
759	MEALS	1,812	2,990	2,990	2,990
834	MEDICAL SERVICES	-	100	100	100

2022 Proposed Budget
COMMISSION ON AGING EXPENDITURES

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**Isabella County Expenditures
288 Commission on Aging**

		2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
846	STIPENDS	57,985	56,376	56,376	56,376
850	TELEPHONE	920	1,067	1,067	1,067
860	TRAVEL	21,369	36,119	35,222	35,222
861	PERSONAL CAR MILEAGE	52	840	804	804
865	MEALS & LODGING	549	774	774	774
911	LEGAL FEES	363	319	319	319
956	MISCELLANEOUS	1,677	8,836	8,836	8,836
957	EDUCATION & SEMINARS		1,220	1,220	1,220
999	COVID-19 EXPENDITURES	12	-	-	-
SENIOR COMPANION PROGRAM TOTAL		154,069	182,586	185,650	184,760

DEPT 26 CAREGIVER TRAINING PROGRAM					
704	SALARIES & WAGES-REGULAR	23,325	22,720	24,053	24,503
715	FICA-EMPLOYER EXPENSE	1,743	1,738	1,840	1,874
716	HEALTH INSURANCE	10,935	11,211	12,461	11,457
717	LIFE INSURANCE	41	42	42	42
718	RETIREMENT EXPENSE	1,633	1,590	1,684	1,715
719	WORKERS COMPENSATION INS	54	47	69	69
726	OFFICE SUPPLIES	2,445	600	465	465
729	POSTAGE	302	200	300	300
802	SERVICES	27,210	30,000	35,000	35,000
850	TELEPHONE	231	300	250	250
861	PERSONAL CAR MILEAGE	465	600	600	600
956	MISCELLANEOUS	1,291	1,337	1,337	1,337
957	EDUCATION & SEMINARS		100	100	100
999	COVID-19 EXPENDITURES	10	-	-	-
CAREGIVER TRAINING PROGRAM TOTAL		69,685	70,485	78,201	77,712

DEPT 672 COA ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	227,515	251,377	235,393	272,169
707	PER DIEM PAYMENTS	525	-	-	-
715	FICA-EMPLOYER EXPENSE	16,896	19,230	18,008	20,821
716	HEALTH INSURANCE	96,980	101,372	110,170	101,808
717	LIFE INSURANCE	410	446	446	446
718	RETIREMENT EXPENSE	138,717	110,572	154,390	154,697
719	WORKERS COMPENSATION INS	1,021	1,417	1,964	2,359
721	PTO PAYOUTS	1,371	9,100	11,300	11,300
726	OFFICE SUPPLIES	2,730	3,200	3,600	3,600
729	POSTAGE	483	600	750	750
749	OIL & GAS	-	50	50	50
754	OPERATING SUPPLIES	71	2,200	2,200	2,200
776	JANITORIAL SUPPLIES	1,740	4,000	4,000	4,000
803	DUES & SUBSCRIPTIONS	14,832	15,000	15,000	15,000
850	TELEPHONE	10,294	13,395	7,777	7,777
851	COPY MACHINE COSTS	1,857	2,600	2,600	2,600
860	TRAVEL	-	1,200	1,200	1,200
861	PERSONAL CAR MILEAGE	1,323	2,000	1,500	1,500
865	MEALS & LODGING	230	1,200	1,200	1,200
902	ADVERTISING	500	1,200	1,800	1,800
920	UTILITIES	45,115	67,000	58,000	58,000
921	TRASH PICK UP	4,215	6,000	6,000	6,000

2022 Proposed Budget
COMMISSION ON AGING EXPENDITURES

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**Isabella County Expenditures
288 Commission on Aging**

		2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
931	EQUIPMENT REPAIR & MAINT	5,569	10,000	10,000	10,000
932	BUILDING REPAIR & MAINT	5,413	17,500	16,000	16,000
933	GROUND MAINT & SNOW REMOVAL	8,246	15,000	13,000	13,000
957	EDUCATION & SEMINARS	-	1,200	1,200	1,200
978	EQUIPMENT	14,656	28,600	12,600	27,600
999	COVID-19 EXPENDITURES	1,442	-	-	-
COA ADMINISTRATION TOTAL		602,151	685,459	690,148	737,077

DEPT 673 GOLD KEY

704	SALARIES & WAGES-REGULAR	75,051	73,140	76,711	79,612
712	SALARIES & WAGES-OVERTIME	398	-	-	-
715	FICA-EMPLOYER EXPENSE	5,883	5,712	5,868	6,090
716	HEALTH INSURANCE	12,522	11,987	31,752	39,019
717	LIFE INSURANCE	150	168	168	168
718	RETIREMENT EXPENSE	5,434	5,226	5,370	5,573
719	WORKERS COMPENSATION INS	533	150	220	220
721	PTO PAYOUTS	770	-	900	900
726	OFFICE SUPPLIES	1,215	1,400	1,400	1,400
729	POSTAGE	624	650	700	700
754	OPERATING SUPPLIES	249	3,900	3,900	3,900
759	VOLUNTEER MEALS	90	1,200	900	900
803	DUES & SUBSCRIPTIONS	-	100	300	300
850	TELEPHONE	2,115	2,500	2,600	2,600
860	TRAVEL	37,988	75,150	70,150	70,150
861	PERSONAL CAR MILEAGE	694	320	400	400
865	MEALS & LODGING	-	250	250	250
957	EDUCATION & SEMINARS	-	1,600	1,600	1,600
999	COVID-19 EXPENDITURES	40	-	-	-
GOLD KEY TOTAL		143,756	183,453	203,189	213,782

DEPT 965 OPERATING TRANSFERS OUT

960	TRANSFERS TO OTHER FUNDS	255,806	280,755	349,154	349,154
OPERATING TRANSFERS OUT TOTAL		255,806	280,755	349,154	349,154

GRAND TOTAL EXPENDITURES	2,489,308	2,849,317	3,013,661	3,103,509
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2022 Proposed Budget
CENTRAL DISPATCH-911 REVENUES

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Isabella County Revenues 297 Central Dispatch/911	2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
519 FEDERAL GRANTS	178,153	-	-	-
528 OTHER FEDERAL GRANTS	11,000	217	-	-
602 E911 TELEPHONE SURCHARGE	1,793,017	1,684,000	1,833,250	1,833,250
665 INTEREST EARNED	578	500	600	600
687 REFUNDS & REBATES	31	-	-	-
694 MISC REVENUE	798	9,320	9,500	9,500
GRAND TOTAL REVENUES	1,983,577	1,694,037	1,843,350	1,843,350

2022 Proposed Budget
CENTRAL DISPATCH-911 EXPENDITURES

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Isabella County Expenditures
297 Central Dispatch/911

2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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DEPT 325 OPERATIONS					
704	SALARIES & WAGES-REGULAR	315,495	351,778	344,164	408,090
712	SALARIES & WAGES-OVERTIME	43,659	50,000	50,000	50,000
715	FICA-EMPLOYER EXPENSE	29,289	26,918	26,329	27,088
716	HEALTH INSURANCE	127,794	147,617	145,181	134,346
717	LIFE INSURANCE	736	788	788	804
718	RETIREMENT EXPENSE	38,272	38,352	50,301	50,819
719	WORKERS COMPENSATION INS	872	715	987	987
720	UNEMPLOYMENT EXPENSE	341	-	-	-
721	VACATION & SICK LEAVE	-	-	6,700	6,700
722	HOLIDAY PAY	29,549	44,900	39,000	39,000
726	OFFICE SUPPLIES	4,509	25,000	10,000	10,000
729	POSTAGE	29	100	100	100
746	OTHER SUPPLIES	667	6,000	5,000	5,000
748	UNIFORMS & ACCESSORIES	2,814	3,000	4,000	4,000
749	OIL & GAS	1,070	2,000	2,000	2,000
776	JANITORIAL SUPPLIES	2,283	3,000	3,000	3,000
802	SERVICES	221,526	205,000	216,600	216,600
803	DUES & SUBSCRIPTIONS	595	1,500	2,000	2,000
822	JANITORIAL SERVICES	-	800	-	-
830	ATTORNEY FEES	234	2,000	4,000	4,000
850	TELEPHONE	16,875	26,750	30,525	30,525
851	COPY MACHINE COSTS	740	1,500	500	500
860	TRAVEL	-	7,000	5,000	5,000
861	PERSONAL CAR MILEAGE	490	1,000	1,500	1,500
865	MEALS & LODGING	1,758	5,000	5,000	5,000
902	ADVERTISING	1,906	6,000	6,000	6,000
920	UTILITIES	10,926	10,000	12,000	12,000
931	EQUIPMENT REPAIR & MAINT	10,594	10,000	10,000	10,000
932	BUILDING REPAIR & MAINT	6,883	12,000	14,000	14,000
934	RADIO REPAIR & MAINTENANCE	38,764	84,000	84,000	84,000
940	BUILDING RENTAL	29,575	30,000	-	-
957	EDUCATION & SEMINARS	8,132	18,000	25,000	25,000
958	CONTINGENCY	-	5,000	5,000	5,000
978	EQUIPMENT	352,525	114,000	5,825	216,150
999	COVID-19 EXPENDITURES	6,966	-	-	-
OPERATIONS TOTAL		1,305,868	1,239,718	1,114,500	1,379,209

2022 Proposed Budget
CENTRAL DISPATCH-911 EXPENDITURES

DRAFT

Isabella County Expenditures
297 Central Dispatch/911

2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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DEPT 327 WIRELESS					
704	SALARIES & WAGES-REGULAR	256,796	252,953	248,960	252,843
712	SALARIES & WAGES-OVERTIME	39,297	40,000	40,000	40,000
715	FICA-EMPLOYER EXPENSE	23,495	19,351	19,046	19,343
716	HEALTH INSURANCE	98,889	103,779	118,012	111,045
717	LIFE INSURANCE	449	465	449	449
718	RETIREMENT EXPENSE	36,419	27,054	34,755	34,961
719	WORKERS COMPENSATION INS	701	527	674	674
721	PTO PAYOFFS	1,831	7,500	3,200	3,200
722	HOLIDAY PAY	20,390	9,900	21,900	21,900
WIRELESS TOTAL		478,267	461,529	486,996	484,415

DEPT 965 OPERATING TRANSFERS OUT					
960	TRANSFERS TO OTHER FUNDS	99,682	96,552	114,539	114,539
OPERATING TRANSFERS OUT TOTAL		99,682	96,552	114,539	114,539

GRAND TOTAL EXPENDITURES	1,883,813	1,797,800	1,716,035	1,978,162
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2022 Proposed Budget
 RECYCLING REVENUES

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Isabella County Revenues 596 Recycling	2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
528 OTHER FEDERAL GRANTS	-	2,407	-	-
578 STATE GRANT	73,518	-	-	-
590 LOCAL REVENUE	95,375	110,000	110,000	110,000
592 CONTRIBUTION FROM	219,073	90,000	113,000	113,000
600 USER CHARGES	16,387	35,000	35,000	35,000
640 SALES	398,490	696,500	774,700	774,700
665 INTEREST EARNED	494	-	-	-
673 SALES OF FIXED ASSETS	6,600	-	-	-
677 TRANSFERS IN	280,000	300,000	450,000	450,000
687 REFUNDS & REBATES	-	-	-	-
694 MISC REVENUE	2,400	2,200	2,300	2,300
GRANT TOTAL REVENUES	1,092,337	1,236,107	1,485,000	1,485,000

2022 Proposed Budget
RECYCLING EXPENDITURES

DRAFT

Isabella County Expenditures
596 Recycling

2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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DEPT 17 OPERATIONS					
704	SALARIES & WAGES-REGULAR	78,103	144,711	111,095	113,170
706	SALARIES & WAGES-PART TIME	49,090	58,935	60,018	60,785
712	SALARIES & WAGES-OVERTIME	2,492	1,800	1,800	1,800
715	FICA-EMPLOYER EXPENSE	10,170	15,582	13,090	13,307
716	HEALTH INSURANCE	60,148	81,948	74,412	71,555
717	LIFE INSURANCE	262	252	336	336
718	RETIREMENT EXPENSE	7,493	11,467	9,725	9,870
719	WORKERS COMPENSATION INS	4,032	4,736	6,749	6,749
721	PTO PAYOFFS	2,506	1,000	1,100	1,100
748	UNIFORMS & ACCESSORIES	3,498	6,500	7,000	7,000
749	OIL & GAS	6,168	9,700	9,800	9,800
754	OPERATING SUPPLIES	11,203	22,000	22,000	22,000
802	CONTRACT SERVICES	225,695	264,000	289,000	289,000
822	JANITORIAL SERVICES	969	2,000	2,100	2,100
850	TELEPHONE	3,355	3,500	3,600	3,600
861	PERSONAL CAR MILEAGE	58	300	300	300
865	MEALS & LODGING	-	250	250	250
920	UTILITIES	30,544	37,000	37,000	37,000
921	TRASH PICK UP	39,419	48,000	50,000	50,000
931	EQUIPMENT REPAIR & MAINT	25,335	30,000	32,000	32,000
932	BUILDING REPAIR & MAINT	2,218	8,000	8,000	8,000
933	GROUND MAINT & SNOW REMOVAL	5,012	7,700	7,800	7,800
935	VEHICLES REPAIR & MAINT	-	500	500	500
941	EQUIPMENT RENTAL	11,770	13,100	-	-
955	LICENSE FEES	134	-	-	-
956	MISCELLANEOUS	-	1,000	1,000	1,000
957	EDUCATION & SEMINARS	-	500	500	500
968	DEPRECIATION EXPENSE	57,459	86,075	-	108,178
978	EQUIPMENT	2,689	13,100	13,100	13,100
999	COVID-19 EXPENDITURES	5,304	-	-	-
OPERATIONS TOTAL		645,126	873,656	762,275	870,800

DEPT 19 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	63,211	62,518	64,555	65,761
715	FICA-EMPLOYER EXPENSE	4,672	4,783	4,938	5,031
716	HEALTH INSURANCE	22,268	22,965	24,970	23,118
717	LIFE INSURANCE	83	84	84	84
718	RETIREMENT EXPENSE	4,425	4,376	4,519	4,603
719	WORKERS COMPENSATION INS	148	130	185	185
721	PTO PAYOFFS	-	250	250	250
726	OFFICE SUPPLIES	1,629	1,800	2,000	2,000
803	DUES & SUBSCRIPTIONS	654	750	750	750
850	TELEPHONE	3,499	3,350	3,804	3,804
851	COPY MACHINE COSTS	493	350	375	375
861	PERSONAL CAR MILEAGE	-	350	350	350
865	MEALS & LODGING	-	750	750	750
902	ADVERTISING	-	250	250	250
932	BUILDING REPAIR & MAINT	800	1,500	1,800	1,800

2022 Proposed Budget
RECYCLING EXPENDITURES

DRAFT

Isabella County Expenditures
596 Recycling

	2020 Actual	2021 Amended Budget	2022 Requested	2022 Proposed
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941	EQUIPMENT RENTAL	-	250	250	250
957	EDUCATION & SEMINARS	-	1,000	1,000	1,000
978	EQUIPMENT	1,584	1,800	-	-
999	COVID-10 EXPENDITURES	35	-	-	-
ADMINISTRATION TOTAL		103,501	107,256	110,830	110,361

DEPT 527 DEPOT

704	SALARIES & WAGES-REGULAR	108,008	102,020	103,253	105,181
706	SALARIES & WAGES-PART TIME	38,957	47,909	50,049	50,984
712	SALARIES & WAGES-OVERTIME	1,423	2,500	2,500	2,500
715	FICA-EMPLOYER EXPENSE	11,287	11,470	11,728	11,947
716	HEALTH INSURANCE	57,172	59,029	64,229	59,192
717	LIFE INSURANCE	248	252	252	252
718	RETIREMENT EXPENSE	6,994	7,141	7,228	7,363
719	WORKERS COMPENSATION INS	9,393	13,632	16,508	16,508
721	PTO PAYOUTS	1,070	2,000	2,000	2,000
728	PRINTING & BINDING	180	500	-	-
749	OIL & GAS	23,349	33,000	35,000	35,000
834	MEDICAL SERVICES	924	750	750	750
935	VEHICLE REPAIRS & MAINT	25,517	35,000	37,000	37,000
968	DEPRECIATION EXPENSE	68,081	51,827	48,931	48,931
978	EQUIPMENT	34	-	-	-
999	COVID-19 EXPENDITURES	547	-	-	-
DEPOT TOTAL		353,184	367,030	379,428	377,608

DEPT 529 HOUSEHOLD HAZARDOUS WASTE

802	SERVICES	4,591	4,500	4,500	4,500
968	DEPRECIATION EXPENSE	1,383	1,383	1,383	1,383
HOUSEHOLD HAZARDOUS WASTE TOTAL		5,974	5,883	5,883	5,883

DEPT 965 OPERATING TRANSFERS OUT

960	TRANSFERS TO OTHER FUNDS	75,378	73,975	122,226	122,226
OPERATING TRANSFERS OUT TOTAL		75,378	73,975	122,226	122,226

GRAND TOTAL EXPENDITURES		1,183,166	1,427,801	1,380,642	1,486,876
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