



the  
**COUNTY of  
ISABELLA**

**Fiscal Year 2024  
Proposed Budget**

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# Isabella County Officials

## Board of Commissioners

**District 1**  
Terry Hutchinson

**District 2**  
Chris Embrey

**District 3**  
Gerald Jaloszynski  
Vice-Chairperson

**District 4**  
Frank Engler

**District 5**  
James Moreno

**District 6**  
Steve Swaney

**District 7**  
Tobin D. Hope  
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

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**Administrator/Controller**  
Nicole F. Frost



# ISABELLA COUNTY

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Administrator/Controller  
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www.isabellacounty.org

August 15, 2023

Isabella County  
Board of Commissioners  
200 N. Main Street  
Mt. Pleasant, MI 48858

Re: Fiscal Year 2024 Budget Transmittal Message

Dear Commissioners:

The Isabella County Fiscal Year 2024 Recommended Budget is respectfully presented for consideration by the Board of Commissioners. Our County collectively continues to work diligently towards developing a fiscally responsible and balanced budget and to ensure maximum service delivery.

The Board of Commissioners should hold a place of pride for the Department Heads, Elected Officials, and all County staff who continue to work within budgeted amounts and who demonstrate their willingness to rally towards a common budgetary goal and vision. Many have come forward to offer solutions to budgetary concerns ranging from new revenue sources, to increased efficiencies, to sacrificing long-anticipated wish list items.

There is a greater sense of long-term strategy enveloping County finances. I am thrilled to work with Team Isabella as this strategy brings forth realities that we have yet to identify even as possibilities.

## **THE FY 2024 RECOMMENDED BUDGET IN BRIEF:**

The FY 2024 Recommended Budget covers a 12-month period from October 1, 2023 through September 30, 2024. The grand total FY 2024 General Fund Recommended Budget expenditures are budgeted at \$28,882,154. The FY 2024 Recommended Budget incorporates the use of \$1,543,859 in General Fund fund balance in order to balance revenues with this level of expenditures. The grand total FY 2024 County Budget expenditures are \$44,710,248 for all funds.

It is important to note, of these FY 2024 General Fund amounts for both revenues and expenditures, \$3,078,229 is for one-time costs and reimbursement attributed to the Sheriff's Office Communications Tower Project in conjunction with the MPSCS.

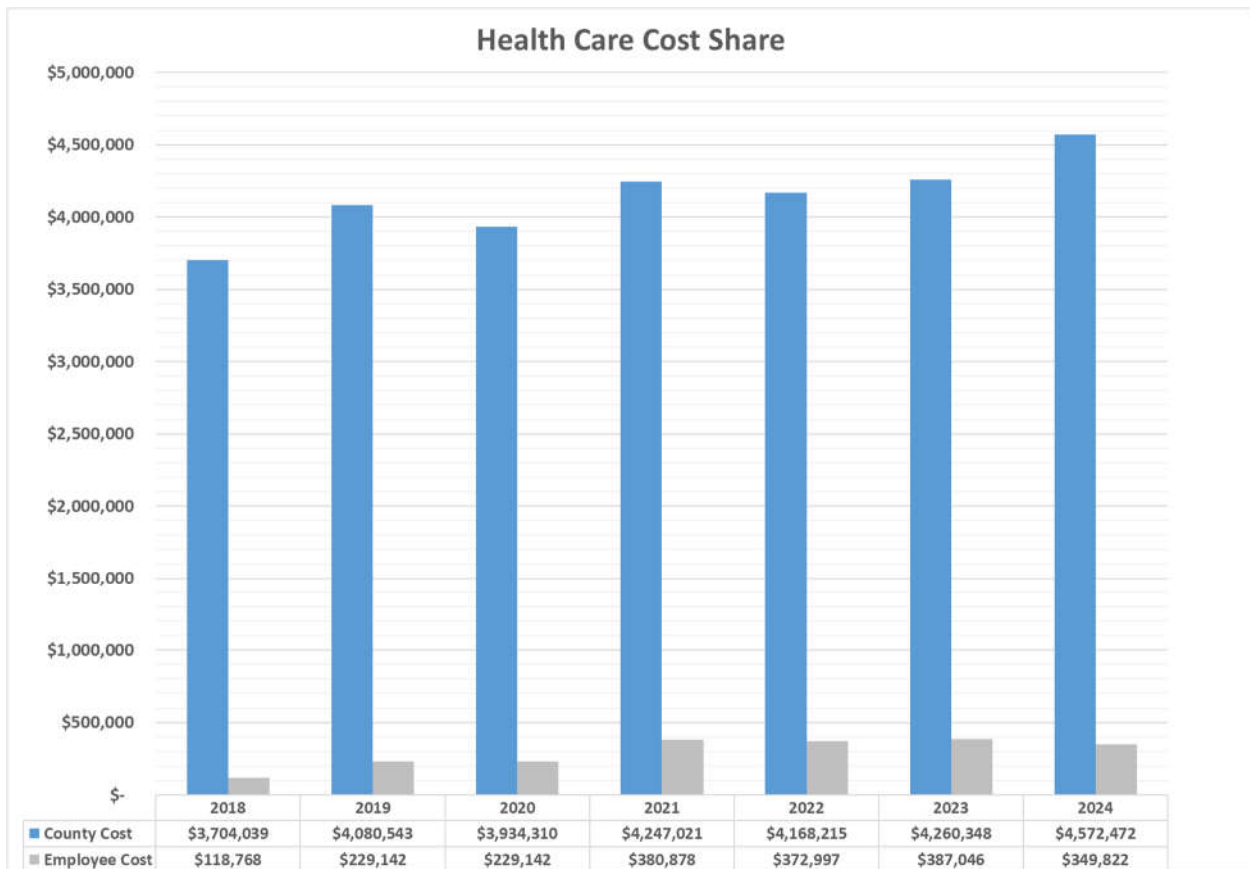
**SIGNIFICANT CHALLENGES TO THE FY 2024 BUDGET:**

1. **Health Care Premiums** – Increases to Health Care Premiums paid to Blue Cross Blue Shield for a renewal of our current Community Blues PPO Health Care Plan are 9% in FY 2024. This brings the total annual spend on health care premiums for FY 2024 to \$4,572,472.

Employee contributions for cost-share of premiums have ranged from 0% to 11% historically, depending on the chosen plan design of Plan A, B, or C. The FY 2024 Recommended Budget includes employee cost share of premiums for Plan A, B, and C at approximately 9%, 5%, and 0% respectively. These employee cost share premiums remain unchanged from the current 2023 employee cost-share premiums.

I feel it is important to note that the 9% increase in health care premiums in 2024 is being borne by the County, and it is not being passed on to employees through increased premium cost-sharing.

The following graph shows the upward trend of recent health care costs for both the County and employee cost sharing:



The Publicly Funded Health Insurance Contribution Act, PA 152 of 2011, is a Michigan law that limits the amount that public employers pay toward employee medical benefit plans, and it was effective January 1, 2012. The Board of Commissioners have three options under PA 152: the Board can adopt the annual State hard cap limits for single, two person and family health care plans with the difference to be made up by employee premium cost shares; the Board can adopt an 80/20 split whereby the County would cover 80% of the cost of the single, two person and family health care plan elections, and the employee would pay 20%; or the Board can elect to opt out of the requirements of PA 152. Traditionally, the Board has chosen to opt out and set the cost shares of employees at a ratio less than 20%.

The annual Board resolution to adopt an option under PA152 for health benefit plan year 2024 is included in the FY 2024 Budget document. The resolution serves to exempt the County from the requirements of PA152 by adopting the “opt out” provision.

At \$4,572,472 in 2024, the spend on health care benefits poses a terrific opportunity for future savings. The savings potential of moving to self-funded medical coverage must be explored. While the current environment may not be prepared for an abrupt change to self-insured medical coverage or a change from our current carrier, we need to continue to work to identify the best options for us across all our health care benefits.

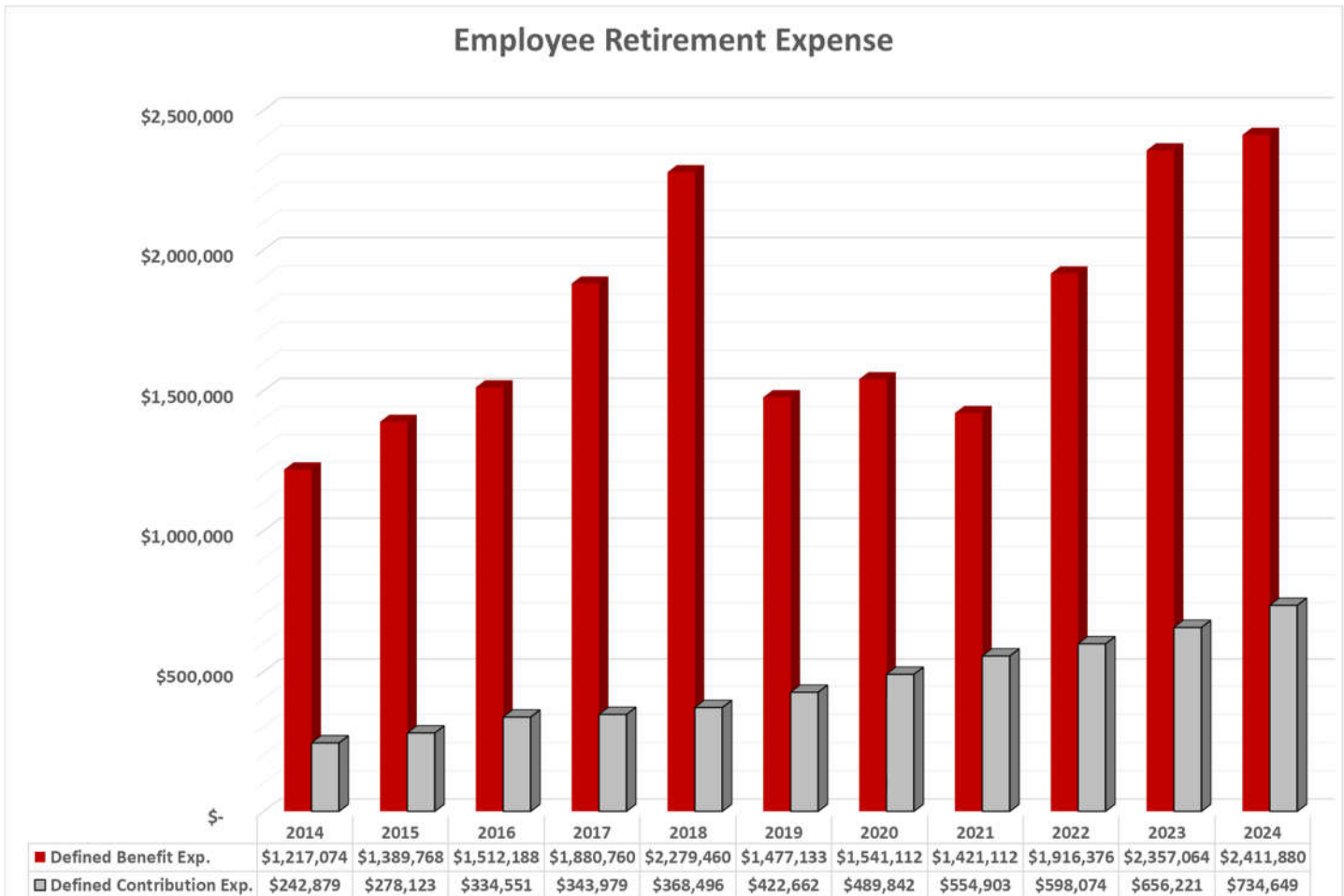
The County Insurance Committee that was formed last year continues to meet to analyze health care plan design changes and self-funding potentials for medical coverage. I am very grateful for the employees, the Commissioners, and the retirees who contribute to the Insurance Committee. They have invested time in learning, researching, and analyzing what is best for the County and the employees. I have every faith that any action recommended by the Insurance Committee will be one borne from thoughtful consideration and careful comparison.

- 2. Retirement Expenses** – The County has two retirement systems within MERS (Municipal Employees’ Retirement System). Since January 1, 2002, the County has worked to close all Defined Benefit retirement plans to new employees, and a Defined Contribution retirement Plan was implemented for new hires. The Defined Benefit Plan has approximately 46 active employees, and the Defined Contribution Plan has approximately 170 active employees.

The County makes a predetermined flat monthly payment to fund the Defined Benefit retirement, rather than using a percentage of actual payroll. The rates are determined annually by actuary study to fund the benefit. The monthly amount that the County will send to MERS in FY 2024 is \$200,990. Collectively, the Defined Benefit groups have a current funding percentage of 75%, and a current unfunded liability of \$19,460,552 according to the December 31, 2022 study. This is in comparison to a funding percentage of 75% and an unfunded liability of \$19,186,983 in the December 31, 2021 study. It is important to note that these amounts do include the Medical Care Facility Defined Benefit divisions.

There are approximately 170 active employees enrolled in the Defined Contribution Plan. Employee contributions are either 2% or 3% of payroll, based on the respective bargaining agreement with the employees receiving a 7% County match. Employee contributions for the

Defined Benefit retirement plans range from 0% to 3.95%, depending on the respective collective bargaining agreement. The following graph indicates historical and projected annual County contributions for both types of MERS retirement expenses:



Our payments to MERS are anticipated to increase slightly over the next few years, but they decrease somewhat in FY 2027, and again in FY 2032. By FY2035, the annual payment for the Defined Benefit Plan will be limited to the normal cost of the remaining active employees in the plan because the unfunded accrued liability will have been paid off.

We will continue to analyze the impacts and potentials in terms of moving forward with the unfunded accrued liability we carry with the MERS Defined Benefit Retirement Plan. The financial strategy of sending a large lump sum payment to MERS that would significantly increase our funding level and decrease our annual required contribution has been put on hold due to rising interest rates and the uncertainty of costs of the ongoing Isabella County Sheriff’s Office and Correctional Facility Project.

**GENERAL FUND REVENUES:**

The budgets are prepared using revenue projections based on the best information and estimates available at the time. The following two revenue categories represent approximately 64% of the total General Fund revenues for FY 2024.

1. **Property Tax** – General Fund property tax revenues are forecasted to generate \$15,978,265 of revenues in the FY 2024 Recommended Budget. The County saw an increase of 3.29% in its taxable value from tax year 2022 to 2023, resulting in an estimated \$16,271,689 in property tax revenue from the levy of the County’s 6.61 mills of operational millage, and anticipates further growth. Of this amount, approximately 3.9%, is tapped annually by Tax Increment Financing capture districts such as DDAs, TIFAs, and LDFAs. Included in the taxable value increase, the County anticipates FY 2024 property tax revenues in the amount of \$1,794,906 attributed to utility scale wind turbines throughout the County. Conservative budgeting also dictates that we allow for Michigan Tax Tribunal judgements that can retroactively declare decreases in taxable value and force reimbursement of taxes paid on the 6.61 mill operating levy we have collected.

It is important to note that the wind turbine tax revenues are derived from personal property tax, and as such, they depreciate over time. In FY 2024, the turbines will be taxed at .803%, as they are in Year 3 of operation/depreciation. If DTE had not agreed to using the new “Settlement” depreciation multipliers for its wind farms in Isabella County, the turbines would be taxed at .750% this year.

Future potentials for property tax growth may be found in utility scale solar projects and other new construction.

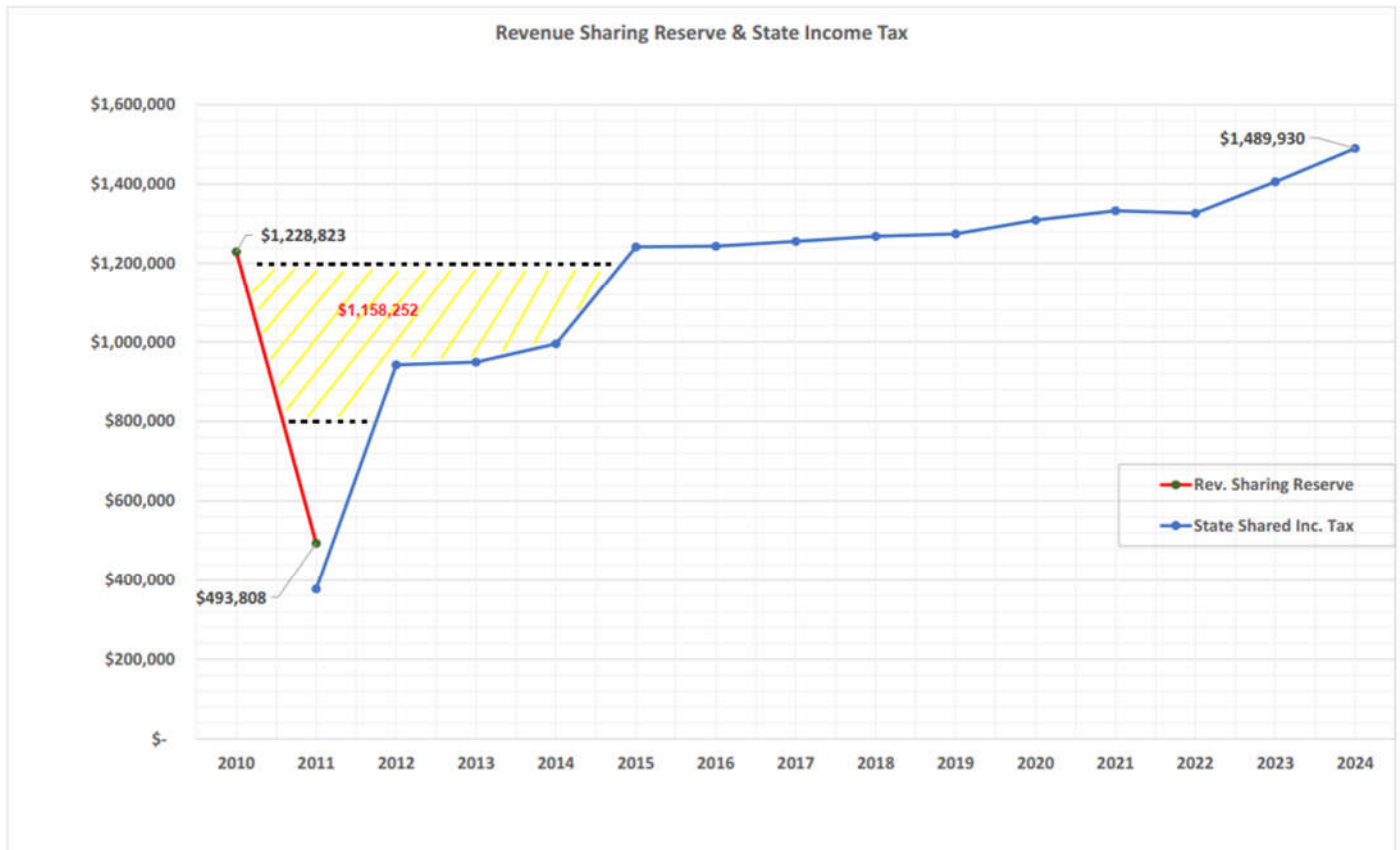
2. **State Shared Revenue** – The County receives revenue sharing payments and other monies from the State of Michigan under the State Constitution and the State Revenue Sharing Act of 1971, as amended (the "Revenue Sharing Act"). The State's fiscal year begins October 1 of each year and ends September 30 of the following calendar year. Before the State's 1996-97 fiscal year, the State shared revenues received from personal income tax, intangibles tax, sales tax and single business tax collections with counties, cities, townships and villages. In 1996, the State legislature began reform of both the formula for distribution of State Revenue Sharing and the designated sources of revenue to be shared. At that time, the State expressly designated the revenues of the sales tax as the sole source for revenue sharing.

In anticipation of a continued budget deficit, in September 2004, Governor Granholm signed into law Act 356, Public Acts of Michigan, 2004 ("Act 356"), an amendment to the Revenue Sharing Act, and Act 357, Public Acts of Michigan, 2004 ("Act 357") an amendment to the General Property Tax Act. Act 356 and Act 357 accomplished the temporary elimination of approximately \$182.1 million in statutory revenue sharing payments to counties by creating a reserve fund paid for by the permanent advancement of the counties' property tax levy from December to July each year, beginning July 2005. Under Act 356 and Act 357, the additional county revenue generated from the accelerated levy will be placed in a reserve fund that each county would draw against in lieu of their annual revenue sharing payments. State revenue



sharing payments to a county would resume in the first year in which a county's property tax revenue reserve is less than the amount the county would have otherwise received in state revenue sharing payments.

The following graph shows the depletion of the County’s Revenue Sharing Reserve in 2011, the permanent loss of \$1,158,252, and the reliance on the State Revenue Sharing payments going forward:



Isabella County is expecting to receive \$1,489,930 in State Revenue Sharing for Fiscal Year 2024, which represents a 6% increase. The County secures this funding by fulfilling the annual requirements of the State’s County Incentive Program. The State of Michigan has most recently recognized the historical shortfalls in its funding commitment to counties and has adopted an increase in state shared revenue payments to counties in its FY 2024 State Budget.

**OTHER MAJOR REVENUE:**

1. **Indirect Costs** – The General Fund recuperates operational costs of administering certain non-General funds through Indirect Costs. These funds include: Parks and Recreation, Commission on Aging, Central Dispatch/9-1-1, Building Inspections, Materials Recovery Facility, and Indigent Defense. The Indirect Cost Rate is determined each year for the County by an outside vendor through development of the annual Cost Allocation Plan. The

purpose of the Plan is to determine the Indirect Cost Rate for County Departments and Funds. Allocating Departments in the General Fund are those that provide support to other Departments and include: Administration/Payroll/Finance, Facilities, Information Systems, and the County Treasurer's Office. Departments or Funds that receive support are called receiving departments and a representative portion of costs are allocated to each. The total Indirect Costs budgeted to be transferred into the General Fund in FY 2024 is \$844,588.

2. **Transfers In** – Some funds which operate with surplus monies may have available balances budgeted to transfer to the General Fund. Such transfers are carefully analyzed and amounts are based on best estimates and historical trends. The FY 2024 Recommended Budget includes budgeted transfers in of \$156,090 from the Commissary Fund, \$27,215 from the CPL Fund, and does not include any transfer in from the Delinquent Tax Revolving Fund.

### **GENERAL FUND EXPENDITURES:**

1. **Salaries and Wages** – Employee salaries and wages constitute about 34% of the General Fund expenditures. The FY 2024 Recommended Budget includes a 3% cost-of-living allowance increase to employees and includes step pay adjustments as determined by various salary schedules. This COLA percentage is subject to negotiations with the various union groups and decisions by the Board of Commissioners. Temporary, overtime, holiday pay and per diem budgets are based on actual costs from the past several years and/or best estimates for the upcoming year. The estimated cost of the 3% COLA to the General Fund is \$328,141.

The FY 2024 Recommended Budget incorporates the Michigan Indigent Defense Commission's Standard 8 into the Public Defender's Office, as mandated. The FY 2024 Recommended Budget also incorporates parity among the Public Defender's Office, the Prosecuting Attorney's Office, and the Trial Court attorney positions in terms of the Standard 8 mandate only. It does not include salary adjustments beyond Standard 8 requirements. While recognizing that legitimate and justifiable differences exist among these three functions of the County, it is recommended that a professional classification and compensation study determine final appropriate salaries.

2. **Fringe Benefits** – Employee fringe benefits account for approximately 23% of the General Fund expenditures. Certain fringe benefits are fixed in terms of actual dollar amounts per employee while others vary as a percent of the employee's compensation. The fixed fringe benefits include employee health, dental, vision and life coverages which are budgeted using amounts provided in our health insurance renewal process. Variable fringe benefits which increase as a percentage of salary and conversely, decrease as a percentage of salary, include Social Security, Medicare, workers' compensation insurance, disability insurance and retirement. Workers' compensation rates are expected to remain stable with MAC Service Corporation. Retirement rates for the MERS Defined Benefit plan are based on the December 31, 2022 actuarial. The Defined Contribution retirement plan rates are based on the known employer contribution of 7%.

3. **Capital Projects** – The General Fund Capital Projects funded in the FY 2024 Recommended Budget total \$323,590 and include: Epoxy of Quarantine Kennel Flooring at the Animal Shelter; Sealing, Painting and Repair of the County Building Parking Lot; Elevator Control Board Replacement at the Trial Court Building; Replacement of flooring and ceiling tiles at the MSP; Sealing, Painting and Repair of the MSP/CMDHD/9-1-1 Building Parking Lot; Replacement of Drains Office Pick-up Truck; and Replacement of two Sheriff’s Department Vehicles,. The transfer in of \$156,090 from the Commissary Fund was budgeted to offset the General Fund cost of the vehicle replacements and \$35,000 in vehicle repairs and maintenance in the Sheriff’s Office.

Several Capital Improvement Projects totaling \$2,640,000 were removed from the FY 2024 Recommended Budget to be included in a larger, overall Performance Contracting Project with Johnson Controls, Inc.

4. **General Fund Debt Service** – As the County currently has only one debt obligation attributed to its General Fund, funds are budgeted in the FY 2024 Recommended Budget in the amount of \$1,100,000 for debt service on the Isabella County Sheriff’s Office and Correctional Facility Project. This does not represent what the ongoing annual payment will be for this USDA loan, as the County has not yet drawn the full loan amount for construction.
5. **Appropriations** – General fund financial support for other County programs and services is set at the minimum necessary to cover anticipated expenses. This accounts for over \$2,030,437 of General Fund expenses in the FY 2024 Recommended Budget and is used to supplement the following funds: GIS, Friend of the Court, Law Library, Child Care Fund, Social Welfare, Materials Recovery Facility, Indigent Defense, Community Corrections, Community Mental Health, and the Central Michigan District Health Department.

### **OUTSTANDING ISSUES:**

1. **General Fund Budget Deficit** – In an effort to combat the afore-mentioned budgetary pressures, the following items were incorporated to balance the General Fund Recommended Budget deficit in FY 2024:
- Continued funding of the Senior Assistant Prosecuting Attorney position with ARPA funds in the amount of \$98,895.
  - Continued utilizing MERS Defined Contribution Forfeiture Funds to offset the total General Fund DC Contribution.
  - Budgeted for revenues from the Local Community Stabilization Authority in the amount of \$50,000.
  - Reduced amounts budgeted for utilities in the County Building and Trial Court Building due to recent lighting retrofit projects.
  - Reduced appropriation to the MRF from \$415,000 requested to \$315,000.

- Removed \$100,000 from the additional amount budgeted for Facilities Capital Improvements, leaving a FY 2024 Recommended Budget of \$150,000.
  - Usage of \$1,543,859 of General Fund Unassigned fund balance to balance revenues with expenditures.
2. **The Financial Forecast Tool** – The County needs to maintain and continue to improve on the financial forecast tool it has developed. The forecast has proven to produce valuable insight and a simple way to determine long-term impacts of changes to budgeted revenues and expenditures. We will continue to build upon the forecast tool, and test its integrity.
  3. **Materials Recovery Facility** – The Board will have to continue to monitor the expenses within, and the General Fund allocation to, the MRF. The MRF has experienced an increase in the reliance on General Fund appropriations over the last several years. In the FY 2024 Recommended Budget, General Fund is appropriating \$315,000 to balance the MRF budget, as its fund balance is insufficient to sustain the necessary expenses. We know this community has strong support for the MRF and recycling in general. The budgeted appropriation from the Board demonstrates its support of the MRF and the desires of the community.

A major retooling of the MRF is anticipated, given the results of the recent MRF Feasibility Study, that will transition the MRF into a regional hub for recyclables in central Michigan. The Michigan Department of Environment, Great Lakes and Energy (EGLE) is requiring all counties to develop a Materials Management Plan (MMP) that will demonstrate how waste, recyclables, and composting materials will be managed within each jurisdiction. The goal is to divert more recyclable materials from landfills and get them back into the manufacturing stream for reuse. Given our unique physical location, and our MRF that is already in existence and operation, Isabella County is moving forward as a regional leader for Materials Management. At this time, it remains unknown as to what formal structure this will evolve into as other counties join our collective effort.

4. **Isabella County Sheriff's Office and Correctional Facility Project** – The County is well outside of the planning phase now, and well underway with construction of a new ICSO and Correctional Facility. The Board of Commissioners must be diligent to optimize available dollars for this project as it will impact the County and its residents for generations to come. The Project will undergo several change orders throughout FY 2024, as materials and labor require adjusting for various reasons. The Project comes closer to finalization each day and the loan payment to the USDA has become one of the most stable factors of our long-term financial forecast with its attractive 2.125% interest rate locked in for 40 years.
5. **Juvenile Care Facility** – A spin-off from the ICSO and Correctional Facility Project is the emergence of the concept to retrofit the existing ICSO and Correctional Facility into a secure/non-secure Juvenile Care Facility. This could improve the revenues gained through the Child Care Fund, and it could also generate new revenues from surrounding county youth placements. Most importantly, it serves to keep our local juveniles local, and within reach of critical family resources. The Saginaw Chippewa Indian Tribe graciously supported this concept with funding for a feasibility study for a local Juvenile Care Facility. It is expected that the feasibility study will be completed in FY 2024.

6. **Personnel Reclassification Requests** – The FY 2024 Recommended Budget does not include funding for any of the numerous positions that were requested for reclassification. As I have stated previously, the integrity of our current classification system has been tested and it has failed to produce a strong methodology for the wage structure in place. We will be undergoing a Wage/Classification Study as soon as possible, with the Request for Proposals (RFP) for these services being released before the adoption of the FY 2024 Budget.
7. **Annual COLA and Pay Increases – Moved to October 1<sup>st</sup> from January 1<sup>st</sup>** – There has been increased interest from the employees to align the annual cost-of-living allowance increase and the payout of PTO to the fiscal year beginning October 1<sup>st</sup> rather than the traditional January 1<sup>st</sup> date. As there were no increased costs associated with such a change in the payout of PTO, the change was incorporated into the Personnel Manual for Non-Represented Employees to be effective in FY 2024.

The impact to the General Fund for the cost of the COLA moving to October 1<sup>st</sup> is a one-time cost of approximately one-quarter of the cost of the COLA. For FY 2024, this one-time cost was built into the Recommended Budget in order to apply the COLA October 1<sup>st</sup> for non-represented employees.

8. **Millage Effort** – Technically, the FY 2024 General Fund Recommended Budget is considered “balanced”, even though it utilizes a generous portion of available fund balance to do so. This situation is unsustainable. Our forecast tool has proven that more revenues or less expenditures will be required, in great sum, moving forward. A millage effort to enhance revenues has been identified as the sole opportunity to increase revenues in the amount that is needed to sustain services. Cuts to expenditures that would be required are detrimental to continuity of services.

Narrowing the focus of the millage effort and securing funding is paramount in FY2024, if we are to continue to provide the excellent level of services we are able to offer today.

I appreciate the cooperation of the County Board of Commissioners, County staff, Elected Officials and Department Heads in the preparation of the FY 2024 County Budget. I want to thank the staff of the Administrator/Controller’s Office, and most specifically Interim Deputy Administrator/Controller Melissa Franquist, who leads the budget effort and has shown undying devotion to her public service in the preparation of this document. It has been a pleasure working with each of you. I respectfully submit the FY 2024 Recommended Budget for your consideration and approval.

Sincerely,



Nicole F. Frost  
Administrator/Controller



**ISABELLA COUNTY BOARD OF COMMISSIONERS  
RESOLUTION NO. 2023-05**

**Fiscal Year 2024 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) 2024, 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 2024 Budget for the General Fund, showing revenues and expenditures each totaling \$28,882,154 based on an approved millage of 6.6100 mills; and

**BE IT FURTHER RESOLVED**, that the FY 2024 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	1.0000 mil
Medical Care Facility	1.0000 mil
Parks and Recreation	0.3500 mil
Transportation	0.8620 mil
<b>GRAND TOTAL</b>	<b>9.8220 mil</b>

and

**BE IT FURTHER RESOLVED**, that the Board of Commissioners hereby approves salaries effective October 1, 2023, 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	\$88,095
County Drain Commissioner	\$72,148
County Register of Deeds	\$79,724

County Treasurer	\$91,918
County Prosecuting Attorney	\$131,340
County Sheriff	\$107,565
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, 2023:

Board of Public Works	\$30.00	Human Rights Committee	\$25.00
Boundary Commission	\$25.00	Jury Board	\$30 Partial Day/\$60.00 Whole Day
Building Authority	\$25.00	Parks and Recreation Commission	\$25.00
Canvassing Board	\$50.00	Planning Commission	\$30.00
Commission on Aging	\$25.00	Plat Board	\$25.00
Construction Board of Appeals	\$25.00	Veterans' Affairs	\$25.00
Dept. of Health and Human Services	\$25.00	Zoning Board of Appeals	\$30.00

and

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

**BE IT FURTHER RESOLVED**, that certain positions contained in the authorized staffing level roster which are supported in some part by a grant, cost sharing, or other 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 whenever the Board of Commissioners authorizes the implementation of a hiring freeze, the process shall be administered by the County Administrator/Controller. The Department Head/Elected Official bringing forth the request to hire may appeal the decision of the Administrator/Controller to the Board of Commissioners; 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 amend the budget 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 provide a quarterly report of all budget amendments to the Finance and Administration Committee; and

**BE IT FURTHER RESOLVED**, that only the Board of Commissioners be authorized to amend the budget in amounts greater than \$50,000 for non-equipment expenditures, and greater than \$25,000 for equipment expenditures, or when the amendment serves to increase the fund's overall adopted budget amount; 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 Chairperson 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' Chairperson be authorized to sign grant applications to apply for funding where necessary and appropriate for County related programs and services, provided that the approval and acceptance of grant funding subsequently comes before the full Board of Commissioners; and



**BE IT FURTHER RESOLVED**, that the Board of Commissioners hereby approves FY 2024 Budgets for General Fund and Special Revenue Funds, the FY 2024 Isabella County Department Fee Schedules, and the FY 2024 - FY 2028 Capital Improvement Plan; and

**BE IT FURTHER RESOLVED**, that the Isabella County Board of Commissioners hereby approves the FY 2024 Budget, as presented, Tuesday, September 19, 2023.

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Tobin D. Hope, Chairperson  
Isabella County Board of Commissioners

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Mindé B. Lux, Clerk  
Isabella County

**ISABELLA COUNTY BOARD OF COMMISSIONERS  
RESOLUTION NO. 2023-06**

**WHEREAS**, Public Act 152 of 2011 was passed by the Legislature and signed by the Governor on September 27, 2011; and

**WHEREAS**, the Act contains three options for complying with the requirements of the Act; and

**WHEREAS**, Section 8 of the act permits a qualifying unit of local government to exempt itself from the provisions of Section 3 and Section 4 for the next succeeding year by a 2/3 vote of its governing body, prior to the start of the benefit year;

**NOW THEREFORE BE IT RESOLVED**, that effective September 19, 2023, the Board of Commissioners of Isabella County elects to comply with the requirements of Public Act 152 by adopting the annual Exemption option for the medical benefit plan coverage year January 1, 2024 through December 31, 2024.

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Tobin D. Hope, Chairperson  
Isabella County Board of Commissioners

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Mindé B. Lux, Clerk  
Isabella County

**Isabella County General Fund  
Proposed Budget**

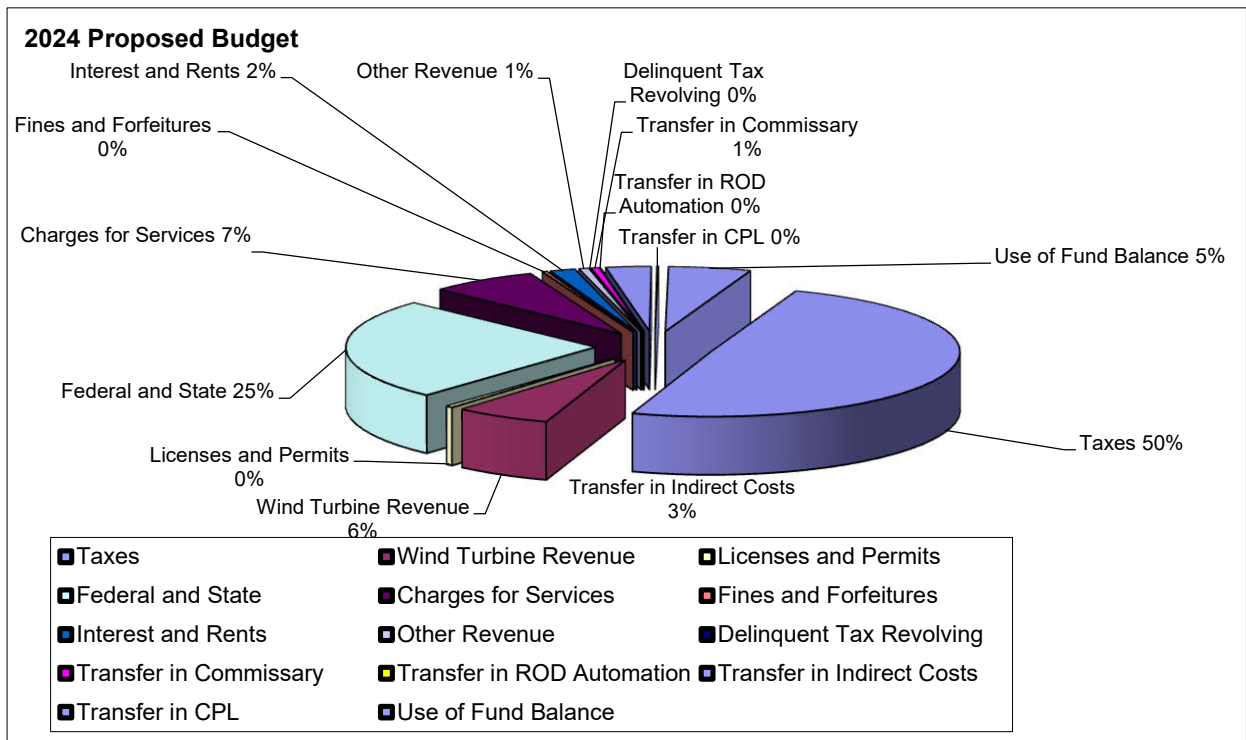
Sources of Funds	2022 Actual	2023 Amended Budget	2024 Proposed
Taxes	12,920,750	13,214,828	14,312,859
Wind Turbine Revenue	2,235,250	1,906,668	1,794,906
Licenses and Permits	290,590	193,700	129,000
Federal and State	3,953,906	13,437,428	7,298,812
Charges for Services	2,102,528	2,032,400	2,027,050
Fines and Forfeitures	77,681	82,000	85,500
Interest and Rents	342,577	265,852	476,975
Other Revenue	240,006	186,812	185,300
Delinquent Tax Revolving	-	200,000	-
Transfer in Commissary	105,423	131,539	156,090
Transfer in ROD Automation	2,650	11,000	-
Transfer in Indirect Costs	865,704	784,578	844,588
Transfer in CPL	29,655	32,927	27,215
Use of Fund Balance	-	-	1,543,859
<b>Total Revenues</b> (includes use of Fund Balance)	<b>\$ 23,166,723</b>	<b>\$ 32,479,732</b>	<b>\$ 28,882,154</b>

Expenditures by Function	2022 Actual	2023 Amended Budget	2024 Proposed
Legislative	197,514	565,392	223,894
Judicial	4,263,352	4,826,493	4,843,028
General Government	6,580,525	7,014,926	7,393,321
Public Safety	7,731,216	8,903,257	12,010,944
Community & Econ Development	477,694	311,506	258,895
Public Works	395,109	433,219	416,034
Health and Welfare	1,153,509	1,214,688	1,280,799
Other Financing Uses	1,659,506	4,010,773	2,455,239
<b>Total Expenditures</b>	<b>\$ 22,458,424</b>	<b>\$ 27,280,252</b>	<b>\$ 28,882,154</b>

Beginning Fund Balance	11,641,793	12,352,716	17,552,194
<i>Change (Use) of Fund Balance</i>	710,923	5,199,478	(1,543,859)
<b>Ending Fund Balance</b>	<b>\$ 12,352,716</b>	<b>\$ 17,552,194</b>	<b>\$ 16,008,335</b>

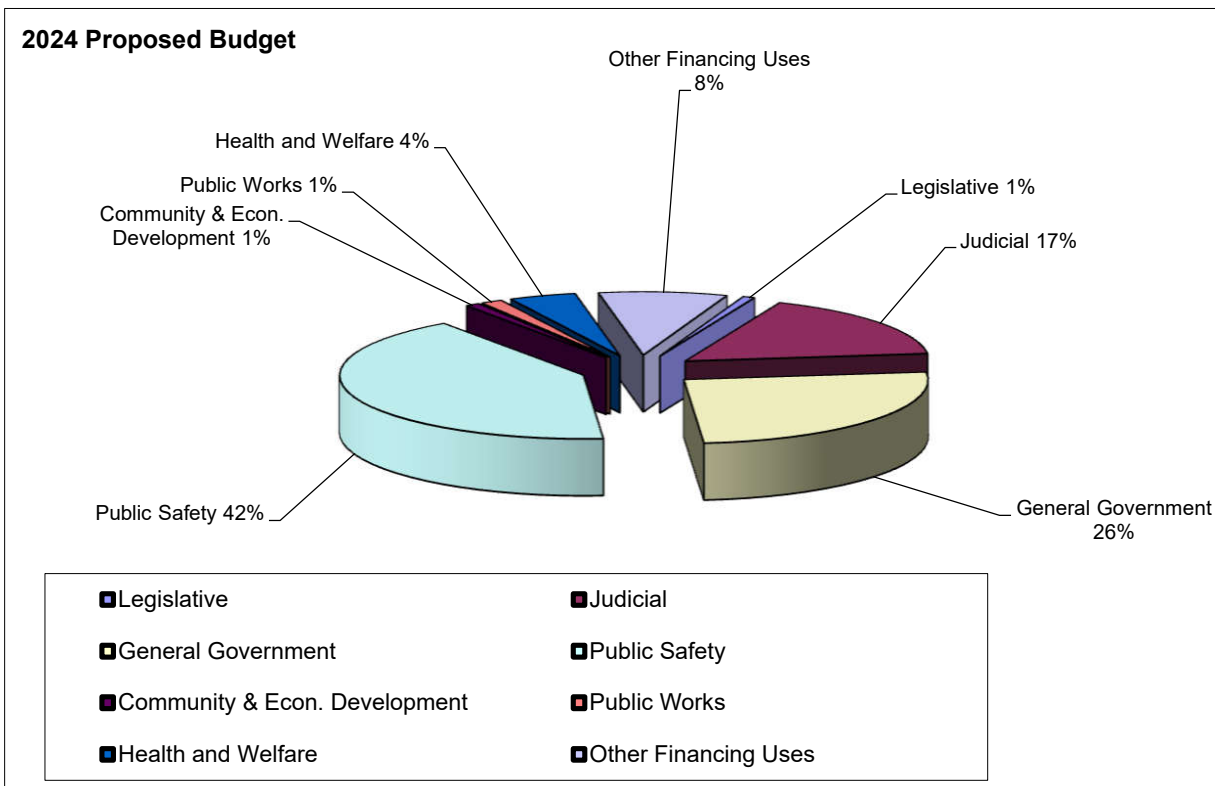
### Isabella County General Fund Revenue Summary

Sources of Funds	2022 Actual	2023 Amended Budget	2024 Proposed
Taxes	12,920,750	13,214,828	14,312,859
Wind Turbine Revenue	2,235,250	1,906,668	1,794,906
Licenses and Permits	290,590	193,700	129,000
Federal and State	3,953,906	13,437,428	7,298,812
Charges for Services	2,102,528	2,032,400	2,027,050
Fines and Forfeitures	77,681	82,000	85,500
Interest and Rents	342,577	265,852	476,975
Other Revenue	240,006	186,812	185,300
Delinquent Tax Revolving	-	200,000	-
Transfer in Commissary	105,423	131,539	156,090
Transfer in ROD Automation	2,650	11,000	-
Transfer in Indirect Costs	865,704	784,578	844,588
Transfer in CPL	29,655	32,927	27,215
Use of Fund Balance	-	-	1,543,859
<b>TOTAL Revenues</b>	<b>\$ 23,166,723</b>	<b>\$ 32,479,732</b>	<b>\$ 28,882,154</b>



### Isabella County General Fund Expenditure Summary

Expenditures by Function	2022 Actual	2023 Amended Budget	2024 Proposed
Legislative	197,514	565,392	223,894
Judicial	4,263,352	4,826,493	4,843,028
General Government	6,580,525	7,014,926	7,393,321
Public Safety	7,731,216	8,903,257	12,010,944
Community & Econ. Development	477,694	311,506	258,895
Public Works	395,109	433,219	416,034
Health and Welfare	1,153,509	1,214,688	1,280,799
Other Financing Uses	1,659,506	4,010,773	2,455,239
<b>TOTAL Expenditures</b>	<b>\$ 22,458,425</b>	<b>\$ 27,280,253</b>	<b>\$ 28,882,154</b>



**2024 Proposed Budget  
GENERAL FUND EXPENDITURES  
Expenditures by Function**

**DRAFT**

Isabella County General Fund Budget	2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
<b>LEGISLATIVE</b>				
Board of Commissioners	197,514	565,392	215,894	223,894
<b>JUDICIAL</b>				
Adult Drug Court	87,043	138,900	161,383	161,568
Jury Board	3,841	5,500	6,900	6,900
Juvenile Drug Court	97,961	113,184	105,605	105,477
Swift And Sure Sanctions	215,789	211,446	223,949	223,525
Trial Court	3,858,719	4,357,463	4,434,888	4,345,558
	<b>4,263,352</b>	<b>4,826,493</b>	<b>4,932,724</b>	<b>4,843,028</b>
<b>GENERAL GOVERNMENT</b>				
Administration	1,181,905	1,123,735	1,228,986	1,220,103
Central Services	94,319	100,000	120,000	120,000
Cooperative Extension	175,173	183,699	187,028	187,028
County Clerk	578,991	681,662	689,241	687,844
County Treasurer	239,794	274,314	285,489	285,572
Court Building Costs	185,202	307,988	279,507	259,485
Drain Commissioner	365,470	406,635	492,841	450,521
Elections	62,312	89,250	200,950	200,950
Equalization	311,685	375,309	359,176	358,962
Facilities	900,672	853,551	3,852,988	930,310
Information Management	407,781	313,028	422,817	386,585
Managed Assigned Counsel	146,362	185,000	168,000	168,000
Prosecuting Attorney	1,477,353	1,610,088	1,701,696	1,635,683
Register of Deeds	404,833	459,667	464,143	462,278
Remonumentation	48,672	51,000	40,000	40,000
	<b>6,580,525</b>	<b>7,014,926</b>	<b>10,492,863</b>	<b>7,393,321</b>
<b>PUBLIC SAFETY</b>				
Animal Control	416,944	354,302	385,657	385,772
Corrections	3,514,320	3,880,397	4,246,546	4,113,412
Emergency Management	162,312	332,223	366,136	341,283
Marine Safety	4,032	5,100	5,100	5,100
Road Patrol	117,232	146,640	159,444	160,077
Sheriff	3,516,376	4,184,595	7,026,379	7,005,300
	<b>7,731,216</b>	<b>8,903,257</b>	<b>12,189,262</b>	<b>12,010,944</b>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>				
Community Development	477,694	311,506	259,071	258,895
	<b>477,694</b>	<b>311,506</b>	<b>259,071</b>	<b>258,895</b>
<b>PUBLIC WORKS</b>				
Drains at Large	361,193	397,972	366,382	366,382
Landfill	33,916	35,247	64,564	49,652
	<b>395,109</b>	<b>433,219</b>	<b>430,946</b>	<b>416,034</b>

**2024 Proposed Budget  
GENERAL FUND EXPENDITURES  
Expenditures by Function**

**DRAFT**

Isabella County General Fund Budget

	2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
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<b>HEALTH AND WELFARE</b>				
District Health Allocation	462,820	462,820	462,820	458,898
Human Rights Committee	2,727	6,150	8,065	8,065
Medical Examiner	180,410	190,600	197,750	192,750
Mental Health	216,300	216,300	216,300	216,300
Other	11,807	13,000	12,500	12,500
Substance Abuse	127,278	134,443	183,433	183,433
Veterans Affairs	152,167	191,375	208,684	208,853
	<b>1,153,509</b>	<b>1,214,688</b>	<b>1,289,552</b>	<b>1,280,799</b>

<b>OTHER FINANCING USES:</b>				
Transfer Out-Child Care Fund	600,000	400,000	450,000	450,000
Transfer Out-Community Corrections	66,000	45,000	33,000	33,000
Transfer Out-FIA	5,000	5,000	5,000	5,000
Transfer Out-Friend of Court	230,000	273,000	285,000	265,000
Transfer Out-Correctional Facility Construction	-	2,630,567	-	1,100,000
Transfer Out-Law Library	24,150	16,900	20,900	18,900
Transfer Out-MIDC Fund	236,106	240,306	240,306	240,306
Transfer Out-Recycling	450,000	400,000	415,000	315,000
Transfer Out-Soldiers/Sailors	20,000	-	-	-
Transfers to Other Funds	28,250	-	28,033	28,033
	<b>1,659,506</b>	<b>4,010,773</b>	<b>1,477,239</b>	<b>2,455,239</b>

<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>				
	<b>22,458,425</b>	<b>27,280,253</b>	<b>31,287,560</b>	<b>28,882,154</b>

2024 Proposed Budget  
DEPARTMENT STAFFING

DRAFT

	FY 2023	FY 2024			
Fund 101 Department 101	FTE s	FTE s	Wages	Benefit Costs	Total
Commissioners	7.00	7.00	51,500	102,746	154,246
Fund 101 Department 172	FTE s	FTE s	Wages	Benefit Costs	Total
Administration	7.00	7.00	442,081	248,647	690,729
Fund 101 Department 215	FTE s	FTE s	Wages	Benefit Costs	Total
County Clerk	7.00	7.00	340,384	269,460	609,843
Fund 101 Department 228	FTE s	FTE s	Wages	Benefit Costs	Total
Information Systems	2.00	3.00	176,790	99,546	276,336
Fund 101 Department 253	FTE s	FTE s	Wages	Benefit Costs	Total
Treasurer	2.00	2.00	159,020	97,689	256,709
Fund 101 Department 257	FTE s	FTE s	Wages	Benefit Costs	Total
Equalization	2.00	2.00	108,381	87,306	195,687
Fund 101 Department 265	FTE s	FTE s	Wages	Benefit Costs	Total
Building and Grounds	5.00	5.00	243,736	150,920	394,656
Fund 101 Department 268	FTE s	FTE s	Wages	Benefit Costs	Total
Court Building	1.77	1.77	64,797	29,488	94,285
Fund 101 Department 281	FTE s	FTE s	Wages	Benefit Costs	Total
Trial Court	45.00	45.00	2,443,904	1,565,763	4,009,667
Fund 101 Department 282	FTE s	FTE s	Wages	Benefit Costs	Total
Swift and Sure Sanctions	2.00	2.00	114,360	73,358	187,718
Fund 101 Department 287	FTE s	FTE s	Wages	Benefit Costs	Total
Adult Drug Court	1.00	1.00	65,739	28,449	94,188
Fund 101 Department 288	FTE s	FTE s	Wages	Benefit Costs	Total
Juvenile Drug Court	1.00	1.00	65,751	34,542	100,293
Fund 101 Department 296	FTE s	FTE s	Wages	Benefit Costs	Total
Prosecuting Attorney	15.00	15.00	956,064	549,424	1,505,488
Fund 101 Department 301	FTE s	FTE s	Wages	Benefit Costs	Total
Sheriff	26.00	26.00	1,929,231	1,525,453	3,454,684



2024 Proposed Budget  
DEPARTMENT STAFFING

DRAFT

	FY 2023	FY 2024			
Fund 101 Department 302	FTE s	FTE s	Wages	Benefit Costs	Total
Secondary Road Patrol	1.00	1.00	88,525	67,602	156,127

Fund 101 Department 308	FTE s	FTE s	Wages	Benefit Costs	Total
Mid Michigan Comm. College	1.00	1.00	61,447	7,344	68,791

Fund 101 Department 351	FTE s	FTE s	Wages	Benefit Costs	Total
Corrections	24.77	24.77	1,752,829	1,035,174	2,788,003

Fund 101 Department 426	FTE s	FTE s	Wages	Benefit Costs	Total
Emergency Management	1.02	1.77	99,840	33,789	133,628

Fund 101 Department 430	FTE s	FTE s	Wages	Benefit Costs	Total
Animal Control	1.00	1.00	49,548	46,674	96,222

Fund 101 Department 442	FTE s	FTE s	Wages	Benefit Costs	Total
Drain Commissioner	3.65	3.65	195,995	169,363	365,358

Fund 101 Department 526	FTE s	FTE s	Wages	Benefit Costs	Total
Sanitary Landfill	0.10	0.10	5,182	593	5,775

Fund 101 Department 682	FTE s	FTE s	Wages	Benefit Costs	Total
Veterans Affairs	1.00	1.00	61,866	30,045	91,911

Fund 101 Department 703	FTE s	FTE s	Wages	Benefit Costs	Total
Community Development	2.00	2.00	124,532	77,247	201,778

Fund 101 Department 711	FTE s	FTE s	Wages	Benefit Costs	Total
Register of Deeds	4.77	4.77	237,958	160,182	398,140

Fund 208	FTE s	FTE s	Wages	Benefit Costs	Total
Parks and Recreation	22.02	23.03	817,913	259,452	1,077,365

Fund 205 Department 211	FTE s	FTE s	Wages	Benefit Costs	Total
Geographic Information Systems	0.87	0.87	42,676	7,850	50,526

Fund 215 Department 141	FTE s	FTE s	Wages	Benefit Costs	Total
Friend of the Court	10.00	10.00	517,787	374,620	892,406

Fund 259 Department 137	FTE s	FTE s	Wages	Benefit Costs	Total
Community Corrections	1.00	1.00	55,504	35,790	91,294

2024 Proposed Budget  
DEPARTMENT STAFFING

DRAFT

	FY 2023	FY 2024			
Fund 260 Department 260	FTE s	FTE s	Wages	Benefit Costs	Total
Indigent Defense	12.00	12.00	785,556	276,264	1,061,820

Fund 261	FTE s	FTE s	Wages	Benefit Costs	Total
Central Dispatch	15.00	15.00	954,357	529,691	1,484,048

Fund 286	FTE s	FTE s	Wages	Benefit Costs	Total
Commission on Aging	29.48	30.32	1,266,964	771,337	2,038,301

Fund 292 Department 664	FTE s	FTE s	Wages	Benefit Costs	Total
Child Care Fund	1.00	1.00	65,759	40,371	106,130

Fund 516 Department 254	FTE s	FTE s	Wages	Benefit Costs	Total
Delinquent Tax Revolving Fund	2.00	2.00	87,712	38,039	125,751

Fund 519 Department 254	FTE s	FTE s	Wages	Benefit Costs	Total
PA 123 Fund	1.00	1.00	51,820	26,556	78,377

Fund 542 Department 371	FTE s	FTE s	Wages	Benefit Costs	Total
Inspections	5.40	5.40	269,226	171,526	440,752

Fund 591 Department 300	FTE s	FTE s	Wages	Benefit Costs	Total
Lake Isabella Water Supply	0.25	0.25	12,955	1,480	14,435

Fund 596	FTE s	FTE s	Wages	Benefit Costs	Total
Recycling Material Recovery Facility	10.54	10.54	413,005	220,445	633,450



# ISABELLA COUNTY FULL-TIME EMPLOYEE 2024 HEALTH INSURANCE RATES

## 2024 Monthly Health Insurance Rates Effective January 1, 2024 through December 31, 2024

The following chart summarizes the 2024 monthly health insurance rates for the Isabella County Health Insurance Plan Options A, B and C. Please contact our HR Specialist, Theresa Bristow, at (989) 317-4056 for additional benefit or plan information.

INSURANCE PLAN OPTIONS	COUNTY MONTHLY PREMIUM	EMPLOYEE MONTHLY COST-SHARE	EMPLOYEE COST-SHARE PER 24 PAYS
<b>OPTION A</b>			
Single	\$ 722.58	\$ 65.80	\$32.90
2 Person	\$1,717.29	\$156.22	\$78.11
Family	\$2,187.77	\$199.48	\$99.74
<b>OPTION B</b>			
Single	\$ 676.33	\$31.34	\$15.67
2 Person	\$1,606.29	\$74.34	\$37.17
Family	\$2,049.01	\$95.02	\$47.51
<b>OPTION C</b>			
Single	\$ 645.48	\$0.00	\$0.00
2 Person	\$1,532.25	\$0.00	\$0.00
Family	\$1,956.47	\$0.00	\$0.00
<b>DENTAL VISION ONLY</b>			
Single	\$ 42.23	\$0.00	\$0.00
2 Person	\$ 84.46	\$0.00	\$0.00
Family	\$146.74	\$0.00	\$0.00
<b>OPT OUT of HEALTH INSURANCE:</b>			<b>AMOUNT PAID TO EMPLOYEE IN LIEU</b>
OPT OUT of Medical, Prescription, Dental AND Vision Insurance:			\$100.00 per pay
OPT OUT with SINGLE Dental/Vision Insurance ONLY:			\$ 80.14 per pay
OPT OUT with 2 PERSON Dental/Vision Insurance ONLY:			\$ 60.28 per pay
OPT OUT with FAMILY Dental/Vision Insurance ONLY:			\$ 31.01 per pay

Isabella County  
FY 2024 Personnel Requests

Fund/ Dept.	Title of Position	FT/ PT	Hrs/ Wk	Salary Grade Requested	New	Other	Wages	Benefits	Incremental Costs	Comments	Recommd. Admin
GF/Drains	Drain Commissioner	FT	37.5	Elected		x	14,103	2,231	16,334	Reclassification request	No
GF/Drains	Deputy Drain Commissioner	FT	37.5	Appointed		x	10,355	821	11,176	Reclassification request to reflect 74% Drain Commissioners' Salary	No
GF/Drains/LIWS/Landfill	Project Manager	FT	37.5	14, year 5		x	18,867	1,664	20,531	Reclassification request; current grade/year = grade 10, year 5	No
GF/Drains	Assessment Deputy	FT	37.5	9, year 2		x	9,458	1,496	10,955	Reclassification request; current grade/year = grade 7, year 2	No
GF/Facilities	Facilities Director	FT	37.5	16, year 3		x	13,236	2,253	15,489	Reclassification request; current grade/year = grade 13, year 3	No
GF/Information Systems	Transitional IT Director	FT	37.5	14, start	x		31,854	19,384	51,238	Temporary position to train with IT Director prior to retirement (Mar-Sept 2024)	Yes
GF/Prosecuting Attorney	Assistant Prosecuting Attorney x2	FT	37.5	15.5, start		x	7,483	1,203	8,686	Standard 8 reclassification; current grade/year = grade 15, start	Yes
GF/Prosecuting Attorney	Senior Assistant Prosecuting Attorney x2	FT	37.5	16.5, year 3		x	15,699	2,523	18,222	Standard 8 reclassification; current grade/year = grade 16, year 3	Yes
GF/Prosecuting Attorney	Chief Assistant Prosecuting Attorney	FT	37.5	17.5, year 5		x	4,394	706	5,100	Standard 8 reclassification; current grade/year = Appointed, \$94,508	Yes
GF/Prosecuting Attorney	Principal Trial Attorney	FT	37.5	17.5, year 5		x	21,502	1,950	23,452	Standard 8 reclassification; current grade/year = Appointed, \$77,401	Yes
GF/Register of Deeds	Deputy Register of Deeds Technician	PT	29.0	7, start			1,342	106	1,449	Reclassification request; current grade/year = grade 6, start	No
GF/Trial Court	Law Clerk	FT	37.5	15.5, year 5		x	8,255	1,327	9,582	Standard 8 reclassification; current grade/year = grade 14, year 5	Yes
GF/Trial Court	Magistrate	FT	37.5	17.5, start		x	17,805	2,861	20,667	Standard 8 reclassification; current grade/year = grade 16, start	Yes
GF/Trial Court	Juvenile Referee	FT	37.5	17.5, year 3		x	8,146	1,309	9,455	Standard 8 reclassification; current grade/year = grade 17, year 3	Yes
									<b>\$ 222,333.74</b>	<b>TOTAL GENERAL FUND</b>	
Friend of the Court	FOC Referee	FT	37.5	17.5, year 3		x	7,942	1,276	9,219	Standard 8 reclassification; current grade/year = grade 17, year 3	Yes
MRF	Operations Manager	FT	37.5	12, start		x	5,987	1,189	7,175	Reclassification request; current grade/year = grade 8, year 5	No
MRF	Drivers (5 total)	PT	29.0	8		x	24,382	4,171	28,553	Reclassification request; current grade/year = grade 6	No
Parks & Recreation	Administrative Assistant III	FT	37.5	8		x	3,455	1,104	4,559	Reclassification request; current grade/year = grade 6, year 5	No
									<b>\$ 49,505.68</b>	<b>TOTAL OTHER FUNDS</b>	

Isabella County  
 FY 2024 Capital Improvement Requests Summary  
 General Fund

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
GF/Facilities	Animal Control - Epoxy kennel flooring	\$ 35,000	\$ 35,000	General Fund - Animal Control Dept.
	CMDHD - Air unit replacement (3 units)	\$ 25,000		General Fund - Facilities Dept.
	County Building - Acid wash exterior	\$ 50,000	\$ -	General Fund - Facilities Dept.
	County Building - Boiler Replacement (1 boiler)	\$ 15,000		General Fund - Facilities Dept.
	County Building - HVAC System	\$ 2,400,000		General Fund - Facilities Dept.
	County Building - Parking lot repair/seal/paint	\$ 25,000	\$ 25,000	General Fund - Facilities Dept.
	County Building - Replace Isabella County sign	\$ 10,000	\$ -	General Fund - Facilities Dept.
	Courthouse - Replace elevator control board	\$ 20,000	\$ 20,000	General Fund - Facilities Dept.
	Courthouse - Seal exterior block walls	\$ 20,000	\$ -	General Fund - Facilities Dept.
	Facilities - Pickup Truck	\$ 30,000	\$ -	General Fund - Facilities Dept.
	MSP/CMDHD/911 - Parking lot repair/seal/paint	\$ 25,000	\$ 25,000	General Fund - Facilities Dept.
	MSP/CMDHD/911 - Replace flooring/carpet	\$ 50,000	\$ 50,000	General Fund - Facilities Dept.
	MSP/CMDHD/911 - Roof replacement	\$ 200,000		General Fund - Facilities Dept.
GF/Sheriff	Patrol Vehicle Replacement-1 Ford Interceptor	\$ 60,545	\$ 60,545	General Fund - Sheriff's Dept.
	*Vehicle: \$42,581, Equipment: \$17,964			
	Patrol Vehicle Replacement-1 Ford Interceptor	\$ 60,545	\$ 60,545	General Fund - Sheriff's Dept.
	*Vehicle: \$42,581, Equipment: \$17,964			
GF/Drains	Pick Up Truck - F-150	\$ 47,500	\$ 47,500	General Fund - Drains Dept.
GF/Emergency Mgt.	Security Camera System	\$ 7,500	\$ -	General Fund - EM 50%, CD911 50%
				JCI Performance Contracting Project
	<b>Total General Fund Capital Requests</b>	<b>\$ 3,081,090</b>	<b>\$ 323,590</b>	

Isabella County  
 FY 2024 Capital Improvement Requests Summary  
*Other Funds*

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
COA	Ice/Water Dispenser	\$ 8,000	8,000	Commission on Aging Fund
	Large Hobart Food Mixer	\$ 15,276	15,276	Commission on Aging Fund
Child Care	Day-Treatment - Parking Lot repair/seal/paint	\$ 12,000	12,000	Child Care Fund
Parks	1/2 Ton 4x4 Pickup Truck	\$ 60,000	60,000	Parks Fund
	Utility Vehicle (Gator)	\$ 30,000	30,000	Parks Fund
	Playground (HRA)	\$ 250,000	250,000	Parks Fund
	Coldwater Lake Family Park Sewer Project	\$ 444,000	444,000	Parks Fund
	Master Plan	\$ 20,000	20,000	Parks Fund
<b>Total Other Funds Capital Requests</b>		<b>\$ 839,276</b>	<b>\$ 839,276</b>	
<b>Total General Fund Capital Requests</b>		<b>\$ 3,081,090</b>	<b>\$ 323,590</b>	
<b>Grand Total</b>		<b>\$ 3,920,366</b>	<b>\$ 1,162,866</b>	

**ISABELLA COUNTY 5 YEAR  
CAPITAL IMPROVEMENT PLAN**

**DRAFT**

Facility	Project Description	FY2024	FY2025	FY2026	FY2027	FY2028
Animal Control	Parking lot - seal/paint		\$ 10,000			\$ 15,000
Animal Control	Air unit replacement					
Animal Control	furnace replacement in feline building		\$ 12,000			
Animal Control	Epoxy flooring for feline and quarantine kennels	\$ 35,000				
CMDHD	Air unit replacement (3 total)	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000
County Building	Acid wash exterior building	\$ 50,000				
County Building	Parking lot - repair/seal and paint	\$ 25,000			\$ 15,000	
County Building	HVAC system	\$ 2,400,000				
County Building	Boiler replacement (1 boiler)		\$ 15,000			
County Building	carpet replacement			\$ 240,000		
County Building	Boiler replacement (last one of three)	\$ 15,000				
County Building	Have monitored fire suppression system installed		\$ 125,000			
County Building	Remodel both staff bathrooms on 1st floor		\$ 40,000			
County Building	Update electrical system from 1972		\$ 90,000			
County Building	Purchase old generator from COA and install in County Building		\$ 30,000			
County Building	Replace signage out front with a new lighted sign	\$ 10,000				
Courthouse	Carpet replacement - 2nd floor		\$ 170,000			
Courthouse	Replacement of obsolete control board in one elevator	\$ 20,000				
Courthouse	Seal exterior block walls	\$ 20,000				
Courthouse	Parking lot - seal and paint			\$ 15,000		
Courthouse	Boiler replacement (1 boiler)					
Courthouse	Roof replacement			\$ 30,000		
Facilities	Pickup truck	\$ 30,000				
Facilities	Portable commercial generator					\$ 40,000
Facilities	Additional Capital	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
MSP	Flooring/carpet replaced at MSP post	\$ 50,000				
MSP/CMDHD/EOC-911	Parking lot - repair/seal and paint	\$ 25,000			\$ 18,000	
MSP/CMDHD/EOC-911	Roof Replacement - MSP/CMDHD/EOC-911	\$ 200,000				
<b>Total General Fund by Fiscal Year:</b>		<b>\$ 3,055,000</b>	<b>\$ 767,000</b>	<b>\$ 560,000</b>	<b>\$ 313,000</b>	<b>\$ 335,000</b>

**ISABELLA COUNTY 5 YEAR  
CAPITAL IMPROVEMENT PLAN**

**DRAFT**

Facility	Project Description	FY2024	FY2025	FY2026	FY2027	FY2028
<b>Commission on Aging</b>	Door replacements		\$ 40,000		\$ 40,000	
	Parking lot - repair/seal and paint		\$ 15,000			\$ 15,000
<b>Day-Treatment Center</b>	Boiler replacement (2 boilers)					
	Parking lot - repair/seal and paint	\$ 12,000			\$ 12,000	
<b>Material Recovery Facilities</b>	Roof replacement		\$ 85,000			
<b>Public Defender</b>	Parking lot - repair/seal and paint			\$ 8,000		
<b>Total Other Funds by Fiscal Year:</b>		\$ 12,000	\$ 140,000	\$ 8,000	\$ 52,000	\$ 15,000





## Material Recovery Facility (Recycling)

### General Recycling

Isabella County Resident	Free
Isabella County Business	Free drop off
Out of County Resident	\$2.00 per visit*
Out of County Business	\$2.00 per visit*
Curbside Recyclers	Bin Purchase \$7.00
Bin Cover	\$1.50

\*We do not accept Yard Waste, Brush, Oil, Oil Filter and Antifreeze from out of County.

### Yard Waste & Brush

Based on a cubic yard 3' X 3' X 3', starts at	\$12.00
Standard Truck Bed 4' X 8', level with bed of truck	\$15.00
3/4 truck bed 4' X 6.5', level with the bed of truck	\$12.00
Grass Clippings & Leaves, per 33 gallon bag	\$1.00

### Tires

Car 18" or less	\$5.00 off rim / \$6.00 on rim
Semi-truck 19" or more	\$12.00 off rim / \$13.00 on rim

NOTE: For tires larger than semi, engine search Michigan Recycling Directory to find the nearest tire disposal processing center you can directly take your tires to.

### Automotive

Motor Oil	\$0.25 Per gallon
Oil Filter	\$0.25 Per filter
Antifreeze	\$0.25 Per gallon

## County Clerk

**Fees & Application - Marriage Licenses**

\$20.00 marriage license filing fee  
\$20.00 for a 3-day waiver  
\$30.00 fee if both parties live in a different state  
\$15.00 for a certified copy of a Marriage License

**Fees & Application - Birth Certificates**

\$15.00 for the first copy  
\$5.00 for each additional copy of the same record purchased at the same time.  
Senior citizens, 65 and over, \$7.00 for the first copy, \$5.00 for each additional copy purchased at the same time.

**Fees - Death Certificate**

\$15.00 for the first copy  
\$5.00 for each additional copy of the same record purchased at the same time.  
Senior citizens, 65 and over, \$7.00 for the first copy, \$5.00 for each additional copy purchased at the same time.

**Fees - Circuit Court Clerk Filings**

\$10.00 first page per document for Certified Copy and \$1.00 for each additional page per document  
\$1.00 per page for regular copies  
\$175.00 Filing Fee for New Case

**Fees & Application - Criminal or Civil Records Search**

\$7.00 Search Fee per name, per search.

**Fees & Application - CPL**

\$100.00 1st time applicant, \$115 renewal applicant  
Fingerprints are \$15.00  
\$10.00 fee to print replacement card

**Fees & Application - DBA**

There is a \$10.00 filing fee  
\$2.00 certified copy

**Fees & Application - Notary**

\$10.00 filing fee  
\$2.00 to notarize a document

**Fees - Passport Photo**

\$15.00

## Parks and Recreation

**Park Entrance Fees:****Coldwater Lake Family Park, Deerfield Nature Park, Herrick Recreation Area & Meridian County Park**

<b>Entrance Fees</b>	<b>County Resident</b>	<b>Non-County</b>
Daily Vehicle Entrance Permit	\$6.00	\$6.00
Van (6 to 10 Commercial)	\$10.00	\$10.00
Vans/Busses (11 to 30)	\$15.00	\$15.00
Annual Vehicle Entrance Permit	\$25.00	\$35.00
Student Annual (For Colleges within Isabella County)	\$25.00	\$25.00
Financial Need	\$10.00	\$10.00
Disabled Veterans (must show Veteran ID card)	Free Daily Pass	Free Daily Pass
Veterans (must show Veteran ID card) on <b>Memorial Day, July 4th, Labor Day and Veterans Day</b>	Free Daily Pass	Free Daily Pass

**Coldwater Lake Family Park & Herrick Recreation Area Watercraft Fees**

<b>Entrance Fees</b>	<b>County Resident</b>	<b>Non-County</b>
Watercraft - Daily	\$3.00	\$3.00
Watercraft - Camper (entire stay)	\$3.00	\$3.00
Watercraft - Annual	\$10.00	\$10.00

**Coldwater Lake Family Park, Deerfield Nature Park & Herrick Recreation Area**

<b>Camping &amp; Cabin Fees</b>	<b>County Resident</b>	<b>Non-County</b>
Camping Fee (daily)	\$25.00	\$25.00
Camping Fee - Deerfield Nature Park (daily)	\$20.00	\$20.00
Cabin Fee - Coldwater Lake Family Park & Herrick Recreation Area (daily)	\$45.00	\$45.00
*30 Consecutive Nights - Coldwater Lake Family Park & Herrick Recreation Area (campsites only)	\$470.00	\$550.00
30 Consecutive Nights -Deerfield Nature Park	\$400.00	\$400.00
*Seasonal Camping - Coldwater Lake Family Park & Herrick Recreation Area (May to early October)	\$1,800.00	\$2,160.00
Processing Fee (there is a \$5.00 processing fee charged per individual campsite, cabin or pavilion reserved.)	\$5.00	\$5.00

\*Due to the popularity of 30 day or more including seasonal sites at Coldwater Lake Family Park, there is a restricted number of allotted sites available for reservations. Call the Parks Main Office at (989) 317-4083 for more information.

**Camping & Cabin Cancellation Fees:****Coldwater Lake Family Park, Deerfield Nature Park & Herrick Recreation Area**

<b>Camping &amp; Cabin Fees</b>	<b>County Resident</b>	<b>Non-County</b>
Campsite/Cabin Cancellation Fee	\$15.00/site*	\$15.00/site*
30 Consecutive Nights or More Cancellation Fee	\$50.00/site*	\$50.00/site*

\*Could be more depending on when cancellation is made and circumstances. Call the Parks Main Office at (989) 317-4083 for more information.

## Parks and Recreation

### Pavilion Rental Fees:

#### Coldwater Lake Family Park

Hofbauer Pavilion	\$75.00
Beach Pavilion	\$50.00
Lakeview Pavilion	\$50.00

#### Deerfield Nature Park

Fussman Pavilion at Deerfield	\$50.00
West Beach Pavilion	\$30.00
East Beach Pavilion	\$30.00
Pond Overlook Pavilion	\$30.00
Covered Bridge (includes vehicle entry fee)	\$250.00

#### Herrick Recreation Area

West Pavilion	\$75.00
East Pavilion	\$75.00

*\*There is a \$5.00 processing fee charged per individual campsite, cabin or pavilion reserved.*

### Mooring Fees:

#### Coldwater Lake Family Park

May through October \$150.00 or \$100.00 if camping 2 or  
more nights at Coldwater Lake Family  
Call the Parks Main Office at (989) 317-4083 for availability.

### Memorial Benches:

Bench Placed in Park with Plaque \$500.00  
Call the Parks Main Office at (989) 317-4083 for details and to make arrangements.

## Trial Court

### **Fine & Cost for Civil Infractions**

*\*Points cannot be reduced or deferred as they are set by the Secretary of State*

Careless Driving (257.626B)	\$ 220.00
Child Restraint Violation (waivable) (257.710D)	\$ 115.00
Defective Equipment (waivable if written under MVC 257.683)	\$ 115.00
Disobey Stop Sign (257.671)	\$ 125.00
Disobey Traffic Signal (257.612 / .614)	\$ 125.00
Drive in Turning Lane (257.642)	\$ 120.00
Drove Wrong Way on One-Way (257.6412)	\$ 120.00
Expired Registration (257.255)	\$ 125.00
Fail to Change Address on License/Registration (257.315 / .228)	\$ 90.00
Fail to Signal/Observe (257.648)	\$ 120.00
Fail to Stop for School Bus (257.682)	\$ 205.00
Fail to Stop in Assured Clear Distance (257.627)	\$ 120.00
Fail to Stop leaving Private Drive (257.652)	\$ 125.00
Fail to Yield (257.612 / .649)	\$ 125.00
Graduated License Permit Violation (257.310E)	\$ 115.00
Improper Lane Use (257.634)	\$ 120.00
Improper Passing (257.636 – 640)	\$ 130.00
Improper Turn (257.647 / .650)	\$ 120.00
No Proof of Insurance (reduced to \$25.00 if valid shown to Court) (257.328)	\$ 135.00
Obstructed Vision (257.677 / .709)	\$ 115.00
Parking in Handicap (257.674)	\$ 215.00
Refuse PBT (257.625A2)	\$ 250.00
Seat Belt Violation (257.710E)	\$ 65.00
Speeding 01-05 over limit (construction or school zone add \$10) (257.627 / .628)	* \$ 115.00
Speeding 06-10 over limit (construction or school zone add \$20) (257.627 / .628)	* \$ 125.00
Speeding 11-15 over limit (construction or school zone add \$30) (257.627 / .628)	* \$ 135.00
Speeding 16-20 over limit (construction or school zone add \$40) (257.627 / .628)	* \$ 145.00
Speeding > 20 over limit	call Court
Violation of the Basic Speed Law (VBSL) (257.627)	\$ 120.00
Window Tint Violation (257.709)	\$ 115.00

### **Filing Fees for Circuit Court**

Filing Fee for New Case	\$ 175.00
Additional Filing Fee for New Case Involving Custody or Parenting Time	\$ 80.00
Additional Filing Fee for New Case Involving Child Support	\$ 40.00
Jury Demand	\$ 85.00
Discovery Subpoena Fee	\$ 15.00
Motion Fee	\$ 20.00
Additional Motion Fee for Post-Judgment Motion to Modify Custody or Parenting Time	\$ 80.00
Additional Motion Fee for Post-Judgment Motion to Modify Child Support	\$ 40.00
Appeal to Circuit Court	\$ 175.00
Appeal from Circuit Court to the Court of Appeals	\$ 25.00
Writs of Garnishment or Execution	\$ 15.00
Debtor's Exam	\$ 15.00

Lake Isabella Water Supply

ISABELLA COUNTY WATER SUPPLY SYSTEM NO.1 (LAKE ISABELLA) - WATER SYSTEM RATES

***\*EFFECTIVE JANUARY 01, 2022***

**CONSUMPTION/READINESS-TO-USE/HYDRANT FEES**

TYPE	CURRENT CHARGES	NEW CHARGES
Minimum Quarterly Charge: <b>5/8" Meters</b> (Residential)	\$71.23	<b>\$73.01</b>
Minimum Quarterly Charge: <b>1" Meters</b>	\$78.35	<b>\$80.31</b>
Readiness-To-Serve/Hydrant Fee/Per Quarter; Vacant/Disconnected Lots-Residential	\$71.23	<b>\$73.01</b>
Consumption Charge	\$3.864250/1000 Gallons/Actual Consumption	<b>\$3.96/1000 Gallons</b>
WAT (Water) <b>RATE FACTOR</b>	(\$3.864250 x 1.025* = <b>\$3.960856/1000 gals.</b> )	
CUM (Cubic Meters) <b>RATE FACTOR</b>	(\$1.020938 x 1.025* = <b>\$01.046461/cu. meter</b> )	<b>\$01.046461/cu. meter</b>
Cubic Meters = \$ Unit Equivalent	(\$3.960856 rate / 3.785 cu. m. = 1.046461)	

**RESIDENTIAL HOOK-UP FEES**

TYPE	CURRENT CHARGE	NEW CHARGE*	PER
NEW HOOK-UP, Residential 3/4 inch	\$735.44	<b>\$753.81</b>	Connection

**DISCONNECT AND RECONNECT CHARGES**

TYPE	DURING	CURRENT CHARGE	NEW CHARGE*	PER
Regular Seasonal	Regular working hours with 48 hours notice	\$42.02	<b>\$43.07</b>	Service Call
	Less than 48 hours notice or other than regular hours	\$89.30	<b>\$91.53</b>	Service Call
	Regular working hours with 120 hours' notice (5 working days)	\$42.02	<b>\$43.07</b>	Service Call
Non-Payment	Regular working hours only	\$78.79	<b>\$80.76</b>	Reconnect

**GENERAL CHARGES**

TYPE	CURRENT CHARGE	NEW CHARGE*	PER
Beginning/Final Meter Reading	\$36.77	<b>\$37.69</b>	Read Request
NSF-Check Charge	\$42.02	<b>\$43.07</b>	Check
Name or Address Change on Account	\$31.52	<b>\$32.31</b>	Each

\*Minimum Fee increases per Ordinance No. 1, Resolution 2018-1  
Minimum Inflation Rate Multiplier = 2.5% (Use (1.).025 factor))

March 15, 2022

**Animal Control****Adoption Fees****Dogs**

\$180 includes:

Adoption Fee	\$	15.00
License Fee	\$	10.00
HATS Medical Expenses	\$	155.00

**Puppies**

\$200 includes:

Adoption Fee	\$	15.00
License Fee	\$	10.00
HATS Medical Expenses	\$	175.00

**Kittens**

\$90 includes:

Adoption Fee	\$	15.00
HATS Medical Expenses	\$	75.00
Adult Cats:	\$	60.00 total
Senior Cats:	\$	35.00 total

**Other Service Fees:****Release Fees:**

Dogs/Puppies	\$	10.00
Puppies/litter (3 or more)	\$	20.00
Cats/Kittens	\$	10.00
Kittens/litter (3 or more)	\$	10.00

**Impound Fees:**

Dog	\$	35.00
Plus \$10 per day for boarding		

**Impound Fees:**

Cats	\$	10.00
Plus \$2 per day for boarding		

<b>Quarantine:</b>	\$	25.00
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## Treasurer

### Licensing Fees

In order to get a multi-year license, rabies vaccination must be valid through March 1st of the year you are purchasing

### Male or Female

Regular	Delinquent
1 year - \$20.00	1 year - \$40.00
2 year - \$30.00	2 year - \$60.00
3 year - \$40.00	3 year - \$70.00

### Unseced Animal or Senior Citizen (60 yrs)

Regular	Delinquent
1 year - \$10.00	1 year - \$40.00
2 year - \$15.00	2 year - \$50.00
3 year - \$20.00	3 year - \$55.00

**Licenses are based on calendar year (January – December)**

Tag Replacement or Transfer from another County- \$3.00

Service Dog License – Free\*

\*Service Dog licenses need to be obtained yearly with valid rabies vaccination. For more information about Service Animals, please visit [www.Michigan.gov/serviceanimals](http://www.Michigan.gov/serviceanimals)

## Register of Deeds

### Statutory Fees

#### **Recording Fees**

The statutory recording fees (per document) are as follows:

\$30.00 flat fee per document

\$3.00 for each additional liber & page listed (one is included at no charge)

Please include a self addressed stamped envelope for return of mailed documents.

#### **Warranty Deeds – Land Contracts**

A tax certificate **must be obtained** from the County Treasurer's Office prior to recording any of the following [MCLA211.135]:

Warranty Deed

Any Deed which contains a covenant of warranty

Land Contract

Assignment of Land Contract with warranty clause

Master Deed for Condominium

#### **Tax Certificates**

\$5.00 for up to 5 descriptions; 20¢ per additional description over 5

Checks payable to Isabella County Treasurer

#### **Name Search Fee**

600.2567(e) For searching the records, on request, by the office of the register of deeds, 50 cents for each year for which grantor/grantee searches are made, with a minimum fee of \$5.00. All copies requested from searches are subject to the statutory copy fee.

**GIS**

*(Effective – February 10, 2010)*

Aerial Photography (Orthophotography) - \$58 per section tile.

Parcel Data (Cadastral Data) - \$1.00 per parcel record.

25% discount if entire township is purchased.

50% discount if entire county is purchased.

LIDAR Data - \$29.00 per section.

Hydrology – \$170 per Township or \$2,500 for the County *(Eff. April 2011)*

Road Centerline – \$280 per Township or \$4,000 for the County *(Eff. April 2011)*

Point Address (Building & Road) – \$567 per Township or \$8,000 for the County *(Eff. April 2011)*

Zoning - \$100 per Township or \$1,500 for the County *(Eff. April 2011)*

Future Land Use - \$100 per Township or \$1,500 for the County *(Eff. April 2011)*

PA116 - \$100 per Township or \$1,500 for the County *(Eff. April 2011)*

GIS Service Costs - \$40.00 per hour. (Minimum ¼ hour)

Colored Hard Copy Costs (prints) - \$4.00 (< or = 8.5" x 14")

Colored Hard Copy Costs (plots) - \$12.00 (> 8.5" x 14")

**ISABELLA COUNTY INSPECTION DEPARTMENT**  
**BUILDING PERMIT FEE SCHEDULE**

*ESTABLISHED UNDER THE STILLE-DEROSSETT-HALE STATE CONSTRUCTION CODE ACT, 1972  
 PA 230, MCL 125.1501 ET SEQ.*

The total cost of improvement is based on the Bureau of Construction Codes Square Foot Construction Cost Table (See Attached).

to \$1,000 (includes one inspection).....	\$50.00
\$1,000 to \$10,000 .....	\$50.00 plus \$10 per \$1,000 over \$1,000
\$10,001 to \$100,000.....	\$140.00 plus \$3 per \$1,000 over \$10,000
\$100,001 to \$500,000 .....	\$410.00 plus \$2 per \$1,000 over \$100,000
\$500,001 & up .....	\$1210.00 plus \$3 per \$1,000 over \$500,000

Administration fee/per permit.....\$25.00

All work not involving a square foot computation:

    Minimum 1 inspection + administration fee..... \$90.00  
 Plus \$65.00 for each additional inspection

Additional inspections..... \$65.00

Special inspection (pertaining to sale of building)..... \$90.00

Demolition:

    Residential ..... \$90.00  
 Commercial...Minimum 1 inspection + administration fee plus \$0.05 per square foot of  
 demolition.

Residential Plan Review.....\$35.00 includes Energy Code plan check

Commercial Plan Review.....See Plan Review chart

Windows/doors, Siding, Re-shingle.....\$ 65.00 each plus \$25.00 Administration fee.

Manufactured Homes:

    Single Wide.....\$73.00 + foundation fee  
         Piers.....\$33.00  
         Crawl space.....\$44.00  
 Double Wide & Modular.....\$88.00 + foundation fee  
         Piers.....\$33.00  
         Crawl space.....\$44.00  
         Basement.....Square foot computation.

Wind Turbines:

    \$10 per lineal foot from grade to the hub of the turbine plus necessary costs in the form of an escrow fee for third party technical review to be established at the time of application.

**NOTE:** Please call 989-317- 4061 to verify fee before submitting, full payment must be made at the time of application.

## **BUREAU OF CONSTRUCTION CODES**

### **SQUARE FOOT CONSTRUCTION COST TABLE**

To be used with the Bureau of Construction Codes Building Permit and Plan Review Fee Schedules for computation of the "Total Cost of Improvement". The table below outlines the base cost per square foot for any given Use Group/Type of Construction combination. Unfinished basements must be computed separately at 20% of table cost. These figures are not intended to reflect actual cost of construction, but are only used as a basis for determination of fees related to services rendered for projects.

USE GROUP	(2009 Michigan Building Code)	TYPE OF CONSTRUCTION								
		IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1	Assembly, theaters, with or without stage	176.44	169.93	165.20	157.56	146.98	142.20	151.76	132.98	127.07
A-2	Assembly, nightclubs, restaurants, bars, banquet halls	151.03	146.72	141.70	136.83	127.57	124.97	131.74	115.44	113.02
A-3	Assembly, religious worship buildings, general, community halls, libraries, museums	178.16	171.65	166.92	159.28	148.82	144.24	153.47	134.83	128.91
A-4	Assembly, arenas	175.54	169.03	163.40	156.66	145.18	141.50	150.86	131.18	126.17
A-5	Assembly, bleachers, grandstands, stadiums	156.59	150.08	144.45	137.72	125.75	122.53	131.91	112.21	107.20
B	Business	155.28	149.60	144.52	137.45	124.67	120.03	131.78	109.55	104.34
E	Educational	163.53	157.90	153.20	146.21	136.19	128.91	141.11	118.49	114.47
F-1	Factory and industrial, moderate hazard	92.97	88.61	83.30	80.08	71.35	68.29	76.52	58.88	55.23
F-2	Factory and industrial, low hazard	92.07	87.71	83.30	79.18	71.35	67.39	75.62	58.88	54.33
H-1	High Hazard, explosives	87.11	82.75	78.34	74.22	66.57	62.61	70.66	54.10	N.P.
H234	High Hazard	87.11	82.75	78.34	74.22	66.57	62.61	70.66	54.10	49.55
H-5	HPM	155.28	149.60	144.52	137.45	124.67	120.03	131.78	109.55	104.34
I-1	Institutional, supervised environment	154.20	148.79	144.63	138.36	127.07	123.71	134.85	114.01	109.95
I-2	Institutional, hospitals, nursing homes	263.67	257.99	252.91	245.84	232.14	N.P.	240.17	217.03	N.P.
I-3	Institutional, restrained	176.87	171.19	166.11	159.04	147.61	142.08	153.37	132.50	125.48
I-4	Institutional, day care facilities	154.20	148.79	144.63	138.36	127.07	123.71	134.85	114.01	109.95
M	Mercantile	113.22	108.91	103.89	99.02	90.41	87.80	93.93	78.28	75.86
R-1	Residential, hotels and motels	155.54	150.13	145.97	139.70	128.56	125.20	136.34	115.49	111.44
R-2	Residential, multiple family including dormitories, convents, monasteries	130.40	124.99	120.83	114.56	104.04	100.68	111.82	90.97	86.92
R-3	Residential, one- and two-family	122.74	119.39	116.36	113.47	108.94	106.23	109.87	101.79	95.34
R-4	Residential, care/assisted living facilities	154.20	148.79	144.63	138.36	127.07	123.71	134.85	114.01	109.95
S-1	Storage, moderate hazard	86.21	81.85	76.54	73.32	64.77	61.71	69.76	52.30	48.65
S-2	Storage, low hazard	85.31	80.95	76.54	72.42	64.77	60.81	68.86	52.30	47.75
U	Utility, miscellaneous	64.61	61.02	57.11	53.93	48.40	45.26	51.34	37.85	35.85

unfinished basement 19.07

**Approved by Construction Code Commission – February 13, 2013**  
**Established by Director, Department of Licensing & Regulatory Affairs – February 26, 2013**

**Effective Date – April 1, 2013**  
 County effective date - July 1, 2017

**ISABELLA COUNTY**  
**Soil Erosion and Sedimentation Permit Fees with Inspections**

**DRAFT** EFFECTIVE: 07/01/17

<b>1. <u>APPLICATION FEE</u></b> (Required for each permit)	One & Two Family/Small Add./Garage/Mobile Hm. Pads All Others	\$25.00 50.00
<b>2. <u>EXEMPTION FORM FEE</u></b>	If Criteria Is Met (See Exemption Form)	20.00
<b>3. <u>TRANSPORTATION FACILITIES</u></b> Streets, Highways, Roadways	Up to ½ mile Each additional ½ mile or fraction thereof	175.00 50.00
<b>4. <u>SUBDIVISION</u></b> Plat development, Site Condos, Mobile Home Parks, & Multiple Housing Units, Includes 1/2 Mile of Roadway	Up to 1 acre Each additional acre or fraction thereof	175.00 50.00
<b>5. <u>INDUSTRIAL &amp; COMMERCIAL DEVELOPMENT</u></b>	Up to 1 acre Each Additional Acre or Fraction Thereof	175.00 50.00
<b>6. <u>SERVICE FACILITIES</u></b> Schools, Churches, Shopping Centers	Up to 1 acre Each Additional Acre or Fraction Thereof	175.00 50.00
<b>7. <u>RECREATIONAL FACILITIES</u></b> Parks, Campgrounds	Up to 1 acre Each Additional Acre or Fraction Thereof	175.00 25.00
<b>8. <u>UTILITIES</u></b> Underground Distribution/Transmission, Pipelines, Underground Cables	Up to 1/2 mile Each Additional ½ Mile or Fraction Thereof	175.00 50.00
<b>9. <u>OIL, GAS &amp; MINERAL WELLS</u></b> Production Operation Flow Lines (Not Regulated under Part 315)	Up to 1/2 mile Each Additional ½ Mile or Fraction Thereof	175.00 50.00
<b>10. <u>SINGLE OR TWO-FAMILY RESIDENTIAL</u></b>	Includes Large Additions/Pole Barns (above 720 sq. ft., 24'x30')	125.00
<b>11. <u>SMALL ADDITION/GARAGE/MOBILE HOME PEIRS/RESIDENTIAL DRIVEWAY</u></b>		50.00
<b>12. <u>WATER IMPOUNDMENTS, WATERWAYS, OR GENERAL GRADING IMPROVEMENTS</u></b>  Water Impoundment, Land Balancing, Clearing or Other General Earth Change Activities	Up to 1 acre Each Additional Acre or Fraction Thereof	125.00  25.00
<b>13. <u>MINING</u></b> (only Includes Removal of Clay, Gravel, Sand, Peat & Topsoil.)	Annual Operating Fee	200.00
<b>14. <u>SEAWALLS</u></b>	Up to 100 feet Each Additional 100 Feet or Fraction Thereof	75.00 50.00
<b>15. <u>ADDITIONAL INSPECTIONS</u></b> Requested By Permit Holder or Inspections Subsequent to a Violation Notice	Per Inspection	75.00
<b>16. <u>REQUESTED SITE EVALUATION</u></b> Prior to the Granting of a Permit	Up to 2 hours Each Additional 1 Hour	75.00 45.00
<b>17. <u>RENEWAL PERMIT FEES</u></b> 1 Year Renewal		1/2 Original Fee
<b>18. <u>WIND TURBINES</u></b>	Per Turbine Plus collection lines - each 1/2 mile or fraction thereof	500.00 50.00

**TOTAL FEE DOUBLED IF WORK COMMENCES WITHOUT PERMIT**

All fees shall be payable to the **County of Isabella** and shall be paid to an authorized agent of the Community Development Department.



## Zoning

*(Effective October 1, 2013)*

Zoning Permit - \$50.00

Administrative Site Plan Review - \$75.00

Planning Commission Site Plan Review - \$125.00

Special Use Permit - \$175.00

Variance - \$175.00

Zoning Amendment (Text, Map and Conditional) - \$325.00

Wind Farm – *(See Fee for WECS – Eff. January 16, 2018)*

Solar Farm – *(See Fee for Solar Farm – Eff. May 19, 2021)*

New/Verification Address *(includes sign)* - \$50.00

E911 Sign Only - \$15.00

2024 Proposed Budget  
SPECIAL REVENUE FUNDS

DRAFT

Isabella County Special Revenue Funds		Fund No.	2022 Actual	2023 Amended	2024 Proposed
PARKS AND RECREATION	208	Beginning Fund Bal.	1,550,364	1,766,370	1,400,390
		<b>Revenues</b>	1,391,612	1,711,680	1,711,343
		<b>Expenses</b>	(1,088,229)	(2,006,212)	(2,168,771)
		<i>Transfer to GF - Indirect Costs</i>	(87,377)	(71,448)	(92,545)
		<i>Change(Use) of Fund Bal.</i>	216,006	(365,980)	(549,973)
		Ending Fund Bal.	1,766,370	1,400,390	850,417
GIS FUND	211	Beginning Fund Bal.	94,265	129,152	84,545
		<b>Revenues</b>	29,939	32,500	32,500
		<b>Expenses</b>	(23,302)	(77,107)	(89,476)
		<i>Transfer from GF</i>	28,250	-	28,033
		<i>Change(Use) of Fund Bal.</i>	34,887	(44,607)	(28,943)
		Ending Fund Bal.	129,152	84,545	55,602
FRIEND OF THE COURT	215	Beginning Fund Bal.	46,542	63,917	58,175
		<b>Revenues</b>	530,386	613,000	614,500
		<b>Expenses</b>	(743,011)	(891,742)	(918,412)
		<i>Transfer from GF</i>	230,000	273,000	265,000
		<i>Change(Use) of Fund Bal.</i>	17,375	(5,742)	(38,912)
		Ending Fund Bal.	63,917	58,175	19,263
FORFEITURES-PROSECUTOR	254	Beginning Fund Bal.	202	202	202
		<b>Revenues</b>	-	-	-
		<b>Expenses</b>	-	-	-
		<i>Transfer to Other Funds</i>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	-	-	-
		Ending Fund Bal.	202	202	202
ROD AUTOMATION FUND	256	Beginning Fund Bal.	158,121	177,765	130,825
		<b>Revenues</b>	52,793	55,160	43,700
		<b>Expenses</b>	(30,499)	(91,100)	(38,500)
		<i>Transfer to GF</i>	(2,650)	(11,000)	-
		<i>Change(Use) of Fund Bal.</i>	19,644	(46,940)	5,200
		Ending Fund Bal.	177,765	130,825	136,025



2024 Proposed Budget  
SPECIAL REVENUE FUNDS

DRAFT

Isabella County Special Revenue Funds		Fund No.	2022 Actual	2023 Amended	2024 Proposed
COMMUNITY CORRECTIONS	258	Beginning Fund Bal.	1,190	1,190	1,190
		<b>Revenues</b>	-	-	-
		<b>Expenses</b>	-	-	-
		<i>Transfer from GF</i>	-	-	-
		<i>Transfer to Other Funds</i>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	-	-	-
		Ending Fund Bal.	1,190	1,190	1,190
ISA CO COMM CORRECTION	259	Beginning Fund Bal.	47,151	66,036	26,265
		<b>Revenues</b>	53,370	62,063	110,276
		<b>Expenses</b>	(100,485)	(146,834)	(169,045)
		<i>Transfer from GF</i>	66,000	45,000	33,000
		<i>Change(Use) of Fund Bal.</i>	18,885	(39,771)	(25,769)
		Ending Fund Bal.	66,036	26,265	496
		INDIGENT DEFENSE	260	Beginning Fund Bal.	38,873
<b>Revenues</b>	1,085,176			1,359,327	1,589,835
<b>Expenses</b>	(1,173,431)			(1,503,879)	(1,723,842)
<i>Transfer from GF</i>	236,106			240,306	240,306
<i>Transfer to GF - Indirect Costs</i>	(148,476)			(95,754)	(106,299)
<i>Change(Use) of Fund Bal.</i>	(625)			-	-
Ending Fund Bal.	38,248			38,248	38,248
CENTRAL DISPATCH	261	Beginning Fund Bal.	1,198,763	1,194,095	618,878
		<b>Revenues</b>	1,853,845	1,844,950	1,898,700
		<b>Expenses</b>	(1,743,974)	(2,315,319)	(2,098,223)
		<i>Transfer to GF - Indirect Costs</i>	(114,539)	(104,848)	(121,743)
		<i>Change(Use) of Fund Bal.</i>	(4,668)	(575,217)	(321,266)
		Ending Fund Bal.	1,194,095	618,878	297,612
CONCEALED PISTOL LICENSING	263	Beginning Fund Bal.	68,250	62,940	57,563
		<b>Revenues</b>	30,821	35,000	35,000
		<b>Expenses</b>	(6,476)	(7,450)	(9,400)
		<i>Transfer to GF</i>	(29,655)	(32,927)	(27,215)
		<i>Change(Use) of Fund Bal.</i>	(5,310)	(5,377)	(1,615)
		Ending Fund Bal.	62,940	57,563	55,948

2024 Proposed Budget  
SPECIAL REVENUE FUNDS

DRAFT

Isabella County Special Revenue Funds	Fund No.		2022 Actual	2023 Amended	2024 Proposed
LOCAL CORR OFFICER TRAINI	264	Beginning Fund Bal.	25,122	34,200	34,200
		<b>Revenues</b>	11,713	10,000	15,000
		<b>Expenses</b>	(2,635)	(10,000)	(15,000)
		<i>Change(Use) of Fund Bal.</i>	9,078	-	-
		Ending Fund Bal.	34,200	34,200	34,200
DRUG LAW ENFORCEMENT	265	Beginning Fund Bal.	21,256	21,267	21,267
		<b>Revenues</b>	11	-	-
		<b>Expenses</b>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	11	-	-
		Ending Fund Bal.	21,267	21,267	21,267
COUNTY LAW LIBRARY	269	Beginning Fund Bal.	494	2,893	2,893
		<b>Revenues</b>	6,500	6,500	6,500
		<b>Expenses</b>	(28,251)	(23,400)	(27,400)
		<i>Transfer from GF</i>	24,150	16,900	18,900
		<i>Change(Use) of Fund Bal.</i>	2,399	-	(2,000)
		Ending Fund Bal.	2,893	2,893	893
CDBG HSG ASSISTANCE GRANT	273	Beginning Fund Bal.	176,877	176,727	211,627
		<b>Revenues</b>	-	35,000	35,000
		<b>Expenses</b>	(150)	(100)	(100)
		<i>Transfer from GF</i>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	(150)	34,900	34,900
Ending Fund Bal.	176,727	211,627	246,527		
TRIBAL DISTRIBUTIONS	280	Beginning Fund Bal.	335,656	183,586	183,586
		<b>Revenues</b>	49,196	100,000	100,000
		<b>Expenses</b>	(201,266)	(100,000)	(113,100)
		<i>Transfer to Other Funds</i>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	(152,070)	-	(13,100)
		Ending Fund Bal.	183,586	183,586	170,486

2024 Proposed Budget  
SPECIAL REVENUE FUNDS

DRAFT

Isabella County Special Revenue Funds	Fund No.		2022 Actual	2023 Amended	2024 Proposed
<b>OPIOID SETTLEMENT</b>	284	Beginning Fund Bal.	-	-	383,257
		<b>Revenues</b>	-	383,257	-
		<b>Expenses</b>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	-	383,257	-
		Ending Fund Bal.	-	383,257	383,257
<b>COMMISSION ON AGING</b>	286	Beginning Fund Bal.	2,751,373	2,875,455	2,191,958
		<b>Revenues</b>	2,959,862	3,129,737	3,145,021
		<b>Expenses</b>	(2,486,626)	(3,479,704)	(3,129,699)
		<i>Transfer to GF - Indirect Costs</i>	(349,154)	(333,530)	(331,564)
		<i>Change(Use) of Fund Bal.</i>	124,082	(683,497)	(316,242)
		Ending Fund Bal.	2,875,455	2,191,958	1,875,716
<b>DEPARTMENT OF HUMAN SERVICES</b>	290	Beginning Fund Bal.	8,214	11,023	11,023
		<b>Revenues</b>	-	-	-
		<b>Expenses</b>	(2,191)	(5,000)	(5,000)
		<i>Transfer from GF</i>	5,000	5,000	5,000
		<i>Change(Use) of Fund Bal.</i>	2,809	-	-
Ending Fund Bal.	11,023	11,023	11,023		
<b>CHILD CARE FUND</b>	292	Beginning Fund Bal.	622,746	763,026	319,235
		<b>Revenues</b>	656,820	751,500	810,831
		<b>Expenses</b>	(1,116,540)	(1,595,291)	(1,557,635)
		<i>Transfer from GF</i>	600,000	400,000	450,000
		<i>Change(Use) of Fund Bal.</i>	140,280	(443,791)	(296,804)
Ending Fund Bal.	763,026	319,235	22,431		
<b>SOLDIERS &amp; SAILORS RELIEF</b>	293	Beginning Fund Bal.	13,549	29,310	29,310
		<b>Revenues</b>	-	-	-
		<b>Expenses</b>	(4,239)	-	-
		<i>Transfer from GF</i>	20,000	-	-
		<i>Change(Use) of Fund Bal.</i>	15,761	-	-
Ending Fund Bal.	29,310	29,310	29,310		

2024 Proposed Budget  
SPECIAL REVENUE FUNDS

DRAFT

Isabella County Special Revenue Funds			2022 Actual	2023 Amended	2024 Proposed
Fund No.					
VETERANS TRUST FUND	294	Beginning Fund Bal.	150	150	150
		<b>Revenues</b>	-	-	-
		<b>Expenses</b>	-	-	-
		<i>Change(Use) of Fund Bal.</i>	-	-	-
		Ending Fund Bal.	150	150	150

2024 Proposed Budget  
 PROPRIETARY FUNDS

DRAFT

Isabella County Proprietary Funds		Fund No.	2022 Actual	2023 Amended	2024 Proposed
DELINQUENT TAX REVOLVING	516	Beginning Net Position	4,130,951	4,369,852	4,353,297
		<b>Revenues</b>	419,419	576,000	655,000
		<b>Expenses</b>	(180,518)	(392,555)	(394,251)
		<i>Transfer to GF</i>	-	(200,000)	-
		<i>Change in Net Position</i>	238,901	(16,555)	260,749
		<i>Unrestricted</i>	4,369,852	4,353,297	4,614,046
		Ending Net Position	4,369,852	4,353,297	4,614,046
PA 105	518	Beginning Net Position	73,958	76,446	76,501
		<b>Revenues</b>	3,189	2,525	2,550
		<b>Expenses</b>	(701)	(2,470)	(2,470)
		<i>Transfer to GF</i>	-	-	-
		<i>Change in Net Position</i>	2,488	55	80
		<i>Unrestricted</i>	76,446	76,501	76,581
		Ending Net Position	76,446	76,501	76,581
PA 123	519	Beginning Net Position	2,584,595	2,861,832	2,829,652
		<b>Revenues</b>	417,014	201,400	239,400
		<b>Expenses</b>	(139,777)	(233,580)	(236,626)
		<i>Transfer to GF</i>	-	-	-
		<i>Change in Net Position</i>	277,237	(32,180)	2,774
		<i>Unrestricted</i>	2,861,832	2,829,652	2,832,426
		Ending Net Position	2,861,832	2,829,652	2,832,426
BUILDING INSPECTION FUND	542	Beginning Net Position	703,035	755,332	665,134
		<b>Revenues</b>	490,550	474,500	488,500
		<b>Expenses</b>	(394,321)	(523,615)	(515,317)
		<i>Transfer to GF - Indirect Costs</i>	(43,932)	(41,083)	(40,287)
		<i>Change in Net Position</i>	52,297	(90,198)	(67,104)
		<i>Net investment in capital assets</i>	64,058	52,774	41,630
		<i>Unrestricted</i>	691,274	612,360	556,400
		Ending Net Position	755,332	665,134	598,030

2024 Proposed Budget  
 PROPRIETARY FUNDS

DRAFT

Isabella County Proprietary Funds			2022 Actual	2023 Amended	2024 Proposed
Fund No.					
LAKE ISABELLA WSS-OPER	591	Beginning Net Position	134,685	154,994	175,332
		<b>Revenues</b>	69,583	98,976	82,906
		<b>Expenses</b>	(49,274)	(78,638)	(81,925)
		<i>Change in Net Position</i>	20,309	20,338	981
		<i>Net investment in capital assets</i>	36,207	29,507	51,496
		<i>Unrestricted</i>	118,787	145,825	124,817
		Ending Net Position	154,994	175,332	176,313
		RECYCLING FUND	596	Beginning Net Position	1,615,372
<b>Revenues</b>	1,348,671			1,139,700	1,142,600
<b>Expenses</b>	(1,412,360)			(1,422,340)	(1,379,894)
<i>Transfer from GF</i>	450,000			400,000	315,000
<i>Transfer to GF - Indirect Costs</i>	(122,226)			(137,915)	(152,150)
<i>Change in Net Position</i>	264,085			(20,555)	(74,444)
<i>Net investment in capital assets</i>	1,115,148			934,814	819,339
<i>Restricted for equip. replacement</i>	350,000			119,980	119,980
<i>Unrestricted</i>	414,309			804,108	845,139
Ending Net Position	1,879,457			1,858,902	1,784,458
CONCESSION/COMMISSARY	597	Beginning Net Position	154,987	227,939	218,460
		<b>Revenues</b>	301,804	265,050	265,200
		<b>Expenses</b>	(123,429)	(142,990)	(163,585)
		<i>Transfer to GF</i>	(105,423)	(131,539)	(156,090)
		<i>Change in Net Position</i>	72,952	(9,479)	(54,475)
		<i>Net investment in capital assets</i>	67,298	63,398	59,398
		<i>Unrestricted</i>	160,641	155,062	104,587
		Ending Net Position	227,939	218,460	163,985

2024 Proposed Budget  
GENERAL FUND REVENUES

DRAFT

Isabella County General Fund Budget		2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
<b>TAXES</b>					
253.402.000	PROPERTY TAXES	12,774,215	13,060,122	14,183,359	14,183,359
	WIND TURBINE REVENUE	2,235,250	1,906,668	1,794,906	1,794,906
253-402.001	IN LIEU OF PROPERTY TAXES	51,909	45,000	50,000	50,000
253-434.000	TRAILER PARK TAXES	5,193	4,500	4,500	4,500
253-442.000	SUMMER TAX REIMB	9,158	9,000	9,000	9,000
253-447.000	ADMINISTRATION FEE	18,058	16,000	16,000	16,000
253-573.000	LOCAL COMM STABILIZATION-PPT	62,217	80,206	-	50,000
		15,156,000	15,121,496	16,057,765	16,107,765

<b>LICENSES AND PERMITS</b>					
215-486.000	CLERK-MARG. LIC/GUN PERM	4,430	3,200	4,500	4,500
215-486.002	MARRIAGE LICENSE FEES	5,205	4,000	5,000	5,000
215-486.003	CREMATION PERMITS	-	20,000	20,000	20,000
253-478.000	DOG LICENSES-TREAS	51,373	60,000	35,000	45,000
430-478.000	DOG LICENSE-AC	5,725	6,000	3,000	3,000
703-479.000	SOIL EROSION PERMITS	12,511	13,000	14,500	14,500
703-479.001	ZONING PERMITS	10,575	12,500	12,000	12,000
703-635.001	REVENUE-WECS IS WIND SUP & SPR	200,771	50,000	-	-
703-635.002	REVENUE-WECS IS WIND ENFORCE.	-	25,000	25,000	25,000
		290,590	193,700	119,000	129,000

<b>FEDERAL, STATE, AND LOCAL CONTRIBUTIONS</b>					
000-439.000	RECREATIONAL MARIJUANA DISTRIBUTIONS	112,907	259,784	259,784	259,784
000-439.001	MEDICAL MARIJUANA EXCISE TAX	-	-	-	2,500
000-528.003	OTHER FEDERAL GRANT-CESF PA FY20	19,073	-	-	-
000-528.005	OTHER FEDERAL GRANT-CESF TRIAL COURT	4,023	-	-	-
000-528.008	OTHER FEDERAL GRANT-CESF PA FY21	10,343	24,641	-	-
000-528.009	OTHER FEDERAL GRANT-CESF COURTS FY22	298	-	-	-
000-528.021	OTHER FEDERAL GRANT-ARPA	102,735	9,166,664	98,895	98,895
000-542.001	CONVENT. FACIL/LIQUOR	254,556	268,885	366,866	366,866
000-543.004	STATE GRANT-MPSCS RADIO TOWER	-	439,748	3,078,229	3,078,229
000-574.000	STATE SHARED INCOME TAX	1,326,099	1,405,707	1,628,809	1,489,930
000-574.002	STATE SHARED-LIQUOR LIC	10,790	6,000	2,000	2,000
000-590.004	LOCAL REVENUE - MMRMA RAP GRANT	-	5,000	-	-
000-590.005	LOCAL REVENUE - HATS	27,979	-	-	-
281-540.000	PROBATE JUDGES SAL-STATE	182,896	183,000	183,000	183,000
281-540.001	JUD SAL-STD PYMT-STATE	114,208	109,000	120,000	120,000
281-540.006	STATE GRANT-COURT EQUITY	253,191	270,000	270,000	270,000
281-540.009	STATE GRANT-PROB JUDGE FICA	-	11,000	11,425	11,425
281-544.000	DRUG CASE INFO-STATE	15,038	15,000	15,000	15,000
281-562.005	STATE REIMB-CJO	27,317	27,317	27,317	27,317
282-541.000	SCAO GRANT-STATE	204,957	213,000	223,500	223,500
287-541.000	SCAO GRANT-STATE	66,500	139,364	161,757	161,757
288-541.000	SCAO GRANT-STATE	88,000	99,095	105,980	105,980
296-503.000	PROS ATTN CRP-FED	16,103	15,200	25,000	25,000
296-519.001	FIA REIMB-PA	24,151	25,000	25,000	25,000
296-540.003	PROS ATTY DIVERSION-STATE	900	1,000	2,500	2,500
296-542.001	VICTIMS RIGHTS-ESCHEATS	1,210	-	-	-
296-570.000	VICTIMS RIGHTS REIMBURSEMENT	144,057	141,842	141,842	141,842
301-506.000	FED GRANT-BULLETPROOF VESTS	4,845	2,000	2,000	2,000
301-506.027	HLS REG 6 GRANT-GRAY KEY	26,771	-	-	-
301-583.000	CHILD SAFETY SEAT CONTRIBUTIONS	1,530	-	-	-
302-543.001	OHSP-ROAD PATROL-STATE	85,217	60,000	90,000	90,000
307-553.000	STATE GRANT-OWI ENFORCE	2,100	-	-	-
309-590.009	LOCAL REVENUE-VILLAGE LAKE ISABELLA	20,935	35,000	25,000	25,000
311-590.010	LOCAL REVENUE-BEAL CITY SRO	-	-	58,000	58,000
312-677.000	LOCAL REVENUE-MMC SECURITY	27,928	60,865	88,901	88,901
313-590.011	LOCAL REVENUE-WISE TWP PATROL	-	-	-	25,000
320-543.003	MICHIGAN JUSTICE TRAINING	2,710	3,000	3,000	3,000
331-543.005	MARINE SAFETY-STATE	3,836	5,100	5,100	5,100
351-528.010	OTHER FEDERAL GRANT-COVID 19 JAILS	356,900	-	-	-
351-617.011	FEDERAL INMATE HOUSING	288,880	200,000	200,000	200,000
351-617.012	FEDERAL INMATE TRANSPORT	17,656	20,000	5,000	5,000
426-506.000	EMERGENCY MGM GRANT	6,860	23,449	23,000	23,000
426-506.024	FY19 HOMELAND SECURITY	7,839	29,497	-	-
426-506.025	FY20 HOMELAND SECURITY	-	29,381	-	-
426-506.026	FY21 HOMELAND SECURITY	-	28,185	44,054	44,054
682-550.000	CVSF GRANT REVENUE	50,000	63,104	78,932	78,932
711-613.001	REMONUMENTATION FEES	574	600	300	300
714-542.000	REMONUMENTATION GRANT-ST	41,994	51,000	40,000	40,000
		3,953,906	13,437,428	7,410,191	7,298,812

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Isabella County General Fund Budget

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<b>CHARGES FOR SERVICES</b>					
215-486.001	VOTER REGISTRATION	7,371	2,000	2,000	2,000
215-603.000	CIRCUIT COURT COSTS	60,083	70,000	54,000	54,000
215-603.001	CIRCUIT COURT ATTY REIMB	63,617	60,000	56,000	56,000
215-607.000	CIRCUIT COURT SERVICES	19,036	25,000	25,000	25,000
215-615.000	DATA PROCESSING-ELECTIONS	-	5,000	-	-
215-616.001	CLERK'S SERVICES-OTHER	84,410	85,000	90,000	90,000
215-616.002	CLERK'S SERVICES-DIVORCE	-	-	1,500	1,500
215-616.003	CLERK'S SERVICES-CREMATATION CERTIFICATES	450	-	-	-
215-617.000	JUROR FEE COMPENSATION	7,484	5,000	10,000	10,000
253-614.000	TREASURER'S SERVICES	26,194	10,000	10,000	10,000
257-614.001	TAX ROLL PROCESSING-REVENUE	(3,866)	15,000	15,000	15,000
257-614.005	ENHANCED DATA ACCESS FEES	3,000	3,000	3,000	3,000
262-615.001	ELECTION EXPENSE REIMBURSE.	12,214	15,000	110,000	110,000
281-604.000	DISTRICT COURT COSTS	399,435	425,000	400,000	400,000
281-605.000	OVERSIGHT FEES-JUV COURT	2,090	2,000	1,500	1,500
281-605.001	JUVEN. CRT ATTY REIMB	8,289	10,000	10,000	10,000
281-605.004	OVERSIGHT FEES-DIST COURT	23,694	30,000	25,000	25,000
281-605.010	COMM. SERVICE/ASSESSMENT FEE	11,262	15,000	15,000	15,000
281-608.000	DISTRICT COURT FEES	129,731	110,000	125,000	125,000
281-608.001	DIST CRT-PSI FEE	13,661	15,000	-	-
281-608.003	CIRCUIT COURT PSI FEE	1,328	1,500	1,500	1,500
281-631.009	PROBATE COURT SERVICES	33,117	30,000	32,000	32,000
281-636.003	CAPITAL COSTS	17,336	20,000	20,000	20,000
287-608.004	DRUG COURT FEES	3,109	2,800	3,500	3,500
296-632.000	PROSECUTING ATTY FEES	5,755	3,000	1,000	1,000
301-548.000	CONVEYING CONVICTS	2,950	1,200	2,000	2,000
301-617.000	SHERIFFS SERVICES	16,003	15,000	15,000	15,000
301-617.001	CIVIL PROCESS-SHERIFF	3,626	2,500	3,000	3,000
301-617.002	DNA SAMPLE FEES	760	500	500	500
301-617.004	WARRANT FEES	2,795	3,000	1,500	1,500
301-617.006	SOR LOCAL FEE	880	400	500	500
351-531.000	SOCIAL SECURITY INC-FED	11,000	8,000	8,000	8,000
351-617.002	INMATE HOUSING	47,897	50,000	70,000	70,000
351-617.004	DIVERTED FELONS-STATE REV	194,600	150,000	150,000	150,000
351-617.006	INMATE PAYPHONE FEES	93,091	80,000	80,000	80,000
351-617.008	DETAINER INMATE-STATE REV	19,064	10,000	10,000	10,000
351-617.009	INMATE INCARCER. FEE-LOC	72,817	60,000	60,000	60,000
351-676.002	TETHER FEE REIMBURSEMENT	293	500	500	500
430-631.000	ANIMAL SHELTER SERVICES	7,856	6,500	7,000	9,000
430-642.020	SALES-ANIMAL SHELTER	5,815	3,000	4,000	4,000
442-626.001	ENGINEERING FEES	2,179	1,950	-	-
703-479.009	HOUSE NUMBERS	4,485	4,500	3,000	3,000
703-643.003	COPY MACH FEES-COMM. DEV.	-	50	50	50
703-682.003	MISC-CONTRACTUAL SERVICES	4,800	4,000	4,000	4,000
711-480.000	REAL ESTATE TRANSFER TAX	365,877	350,000	300,000	300,000
711-613.000	REGISTER OF DEEDS SERVICE	286,302	300,000	275,000	275,000
711-613.002	ROD SERVICE ONLINE	30,638	22,000	20,000	20,000
		2,102,528	2,032,400	2,025,050	2,027,050
<b>FINES AND FORFEITURES</b>					
215-663.001	CIR CRT BOND FORFEITURES	1,000	-	-	-
281-636.000	DST CRT ORDINANCE FINES	41,658	40,000	40,000	40,000
281-636.001	CIVIL FINES-TECHNOLOGY FUND	17,306	20,000	20,000	20,000
281-636.002	FINES-PROBATE COURT	4,965	2,000	3,500	3,500
281-663.000	DST CRT BOND FORFEITURES	12,650	20,000	22,000	22,000
301-663.000	DST CRT BOND FORFEITURES	101	-	-	-
		77,681	82,000	85,500	85,500
<b>INTEREST AND RENTS</b>					
000-665.000	INTEREST EARNED	2,709	-	-	-
000-667.000	RENT-EMERGENCY BLDG	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	6,617	6,617	6,815	6,815
000-671.000	RENT-8CAP HEAD START	2,400	2,400	2,400	2,400
253-445.002	INTEREST EARNED-SUMMER TAX	42,416	42,000	45,000	45,000
253-665.000	INTEREST EARNED	86,099	12,500	250,000	250,000
		342,577	265,852	476,975	476,975



2024 Proposed Budget  
GENERAL FUND REVENUES

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Isabella County General Fund Budget

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OTHER REVENUE					
000-673.000	SALE OF FIXED ASSETS	21,276	15,000	-	20,000
000-680.000	INSURANCE SETTLEMENT	22,000	-	-	-
000-682.000	MISCELLANEOUS REVENUE	6,423	10,052	-	-
000-687.000	REFUNDS & REBATES	170,152	140,000	130,000	150,000
281-605.002	GAL COSTS	10,033	10,500	10,500	10,500
281-636.004	INSURANCE FEES	1,863	1,800	1,800	1,800
281-689.001	TRIAL COURT ADJUSTMENTS	1	-	-	-
301-682.000	MISCELLANEOUS REVENUE	-	7,460	-	-
301-682.001	REIMBURSED EXPENSES	5,063	-	-	-
351-674.000	INMATE MEDICAL REIMBURSEMENT	3,185	2,000	3,000	3,000
430-674.013	3RD PARTY CONTRIBUTIONS	10	-	-	-
		240,006	186,812	145,300	185,300

TRANSFER IN FROM OTHER FUNDS					
215-699.263	TRANSFERS IN - CPL	29,655	32,927	27,215	27,215
711-699.000	TRANSFERS IN - ROD AUTOMATION	2,650	11,000	12,000	-
930-699.000	TRANSFERS IN - COMMISSARY	105,423	131,539	119,760	156,090
930-699.003	TRANSFERS IN - DELINQUENT TAX REVOLVING	-	200,000	-	-
930-699.004	TRANSFERS IN - INDIRECT COSTS	865,704	784,578	844,588	844,588
		1,003,432	1,160,044	1,003,563	1,027,893

	<b>Use of Fund Balance</b>	-	-	-	<b>1,543,859</b>
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	<b>GRAND TOTAL REVENUES</b>	<b>23,166,720</b>	<b>32,479,732</b>	<b>27,323,344</b>	<b>28,882,154</b>
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GENERAL FUND EXPENDITURES

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DEPT 101 BOARD OF COMMISSIONERS					
703	SALARIES & WAGES-SUPERVISOR	51,230	51,000	51,500	51,500
715	FICA-EMPLOYER EXPENSE	2,430	3,902	3,940	3,940
716	HEALTH INSURANCE	99,004	104,850	99,994	97,976
717	LIFE INSURANCE	589	589	685	685
719	WORKERS COMPENSATION INS	124	147	145	145
727	OFFICE SUPPLIES	495	750	500	500
802	CONTRACTUAL SERVICES	-	76,500	18,000	18,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	1,220	1,220
850	INTERNET	1,580	945	-	-
861	PERSONAL CAR MILEAGE	835	750	1,000	1,000
865	MEALS & LODGING	712	1,500	2,500	2,500
901	LEGAL NOTICES	466	500	500	500
956	MISCELLANEOUS	-	122,750	100	100
957	EDUCATION & SEMINARS	1,020	2,000	2,000	2,000
960	DUES & SUBSCRIPTIONS	39,029	33,810	33,810	43,828
978	COMPUTERS	-	165,400	-	-
<b>COMMISSIONERS DEPT TOTAL</b>		<b>197,514</b>	<b>565,392</b>	<b>215,894</b>	<b>223,894</b>

DEPT 172 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	389,867	396,324	449,832	442,081
706	SALARIES & WAGES-PART TIME	-	5,000	-	-
707	SALARIES & WAGES-OVERTIME	752	4,932	-	-
715	FICA-EMPLOYER EXPENSE	31,994	30,319	34,411	35,423
716	HEALTH INSURANCE	90,244	116,750	142,508	140,185
717	LIFE INSURANCE	506	505	685	685
718	RETIREMENT EXPENSE	58,772	63,238	67,388	67,567
719	WORKERS COMPENSATION INS	884	1,148	1,262	1,262
721	PTO PAYOUTS	38,750	12,080	3,525	3,525
723	PRE-EMPLOYMENT BACKGROUND CHECK	153	500	-	-
727	OFFICE SUPPLIES	4,650	7,000	7,500	7,500
728	PRINTING & BINDING	92	-	100	100
802	CONTRACTUAL SERVICES	189,706	136,750	153,300	153,300
830	ATTORNEY FEES	25,943	40,000	30,000	30,000
850	TELEPHONE	4,072	6,739	4,817	4,817
851	COPY MACHINE COSTS	1,902	1,500	2,358	2,358
852	FAX MACHINE COSTS	192	600	1,000	1,000
860	TRAVEL	10	250	600	600
861	PERSONAL CAR MILEAGE	891	1,000	1,500	1,500
865	MEALS & LODGING	1,221	2,000	2,000	2,000
902	ADVERTISING	-	500	500	500
931	EQUIPMENT REPAIR & MAINT	-	400	-	-
956	MISCELLANEOUS	298	500	1,000	1,000
957	EDUCATION & SEMINARS	1,275	1,500	1,500	1,500
960	DUES & SUBSCRIPTIONS	3,124	3,000	3,000	3,000
963	LIABILITY & PROPERTY INSURANCE	331,736	280,000	308,000	308,000
978	NEW EQUIPMENT	-	11,200	12,200	12,200
995	COVID-19 ARPA GRANT	4,869	-	-	-
<b>ADMINISTRATION TOTAL</b>		<b>1,181,905</b>	<b>1,123,735</b>	<b>1,228,986</b>	<b>1,220,103</b>

DEPT 215 COUNTY CLERK					
703	SALARIES & WAGES-SUPERVISOR	83,706	85,105	87,667	88,096
704	SALARIES & WAGES-REGULAR	232,348	249,726	251,063	252,288
707	SALARIES & WAGES-OVERTIME	84	-	-	-

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715	FICA-EMPLOYER EXPENSE	23,749	25,563	25,913	26,040
716	HEALTH INSURANCE	127,165	140,437	163,901	160,672
717	LIFE INSURANCE	561	589	685	685
718	RETIREMENT EXPENSE	58,048	81,605	80,261	80,311
719	WORKERS COMPENSATION INS	743	930	952	952
721	PTO PAYOUTS	6,870	3,300	800	800
727	OFFICE SUPPLIES	5,350	7,000	13,000	13,000
728	PRINTING & BINDING	3,566	4,000	5,000	5,000
802	CONTRACTUAL SERVICES	33,471	70,000	48,600	48,600
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	1,760	1,760
834	MEDICAL SERVICES	86	-	-	-
850	TELEPHONE	1,213	2,857	990	990
851	COPY MACHINE COSTS	90	400	-	-
852	FAX MACHINE	129	500	-	-
861	PERSONAL CAR MILEAGE	-	300	300	300
865	MEALS & LODGING	500	500	500	500
902	ADVERTISING	225	-	-	-
931	EQUIPMENT REPAIR & MAINT.	-	1,000	3,000	3,000
956	RE-APPORTIONMENT EXP	250	-	-	-
957	EDUCATION & SEMINARS	18	250	250	250
960	DUES & SUBSCRIPTIONS	580	600	600	600
978	NEW EQUIPMENT	-	7,000	4,000	4,000
995	COVID-19 ARPA GRANT	240	-	-	-
<b>COUNTY CLERK TOTAL</b>		<b>578,991</b>	<b>681,662</b>	<b>689,241</b>	<b>687,844</b>

**DEPT 228 INFORMATION MANAGEMENT**

704	SALARIES & WAGES-REGULAR	137,685	140,008	198,839	176,790
715	FICA-EMPLOYER EXPENSE	10,701	10,711	15,212	13,538
716	HEALTH INSURANCE	18,646	20,058	54,104	43,169
717	LIFE INSURANCE	168	168	294	294
718	RETIREMENT EXPENSE	20,029	31,850	38,062	36,487
719	WORKERS COMPENSATION INS	313	393	558	558
721	PTO PAYOUTS	4,334	5,500	5,500	5,500
727	OFFICE SUPPLIES	577	900	1,000	1,000
802	CONTRACTUAL SERVICES	66,230	69,880	60,735	60,735
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	17,369	17,369
850	TELEPHONE	8,516	7,600	8,570	8,570
851	COPY MACHINE-CLEARING	-	-	-	-
852	FAX MAHCINE	61	400	-	-
861	PERSONAL CAR MILEAGE	-	200	200	200
865	MEALS & LODGING	-	600	600	600
931	EQUIPMENT REPAIR & MAINT	4,547	8,000	8,000	8,000
957	EDUCATION & SEMINARS	-	375	375	375
978	NEW EQUIPMENT	32,098	16,385	13,400	13,400
995	COVID-19 ARPA GRANT	103,877	-	-	-
<b>INFORMATION MANAGEMENT TOTAL</b>		<b>407,781</b>	<b>313,028</b>	<b>422,817</b>	<b>386,585</b>

**DEPT 253 COUNTY TREASURER**

703	SALARIES & WAGES-SUPERVISOR	87,286	88,799	91,472	91,919
704	SALARIES & WAGES-REGULAR	63,719	64,823	66,775	67,101
715	FICA-EMPLOYER EXPENSE	11,380	11,752	12,106	12,165
716	HEALTH INSURANCE	34,689	37,368	39,262	38,512
717	LIFE INSURANCE	168	168	196	196
718	RETIREMENT EXPENSE	29,551	45,141	44,672	44,672

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719	WORKERS COMPENSATION INS	353	431	444	444
721	PTO PAYOUTS	2,036	3,000	1,700	1,700
723	PRE-EMPLOYMENT BACKGROUND CHECK	130	300	300	300
727	OFFICE SUPPLIES	3,402	5,000	5,000	5,000
728	PRINTING & BINDING	297	700	700	700
802	CONTRACTUAL SERVICES	545	3,000	3,000	3,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	1,683	1,683
850	TELEPHONE	2,784	5,307	2,430	2,430
851	COPY MACHINE COSTS	655	800	800	800
852	FAX MACHINE	113	25	-	-
861	PERSONAL CAR MILEAGE	484	300	300	300
865	MEALS & LODGING	1,279	1,250	1,500	1,500
902	ADVERTISING	225	100	100	100
931	EQUIPMENT REPAIR & MAINT	-	650	650	650
957	EDUCATION & SEMINARS	500	500	500	500
960	DUES & SUBSCRIPTIONS	200	200	200	200
978	NEW EQUIPMENT	-	4,700	11,700	11,700
<b>COUNTY TREASURER TOTAL</b>		<b>239,794</b>	<b>274,314</b>	<b>285,489</b>	<b>285,572</b>

<b>DEPT 257</b>	<b>EQUALIZATION DEPARTMENT</b>				
704	SALARIES & WAGES-REGULAR	60,726	96,008	98,898	99,381
707	SALARIES & WAGES-OVERTIME	10,668	13,000	9,000	9,000
715	FICA-EMPLOYER EXPENSE	5,979	7,345	7,566	7,603
716	HEALTH INSURANCE	40,818	42,771	39,579	38,829
717	LIFE INSURANCE	175	168	196	196
718	RETIREMENT EXPENSE	25,798	36,751	35,122	35,137
719	WORKERS COMPENSATION INS	691	816	841	841
721	PTO PAYOUTS	5,675	5,700	4,700	4,700
723	PRE-EMPLOYMENT BACKGROUND CHECK	61	-	125	125
727	OFFICE SUPPLIES	1,530	3,000	2,500	2,500
729	POSTAGE	14,329	15,000	-	-
802	CONTRACTUAL SERVICES	142,356	150,700	154,750	154,750
850	TELEPHONE	849	1,550	1,300	1,300
851	COPY MACHINE COSTS	922	800	800	800
852	FAX MACHINE	113	400	-	-
902	ADVERTISING	625	800	800	800
957	EDUCATION & SEMINARS	-	-	500	500
960	DUES & SUBSCRIPTIONS	370	500	500	500
978	NEW EQUIPMENT	-	-	2,000	2,000
<b>EQUALIZATION DEPARTMENT TOTAL</b>		<b>311,685</b>	<b>375,309</b>	<b>359,176</b>	<b>358,962</b>

<b>DEPT 262</b>	<b>ELECTIONS</b>				
704	SALARIES & WAGES-REGULAR	2,000	3,000	-	-
710	PER DIEM PAYMENTS	1,588	400	800	800
727	OFFICE SUPPLIES	2,155	1,500	20,000	20,000
728	PRINTING & BINDING	53,044	75,000	150,000	150,000
802	CONTRACTUAL SERVICES	2,919	4,000	4,300	4,300
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	24,500	24,500
860	TRAVEL	-	500	500	500
861	PERSONAL CAR MILEAGE	606	500	500	500
902	ADVERTISING	-	4,000	-	-
957	EDUCATION & SEMINARS	-	350	350	350
<b>ELECTIONS TOTAL</b>		<b>62,312</b>	<b>89,250</b>	<b>200,950</b>	<b>200,950</b>

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DEPT 265	FACILITIES				
704	SALARIES & WAGES-REGULAR	219,693	230,226	256,559	242,236
707	SALARIES & WAGES-OVERTIME	1,184	1,500	1,500	1,500
715	FICA-EMPLOYER EXPENSE	16,452	17,612	18,441	18,531
716	HEALTH INSURANCE	72,043	75,353	78,979	77,452
717	LIFE INSURANCE	421	421	489	489
718	RETIREMENT EXPENSE	37,820	43,104	41,741	41,824
719	WORKERS COMPENSATION INS	7,092	9,097	9,524	9,524
721	PTO PAYOUTS	3,062	3,100	3,100	3,100
727	OFFICE SUPPLIES	18	2,000	2,000	2,000
748	UNIFORMS	742	1,600	1,600	1,600
749	OIL & GAS	2,527	2,200	2,500	2,500
776	JANITORIAL SUPPLIES-COUNTY	7,214	15,000	15,000	15,000
802	CONTRACTUAL SERVICES	26,285	13,463	11,600	11,600
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	1,674	1,674
822	JANITORIAL SERVICES-COUNTY	-	7,000	7,000	7,000
850	TELEPHONE	3,074	4,000	3,280	3,280
851	COPY MACHINE COSTS	-	500	500	500
852	FAX MACHINE	(6)	-	-	-
860	TRAVEL	-	400	400	400
861	PERSONAL CAR MILEAGE	1,000	1,800	1,800	1,800
865	MEALS & LODGING	-	200	200	200
920	CONSUMERS-COUNTY BUILD	105,846	140,000	130,000	110,000
921	TRASH PICK UP	9,767	5,900	4,200	4,200
930	SMALL TOOLS EXPENSE	826	700	1,200	1,200
931	EQUIPMENT REPAIR & MAINT-COUNTY	4,519	41,800	15,000	15,000
932	BUILDING REPAIR & MAINT-ALL	30,423	60,500	350,000	125,000
933	GROUND MAINT & SNOW REM	65,938	85,375	76,000	49,000
935	VEHICLE REPAIRS & MAINT	2,950	5,000	5,000	5,000
941	EQUIPMENT RENTAL	-	1,000	1,000	1,000
957	EDUCATION & SEMINARS	-	500	500	500
972	CAPITAL OUTLAY	-	50,000	2,780,000	175,000
978	NEW EQUIPMENT	2,475	34,200	2,200	2,200
981	NEW VEHICLES	29,627	-	30,000	-
995	COVID-19 ARPA GRANT	249,679	-	-	-
<b>FACILITIES TOTAL</b>		<b>900,672</b>	<b>853,551</b>	<b>3,852,988</b>	<b>930,310</b>

DEPT 268	COURT BUILDING COSTS				
704	SALARIES & WAGES-REGULAR	27,756	35,803	36,877	37,057
706	SALARIES & WAGES-PART TIME	21,167	25,740	27,605	27,740
715	FICA-EMPLOYER EXPENSE	3,579	4,708	4,933	4,957
716	HEALTH INSURANCE	17,353	18,693	19,665	19,291
717	LIFE INSURANCE	84	84	98	98
718	RETIREMENT EXPENSE	1,943	2,506	2,581	2,594
719	WORKERS COMPENSATION	1,591	2,432	2,548	2,548
776	JANITORIAL SUPPLIES	9,826	8,500	10,000	10,000
802	CONTRACTUAL SERVICES	-	18,762	19,000	19,000
822	JANITORIAL SERVICES	625	4,000	-	-
850	CELL PHONES/WIRELESS	161	650	-	-
920	CONSUMERS	81,684	93,500	96,000	96,000
921	TRASH PICK UP	-	1,800	2,500	2,500
931	EQUIPMENT REPAIR & MAINT	464	31,210	1,200	1,200
932	BUILDING REPAIR & MAINT	18,969	20,000	15,000	15,000
933	GROUND MAINT & SNOW REM	-	1,600	1,500	1,500

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972	CAPITAL OUTLAY	-	-	40,000	20,000
978	NEW EQUIPMENT	-	38,000	-	-
<b>COURT BUILDING COSTS TOTAL</b>		<b>185,202</b>	<b>307,988</b>	<b>279,507</b>	<b>259,485</b>
<b>DEPT 271 CENTRAL SERVICES</b>					
729	POSTAGE	94,319	100,000	120,000	120,000
<b>CENTRAL SERVICES TOTAL</b>		<b>94,319</b>	<b>100,000</b>	<b>120,000</b>	<b>120,000</b>
<b>DEPT 277 JURY BOARD</b>					
710	PER DIEM PAYMENTS	1,006	1,000	2,400	2,400
727	OFFICE SUPPLIES	2,834	4,500	4,500	4,500
<b>JURY BOARD TOTAL</b>		<b>3,841</b>	<b>5,500</b>	<b>6,900</b>	<b>6,900</b>
<b>DEPT 281 TRIAL COURT</b>					
703	SALARIES & WAGES-SUPERVISOR	298,617	297,504	305,932	305,932
704	SALARIES & WAGES-REGULAR	1,853,995	2,080,369	2,137,134	2,135,472
707	SALARIES & WAGES-OVERTIME	1,907	2,500	2,500	2,500
710	PER DIEM PAYMENTS	1,330	1,500	1,500	1,500
715	FICA-EMPLOYER EXPENSE	150,122	170,624	174,378	175,780
716	HEALTH INSURANCE	742,481	860,752	877,573	862,400
717	LIFE INSURANCE	3,520	3,533	4,010	4,010
718	RETIREMENT EXPENSE	405,489	496,262	484,440	485,542
719	WORKERS COMPENSATION INS	14,217	19,842	18,731	18,731
721	PTO PAYOUTS	24,019	14,700	17,800	17,800
723	PRE-EMPLOYMENT BACKGROUND CHECK	-	-	150	150
727	OFFICE SUPPLIES	31,809	38,500	37,000	37,000
728	PRINTING & BINDING	8,100	10,000	9,000	9,000
729	POSTAGE	132	150	150	150
730	BOOKS	60	150	150	150
746	OTHER SUPPLIES	-	1,500	150	150
748	UNIFORMS & ACCESSORIES	358	3,500	3,500	3,500
749	OIL & GAS	724	500	1,500	1,500
802	CONTRACTUAL SERVICES	52,316	74,500	74,500	74,500
804	JURY FEES	18,732	45,000	45,000	45,000
805	WITNESS FEES	5,669	5,000	5,000	5,000
806	STENOGRAPHER FEES	18,849	12,500	7,500	7,500
812	UNIFORM DRY CLEANING	2,168	3,000	1,000	1,000
813	DATA PROCESSING SERVICES	72,056	76,500	-	-
814	MICRO FILM STORAGE	1,296	1,500	1,500	1,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	92,000	17,000
830	ATTORNEY FEES	15,620	20,000	18,000	18,000
834	MEDICAL SERVICES	51	-	-	-
850	TELEPHONE	17,160	29,278	20,450	20,450
851	COPY MACHINE COSTS	1,154	2,000	2,000	2,000
852	FAX MACHINE COSTS	1,003	2,700	6,141	6,141
860	TRAVEL	46	5,300	3,300	3,300
861	PERSONAL CAR MILEAGE	283	1,500	1,800	1,800
865	MEALS & LODGING	3,108	3,750	3,750	3,750
895	GARDEN PROJECT	1,817	1,000	1,000	1,000
902	ADVERTISING	-	250	150	150

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931	EQUIPMENT REPAIR & MAINT.	335	5,000	5,000	5,000
960	DUES & SUBSCRIPTIONS	8,950	9,800	9,800	9,800
978	EQUIPMENT	49,730	57,000	61,400	61,400
995	COVID-19 ARPA GRANT	51,496	-	-	-
<b>TRIAL COURT TOTAL</b>		<b>3,858,719</b>	<b>4,357,463</b>	<b>4,434,888</b>	<b>4,345,558</b>

<b>DEPT 282 SWIFT AND SURE SANCTIONS</b>					
704	SALARIES & WAGES-REGULAR	104,430	108,407	113,804	114,360
707	SALARIES & WAGES-OVERTIME	152	-	-	-
715	FICA-EMPLOYER EXPENSE	7,387	8,293	8,706	8,749
716	HEALTH INSURANCE	42,014	46,774	49,294	48,254
717	LIFE INSURANCE	161	168	196	196
718	RETIREMENT EXPENSE	11,641	13,669	14,065	14,082
719	WORKERS COMPENSATION INS	755	952	987	987
721	VACATION & SICK PAYOUTS	842	600	1,090	1,090
727	OFFICE SUPPLIES	44,847	30,583	35,807	35,807
802	CONTRACTUAL SERVICES	3,560	2,000	-	-
<b>SWIFT AND SURE SANCTIONS TOTAL</b>		<b>215,789</b>	<b>211,446</b>	<b>223,949</b>	<b>223,525</b>

<b>DEPT 287 ADULT DRUG COURT</b>					
704	SALARIES & WAGES-REGULAR	62,430	63,511	65,419	65,739
715	FICA-EMPLOYER EXPENSE	4,695	4,859	5,005	5,029
716	HEALTH INSURANCE	8,057	8,489	9,044	8,885
717	LIFE INSURANCE	84	84	98	98
718	RETIREMENT EXPENSE	11,150	14,713	14,253	14,253
719	WORKERS COMPENSATION	139	178	184	184
802	CONTRACTUAL SERVICES	488	47,066	67,380	67,380
<b>ADULT DRUG COURT TOTAL</b>		<b>87,043</b>	<b>138,900</b>	<b>161,383</b>	<b>161,568</b>

<b>DEPT 288 JUVENILE DRUG COURT</b>					
704	SALARIES & WAGES-REGULAR	62,437	63,519	65,432	65,751
715	FICA-EMPLOYER EXPENSE	4,695	4,859	5,006	5,030
716	HEALTH INSURANCE	22,323	24,086	25,122	24,627
717	LIFE INSURANCE	84	84	98	98
718	RETIREMENT EXPENSE	4,623	4,446	4,580	4,603
719	WORKERS COMPENSATION	139	178	184	184
721	PTO PAYOUTS	3,600	3,600	-	-
727	OFFICE SUPPLIES	-	8,291	-	-
749	OIL & GAS	59	-	150	150
802	CONTRACTUAL SERVICES	-	2,900	5,034	5,034
860	TRAVEL	-	1,220	-	-
<b>JUVENILE DRUG COURT TOTAL</b>		<b>97,961</b>	<b>113,184</b>	<b>105,605</b>	<b>105,477</b>

<b>DEPT 229 PROSECUTING ATTORNEY</b>					
703	SALARIES & WAGES-SUPERVISOR	124,720	126,882	130,702	131,340
704	SALARIES & WAGES-REGULAR	704,172	778,840	876,002	824,724
707	SALARIES & WAGES-OVERTIME	609	6,500	-	-
715	FICA-EMPLOYER EXPENSE	61,216	70,856	77,211	78,080
716	HEALTH INSURANCE	245,292	280,587	267,273	251,617
717	LIFE INSURANCE	1,171	1,262	1,467	1,565
718	RETIREMENT EXPENSE	175,636	210,921	211,716	210,990
719	WORKERS COMPENSATION INS	1,676	2,291	2,430	2,472
721	PTO PAYOUTS	9,558	12,000	4,700	4,700
723	PRE-EMPLOYMENT BACKGROUND CHECK	445	200	360	360

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727	OFFICE SUPPLIES	9,115	11,200	8,500	8,500
728	PRINTING & BINDING	2,474	2,500	3,000	3,000
729	POSTAGE	731	1,200	1,000	1,000
730	BOOKS	16,137	18,000	18,000	18,000
802	CONTRACTUAL SERVICES	205	26,950	11,460	11,460
805	WITNESS FEES	1,507	7,000	7,000	7,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	21,940	21,940
835	MEDICAL INVESTIGATION	-	300	300	300
850	TELEPHONE	4,568	7,900	5,935	5,935
851	COPY MACHINE COSTS	1,602	1,800	1,500	1,500
852	FAX MACHINE	131	450	-	-
861	PERSONAL CAR MILEAGE	1,202	3,000	3,000	3,000
862	EXTRADITION FEES	-	4,000	4,000	4,000
865	MEALS & LODGING	5,290	3,500	4,000	4,000
902	ADVERTISING	135	200	200	200
931	EQUIPMENT REPAIR & MAINT	10,679	3,250	3,000	3,000
956	MISCELLANEOUS	9,607	15,900	16,100	16,100
957	EDUCATION & SEMINARS	1,520	1,000	1,600	1,600
960	DUES & SUBSCRIPTIONS	4,223	9,600	10,000	10,000
978	NEW EQUIPMENT	62,325	2,000	9,300	9,300
995	COVID-19 ARPA GRANT	21,407	-	-	-
<b>PROSECUTING ATTORNEY TOTAL</b>		<b>1,477,353</b>	<b>1,610,088</b>	<b>1,701,696</b>	<b>1,635,683</b>

DEPT 299		MANAGED ASSIGNED COUNSEL			
802	PROFESSIONAL SERVICES	102,824	150,000	125,000	125,000
830	APPELLATE DEFENDER	43,539	35,000	43,000	43,000
<b>MANAGED ASSIGNED COUNSEL TOTAL</b>		<b>146,362</b>	<b>185,000</b>	<b>168,000</b>	<b>168,000</b>

DEPT 301		SHERIFF'S DEPARTMENT			
703	SALARIES & WAGES-SUPERVISOR	102,144	103,914	107,043	107,565
704	SALARIES & WAGES-REGULAR	1,470,852	1,543,866	1,576,130	1,578,701
707	SALARIES & WAGES-OVERTIME	118,887	103,625	110,000	110,000
715	FICA-EMPLOYER EXPENSE	133,692	141,502	135,762	137,529
716	HEALTH INSURANCE	435,635	502,523	534,365	524,340
717	LIFE INSURANCE	2,147	2,200	2,479	2,480
718	RETIREMENT EXPENSE	574,242	623,878	739,525	740,391
719	WORKERS COMPENSATION INS	40,415	55,148	55,037	55,037
721	VACATION & SICK PAYOUTS	75,550	29,400	33,200	33,200
722	HOLIDAY PAY	40,666	60,000	55,900	55,900
727	OFFICE SUPPLIES	4,615	6,600	6,600	6,600
728	PRINTING & BINDING	87	500	500	500
729	POSTAGE	386	500	500	500
744	POLICE SUPPLIES	8,901	15,000	15,000	15,000
748	UNIFORMS & ACCESSORIES	28,562	15,600	18,000	18,000
749	OIL & GAS	68,205	65,000	65,000	65,000
750	PHOTOGRAPHY	530	500	500	500
802	CONTRACTUAL SERVICES	38,473	45,350	2,160	2,160
812	UNIFORM DRY CLEANING	1,134	2,000	1,000	1,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	61,212	61,212
834	MEDICAL SERVICES	1,392	3,400	2,500	2,500
850	TELEPHONE	23,266	32,618	26,500	26,500
851	COPY MACHINE COSTS	2,537	2,500	2,500	2,500
852	FAX MACHINE COSTS	357	500	500	500
860	TRAVEL	16	1,000	1,000	1,000



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861	PERSONAL CAR MILEAGE	687	1,000	1,000	1,000
865	MEALS & LODGING	3,526	3,500	3,500	3,500
880	COMMUNITY PROMOTIONS-VICTIM SERVICES	761	-	-	-
902	ADVERTISING	910	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT	4,027	8,000	8,000	8,000
935	VEHICLE REPAIRS & MAINT	51,768	35,000	35,000	35,000
956	MISCELLANEOUS	181	500	500	500
957	EDUCATION & SEMINARS	14,009	13,000	13,000	13,000
960	DUES & SUBSCRIPTIONS	2,205	3,000	3,000	3,000
965	CHILD SAFETY SEAT COSTS	470	-	-	-
978	NEW EQUIPMENT	84,247	489,139	3,089,613	3,089,613
981	NEW VEHICLES	109,578	101,725	119,760	121,090
995	COVID-19 ARPA GRANT	240	-	-	-
<b>SHERIFF'S DEPARTMENT TOTAL</b>		<b>3,445,301</b>	<b>4,012,988</b>	<b>6,827,287</b>	<b>6,824,318</b>

<b>DEPT 302 ROAD PATROL</b>					
704	SALARIES & WAGES-REGULAR	62,591	67,674	70,407	71,455
707	SALARIES & WAGES-OVERTIME	6,160	10,000	10,000	10,000
715	FICA-EMPLOYER EXPENSE	5,495	5,177	5,386	5,467
716	HEALTH INSURANCE	16,469	23,260	24,476	23,981
717	LIFE INSURANCE	64	84	98	98
718	RETIREMENT EXPENSE	14,799	27,526	35,720	35,720
719	WORKERS COMPENSATION INS	1,780	2,268	2,336	2,336
722	HOLIDAY PAY	4,826	6,700	7,070	7,070
748	UNIFORMS & ACCESSORIES	-	250	250	250
749	OIL & GAS	4,941	3,500	3,500	3,500
812	UNIFROM DRY CLEANING	107	200	200	200
<b>ROAD PATROL TOTAL</b>		<b>117,232</b>	<b>146,640</b>	<b>159,444</b>	<b>160,077</b>

<b>DEPT 307 MEDICAL MARIJUANA OPERATIONS</b>					
848	MED MARIJUANA GRANT EXPENDITURES	4,200	-	-	-
<b>MEDICAL MARIJUANA OPERATIONS TOTAL</b>		<b>4,200</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>DEPT 309 VILLAGE LAKE ISABELLA-SAFETY SERVICES</b>					
707	SALARIES & WAGES-OVERTIME	16,995	35,000	25,000	25,000
715	FICA-EMPLOYER EXPENSE	1,244	-	-	-
716	HEALTH INSURANCE	764	-	-	-
717	LIFE INSURANCE	3	-	-	-
718	RETIREMENT EXPENSE	3,149	-	-	-
719	WORKERS COMPENSATION INS	336	-	-	-
<b>VILLAGE LAKE ISABELLA-SAFETY SERVICES TOTAL</b>		<b>22,491</b>	<b>35,000</b>	<b>25,000</b>	<b>25,000</b>

<b>DEPT 311 SCHOOL RESOURCE OFFICER</b>					
704	SALARIES & WAGES-REGULAR	4,000	44,086	45,965	45,965
707	SALARIES & WAGES-OVERTIME	270	675	1,000	1,000
715	FICA-EMPLOYER EXPENSE	312	3,373	3,516	3,516
716	HEALTH INSURANCE	-	20,914	24,104	24,104
717	LIFE INSURANCE	-	82	98	98
718	RETIREMENT EXPENSE	299	3,086	3,218	3,218
719	WORKERS COMPENSATION INS	88	527	1,540	1,540
748	UNIFORMS & ACCESSORIES	529	-	250	250

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749	OIL & GAS	141	-	1,500	1,500
931	EQUIPMENT REPAIR & MAINT.	446	-	500	500
957	EDUCATION & SEMINARS	-	-	500	500
<b>SCHOOL RESOURCE OFFICER TOTAL</b>		<b>6,086</b>	<b>72,743</b>	<b>82,191</b>	<b>82,191</b>

DEPT 312	MID MICH COMM COLLEGE GRANT				
706	SALARIES & WAGES-PART TIME	34,460	52,000	78,287	61,447
715	FICA-EMPLOYER EXPENSE	2,636	4,774	5,989	4,719
719	WORKERS COMPENSATION INS	1,040	2,091	2,625	2,625
748	UNIFORMS & ACCESSORIES	162	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT.	-	1,000	1,000	1,000
<b>MID MICH COMM COLLEGE GRANT TOTAL</b>		<b>38,298</b>	<b>60,865</b>	<b>88,901</b>	<b>70,791</b>

DEPT 320	MICH JUSTICE TRAINING				
957	EDUCATION & SEMINARS	-	3,000	3,000	3,000
<b>MICH JUSTICE TRAINING TOTAL</b>		<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

DEPT 331	MARINE SAFETY				
707	SALARIES & WAGES-OVERTIME	1,967	5,100	5,100	5,100
715	FICA-EMPLOYER EXPENSE	146	-	-	-
716	HEALTH INSURANCE	161	-	-	-
717	LIFE INSURANCE	1	-	-	-
718	RETIREMENT EXPENSE	138	-	-	-
719	WORKERS COMPENSATION INS	40	-	-	-
749	OIL & GAS	54	-	-	-
931	EQUIPMENT REPAIR & MAINT	1,526	-	-	-
<b>MARINE SAFETY TOTAL</b>		<b>4,032</b>	<b>5,100</b>	<b>5,100</b>	<b>5,100</b>

DEPT 351	CORRECTIONS				
704	SALARIES & WAGES-REGULAR	1,320,523	1,421,949	1,494,209	1,502,441
706	SALARIES & WAGES-PART TIME	8,106	44,683	46,127	46,588
707	SALARIES & WAGES-OVERTIME	190,604	150,000	150,000	150,000
715	FICA-EMPLOYER EXPENSE	118,262	129,894	123,634	125,037
716	HEALTH INSURANCE	385,723	425,890	469,513	465,076
717	LIFE INSURANCE	2,289	2,284	2,611	2,709
718	RETIREMENT EXPENSE	303,298	352,659	367,744	369,404
719	WORKERS COMPENSATION INS	37,400	52,155	55,808	57,348
721	VACATION & SICK PAYOUTS	27,275	20,000	15,600	15,600
722	HOLIDAY PAY	39,890	50,000	53,800	53,800
727	OFFICE SUPPLIES	6,288	9,000	6,500	6,500
728	PRINTING & BINDING	780	1,200	1,200	1,200
743	FOOD	272,035	310,000	340,000	330,000
744	POLICE SUPPLIES	7,409	9,500	9,500	9,500
745	KITCHEN SUPPLIES	604	1,500	1,500	1,500
746	MEDICAL SUPPLIES	3,521	20,000	20,000	20,000
747	CLOTHING & BEDDING	10,204	8,000	8,000	8,000
748	UNIFORMS & ACCESSORIES	9,692	8,000	8,000	8,000
749	OIL & GAS	6,233	7,500	7,500	7,500
750	PHOTOGRAPHY	1,394	1,000	1,000	1,000
776	JANITORIAL SUPPLIES	47,887	55,000	60,000	55,000
802	CONTRACTUAL SERVICES	16,124	23,000	2,200	2,200
812	LAUNDRY SERVICES	123	500	500	500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	22,291	22,291
834	MEDICAL SERVICES	444,661	500,750	600,750	600,750

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841	TETHER FEES	990	1,500	1,500	1,500
850	TELEPHONE	9,334	16,500	8,500	8,500
860	TRAVEL	-	200	200	200
861	PERSONAL CAR MILEAGE	3,909	500	500	500
865	MEALS & LODGING	3,225	1,500	1,500	1,500
920	UTILITIES	140,849	143,000	143,000	143,000
921	TRASH PICK UP	-	5,700	6,060	6,060
931	EQUIPMENT REPAIR & MAINT	11,865	9,000	121,090	9,000
932	BUILDING REPAIR & MAINT	41,875	70,000	70,000	55,000
956	PROPERTY TAXES	-	1,720	1,720	1,720
957	EDUCATION & SEMINARS	13,575	10,000	10,000	10,000
960	DUES & SUBSCRIPTIONS	2,788	500	500	500
978	NEW EQUIPMENT	4,083	15,813	13,988	13,988
995	COVID-19 ARPA GRANT	21,503	-	-	-
<b>CORRECTIONS TOTAL</b>		<b>3,514,320</b>	<b>3,880,397</b>	<b>4,246,546</b>	<b>4,113,412</b>

<b>DEPT 426</b>	<b>EMERGENCY MANAGEMENT</b>				
704	SALARIES & WAGES-REGULAR	9,379	39,903	71,337	59,766
706	SALARIES & WAGES-PART TIME	16,633	25,000	39,879	40,074
707	SALARIES & WAGES-OVERTIME	730	1,000	-	-
715	FICA-EMPLOYER EXPENSE	1,994	3,101	8,508	7,638
716	HEALTH INSURANCE	2,624	16,705	25,830	21,579
717	LIFE INSURANCE	10	21	122	108
718	RETIREMENT EXPENSE	657	2,800	4,994	4,184
719	WORKERS COMPENSATION INS	61	200	313	280
727	OFFICE SUPPLIES	4,522	9,000	12,000	12,000
728	PRINTING & BINDING	-	-	500	500
729	POSTAGE	24	100	100	100
746	OTHER SUPPLIES	956	1,000	1,000	1,000
748	UNIFORMS & ACCESSORIES	-	1,500	1,500	1,500
749	OIL & GAS	91	2,000	2,000	2,000
776	JANITORIAL SUPPLIES	300	750	750	750
802	CONTRACTUAL SERVICES	57,772	63,750	30,750	30,750
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	35,000	35,000
822	JANITORIAL SERVICES	-	500	500	500
849	FY03 EXERCISE GRANT	(3,273)	80,593	44,054	44,054
850	TELEPHONE	7,652	10,300	11,500	11,500
851	COPY MACHINE COST	-	500	500	500
852	FAX MACHINE	-	150	-	-
860	TRAVEL	-	5,000	7,500	7,500
861	PERSONAL CAR MILEAGE	48	500	1,000	1,000
865	MEALS & LODGING	2,953	3,500	7,500	7,500
902	ADVERTISING	3,820	5,000	5,000	5,000
920	UTILITIES	5,065	5,600	6,000	6,000
931	EQUIPMENT REPAIR & MAINT	13,909	28,000	28,000	28,000
935	VEHICLE REPAIR & MAINT	1,161	2,500	3,000	3,000
957	EDUCATION & SEMINARS	9,750	4,500	7,500	7,500
960	DUES & SUBSCRIPTIONS	374	750	1,500	1,500
978	ADDITIONAL EQUIPMENT	25,067	18,000	7,500	-
995	COVID-19 ARPA GRANT	32	-	500	500
<b>EMERGENCY MANAGEMENT TOTAL</b>		<b>162,312</b>	<b>332,223</b>	<b>366,136</b>	<b>341,283</b>

2024 Proposed Budget  
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget

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DEPT 426 ANIMAL CONTROL					
704	SALARIES & WAGES-REGULAR	62,119	47,381	48,809	49,048
707	SALARIES & WAGES-OVERTIME	-	500	500	500
715	FICA-EMPLOYER EXPENSE	4,932	3,625	3,734	3,753
716	HEALTH INSURANCE	16,559	8,279	8,881	8,721
717	LIFE INSURANCE	126	84	98	98
718	RETIREMENT EXPENSE	25,404	32,038	30,721	30,738
719	WORKERS COMPENSATION INS	586	645	664	664
721	PTO PAYOUTS	3,816	2,700	2,700	2,700
727	OFFICE SUPPLIES	3,982	2,500	3,500	3,500
729	POSTAGE	121	200	300	300
746	OTHER SUPPLIES	-	100	100	100
748	UNIFORMS & ACCESSORIES	1,231	500	500	500
749	OIL & GAS	5,343	3,500	4,000	4,000
802	CONTRACTUAL SERVICES	176,993	185,000	180,400	180,400
834	MEDICAL SERVICES	597	1,500	1,500	1,500
850	TELEPHONE	1,672	2,400	1,400	1,400
851	COPY MACHINE COST	132	100	100	100
861	PERSONAL CAR MILEAGE	-	1,200	100	100
865	MEALS & LODGING	-	500	500	500
920	CONSUMERS	34,170	28,800	28,800	28,800
921	TRASH PICK UP	3,262	3,000	3,600	3,600
931	EQUIPMENT REPAIR & MAINT	1,444	3,000	3,000	3,000
932	BUILDING REPAIR & MAINT	63,989	18,000	53,000	53,000
933	GROUND MAINT & SNOW REMOVAL	5,266	5,000	5,000	5,000
935	VEHICLE REPAIRS & MAINT	2,242	1,500	1,500	1,500
956	MISCELLANEOUS	-	1,500	1,500	1,500
957	EDUCATION & SEMINARS	-	750	750	750
978	NEW EQUIPMENT	2,957	-	-	-
<b>ANIMAL CONTROL TOTAL</b>		<b>416,944</b>	<b>354,302</b>	<b>385,657</b>	<b>385,772</b>

DEPT 441 BOARD OF PUBLIC WORKS					
707	PER DIEM PAYMENTS	420	900	1,080	1,080
<b>BOARD OF PUBLIC WORKS TOTAL</b>		<b>420</b>	<b>900</b>	<b>1,080</b>	<b>1,080</b>

DEPT 442 DRAIN COMMISSION					
703	SALARIES & WAGES-SUPERVISOR	68,513	69,700	85,901	72,149
704	SALARIES & WAGES-REGULAR	116,576	118,184	161,925	123,846
715	FICA-EMPLOYER EXPENSE	13,978	14,477	19,064	15,098
716	HEALTH INSURANCE	64,363	68,585	71,885	70,501
717	LIFE INSURANCE	311	307	357	357
718	RETIREMENT EXPENSE	64,693	83,986	81,798	80,184
719	WORKERS COMPENSATION INS	1,339	1,571	2,148	1,623
721	PTO PAYOUTS	4,883	4,900	1,600	1,600
727	OFFICE SUPPLIES	979	4,500	1,500	1,500
746	OTHER SUPPLIES	37	700	500	500
749	OIL & GAS	1,887	2,750	2,750	2,750
802	CONTRACTUAL SERVICES	13,525	25,002	19,165	19,165
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	1,178	1,178
834	EMPLOYEE PHYSICALS	86	86	-	-
850	TELEPHONE	2,352	3,787	2,520	2,520
851	COPY MACHINE COSTS	320	400	400	400
852	FAX MACHINE	113	500	-	-
861	PERSONAL CAR MILEAGE	2,872	3,000	3,000	3,000

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865	MEALS & LODGING	614	750	1,200	1,200
931	EQUIPMENT REPAIR & MAINT	-	750	750	750
935	VEHICLE REPAIR & MAINT	1,173	1,600	1,600	1,600
957	EDUCATION & SEMINARS	620	750	750	750
960	DUES & SUBSCRIPTIONS	310	350	350	350
978	NEW EQUIPMENT	5,930	-	2,000	2,000
981	NEW VEHICLES	-	-	30,500	47,500
<b>DRAIN COMMISSION TOTAL</b>		<b>365,470</b>	<b>406,635</b>	<b>492,841</b>	<b>450,521</b>
<b>DEPT 445 DRAINS - PUBLIC BENEFIT</b>					
924	COUNTY DRAIN AT LARGE	360,773	397,072	365,302	365,302
<b>DRAINS - PUBLIC BENEFIT TOTAL</b>		<b>360,773</b>	<b>397,072</b>	<b>365,302</b>	<b>365,302</b>
<b>DEPT 526 SANITARY LANDFILL</b>					
704	SALARIES & WAGES-REGULAR	467	3,005	5,157	5,182
715	FICA-EMPLOYER EXPENSE	35	399	410	413
716	HEALTH INSURANCE	17	123	105	102
717	LIFE INSURANCE	1	8	10	10
719	WORKERS COMPENSATION INS	5	65	67	68
729	POSTAGE	-	150	150	150
754	OPERATING SUPPLIES	-	500	500	500
802	CONTRACTUAL SERVICES	30,512	21,600	36,011	36,011
860	TRAVEL	-	59	66	66
920	UTILITIES	928	900	950	950
931	EQUIPMENT REPAIR & MAINT	-	900	1,000	1,000
933	GROUND MAINT & SNOW REMOVAL	1,950	7,438	19,938	5,000
956	MISCELLANEOUS	-	100	200	200
<b>SANITARY LANDFILL TOTAL</b>		<b>33,916</b>	<b>35,247</b>	<b>64,564</b>	<b>49,652</b>
<b>DEPT 605 PUBLIC HEALTH</b>					
836	HEALTH	6,807	8,000	7,500	7,500
<b>PUBLIC HEALTH TOTAL</b>		<b>6,807</b>	<b>8,000</b>	<b>7,500</b>	<b>7,500</b>
<b>DEPT 631 SUBSTANCE ABUSE</b>					
849	SUBSTANCE ABUSE	127,278	134,443	183,433	183,433
<b>SUBSTANCE ABUSE TOTAL</b>		<b>127,278</b>	<b>134,443</b>	<b>183,433</b>	<b>183,433</b>
<b>DEPT 648 MEDICAL EXAMINER</b>					
840	MEDICAL EXAMINER CONTRACT	146,757	155,000	162,750	162,750
842	AMBULANCE FEES	10,325	10,600	15,000	15,000
860	TRAVEL	23,328	25,000	20,000	15,000
<b>MEDICAL EXAMINER TOTAL</b>		<b>180,410</b>	<b>190,600</b>	<b>197,750</b>	<b>192,750</b>
<b>DEPT 649 MENTAL HEALTH</b>					
962	MISCELLANEOUS SERVICES	216,300	216,300	216,300	216,300
<b>MENTAL HEALTH TOTAL</b>		<b>216,300</b>	<b>216,300</b>	<b>216,300</b>	<b>216,300</b>
<b>DEPT 655 CHILD PROTECTION</b>					
962	MISCELLANEOUS SERVICES	5,000	5,000	5,000	5,000
<b>CHILD PROTECTION TOTAL</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>DEPT 682 VETERANS AFFAIRS</b>					
704	SALARIES & WAGES- REGULAR	58,748	59,766	61,566	61,866
710	PER DIEM PAYMENTS	400	1,500	1,500	1,500

2024 Proposed Budget  
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget		2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
715	FICA-EMPLOYER EXPENSE	4,527	4,572	4,710	4,733
716	HEALTH INSURANCE	8,011	8,441	8,746	8,570
717	LIFE INSURANCE	84	84	98	98
718	RETIREMENT EXPENSE	10,833	12,132	11,550	11,571
719	WORKERS COMPENSATION INS	135	168	173	173
721	PTO PAYOUTS	3,583	3,600	3,400	3,400
727	OFFICE SUPPLIES	198	300	400	400
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	266	266
848	GRANTS TO SERVICEMEN	62,467	93,104	108,932	108,932
850	TELEPHONE	490	808	644	644
852	FAX MACHINE	115	350	-	-
861	PERSONAL CAR MILEAGE	-	100	100	100
865	MEALS & LODGING	-	300	400	400
956	BURIAL ALLOWANCE	2,400	6,000	4,000	4,000
957	EDUCATION & SEMINARS	-	75	100	100
960	DUES & SUBSCRIPTIONS	75	75	100	100
978	NEW EQUIPMENT	-	-	2,000	2,000
995	COVID-19 ARPA GRANT	100	-	-	-
<b>VETERANS AFFAIRS TOTAL</b>		<b>152,167</b>	<b>191,375</b>	<b>208,684</b>	<b>208,853</b>

DEPT 684 HUMAN RIGHTS COMMITTEE					
710	PER DIEM PAYMENTS	1,975	3,000	3,000	3,000
728	PRINTING & BINDING	430	400	600	600
802	CONTRACTUAL SERVICES	-	1,750	2,000	2,000
861	PERSONAL CAR MILEAGE	-	125	125	125
903	SPECIAL EVENTS	82	175	1,500	1,500
957	EDUCATION AND SEMINARS	-	600	600	600
960	DUES & SUBSCRIPTIONS	-	100	240	240
995	COVID-19 ARPA GRANT	240	-	-	-
<b>HUMAN RIGHTS COMMITTEE TOTAL</b>		<b>2,727</b>	<b>6,150</b>	<b>8,065</b>	<b>8,065</b>

DEPT 703 COMMUNITY DEVELOPMENT DEPT					
704	SALARIES & WAGES-REGULAR	158,680	123,897	123,927	124,532
710	PER DIEM PAYMENTS	2,130	4,680	4,680	4,680
715	FICA-EMPLOYER EXPENSE	12,131	9,478	9,480	9,527
716	HEALTH INSURANCE	52,237	45,331	41,720	40,863
717	LIFE INSURANCE	207	168	196	196
718	RETIREMENT EXPENSE	19,718	15,921	15,725	15,754
719	WORKERS COMPENSATION INS	1,538	1,390	1,427	1,427
721	PTO PAYOUTS	7,338	7,400	4,800	4,800
723	PRE-EMPLOYMENT BACKGROUND CHECK	261	150	-	-
727	OFFICE SUPPLIES	1,399	1,100	1,900	1,900
728	PRINTING & BINDING	1,273	1,000	1,000	1,000
749	OIL & GAS	591	1,000	1,000	1,000
802	CONTRACTUAL SERVICES	202,153	78,500	26,500	26,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	2,475	2,475
830	ATTORNEY FEES	-	1,500	1,500	1,500
850	TELEPHONE	1,513	2,511	2,216	2,216
851	COPY MACHINE COSTS	336	350	350	350
852	FAX MACHINE	77	250	-	-
860	TRAVEL	-	-	100	100
861	PERSONAL CAR MILEAGE	626	750	750	750
865	MEALS & LODGING	735	750	750	750
901	LEGAL NOTICES	3,095	4,000	4,000	4,000

2024 Proposed Budget  
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget		2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
931	EQUIPMENT REPAIR & MAINT	25	200	200	200
957	EDUCATION & SEMINARS	870	2,000	2,000	2,000
960	DUES & SUBSCRIPTIONS	1,105	2,080	1,575	1,575
962	REGIONAL PLANNING	7,000	7,000	7,000	7,000
978	NEW EQUIPMENT	2,155	-	3,800	3,800
995	COVID-19 ARPA GRANT	500	-	-	-
<b>COMMUNITY DEVELOPMENT DEPT TOTAL</b>		<b>477,694</b>	<b>311,406</b>	<b>259,071</b>	<b>258,895</b>
<b>DEPT 705 PLAT BOARD</b>					
710	PER DIEM PAYMENTS	-	100	-	-
<b>PLAT BOARD TOTAL</b>		<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>DEPT 710 MSU COOPERATIVE EXTENSION</b>					
718	RETIREMENT EXPENSE	8,799	11,545	11,249	11,249
802	CONTRACTUAL SERVICES	164,917	169,774	174,779	174,779
850	TELEPHONE	1,332	1,980	1,000	1,000
852	FAX MACHINE COSTS	124	400	-	-
<b>MSU COOPERATIVE EXTENSION TOTAL</b>		<b>175,173</b>	<b>183,699</b>	<b>187,028</b>	<b>187,028</b>
<b>DEPT 711 REGISTER OF DEEDS</b>					
703	SALARIES & WAGES-SUPERVISOR	75,705	77,018	79,337	79,724
704	SALARIES & WAGES-REGULAR	123,034	127,525	134,478	133,679
706	SALARIES & WAGES-PART TIME	5,300	22,519	24,435	24,555
715	FICA-EMPLOYER EXPENSE	14,838	17,371	18,115	18,204
716	HEALTH INSURANCE	73,320	78,632	82,266	80,557
717	LIFE INSURANCE	336	336	391	392
718	RETIREMENT EXPENSE	48,658	61,531	58,417	58,463
719	WORKERS COMPENSATION INS	472	638	666	666
721	PTO PAYOUTS	2,769	2,800	1,900	1,900
723	PRE-EMPLOYMENT BACKGROUND CHECK	115	300	300	300
727	OFFICE SUPPLIES	2,574	7,500	6,000	6,000
728	PRINTING & BINDING	-	-	1,100	1,100
802	CONTRACTUAL SERVICES	-	1,600	1,600	1,600
813	DATA PROCESSING SERVICES	41,645	50,000	42,800	42,800
814	MICRO FILM STORAGE	2,688	2,850	3,000	3,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	1,024	1,024
850	TELEPHONE	893	2,038	1,354	1,354
851	COPY MACHINE COSTS	112	600	200	200
852	FAX MACHINE	(6)	-	-	-
860	TRAVEL	-	160	160	160
861	PERSONAL CAR MILEAGE	439	1,200	1,200	1,200
865	MEALS & LODGING	1,400	2,000	2,500	2,500
902	ADVERTISING	126	250	250	250
957	EDUCATION & SEMINARS	905	2,000	2,000	2,000
960	DUES & SUBSCRIPTIONS	600	800	650	650
978	NEW EQUIPMENT	8,910	-	-	-
<b>REGISTER OF DEEDS TOTAL</b>		<b>404,833</b>	<b>459,667</b>	<b>464,143</b>	<b>462,278</b>
<b>DEPT 714 REMONUMENTATION GRANT</b>					
710	PER DIEM PAYMENTS	-	3,000	2,300	2,300
746	OTHER SUPPLIES	7,732	4,000	12,100	12,100
802	CONTRACTUAL SERVICES	35,000	34,000	20,000	20,000
827	ADMINISTRATIVE COSTS	5,940	10,000	5,600	5,600
<b>REMONUMENTATION GRANT TOTAL</b>		<b>48,672</b>	<b>51,000</b>	<b>40,000</b>	<b>40,000</b>

2024 Proposed Budget  
GENERAL FUND EXPENDITURES

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Isabella County General Fund Budget

2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
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DEPT 965 DISTRICT HEALTH ALLOCATION					
961	TRANSFER OUT	462,820	462,820	462,820	458,898
<b>DISTRICT HEALTH ALLOCATION</b>		<b>462,820</b>	<b>462,820</b>	<b>462,820</b>	<b>458,898</b>

DEPT 965 OPERATING TRANSFERS OUT					
995	OPERATING TRANSFERS OUT	1,659,506	4,010,773	1,477,239	2,455,239
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>1,659,506</b>	<b>4,010,773</b>	<b>1,477,239</b>	<b>2,455,239</b>

GRAND TOTAL EXPENDITURES

<b>22,458,425</b>	<b>27,280,253</b>	<b>31,287,560</b>	<b>28,882,154</b>
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2024 Proposed Budget  
 PARKS AND RECREATION REVENUES

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Isabella County Revenues  
 208 Parks & Recreation

	2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
402 PROPERTY TAXES	724,931	780,000	804,400	804,400
481 VEHICLE PERMITS	151,863	136,026	146,000	146,000
482 CAMPGROUND FEES	351,179	305,300	336,000	336,000
483 PICNIC SHELTER RESERV	5,560	4,800	4,920	4,920
484 BOAT FEES	4,408	4,400	4,100	4,100
528 OTHER FEDERAL GRANT-ARPA		250,000	350,000	350,000
573 LOCAL COMM STABILIZATION-PPT	(1,425)	-	-	-
592 TRIBAL CONTRIBUTIONS	50,000	30,000		
642 SALES-FIREWOOD	11,991	9,400	10,600	10,600
665 INTEREST EARNED	5,474	3,000	3,000	3,000
673 SALES OF FIXED ASSETS	4,575	24,500	20,000	20,000
682 MISC & RESTRICTED	83,056	164,254	32,323	32,323
<b>GRAND TOTAL REVENUES</b>	<b>1,391,611</b>	<b>1,711,680</b>	<b>1,711,343</b>	<b>1,711,343</b>

2024 Proposed Budget  
PARKS AND RECREATION EXPENDITURES

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Isabella County Expenditures  
208 Parks & Recreation

	2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
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<b>DEPT 752 ADMINISTRATION</b>					
704	SALARIES & WAGES-REGULAR	153,116	157,278	151,890	149,755
706	SALARIES & WAGES-PART TIME	33,910	46,161	55,754	55,998
707	SALARIES & WAGES-OVERTIME	-	200	200	200
710	PER DIEM PAYMENTS	1,133	1,200	1,575	1,575
715	FICA-EMPLOYER EXPENSE	14,966	16,513	15,885	15,653
716	HEALTH INSURANCE	29,949	38,006	56,196	60,700
717	LIFE INSURANCE	252	252	196	196
718	RETIREMENT EXPENSE	24,386	32,223	35,443	35,456
719	WORKERS COMPENSATION INS	436	571	1,336	496
721	SICK/VACATION PAY	11,153	12,200	3,940	3,940
723	PRE-EMPLOYMENT BACKGROUND CHECK	2,340	2,000	2,500	2,500
727	OFFICE SUPPLIES	2,350	4,000	4,000	4,000
728	PRINTING & BINDING	6,801	6,000	7,000	7,000
729	POSTAGE	13	30	30	30
746	OTHER SUPPLIES	165	500	500	500
748	UNIFORMS & ACCESSORIES	649	1,400	1,400	1,400
802	CONTRACTUAL SERVICES	14,284	45,300	33,600	33,600
805	CC SERVICE FEES	8,510	12,000	12,000	12,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	21,856	21,856
830	ATTORNEY FEES	1,913	3,000	3,000	3,000
834	EMPLOYEE PHYSICALS	75	75	80	80
850	TELEPHONE	5,163	8,577	6,600	6,600
851	COPY MACHINE COSTS	1,108	1,200	1,200	1,200
852	FAX MACHINE	113	500	-	-
861	PERSONAL CAR MILEAGE	1,267	1,500	1,500	1,500
865	MEALS & LODGING	830	1,500	1,500	1,500
902	ADVERTISING	2,061	3,400	3,400	3,400
931	EQUIPMENT REPAIR & MAINT	-	2,000	2,000	2,000
956	MISCELLANEOUS	5,305	8,700	8,800	8,800
957	EDUCATION & SEMINARS	1,194	2,500	2,500	2,500
960	DUES & SUBSCRIPTIONS	1,231	1,500	1,500	1,500
978	NEW EQUIPMENT	229,046	705,700	810,000	810,000
995	COVID-19 ARPA GRANT	60	-	-	-
<b>ADMINISTRATION TOTAL</b>		<b>553,781</b>	<b>1,115,987</b>	<b>1,247,380</b>	<b>1,248,935</b>

<b>DEPT 756 PARKS &amp; RECREATION-MAINTENANCE</b>					
704	SALARIES & WAGES-REGULAR	129,779	135,554	142,994	143,692
706	SALARIES & WAGES-PART TIME	10,482	122,735	135,360	135,361
707	SALARIES & WAGES-OVERTIME	1,072	4,000	3,800	3,800
715	FICA-EMPLOYER EXPENSE	11,251	19,759	21,295	21,349
716	HEALTH INSURANCE	23,061	24,302	26,038	25,523
717	LIFE INSURANCE	252	252	293	294
718	RETIREMENT EXPENSE	31,503	43,628	43,183	43,212
719	WORKERS COMPENSATION INS	3,918	8,396	9,050	9,050
721	PTO PAYOUTS	8,220	8,300	5,800	5,800
746	OTHER SUPPLIES	144	600	300	300
748	UNIFORMS & ACCESSORIES	595	700	700	700
749	OIL & GAS	22,006	20,000	25,000	25,000
776	JANITORIAL SUPPLIES	386	-	-	-
850	TELEPHONE	792	800	800	800

2024 Proposed Budget  
PARKS AND RECREATION EXPENDITURES

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Isabella County Expenditures  
208 Parks & Recreation

2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
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920	UTILITIES	2,200	1,800	2,300	2,300
931	EQUIPMENT REPAIR & MAINT	12,957	14,000	14,000	14,000
932	BUILDING REPAIR & MAINT	67	2,500	2,000	2,000
933	COUNTY GROUNDS MAINT	153	1,000	1,000	1,000
935	VEHICLE REPAIR & MAINT	2,649	2,700	3,000	3,000
978	NEW EQUIPMENT	1,737	2,000	-	-
<b>PARKS &amp; RECREATION-MAINTENANCE TOTAL</b>		<b>263,224</b>	<b>413,026</b>	<b>436,913</b>	<b>437,181</b>

**DEPT 757 COLDWATER LAKE COUNTY PARK**

706	SALARIES & WAGES-PART TIME	80,941	96,189	115,255	115,255
707	SALARIES & WAGES-OVERTIME	13	500	500	500
715	FICA-EMPLOYER EXPENSE	6,193	7,358	8,817	8,817
719	WORKERS COMPENSATION INS	1,895	2,595	3,080	3,080
746	OTHER SUPPLIES	2,466	1,000	2,500	2,500
750	FIREWOOD	193	200	200	200
776	JANITORIAL SUPPLIES	1,951	2,000	2,000	2,000
850	TELEPHONE	164	800	250	250
920	UTILITIES	26,727	35,000	35,000	35,000
932	BUILDING REPAIR & MAINT	2,633	6,000	6,000	6,000
933	GROUND MAINT & SNOW REMOVAL	10,414	12,000	12,000	12,000
<b>COLDWATER LAKE COUNTY PARK TOTAL</b>		<b>133,589</b>	<b>163,642</b>	<b>185,602</b>	<b>185,602</b>

**DEPT 758 DEERFIELD COUNTY PARK**

706	SALARIES & WAGES-PART TIME	77,066	98,302	88,823	88,823
707	SALARIES & WAGES-OVERTIME		400	400	400
715	FICA-EMPLOYER EXPENSE	6,203	7,520	6,795	6,795
719	WORKERS COMPENSATION INS	1,853	2,642	2,242	2,242
720	UNEMPLOYMENT EXPENSE	2,064	2,000	2,500	2,500
721	PTO PAYOUTS	3,946			
746	OTHER SUPPLIES	721	5,000	2,500	2,500
776	JANITORIAL SUPPLIES	362	800	500	500
850	TELEPHONE	305	400	400	400
920	UTILITIES	459	700	700	700
932	BUILDING REPAIR & MAINT	513	20,000	5,000	5,000
933	GROUND MAINT & SNOW REMOVAL	5,957	8,000	8,000	8,000
<b>DEERFIELD COUNTY PARK TOTAL</b>		<b>99,449</b>	<b>145,764</b>	<b>117,860</b>	<b>117,860</b>

**DEPT 759 HERRICK COUNTY PARK**

706	SALARIES & WAGES-PART TIME	75,746	106,802	114,907	114,907
707	SALARIES & WAGES-OVERTIME	522	400	600	600
715	FICA-EMPLOYER EXPENSE	5,835	8,170	8,791	8,791
719	WORKERS COMPENSATION INS	1,800	2,946	3,107	3,107
746	OTHER SUPPLIES	275	1,000	2,500	2,500
750	FIREWOOD	778	200	1,500	1,500
776	JANITORIAL SUPPLIES	1,401	1,500	1,600	1,600
850	TELEPHONE	345	600	450	450
920	UTILITIES	9,923	13,000	13,000	13,000
932	BUILDING REPAIR & MAINT	10,353	8,500	6,000	6,000
933	GROUND MAINT & SNOW REMOVAL	7,958	8,000	9,000	9,000
<b>HERRICK COUNTY PARK TOTAL</b>		<b>114,934</b>	<b>151,118</b>	<b>161,455</b>	<b>161,455</b>

**DEPT 760 MERIDIAN PARK**

706	SALARIES & WAGES-PART TIME	6,778	2,258	6,040	6,040
715	FICA-EMPLOYER EXPENSE	519	173	463	463
719	WORKERS COMPENSATION INS	118	29	79	79
746	OTHER SUPPLIES	27	3,000	2,500	2,500

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PARKS AND RECREATION EXPENDITURES

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Isabella County Expenditures  
208 Parks & Recreation

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920	UTILITIES	221	200	300	300
932	BUILDING REPAIR & MAINT		3,400	1,000	1,000
933	GROUND MAINT & SNOW REMOVAL	707	1,000	1,000	1,000
<b>MERIDIAN PARK TOTAL</b>		<b>8,369</b>	<b>10,060</b>	<b>11,382</b>	<b>11,382</b>

**DEPT 761 PERE MARQUETTE RAIL TRAIL**

706	SALARIES & WAGES-PART TIME	2,042	2,990	3,722	3,722
715	FICA-EMPLOYER EXPENSE	156	229	285	285
719	WORKERS COMPENSATION INS	61	97	49	49
932	BUILDING REPAIR & MAINT		3,000	2,000	2,000
933	GROUND MAINT & SNOW REMOVAL		300	300	300
<b>PERE MARQUETTE RAIL TRAIL TOTAL</b>		<b>2,259</b>	<b>6,616</b>	<b>6,356</b>	<b>6,356</b>

**DEPT 965 OPERATING TRANSFERS OUT**

995	TRANSFERS TO OTHER FUNDS	87,377	71,448	92,545	92,545
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>87,377</b>	<b>71,448</b>	<b>92,545</b>	<b>92,545</b>

<b>GRAND TOTAL EXPENDITURES</b>	<b>1,262,982</b>	<b>2,077,662</b>	<b>2,259,492</b>	<b>2,261,316</b>
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Isabella County Revenues  
 286 Commission on Aging

	2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
402 PROPERTY TAXES	1,818,473	2,007,037	2,005,843	2,005,843
519 FEDERAL GRANTS	312,744	273,409	291,190	291,190
528 OTHER FEDERAL GRANTS	17,332	-	-	-
555 TOBACCO SETTLEMENT-STATE	5,000	5,000	5,000	5,000
561 STATE GRANTS	290,945	294,519	314,965	314,965
592 CONTRIBUTIONS	328,274	350,000	325,000	325,000
619 WAIVER-STATE	21,877	15,855	21,000	21,000
665 INTEREST EARNED	10,896	-	-	-
674 3RD PARTY CONTRIBUTIONS	110,750	119,370	121,900	121,900
675 IN-KIND CONTRIBUTIONS	43,497	62,547	60,123	60,123
682 MISC REVENUE	74	2,000	-	-
<b>GRAND TOTAL REVENUES</b>	<b>2,959,862</b>	<b>3,129,737</b>	<b>3,145,021</b>	<b>3,145,021</b>

2024 Proposed Budget  
 COMMISSION ON AGING EXPENDITURES

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Isabella County Expenditures  
 286 Commission on Aging

2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
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DEPT 5 CONGREGATE-COOKS					
704	SALARIES & WAGES-REGULAR	12,318	12,531	12,907	12,970
706	SALARIES & WAGES-PART TIME	20,194	24,041	25,473	25,598
715	FICA-EMPLOYER EXPENSE	2,417	2,798	2,936	2,951
716	HEALTH INSURANCE	6,085	6,555	6,883	6,753
717	LIFE INSURANCE	29	29	34	35
718	RETIREMENT EXPENSE	857	877	903	908
719	WORKERS COMPENSATION INS	500	681	718	719
<b>CONGREGATE-COOKS TOTAL</b>		<b>42,401</b>	<b>47,512</b>	<b>49,855</b>	<b>49,934</b>

DEPT 6 CONGREGATE MEALS					
704	SALARIES & WAGES-REGULAR	31,326	30,834	32,594	32,754
706	SALARIES & WAGES-PART TIME	18,896	22,432	24,020	24,137
707	SALARIES & WAGES-OVERTIME	25	-	-	-
715	FICA-EMPLOYER EXPENSE	3,730	4,075	4,331	4,353
716	HEALTH INSURANCE	13,389	16,649	17,178	16,814
717	LIFE INSURANCE	58	59	68	69
718	RETIREMENT EXPENSE	2,085	2,158	2,282	2,293
719	WORKERS COMPENSATION INS	469	506	541	542
727	OFFICE SUPPLIES	973	800	800	800
729	POSTAGE	471	300	350	350
743	FOOD COSTS-CONG	45,086	46,800	55,300	55,300
754	OPERATING SUPPLIES-CONG	3,360	3,700	4,000	4,000
802	CONTRACTUAL SERVICES	3,553	4,500	4,500	4,500
834	EMPLOYEE PHYSICALS	51	-	-	-
850	TELEPHONE	1,863	2,250	2,550	2,550
861	PERSONAL CAR MILEAGE	242	400	600	600
920	UTILITES	4,536	5,000	5,200	5,200
921	TRASH PICK UP	69	200	-	-
931	EQUIPMENT REPAIR & MAINT	601	800	800	800
955	LICENSE FEES	368	800	600	600
956	IN-KIND EXPENDITURES	4,576	4,891	4,521	4,521
957	EDUCATION & SEMINARS	-	300	300	300
960	DUES & SUBSCRIPTIONS	596	1,200	1,000	1,000
<b>CONGREGATE MEALS TOTAL</b>		<b>136,323</b>	<b>148,654</b>	<b>161,535</b>	<b>161,483</b>

DEPT 7 HOME DELIVERED MEALS					
704	SALARIES & WAGES-REGULAR	58,176	57,263	60,532	60,828
706	SALARIES & WAGES-PART TIME	29,480	41,659	44,608	44,826
707	SALARIES & WAGES-OVERTIME	47	-	-	-
715	FICA-EMPLOYER EXPENSE	6,498	7,567	8,043	8,083
716	HEALTH INSURANCE	24,866	30,919	31,901	31,226
717	LIFE INSURANCE	109	109	127	128
718	RETIREMENT EXPENSE	3,871	4,008	4,237	4,258
719	WORKERS COMPENSATION INS	783	941	1,006	1,006
727	OFFICE SUPPLIES	1,779	1,600	1,600	1,600
729	POSTAGE	875	1,000	1,000	1,000
743	FOOD COSTS-HDM	86,673	90,000	105,000	105,000
754	OPERATING SUPPLIES-HDM	21,163	20,000	24,000	24,000
802	CONTRACTUAL SERVICES	6,599	9,400	9,400	9,400
850	TELEPHONE	3,806	4,250	5,050	5,050
860	TRAVEL	-	40	50	50
861	PERSONAL CAR MILEAGE	330	450	700	700
865	MEALS & LODGING		250	250	250
920	UTILITIES	8,423	9,400	9,400	9,400
921	TRASH PICK UP	137	500	500	500
931	EQUIPMENT REPAIR & MAINT	1,116	500	1,200	1,200

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COMMISSION ON AGING EXPENDITURES

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Isabella County Expenditures  
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955	LICENSE FEES	683	850	850	850
956	IN KIND EXPENDITURES	8,622	8,677	10,744	10,744
957	EDUCATION & SEMINARS		500		
960	DUES & SUBSCRIPTIONS	1,107	1,200	1,500	1,500
<b>HOME DELIVERED MEALS TOTAL</b>		<b>265,143</b>	<b>291,084</b>	<b>321,698</b>	<b>321,599</b>

**DEPT 8 HOME DELIVERED-COOKS**

704	SALARIES & WAGES-REGULAR	22,876	23,272	23,970	24,087
706	SALARIES & WAGES-PART TIME	37,504	44,648	47,308	47,539
715	FICA-EMPLOYER EXPENSE	4,490	5,196	5,453	5,480
716	HEALTH INSURANCE	11,301	12,173	12,782	12,539
717	LIFE INSURANCE	55	55	64	64
718	RETIREMENT EXPENSE	1,607	1,629	1,678	1,687
719	WORKERS COMPENSATION INS	928	1,266	1,334	1,334
<b>HOME DELIVERED-COOKS TOTAL</b>		<b>78,760</b>	<b>88,237</b>	<b>92,588</b>	<b>92,730</b>

**DEPT 9 FOSTER GRANDPARENTS PROG**

704	SALARIES & WAGES-REGULAR	79,437	82,621	86,970	87,394
707	SALARIES & WAGES-OVERTIME	341	-	-	-
715	FICA-EMPLOYER EXPENSE	5,559	6,321	6,653	6,686
716	HEALTH INSURANCE	34,351	37,059	38,832	38,075
717	LIFE INSURANCE	143	143	166	167
718	RETIREMENT EXPENSE	5,595	5,783	6,088	6,118
719	WORKERS COMPENSATION INS	182	232	245	245
727	OFFICE SUPPLIES	6,407	22,296	22,440	22,440
729	POSTAGE	511	1,800	1,800	1,800
748	UNIFORMS & ACCESSORIES	902	620	620	620
754	AWARDS & RECOGNITION	3,732	4,038	4,500	4,500
759	MEALS	1,432	3,125	1,500	1,500
834	VOLUNTEER PHYSICALS	-	200	200	200
846	STIPENDS	97,299	131,560	125,280	125,280
850	TELEPHONE	1,637	2,124	2,124	2,124
860	TRAVEL	21,891	48,492	45,563	45,563
861	PERSONAL CAR MILEAGE	405	983	1,176	1,176
865	MEALS & LODGING	569	1,992	2,133	2,133
956	IN KIND-TRAINING	14,590	27,455	23,055	23,055
957	EDUCATION & SEMINARS	1,329	1,690	1,685	1,685
963	LIABILITY & PROPERTY INSURANCE	664	664	664	664
978	NEW EQUIPMENT	6,458	-	-	-
<b>FOSTER GRANDPARENTS PROG TOTAL</b>		<b>283,435</b>	<b>379,198</b>	<b>371,694</b>	<b>371,425</b>

**DEPT 10 ACTIVITY CENTER**

704	SALARIES & WAGES-REGULAR	50,064	52,900	55,225	55,495
707	SALARIES & WAGES-OVERTIME	328	-	-	-
715	FICA-EMPLOYER EXPENSE	3,604	4,047	4,225	4,246
716	HEALTH INSURANCE	17,104	18,426	25,001	24,506
717	LIFE INSURANCE	84	84	98	98
718	RETIREMENT EXPENSE	3,533	3,703	3,866	3,885
719	WORKERS COMPENSATION INS	763	990	1,033	1,033
721	PTO PAYOUTS	75	-	-	-
727	OFFICE SUPPLIES	339	100	350	350
743	FOOD	2,262	5,500	4,500	4,500
754	OPERATING SUPPLIES	593	2,500	2,500	2,500
802	CONTRACTUAL SERVICES	28,551	55,000	55,000	55,000
861	PERSONAL CAR MILEAGE	157	300	400	400
865	MEALS & LODGING	-	500	500	500
931	EQUIP REPAIR & MAINT	-	-	500	500

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Isabella County Expenditures  
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960	DUES & SUBSCRIPTIONS	-	100	100	100
978	NEW EQUIPMENT	-	-	500	500
995	COVID-19 ARPA GRANT	55	-	-	-
<b>ACTIVITY CENTER TOTAL</b>		<b>107,512</b>	<b>144,150</b>	<b>153,798</b>	<b>153,613</b>

**DEPT 16 UNMET NEEDS PROGRAM**

847	ASSISTANCE PAYMENTS	12,641	18,000	19,000	19,000
<b>UNMET NEEDS PROGRAM TOTAL</b>		<b>12,641</b>	<b>18,000</b>	<b>19,000</b>	<b>19,000</b>

**DEPT 21 HOMEMAKING**

704	SALARIES & WAGES-REGULAR	24,469	31,528	32,480	32,639
706	SALARIES & WAGES-PART TIME	50,104	68,351	85,019	85,335
715	FICA-EMPLOYER EXPENSE	5,484	7,641	8,989	9,025
716	HEALTH INSURANCE	17,159	18,711	19,622	19,248
717	LIFE INSURANCE	84	84	98	98
718	RETIREMENT EXPENSE	2,149	2,207	2,274	2,285
719	WORKERS COMPENSATION INS	2,076	3,348	3,939	3,939
721	PTO PAYOUTS	31	-	-	-
727	OFFICE SUPPLIES	432	600	600	600
729	POSTAGE	324	400	450	450
850	TELEPHONE	276	1,020	1,075	1,075
861	PERSONAL CAR MILEAGE	9,470	9,000	10,500	10,500
956	IN KIND EXPENDITURES	3,163	3,219	3,171	3,171
957	EDUCATION & SEMINARS	3	-	-	-
<b>HOMEMAKING TOTAL</b>		<b>115,224</b>	<b>146,109</b>	<b>168,216</b>	<b>168,365</b>

**DEPT 22 PERSONAL CARE**

704	SALARIES & WAGES-REGULAR	23,446	17,901	18,438	18,529
706	SALARIES & WAGES-PART TIME	23,965	39,803	53,294	53,554
715	FICA-EMPLOYER EXPENSE	3,649	4,414	5,488	5,515
716	HEALTH INSURANCE	13,244	11,863	12,420	12,173
717	LIFE INSURANCE	51	42	49	49
718	RETIREMENT EXPENSE	1,530	1,253	1,291	1,297
719	WORKERS COMPENSATION INS	1,272	1,934	2,405	2,405
721	PTO PAYOUTS	748	-	-	-
727	OFFICE SUPPLIES	461	500	550	550
729	POSTAGE	324	400	400	400
802	CONTRACTUAL SERVICES	956	900	950	950
850	TELEPHONE	1,638	2,395	2,425	2,425
861	PERSONAL CAR MILEAGE	11,513	8,000	10,200	10,200
956	IN KIND EXPENDITURES	2,750	2,750	2,549	2,549
957	EDUCATION & SEMINARS	3	-	-	-
<b>PERSONAL CARE TOTAL</b>		<b>85,551</b>	<b>92,155</b>	<b>110,458</b>	<b>110,596</b>

**DEPT 23 CASE COORDINATOR**

704	SALARIES & WAGES-REGULAR	111,513	116,692	122,184	122,781
715	FICA-EMPLOYER EXPENSE	8,526	9,126	9,507	9,553
716	HEALTH INSURANCE	38,785	33,741	34,814	34,063
717	LIFE INSURANCE	196	210	245	245
718	RETIREMENT EXPENSE	15,900	4,847	19,837	19,862
719	WORKERS COMPENSATION INS	248	329	344	344
721	PTO PAYOUTS	2,627	-	2,000	2,000
727	OFFICE SUPPLIES	634	800	500	500
729	POSTAGE	324	400	450	450
850	TELEPHONE	4,033	4,930	5,350	5,350
860	FUEL CHARGES	494	450	700	700
861	PERSONAL CAR MILEAGE	2,275	1,500	1,800	1,800



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956	IN KIND EXPENDITURES	3,718	3,718	3,995	3,995
957	EDUCATION & SEMINARS	206	250	250	250
<b>CASE COORDINATOR TOTAL</b>		<b>189,480</b>	<b>176,993</b>	<b>201,975</b>	<b>201,893</b>

<b>DEPT 24 RESPITE CARE</b>					
704	SALARIES & WAGES-REGULAR	14,897	17,901	18,438	18,529
706	SALARIES & WAGES-PART TIME	26,862	39,803	53,294	53,554
715	FICA-EMPLOYER EXPENSE	3,152	4,414	5,487	5,515
716	HEALTH INSURANCE	8,737	11,863	12,420	12,173
717	LIFE INSURANCE	33	42	49	49
718	RETIREMENT EXPENSE	972	1,253	1,291	1,297
719	WORKERS COMPENSATION INS	1,182	1,934	2,405	2,405
727	OFFICE SUPPLIES	355	450	500	500
729	POSTAGE	333	400	450	450
802	CONTRACTUAL SERVICES	596	400	950	950
850	TELEPHONE	276	300	350	350
861	PERSONAL CAR MILEAGE	3,395	5,375	8,500	8,500
956	IN KIND EXPENDITURES	1,944	2,055	1,837	1,837
957	EDUCATION & SEMINARS	3	-	-	-
<b>RESPITE CARE TOTAL</b>		<b>62,738</b>	<b>86,189</b>	<b>105,971</b>	<b>106,109</b>

<b>DEPT 25 SENIOR COMPANION PROGRAM</b>					
704	SALARIES & WAGES-REGULAR	45,012	47,648	50,386	50,632
707	SALARIES & WAGES-OVERTIME	146	-	-	-
715	FICA-EMPLOYER EXPENSE	3,399	3,645	3,855	3,874
716	HEALTH INSURANCE	20,342	21,943	22,875	22,382
717	LIFE INSURANCE	84	84	98	98
718	RETIREMENT EXPENSE	3,161	3,335	3,527	3,545
719	WORKERS COMPENSATION	104	134	142	142
727	OFFICE SUPPLIES	2,737	8,200	8,800	8,800
729	POSTAGE	252	408	1,200	1,200
748	UNIFORMS & ACCESSORIES	701	335	335	335
754	AWARDS & RECOGNITION	1,879	2,019	2,700	2,700
759	MEALS	5,299	6,500	6,500	6,500
834	VOLUNTEER PHYSICALS	-	100	100	100
846	STIPENDS	40,767	59,202	75,168	75,168
850	TELEPHONE	946	1,067	1,067	1,067
860	TRAVEL	28,754	36,730	41,503	41,503
861	PERSONAL CAR MILEAGE	303	840	943	943
865	MEALS & LODGING	439	774	1,629	1,629
956	IN KIND-TRAINING	2,797	8,445	8,445	8,445
957	EDUCATION & SEMINARS	854	1,220	1,465	1,465
963	LIABILITY & PROPERTY INSURANCE	383	383	383	383
978	NEW EQUIPMENT	2,595	-	-	-
<b>SENIOR COMPANION PROGRAM TOTAL</b>		<b>160,955</b>	<b>203,013</b>	<b>231,120</b>	<b>230,911</b>

<b>DEPT 26 CAREGIVER TRAINING PROGRAM</b>					
704	SALARIES-REGULAR	28,957	65,727	68,936	69,273
715	FICA	2,026	5,028	5,335	5,361
716	HEALTH INSURANCE	11,390	14,269	13,596	13,325
717	LIFE INSURANCE	49	42	147	147
718	RETIREMENT	2,027	1,752	4,882	4,906
719	WORKERS COMPENSATION	172	1,441	194	194
727	OFFICE SUPPLIES	355	465	800	800
729	POSTAGE	315	400	450	450
802	CONTRACTUAL SERVICES	1,170	-	-	-
850	TELEPHONE	276	300	300	300

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861	PERSONAL CAR MILEAGE	39	600	600	600
956	IN KIND EXPENDITURES	1,337	1,337	1,806	1,806
957	EDUCATION & SEMINARS	100	100	100	100
<b>CAREGIVER TRAINING PROGRAM TOTAL</b>		<b>48,212</b>	<b>91,461</b>	<b>97,145</b>	<b>97,262</b>

**DEPT 672 COA ADMINISTRATION**

704	SALARIES & WAGES-REGULAR	233,061	244,138	254,944	257,594
707	SALARIES & WAGES-OVERTIME	143	150	-	-
710	PER DIEM PAYMENTS	775	1,200	-	-
715	FICA-EMPLOYER EXPENSE	17,192	18,677	19,503	19,706
716	HEALTH INSURANCE	106,023	116,231	121,638	119,237
717	LIFE INSURANCE	438	446	518	519
718	RETIREMENT EXPENSE	154,524	206,282	177,060	177,246
719	WORKERS COMPENSATION INS	1,313	1,901	2,019	2,019
721	VACATION & SICK LEAVE	3,383	9,000	5,500	5,500
723	PRE-EMPLOYMENT BACKGROUND CHECK	4,376	3,000	5,500	5,500
727	OFFICE SUPPLIES	4,466	4,600	5,300	5,300
729	POSTAGE	409	550	1,100	1,100
749	OIL & GAS	-	50	-	-
754	OPERATING SUPPLIES	279	1,200	1,200	1,200
776	JANITORIAL SUPPLIES	3,918	4,000	4,000	4,000
802	CONTRACTUAL SERVICES	658	800	3,160	3,160
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	8,656	8,656
830	ATTORNEY FEES	176	-	-	-
834	MEDICAL SERVICES	88	-	-	-
850	TELEPHONE	10,145	15,630	10,831	10,831
851	COPY MACHINE	3,255	3,800	3,500	3,500
860	TRAVEL	-	1,200	1,200	1,200
861	PERSONAL CAR MILEAGE	849	800	1,100	1,100
865	MEALS & LODGING	116	1,200	1,200	1,200
902	ADVERTISING	1,483	2,200	2,000	2,000
920	CONSUMERS	55,339	59,000	65,000	65,000
921	TRASH PICK-UP	6,194	6,000	6,500	6,500
931	EQUIPMENT REPAIR & MAINT	3,922	10,000	10,000	10,000
932	BUILDING REPAIR & MAINT	36,246	27,125	26,000	26,000
933	GROUND MAINT & SNOW REMOVAL	19,093	13,000	16,000	16,000
956	MISCELLANEOUS	14	-	-	-
957	EDUCATION & SEMINARS	360	1,200	2,400	2,400
960	DUES & SUBSCRIPTIONS	16,174	16,752	13,000	13,000
972	CAPITAL OUTLAY	-	501,549	-	-
978	NEW EQUIPMENT	27,403	13,000	46,540	46,540
981	NEW VEHICLES	-	37,991	-	-
<b>COA ADMINISTRATION TOTAL</b>		<b>711,815</b>	<b>1,322,671</b>	<b>815,369</b>	<b>816,008</b>

**DEPT 673 GOLD KEY**

704	SALARIES & WAGES-REGULAR	85,075	83,135	88,484	88,916
707	SALARIES & WAGES-OVERTIME	275	-	-	-
715	FICA-EMPLOYER EXPENSE	6,197	6,360	6,769	6,803
716	HEALTH INSURANCE	40,487	41,963	49,813	48,822
717	LIFE INSURANCE	176	168	196	196
718	RETIREMENT EXPENSE	5,979	5,819	6,194	6,225
719	WORKERS COMPENSATION INS	562	233	249	249
721	PTO PAYOUTS	56	-	1,000	1,000
727	OFFICE SUPPLIES	1,752	1,400	1,400	1,400
728	PRINTING & BINDING	190	200	200	200
729	POSTAGE	1,010	700	1,110	1,110
754	OPERATING SUPPLIES	1,286	3,800	3,800	3,800

Isabella County Expenditures  
 286 Commission on Aging

	2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
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759	VOLUNTEER MEALS	51	500	300	300
850	TELEPHONE	1,719	2,500	2,400	2,400
860	TRAVEL	40,819	70,150	65,150	65,150
861	PERSONAL CAR MILEAGE	301	300	300	300
865	MEALS & LODGING	-	250	250	250
957	EDUCATION & SEMINARS	500	1,600	1,500	1,500
960	DUES & SUBSCRIPTIONS	-	200	150	150
<b>GOLD KEY TOTAL</b>		<b>186,435</b>	<b>219,279</b>	<b>229,264</b>	<b>228,771</b>

<b>DEPT 965 OPERATING TRANSFERS OUT</b>					
995	TRANSFERS TO OTHER FUNDS	349,154	333,530	331,564	331,564
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>349,154</b>	<b>333,530</b>	<b>331,564</b>	<b>331,564</b>

<b>GRAND TOTAL EXPENDITURES</b>		<b>2,835,780</b>	<b>3,788,236</b>	<b>3,461,251</b>	<b>3,461,263</b>
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2024 Proposed Budget  
 CENTRAL DISPATCH-911 REVENUES

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Isabella County Revenues 261 Central Dispatch/911	2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
602 E911 TELEPHONE SURCHARGE	1,851,234	1,833,250	1,886,000	1,886,000
665 INTEREST EARNED	872	700	700	700
682 MISC REVENUE	-	11,000	12,000	12,000
687 REFUNDS & REBATES	1,739	-	-	-
<b>GRAND TOTAL REVENUES</b>	<b>1,853,845</b>	<b>1,844,950</b>	<b>1,898,700</b>	<b>1,898,700</b>

2024 Proposed Budget  
CENTRAL DISPATCH-911 EXPENDITURES

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Isabella County Expenditures  
261 Central Dispatch/911

2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
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DEPT 325 OPERATIONS					
704	SALARIES & WAGES-REGULAR	322,659	354,295	362,569	364,338
707	SALARIES & WAGES-OVERTIME	55,891	55,000	56,375	56,375
715	FICA-EMPLOYER EXPENSE	32,310	27,486	35,337	27,872
716	HEALTH INSURANCE	130,886	160,120	172,309	168,757
717	LIFE INSURANCE	689	687	830	831
718	RETIREMENT EXPENSE	56,812	59,333	73,795	67,003
719	WORKERS COMPENSATION INS	913	1,012	1,016	1,016
721	VACATION & SICK LEAVE	17,933	30,000	15,000	15,000
722	HOLIDAY PAY	33,625	41,000	42,100	42,100
723	PRE-EMPLOYMENT BACKGROUND CHECK	294	-	500	500
727	OFFICE SUPPLIES	5,445	24,750	17,500	17,500
729	POSTAGE	-	100	250	250
746	OTHER SUPPLIES	4,978	5,000	5,000	5,000
748	UNIFORMS & ACCESSORIES	3,570	4,500	4,500	4,500
749	OIL & GAS	1,891	2,000	2,000	2,000
776	JANITORIAL SUPPLIES	1,863	3,000	2,000	2,000
802	CONTRACTUAL SERVICES	198,882	217,000	222,900	222,900
830	ATTORNEY FEES	10,807	4,000	4,000	4,000
834	MEDICAL SERVICES	153	200	500	500
850	TELEPHONE	20,995	31,965	16,525	16,525
851	COPY MACHINE COSTS	904	1,300	1,000	1,000
860	TRAVEL	-	5,000	5,000	5,000
861	PERSONAL CAR MILEAGE	451	1,500	1,500	1,500
865	MEALS & LODGING	3,735	5,000	5,000	5,000
902	ADVERTISING	4,570	6,000	6,000	6,000
920	UTILITIES	10,527	13,500	13,500	13,500
931	EQUIPMENT REPAIR & MAINT	7,463	10,000	30,000	30,000
932	BUILDING REPAIR & MAINT	6,777	20,000	60,000	60,000
934	RADIO REPAIR & MAINT	54,539	85,000	65,000	65,000
940	BUILDING RENTAL	29,575	-	-	-
957	EDUCATION & SEMINARS	25,691	25,000	27,500	27,500
958	CONTINGENCY	-	10,000	5,000	5,000
960	DUES & SUBSCRIPTIONS	1,910	3,000	3,000	3,000
978	NEW EQUIPMENT	208,692	383,800	116,000	116,000
995	COVID-19 ARPA GRANT	300	-	-	-
<b>OPERATIONS TOTAL</b>		<b>1,255,730</b>	<b>1,590,548</b>	<b>1,373,506</b>	<b>1,357,467</b>
DEPT 327 WIRELESS					
704	SALARIES & WAGES-REGULAR	247,575	401,098	415,167	428,844
707	SALARIES & WAGES-OVERTIME	50,206	40,000	40,000	40,000
715	FICA-EMPLOYER EXPENSE	23,493	30,684	36,561	32,808
716	HEALTH INSURANCE	100,981	168,024	153,270	154,469
717	LIFE INSURANCE	436	654	586	602
718	RETIREMENT EXPENSE	38,263	51,685	56,695	53,234
719	WORKERS COMPENSATION INS	698	1,126	1,166	1,199
721	PTO PAYOUTS	8,482	8,500	6,900	6,900
722	HOLIDAY PAY	18,108	23,000	22,700	22,700
<b>WIRELESS TOTAL</b>		<b>488,242</b>	<b>724,771</b>	<b>733,045</b>	<b>740,756</b>
DEPT 965 OPERATING TRANSFERS OUT					
995	TRANSFERS TO OTHER FUNDS	114,539	104,848	121,743	121,743
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>114,539</b>	<b>104,848</b>	<b>121,743</b>	<b>121,743</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>1,858,513</b>	<b>2,420,166</b>	<b>2,228,294</b>	<b>2,219,965</b>

Isabella County Revenues 596 Recycling	2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
590 LOCAL REVENUE	105,485	110,000	105,000	105,000
592 CONTRIBUTION FROM LOCAL	347,393	154,200	247,200	247,200
607 PROCESSING FEES	112,021	160,000	155,000	155,000
628 USER CHARGES	35,508	25,000	25,000	25,000
642 SALES	746,204	688,500	609,200	609,200
665 INTEREST EARNED	935	-	-	-
682 MISC REVENUE	1,125	2,000	1,200	1,200
699 TRANSFERS IN	450,000	400,000	415,000	315,000
<b>GRAND TOTAL REVENUES</b>	<b>1,798,671</b>	<b>1,539,700</b>	<b>1,557,600</b>	<b>1,457,600</b>

2024 Proposed Budget  
 RECYCLING EXPENDITURES

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Isabella County Expenditures  
 596 Recycling

2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
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DEPT 17 OPERATIONS					
704	SALARIES & WAGES-REGULAR	114,758	116,938	129,065	122,460
706	SALARIES & WAGES-PART TIME	44,486	66,892	44,555	44,773
707	SALARIES & WAGES-OVERTIME	2,690	2,200	2,200	2,200
715	FICA-EMPLOYER EXPENSE	11,456	14,063	12,731	12,794
716	HEALTH INSURANCE	63,429	66,263	69,439	68,073
717	LIFE INSURANCE	280	252	293	294
718	RETIREMENT EXPENSE	6,763	8,771	9,124	9,166
719	WORKERS COMPENSATION INS	5,013	7,155	5,989	5,989
721	PTO PAYOUTS	2,076	2,100	2,100	2,100
723	PRE-EMPLOYMENT BACKGROUND CHECK	312	200	200	200
748	UNIFORMS & ACCESSORIES	2,326	5,000	5,000	5,000
749	OIL & GAS	7,259	10,000	10,000	10,000
754	OPEPRATING SUPPLIES	18,649	28,000	28,000	28,000
802	PROFESSIONAL SERVICES	322,368	305,000	305,000	305,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	-	1,119	1,119
822	JANITORIAL SERVICES	1,565	2,100	2,100	2,100
834	MEDICAL SERVICES	24		150	150
850	CELL PHONES/WIRELESS	1,995	3,800	2,300	2,300
861	PERSONAL CAR MILEAGE	-	300	300	300
863	HANDLING/TRANSPORTATION	648	2,000	2,000	2,000
865	MEALS & LODGING	-	350	350	350
920	UTILITIES	40,634	42,000	42,000	42,000
921	TRASH PICK UP	39,500	50,000	40,000	40,000
931	EQUIPMENT REPAIR & MAINT	82,745	38,000	45,000	45,000
932	BUILDING REPAIR & MAINT	7,644	8,000	8,000	8,000
933	GROUND MAINT & SNOW REMOVAL	9,546	8,000	8,500	8,500
935	VEHICLE REPAIR & MAINT	-	500	500	500
941	EQUIPMENT RENTAL	678	7,000	7,000	7,000
955	LICENSE FEES	260	300	300	300
956	MISCELLANEOUS	2,588	1,000	1,000	1,000
957	EDUCATION & SEMINARS	130	500	500	500
968	DEPRECIATION EXPENSE	79,719	132,184	88,000	88,000
<b>OPERATIONS TOTAL</b>		<b>869,541</b>	<b>928,868</b>	<b>872,815</b>	<b>865,168</b>

DEPT 19 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	66,014	67,158	69,180	69,518
715	FICA-EMPLOYER EXPENSE	4,834	5,138	5,292	5,319
716	HEALTH INSURANCE	19,305	19,136	19,984	19,610
717	LIFE INSURANCE	84	84	98	98
718	RETIREMENT EXPENSE	4,621	4,701	4,843	4,867
719	WORKERS COMPENSATION INS	150	189	194	194
727	OFFICE SUPPLIES	2,454	2,500	2,500	2,500
728	PRINTING & BINDING	-	-	500	500
802	PROFESSIONAL SERVICES	-	500	500	500
830	ATTORNEY FEES	332	-	250	250
850	TELEPHONE	3,722	5,015	3,900	3,900
851	COPY MACHINE COSTS	534	600	600	600
861	PERSONAL CAR MILEAGE	-	350	350	350
865	MEALS & LODGING	-	750	750	750
902	ADVERTISING	214	300	300	300
932	BUILDING REPAIR & MAINT	33,480	1,800	1,800	1,800
935	VEHICLE REPAIRS & MAINT	65	-	-	-
941	EQUIPMENT RENTAL	-	250	250	250
957	EDUCATION & SEMINARS	740	1,000	1,000	1,000
960	DUES & SUBSCRIPTIONS	200	750	750	750
978	NEW EQUIPMENT	-	2,000	7,200	7,200

2024 Proposed Budget  
 RECYCLING EXPENDITURES

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Isabella County Expenditures  
 596 Recycling

2022 Actual	2023 Amended Budget	2024 Requested	2024 Proposed
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995	COVID-19 ARPA GRANT	249	-	-	-
<b>ADMINISTRATION TOTAL</b>		<b>136,998</b>	<b>112,221</b>	<b>120,241</b>	<b>120,256</b>

<b>DEPT 527 DEPOT</b>					
704	SALARIES & WAGES-REGULAR	95,891	107,408	129,931	145,396
706	SALARIES & WAGES-PART TIME	50,906	53,121	65,207	28,658
707	SALARIES & WAGES-OVERTIME	1,685	2,500	-	-
715	FICA-EMPLOYER EXPENSE	11,534	12,280	12,733	13,315
716	HEALTH INSURANCE	56,762	61,189	53,086	51,943
717	LIFE INSURANCE	252	252	293	294
718	RETIREMENT EXPENSE	7,708	7,519	7,744	7,782
719	WORKERS COMPENSATION INS	13,718	16,964	17,607	17,607
721	PTO PAYOUTS	5,223	2,000	1,000	1,000
749	OIL & GAS	49,345	45,000	45,000	45,000
834	MEDICAL SERVICES	1,371	750	1,500	1,500
935	VEHICLE REPAIRS & MAINT	55,532	45,000	50,000	50,000
968	DEPRECIATION EXPENSE	49,317	21,387	26,784	26,784
<b>DEPOT TOTAL</b>		<b>399,244</b>	<b>375,370</b>	<b>410,885</b>	<b>389,279</b>

<b>DEPT 529 HOUSEHOLD HAZARDOUS WASTE</b>					
802	CONTRACTUAL SERVICES	5,582	4,500	4,500	4,500
968	DEPRECIATION EXPENSE	1,383	1,383	691	691
<b>HOUSEHOLD HAZARDOUS WASTE TOTAL</b>		<b>6,965</b>	<b>5,883</b>	<b>5,191</b>	<b>5,191</b>

<b>DEPT 965 OPERATING TRANSFERS OUT</b>					
995	TRANSFERS TO OTHER FUNDS	122,226	137,915	152,150	152,150
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>122,226</b>	<b>137,915</b>	<b>152,150</b>	<b>152,150</b>

<b>GRAND TOTAL EXPENDITURES</b>		<b>1,534,975</b>	<b>1,560,256</b>	<b>1,561,282</b>	<b>1,532,042</b>
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