



the
COUNTY of
ISABELLA

Fiscal Year 2025

Adopted 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

Circuit Judge

Honorable Mark H. Duthie

Probate Judge

Honorable Stuart Black

Circuit Judge

Honorable Sara Spencer-Noggle

Other Elected Officials

Clerk

Mindé B. Lux

Register of Deeds

Karen R. Jackson

Drain Commissioner

Robert Willoughby

Sheriff

Michael Main

Prosecuting Attorney

David R. Barberi

Treasurer

Steven W. Pickens

Administrator/Controller

Nicole F. Frost



ISABELLA COUNTY

Nicole F. Frost
Administrator/Controller
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Mount Pleasant, MI 48858
Office: (989) 317-4058
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August 16, 2024

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

Re: Fiscal Year 2025 Budget Transmittal Message

Dear Commissioners:

The Isabella County Fiscal Year 2025 Recommended Budget is respectfully presented for consideration by the Board of Commissioners. Our County collectively strives to develop a fiscally responsible and balanced budget, not just for FY 2025, but as a roadmap forward to long-term fiscal stability. This came with great loss in number of positions and service delivery and was necessary to achieve a sustainable amount of County spending.

The Board of Commissioners should continue to hold in high regard the Department Heads, Elected Officials, and all County staff who continue to work within budgeted amounts and who demonstrate, time and again, their willingness to rally towards a common budgetary goal and vision. My deepest gratitude for the leadership who endured the extra budget meetings this year, who came forward to offer solutions, and who embraced the Team Isabella spirit throughout this uncomfortable process.

While we still have fiscal work to do, right-sizing of County finances is well underway. Continued focus on long-term fiscal health, with careful consideration of legacy expenditures, will position the County well for years to come.

THE FY 2025 RECOMMENDED BUDGET IN BRIEF:

The FY 2025 Recommended Budget covers a 12-month period from October 1, 2024 through September 30, 2025. The grand total FY 2025 General Fund Recommended Budget expenditures are budgeted at \$24,600,158. The FY 2025 Recommended Budget expenditures are balanced with expected revenues and no use of fund balance is incorporated. The grand total FY 2025 County Budget expenditures are \$41,142,427 for all funds.

SIGNIFICANT CHALLENGES TO THE FY 2025 BUDGET:

1. **Health Care Premiums** – Health Care options were vetted extensively throughout the year through the hard work of the Employee Insurance Committee. The County was facing a 20.99% increase to the health care premiums paid to Blue Cross Blue Shield for a renewal of our current Community Blues PPO Health Care Plan in FY 2025. This represented a \$907,303 increase in the total annual spend on health care premiums for FY 2025.

Recognizing this was neither affordable nor sustainable, the Employee Insurance Committee worked with our third-party administrator for health benefits from Acrisure to research viable alternatives. The Employee Insurance Committee ultimately recommended to the Board of Commissioners a change to the Blue Cross Blue Shield Simply Blue PPO Plan, with self-insured prescriptions through ARORx, a change to MetLife for dental, vision, life and disability coverages, and a continuation of the three HRA Plans A, B and C, with Plan C still offered free to employees without a cost-share. These changes represent a 10.46% increase to the medical spend, or \$452,059 more than FY 2024.

If you enjoy insurance benefits through the County, please thank a member of the Employee Insurance Committee!

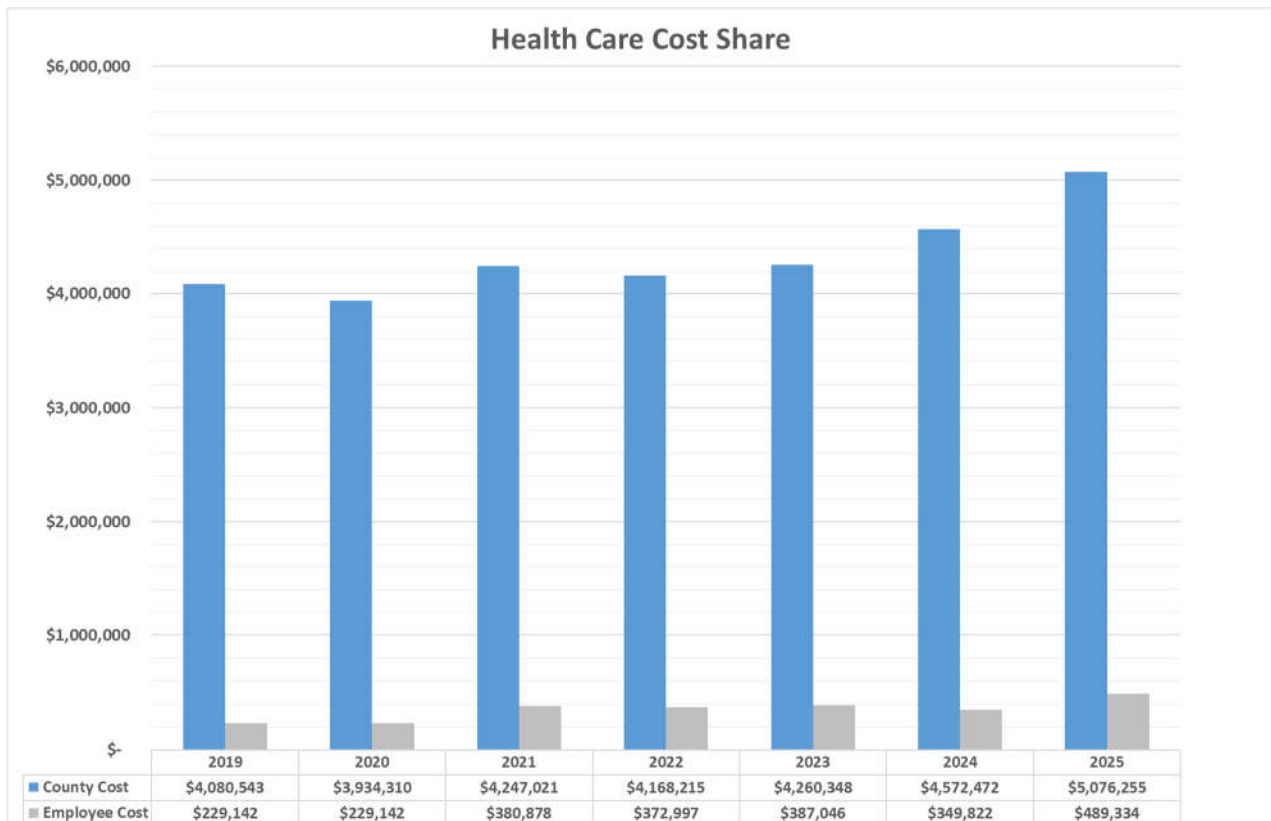
It is important to note that the new Blue Cross Blue Shield Simply Blue Plan is effective October 1, 2024, so employees can expect to receive new insurance cards, however employee cost-shares are remaining the same through December 31, 2024. Voluntary life insurance rates with MetLife will remain the same as current rates with Lincoln Financial Group. The County will hold an open enrollment in November, for benefits effective January 1, 2025. Employee cost-shares will change effective January 1, 2025 and will be better aligned with the value of each plan level. Beginning January 1, 2025, cost-shares will be deducted from all 26 pay periods throughout the calendar year. The Employee Insurance Committee continues to discuss changes to the in-lieu payment for those employees opting out of medical coverage.

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 2025 Recommended Budget includes employee cost share of premiums for Plan A, B, and C at approximately 11%, 5%, and 0% respectively. These employee cost share premiums will change from the current 2024 employee cost-share premiums, and will now align with the illustrative rates for each plan option.

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 2025 is included in the FY 2025 budget document. The resolution serves to exempt the County from the requirements of PA152 by adopting the “opt out” provision.

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



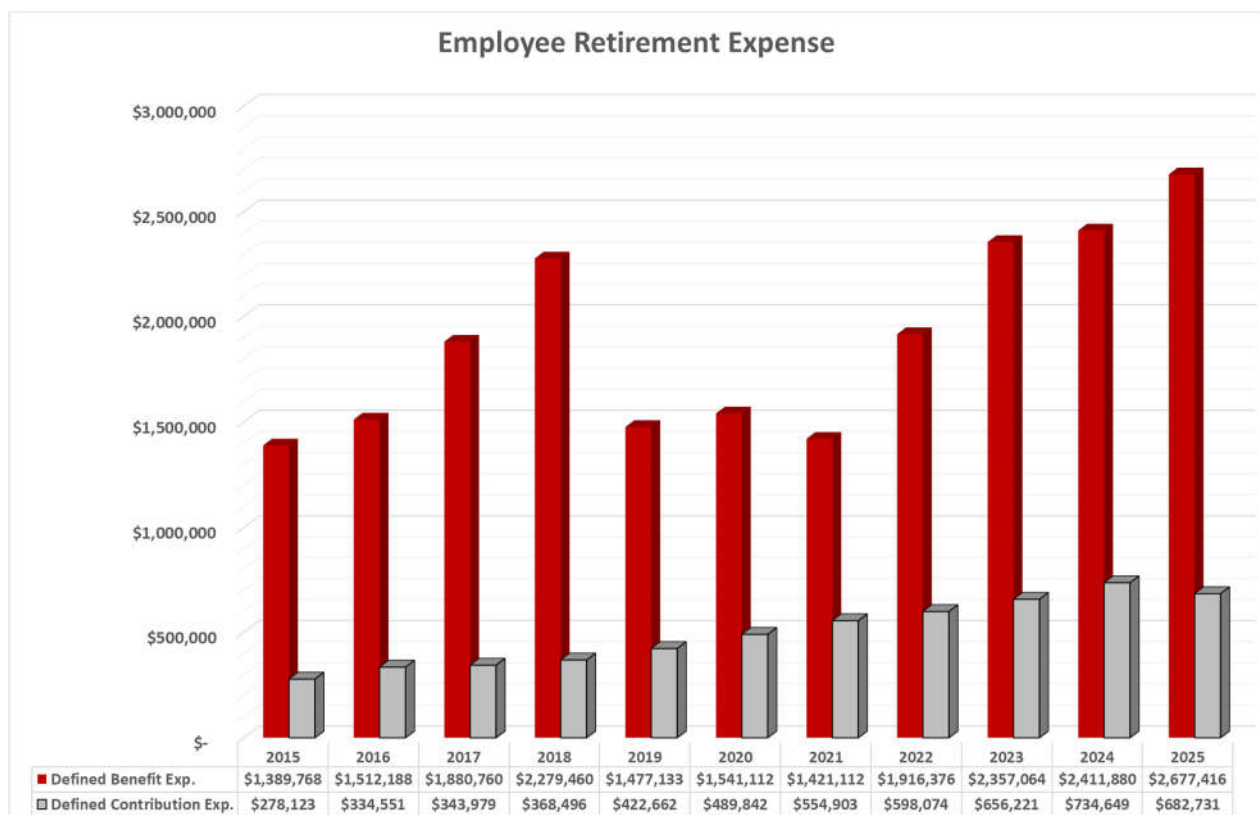
At \$5,076,255 in 2025, the spend on health care benefits poses a terrific opportunity for future savings. The savings potential of moving to self-funded medical coverage must continue to be explored. While the current environment may not be prepared for an abrupt change to self-insured medical coverage 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 Employee Insurance Committee 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 Employee Insurance Committee will be one constructed 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 177 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 an actuary study to fund the benefit. The annual amount that the County will send to MERS in FY 2025 is \$2,677,416. Collectively, the Defined Benefit groups have a current funding percentage of 75%, and a current unfunded liability of \$19,977,814 according to the December 31, 2023 study. This is in comparison to a funding percentage of 75% and an unfunded liability of \$19,460,552 in the December 31, 2022 study. It is important to note that these amounts do include the Medical Care Facility Defined Benefit divisions. Employee contributions for the Defined Benefit retirement plans range from 0% to 3.95%, depending on the respective collective bargaining agreement.

The County allocates a percentage of actual payroll amounts for participants 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. The following graph indicates historical and projected annual County contributions for both types of MERS retirement expenses:



We will continue to analyze the impacts and potentials of moving forward with the unfunded accrued liability we carry with the MERS Defined Benefit Retirement Plan.

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 2025.

1. **Property Tax** – General Fund property tax revenues are forecasted to generate \$16,779,658 of revenues in the FY 2025 Recommended Budget. The County saw an increase of 4.72% in its taxable value from tax year 2023 to 2024. The total property tax revenue from the levy of the County’s 6.61 mills of operational millage is estimated at \$17,040,884 and anticipates further growth. Of this amount, approximately 3.8%, 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 2025 property tax revenues in the amount of \$1,683,143 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 2025, the turbines will be taxed at 75.3%, as they are in year four 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 70% this year.

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

2. **State Shared Revenue** – Isabella County is expecting to receive \$1,489,930 in State Revenue Sharing for Fiscal Year 2025, the same amount it received in FY 2024. Recently, the State has lifted the annual requirements of the County Incentive Program which were required to be fulfilled by the County each year prior to receiving its State Revenue Sharing dollars. 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. Michigan Association of Counties continues to lobby the legislature to establish a State Revenue Sharing Trust Fund.

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 Technology, 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 2025 is \$713,325.

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 2025 Recommended Budget includes budgeted transfers in of \$7,500 from the Community Development Block Grant (CDBG) Fund, \$61,272 from the Concealed Pistol License (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 33% of the General Fund expenditures. The FY 2025 Recommended Budget includes step pay adjustments as determined by the various salary schedules, but does not include any cost-of-living allowance increase to employees. 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.
2. **Fringe Benefits** – Employee fringe benefits account for approximately 25% 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, 2023 actuarial. The Defined Contribution retirement plan rates are based on the known employer contribution of 7%.
3. **Capital Projects** – The only General Fund capital project that is funded in the FY 2025 Recommended Budget totals \$40,000 and is for recovering of the Trial Court roof. The Facilities Department budget also includes \$75,000 for FY 2025 to help offset unforeseen capital expenditures.
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 2025 Recommended Budget in the amount of \$1,551,000 for debt service on the Isabella County Sheriff's Office and Correctional Facility Project. This represents what the amount of the ongoing annual

payment will be for the \$41,500,000 USDA loan. An amount of \$250,000 is also built into the FY 2025 Recommended Budget for debt service on the anticipated financing of the County Administration Building Rebuild Project.

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 \$2,158,511 of General Fund expenses in the FY 2025 Recommended Budget and is used to supplement the following funds: GIS (\$10,416), Friend of the Court (\$315,000), Law Library (\$19,500), Child Care Fund (\$550,000), Materials Recovery Facility (\$315,000), Indigent Defense (\$240,306), Community Corrections (\$33,000), Community Mental Health (\$216,300), and the Central Michigan District Health Department (\$458,989). The FY 2025 Recommended Budget also includes \$571,032 in Transfers Out to the Isabella County Sheriff’s Office and Correctional Facility Construction Fund to cover the County’s costs not financed on the project.

OUTSTANDING ISSUES:

1. **Untested Zero-Based Budget** – In an effort to combat the afore-mentioned budgetary pressures, and adopt a General Fund Budget balanced without the use of fund balance, the County undertook the monumental task of producing a Zero-Based Budget in early 2024. This required the input of every County Department and several of our partners. It required making distinctions between mandated and non-mandated services. It involved bringing new funding solutions to the budget table, major cuts to ordinary expenditures, and it involved the elimination of 31 full time and 2 part-time positions across our organization. The resulting Zero-Based Budget was balanced at \$22,811,402, which was the initial basis for the FY 2025 budget..

While the Zero-Based Budget exercise was extensive, the fact remains that the assumptions made in its preparation remain untested. The FY 2025 Recommended Budget includes \$223,626 in Contingency funds to help offset unforeseen funding needs throughout the coming year.

2. **County Administration Building Rebuild Project** – The asbestos abatement work at the County Administration Building has proven to be extensive and has required the removal of the ceiling tiles, ceiling grid, lighting and lighting fixtures, HVAC ductwork, cabling, flooring, all interior studs, and both sides of each interior wall. This presents a very open and cavernous space, with ample opportunity to rebuild with thoughtful improvements in mind. County Leadership has been diligent in considering wise facility changes in the rebuilding process, although these considerations are tempered by the available budget.

The estimated \$11 million County Administration Building Rebuild Project includes only the necessary components and finishes. Indeed, current plans involve “whiteboxing” an entire floor and utilizing it as storage, rather than increasing project costs to finish the additional square footage. The County is working to keep costs low.

An amount of \$250,000 is built into the FY 2025 Recommended Budget for interest-only debt service on the anticipated financing of the County Administration Building Rebuild Project. Going forward, and included in the Zero-Based Budget, is \$750,000 for annual interest and principal payment on this anticipated financing. The Board of Commissioners must adopt and publish a Notice of Intent that gives voters a 45-day referendum period to petition the Project.

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 2025 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, fueled now by Interlocal Agreements with seven neighboring counties, 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 Planning.

4. **Isabella County Sheriff's Office and Correctional Facility Project** – The County is 85% complete with construction of the new ICSO and Correctional Facility as of the time of this writing. The Board of Commissioners have been diligent to optimize available dollars for this project, and the project remains under budget. 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. **Wage Study Implementation**– The FY 2025 Recommended Budget does not include funding for the reclassification of any positions that were requested for reclassification, nor does it include funding for the implementation of the recent Wage/Classification Study. The County will soon be in receipt of the final results of the study. The current financial environment does not allow for immediate or full implementation of the findings from the study, yet the importance of implementation to County staff cannot be emphasized enough. The County will prepare a policy that will dictate the methodology for implementation so we are prepared to act once the financial environment allows for it.
6. **Deadlines for ARPA Funds** – The Commissioners have communicated their intentions for spending of the remaining American Rescue Plan Act (ARPA) funds. Unspent must be formally obligated by December 31, 2024 and must be spent by December 31, 2026. The County must conform to these deadlines to avoid returning any unspent ARPA funds.

7. **Opioid Settlement Funds** – The County is now expected to receive over \$3,956,831 in Opioid Settlement funds over the course of the next several years. An Opioid Workgroup had been meeting to determine the best use of these funds over time, which was determined to be the establishment of a fund with the Mt. Pleasant Area Community Foundation that would perpetually provide funding for annual grant proposals for opioid remediation efforts. Recently, the effort has been thwarted by more pressing County issues, and attentions need to return to ensuring these funds are set up to be utilized for their intended purpose.
8. **Millage Effort** – Although the FY 2025 General Fund Recommended Budget uses no fund balance reserves, it has required extensive cuts to personnel and services to balance expenditures with expected revenues. General Fund revenues are in large part derived from the 6.6100 mills for General Operations of the County. Revenues have not kept pace with expenditures for a number of years. The forecast tool had revealed that necessary cuts were required in such amounts that the impact would be detrimental. Most notable is the unthinkable reduction of the entire Sheriff's Office Road Patrol services due to it being the single largest non-mandated function funded by the General Fund.

The FY 2025 Recommended Budget includes funding of the Road Patrol personnel and services only through the first quarter, as a millage effort to secure funding is underway for the November 5, 2024 general election. The Board has approved ballot language to request 1.4500 mills for six years to fund the continuation of Road Patrol Services for FY 2025-2030.

I am grateful to the voters of Isabella County for engaging to pass the County millage renewals that were recently considered in the August primary election. The County will continue to improve its efforts to engage with the voters.

I appreciate the cooperation of the County Board of Commissioners, County staff, Elected Officials and Department Heads in the preparation of the FY 2025 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 continues to demonstrate her 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 2025 Recommended Budget for your consideration and approval.

Sincerely,



Nicole F. Frost
Administrator/Controller

ISABELLA COUNTY BOARD OF COMMISSIONERS

RESOLUTION NO. 2024-14

Fiscal Year 2025 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) 2025, 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 2025 Budget for the General Fund, showing revenues and expenditures each totaling \$24,600,158 based on an approved millage of 6.6100 mills; and

BE IT FURTHER RESOLVED, that the FY 2025 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
GRAND TOTAL	9.8220 mil

and

BE IT FURTHER RESOLVED, that the Board of Commissioners hereby approves salaries effective October 1, 2024 (January 1, 2025 for County Commissioners), 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, 2024:

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

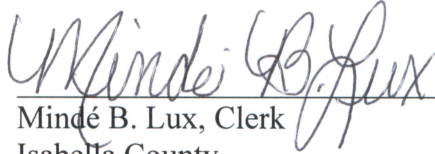
BE IT FURTHER RESOLVED, that the Board of Commissioners' Chairperson be authorized to sign grant applications to apply for funding where necessary and appropriate for County related programs and services, provided that the approval and acceptance of grant funding subsequently comes before the full Board of Commissioners; and

BE IT FURTHER RESOLVED, that the Board of Commissioners hereby approves FY 2025 Budgets for General Fund and Special Revenue Funds, the FY 2025 Isabella County Department Fee Schedules, and the FY 2025 - FY 2029 Capital Improvement Plan; and

BE IT FURTHER RESOLVED, that the Isabella County Board of Commissioners hereby approves the FY 2025 Budget, as presented, Tuesday, September 17, 2024.



Tobin D. Hope, Chairperson
Isabella County Board of Commissioners



Mindé B. Lux, Clerk
Isabella County

ISABELLA COUNTY BOARD OF COMMISSIONERS

RESOLUTION NO. 2024-15

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

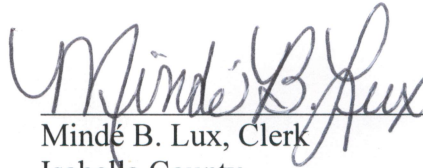
WHEREAS, the Act contains three options for complying with the requirements of the Act; and

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 17, 2024, 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, 2025 through December 31, 2025.



Tobin D. Hope, Chairperson
Isabella County Board of Commissioners



Mindé B. Lux, Clerk
Isabella County

**Isabella County General Fund
Adopted Budget**

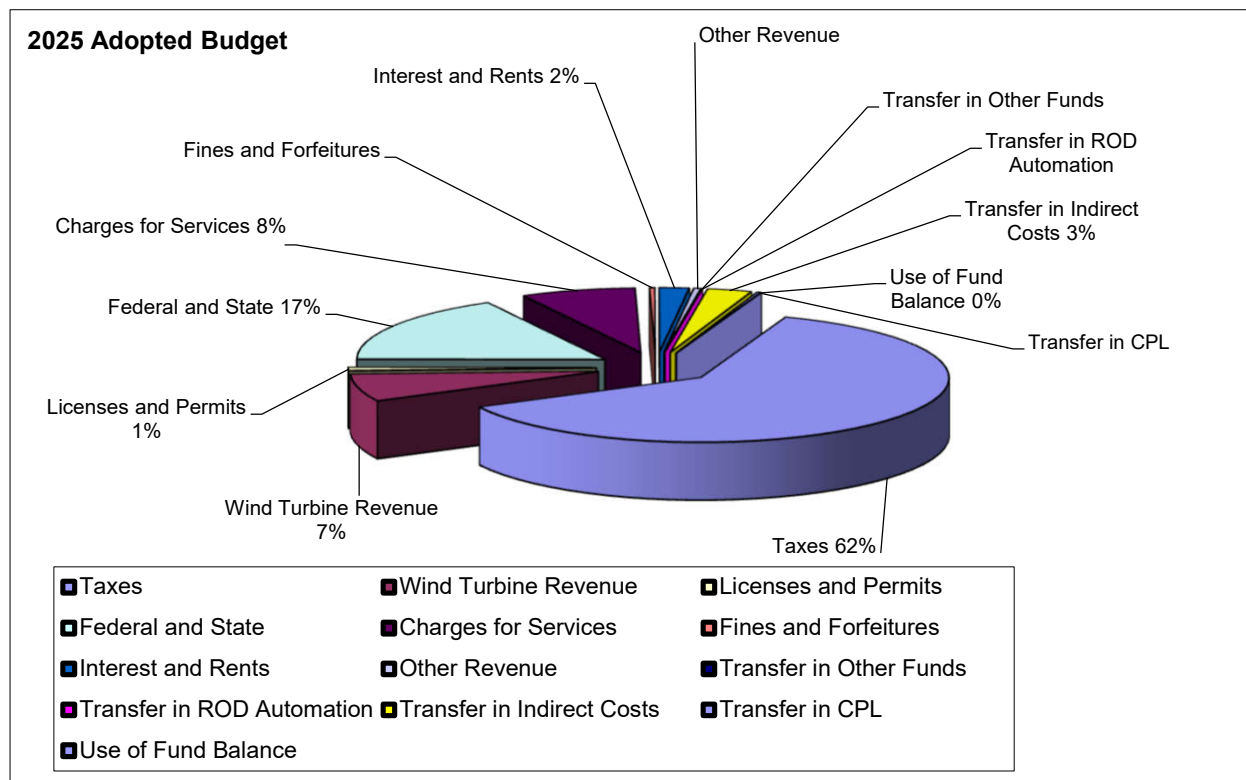
Sources of Funds	2023 Actual	2024 Amended Budget	2025 Adopted
Taxes	13,633,888	14,312,859	15,226,015
Wind Turbine Revenue	2,101,128	1,794,906	1,683,143
Licenses and Permits	141,486	249,400	200,500
Federal and State	13,513,364	9,966,265	4,199,528
Charges for Services	1,949,239	2,027,050	1,834,000
Fines and Forfeitures	94,080	85,500	84,500
Interest and Rents	858,083	476,975	478,975
Other Revenue	150,061	211,750	111,400
Transfer in Other Funds	132,729	185,400	7,500
Transfer in ROD Automation	10,775	-	-
Transfer in Indirect Costs	778,780	844,588	713,325
Transfer in CPL	29,655	27,215	61,272
Use of Fund Balance	-	-	-
Total Revenues (includes use of Fund Balance)	\$ 33,393,267	\$ 30,181,908	\$ 24,600,158

Expenditures by Function	2023 Actual	2024 Amended Budget	2025 Adopted
Legislative	206,528	586,604	229,193
Judicial	4,426,758	4,892,439	4,663,541
General Government	6,385,641	7,522,969	7,006,851
Public Safety	8,418,266	14,161,294	6,787,139
Community & Econ Development	252,575	379,295	328,751
Public Works	421,553	488,995	492,130
Health and Welfare	1,177,072	1,280,799	1,237,299
Other Financing Uses	3,970,407	6,086,373	3,855,254
Total Expenditures	\$ 25,258,801	\$ 35,398,768	\$ 24,600,158

Beginning Fund Balance	12,352,716	20,487,183	15,270,323
<i>Change (Use) of Fund Balance</i>	8,134,467	(5,216,860)	-
Ending Fund Balance	\$ 20,487,183	\$ 15,270,323	\$ 15,270,323

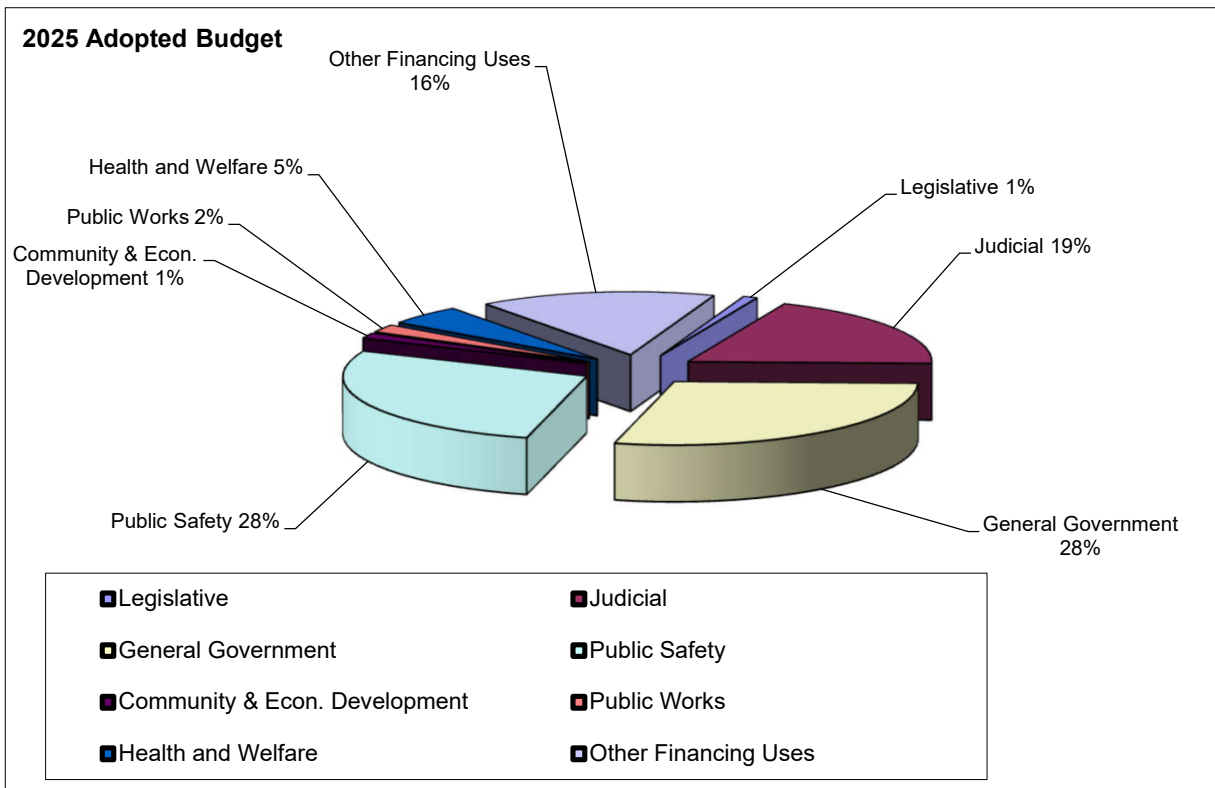
Isabella County General Fund Revenue Summary

Sources of Funds	2023 Actual	2024 Amended Budget	2025 Adopted
Taxes	13,633,888	14,312,859	15,226,015
Wind Turbine Revenue	2,101,128	1,794,906	1,683,143
Licenses and Permits	141,486	249,400	200,500
Federal and State	13,513,364	9,966,265	4,199,528
Charges for Services	1,949,239	2,027,050	1,834,000
Fines and Forfeitures	94,080	85,500	84,500
Interest and Rents	858,083	476,975	478,975
Other Revenue	150,061	211,750	111,400
Transfer in Other Funds	132,729	185,400	7,500
Transfer in ROD Automation	10,775	-	-
Transfer in Indirect Costs	778,780	844,588	713,325
Transfer in CPL	29,655	27,215	61,272
Use of Fund Balance	-	-	-
TOTAL Revenues	\$ 33,393,267	\$ 30,181,908	\$ 24,600,158



Isabella County General Fund Expenditure Summary

Expenditures by Function	2023 Actual	2024 Amended Budget	2025 Adopted
Legislative	206,528	586,604	229,193
Judicial	4,426,758	4,892,439	4,663,541
General Government	6,385,641	7,522,969	7,006,851
Public Safety	8,418,266	14,161,294	6,787,139
Community & Econ. Development	252,575	379,295	328,751
Public Works	421,553	488,995	492,130
Health and Welfare	1,177,072	1,280,799	1,237,299
Other Financing Uses	3,970,407	6,086,373	3,855,254
TOTAL Expenditures	\$ 25,258,801	\$ 35,398,768	\$ 24,600,158



2025 Adopted Budget
GENERAL FUND EXPENDITURES
Expenditures by Function

Isabella County General Fund Budget

	2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
LEGISLATIVE				
Board of Commissioners	206,528	586,604	202,947	229,193
JUDICIAL				
Adult Drug Court	124,589	161,568	187,530	188,301
Jury Board	4,741	6,900	5,200	5,200
Juvenile Drug Court	93,989	105,477	110,427	112,747
Swift And Sure Sanctions	218,728	223,525	235,152	239,977
Trial Court	3,984,711	4,394,969	4,040,261	4,117,316
	4,426,758	4,892,439	4,578,570	4,663,541
GENERAL GOVERNMENT				
Administration	1,102,823	1,267,078	1,184,375	1,192,936
Central Services	100,158	120,000	100,000	100,000
Cooperative Extension	182,347	187,028	185,035	185,035
County Clerk	615,592	687,844	652,425	663,545
County Treasurer	268,810	285,572	288,071	291,753
Contingency	-	-	500,823	223,626
Court Building Costs	263,631	259,485	279,381	281,222
Drain Commissioner	394,938	450,521	362,993	379,818
Elections	41,561	200,950	84,300	84,300
Equalization	369,374	373,962	269,514	269,514
Facilities	623,246	930,310	681,719	687,760
Information Management	364,503	386,585	319,960	322,632
Managed Assigned Counsel	145,740	183,000	215,000	215,000
Prosecuting Attorney	1,462,971	1,678,356	1,632,165	1,690,550
Register of Deeds	427,957	462,278	364,482	372,660
Remonumentation	21,990	50,000	46,500	46,500
	6,385,641	7,522,969	7,166,743	7,006,851
PUBLIC SAFETY				
Animal Control	344,778	385,772	161,668	262,439
Corrections	3,693,349	4,129,063	3,928,249	4,012,697
Emergency Management	262,115	2,432,585	143,997	223,997
Marine Safety	9,853	5,100	6,600	6,600
Road Patrol	139,638	160,077	66,231	68,551
Sheriff	3,968,534	7,048,697	2,140,909	2,212,855
	8,418,266	14,161,294	6,447,654	6,787,139
COMMUNITY AND ECONOMIC DEVELOPMENT				
Community Development	252,575	379,295	324,258	328,751
	252,575	379,295	324,258	328,751
PUBLIC WORKS				
Drains at Large	397,492	439,343	441,080	441,080
Landfill	24,061	49,652	51,050	51,050
	421,553	488,995	492,130	492,130

2025 Adopted Budget
GENERAL FUND EXPENDITURES
Expenditures by Function

Isabella County General Fund Budget

2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
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HEALTH AND WELFARE				
District Health Allocation	462,820	458,898	458,989	458,989
Human Rights Committee	2,713	8,065	3,000	3,000
Medical Examiner	175,699	192,750	193,000	193,000
Mental Health	216,300	216,300	216,300	216,300
Other	8,414	12,500	5,500	10,000
Substance Abuse	153,794	183,433	148,317	148,317
Veterans Affairs	157,333	208,853	206,861	207,693
	1,177,072	1,280,799	1,231,967	1,237,299

OTHER FINANCING USES:				
Trans Out-Jail Construction Fund	2,420,501	4,731,134	571,032	571,032
Trans Out-Other Funds	167,500	28,033	10,416	10,416
Trans Out-Friend of Court	273,000	265,000	295,000	315,000
Trans Out-Law Library	19,100	18,900	19,500	19,500
Trans Out-Child Care Fund	400,000	450,000	550,000	550,000
Trans Out-Capital Improvement Fund	-	-	750,000	250,000
Trans Out-Jail Debt	-	-	1,551,000	1,551,000
Trans Out-FIA	5,000	5,000	-	-
Trans Out-Recycling	400,000	315,000	315,000	315,000
Trans Out-Community Alternatives	45,000	33,000	33,000	33,000
Trans Out-MIDC Fund	240,306	240,306	240,306	240,306
	3,970,407	6,086,373	4,335,254	3,855,254

TOTAL EXPENDITURES AND OTHER FINANCING USES				
	25,258,801	35,398,768	24,779,523	24,600,158

2025 Adopted Budget
DEPARTMENT STAFFING

	FY 2024	FY 2025			
Fund 101 Department 101	FTE s	FTE s	Wages	Benefit Costs	Total
Commissioners	7.00	7.00	51,500	109,800	161,300
Fund 101 Department 172	FTE s	FTE s	Wages	Benefit Costs	Total
Administration	7.00	7.00	437,823	239,357	677,181
Fund 101 Department 215	FTE s	FTE s	Wages	Benefit Costs	Total
County Clerk	7.00	6.50	328,269	274,330	602,598
Fund 101 Department 228	FTE s	FTE s	Wages	Benefit Costs	Total
Information Systems	3.00	2.00	144,317	99,509	243,826
Fund 101 Department 253	FTE s	FTE s	Wages	Benefit Costs	Total
Treasurer	2.00	2.00	159,020	115,490	274,510
Fund 101 Department 257	FTE s	FTE s	Wages	Legacy Benefit Costs	Total
Equalization	2.00	0.00	-	33,514	33,514
Fund 101 Department 265	FTE s	FTE s	Wages	Benefit Costs	Total
Building and Grounds	5.00	4.00	209,348	138,927	348,275
Fund 101 Department 268	FTE s	FTE s	Wages	Benefit Costs	Total
Court Building	1.77	1.77	65,738	31,199	96,937
Fund 101 Department 281	FTE s	FTE s	Wages	Benefit Costs	Total
Trial Court	45.00	41.00	2,290,639	1,574,027	3,864,666
Fund 101 Department 282	FTE s	FTE s	Wages	Benefit Costs	Total
Swift and Sure Sanctions	2.00	2.00	116,473	81,451	197,924
Fund 101 Department 287	FTE s	FTE s	Wages	Benefit Costs	Total
Adult Drug Court	1.00	1.00	65,735	21,140	86,875
Fund 101 Department 288	FTE s	FTE s	Wages	Benefit Costs	Total
Juvenile Drug Court	1.00	1.00	65,751	36,398	102,149
Fund 101 Department 296	FTE s	FTE s	Wages	Benefit Costs	Total
Prosecuting Attorney	15.00	14.00	966,427	591,266	1,557,693

2025 Adopted Budget
DEPARTMENT STAFFING

	FY 2024	FY 2025			
Fund 101 Department 301	FTE s	FTE s	Wages	Benefit Costs	Total
Sheriff	26.00	26.00	824,127	1,137,448	1,961,575

*Funding 19 Road Deputies from Oct-Dec 2024 only

Fund 101 Department 302	FTE s	FTE s	Wages	Benefit Costs	Total
Secondary Road Patrol	1.00	1.00	19,572	45,029	64,601

*Funding 1 Road Deputy from Oct-Dec 2024 only

Fund 101 Department 312	FTE s	FTE s	Wages	Benefit Costs	Total
Mid Michigan Comm. College	1.00	1.00	50,919	5,690	56,609

Fund 101 Department 351	FTE s	FTE s	Wages	Benefit Costs	Total
Corrections	24.77	24.77	1,645,630	1,058,383	2,704,013

Fund 101 Department 426	FTE s	FTE s	Wages	Benefit Costs	Total
Emergency Management	1.77	1.77	99,825	31,371	131,195

Fund 101 Department 430	FTE s	FTE s	Wages	Benefit Costs	Total
Animal Control	1.00	1.00	49,543	50,446	99,989

Fund 101 Department 442	FTE s	FTE s	Wages	Benefit Costs	Total
Drain Commissioner	3.65	3.00	173,476	178,046	351,522

Fund 101 Department 526	FTE s	FTE s	Wages	Benefit Costs	Total
Sanitary Landfill	0.10	0.00	-	-	-

Fund 101 Department 682	FTE s	FTE s	Wages	Benefit Costs	Total
Veterans Affairs	1.00	1.00	61,866	30,015	91,881

Fund 101 Department 703	FTE s	FTE s	Wages	Benefit Costs	Total
Community Development	2.00	2.00	130,946	83,952	214,897

Fund 101 Department 710	FTE s	FTE s	Wages	Legacy Benefit Costs	Total
MSU Cooperative Extension	0.00	0.00	-	13,136	13,135

Fund 101 Department 711	FTE s	FTE s	Wages	Benefit Costs	Total
Register of Deeds	4.77	3.00	170,268	142,039	312,307

Fund 208	FTE s	FTE s	Wages	Benefit Costs	Total
Parks and Recreation	23.03	23.53	866,072	272,470	1,138,542

2025 Adopted Budget
DEPARTMENT STAFFING

	FY 2024	FY 2025			
Fund 205 Department 211	FTE s	FTE s	Wages	Benefit Costs	Total
Geographic Information Systems	0.87	0.10	9,312	5,771	15,083

Fund 215 Department 141	FTE s	FTE s	Wages	Benefit Costs	Total
Friend of the Court	10.00	10.00	522,699	414,178	936,876

Fund 259 Department 137	FTE s	FTE s	Wages	Benefit Costs	Total
Community Corrections	1.00	1.00	55,504	41,620	97,124

Fund 260 Department 260	FTE s	FTE s	Wages	Benefit Costs	Total
Indigent Defense	12.00	12.00	816,260	314,751	1,131,011

Fund 261	FTE s	FTE s	Wages	Benefit Costs	Total
Central Dispatch	15.00	15.00	979,485	536,716	1,516,201

Fund 286	FTE s	FTE s	Wages	Benefit Costs	Total
Commission on Aging	30.32	30.99	1,326,857	818,602	2,145,459

Fund 292 Department 664	FTE s	FTE s	Wages	Benefit Costs	Total
Child Care Fund	1.00	1.00	65,754	45,460	111,214

Fund 516 Department 254	FTE s	FTE s	Wages	Benefit Costs	Total
Delinquent Tax Revolving Fund	2.00	2.00	79,989	57,423	137,412

Fund 519 Department 254	FTE s	FTE s	Wages	Benefit Costs	Total
PA 123 Fund	1.00	1.00	51,812	28,070	79,883

Fund 542 Department 371	FTE s	FTE s	Wages	Benefit Costs	Total
Inspections	5.40	5.40	329,059	190,757	519,816

Fund 591 Department 300	FTE s	FTE s	Wages	Benefit Costs	Total
Lake Isabella Water Supply	0.25	0.00	-	-	-

Fund 596	FTE s	FTE s	Wages	Benefit Costs	Total
Recycling Material Recovery Facility	10.54	10.31	473,002	253,476	726,478



ISABELLA COUNTY FULL-TIME EMPLOYEE 2025 HEALTH INSURANCE RATES

2025 Annual Health Insurance Rates Effective January 1, 2025 through December 31, 2025

The following chart summarizes the 2025 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 ANNUAL COST	EMPLOYEE ANNUAL COST-SHARE	EMPLOYEE COST-SHARE PER 26 PAYS
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OPTION A

Single	\$8,428.80	\$1,072.44	\$41.25
2 Person	\$20,038.44	\$2,573.88	\$99.00
Family	\$25,512.72	\$3,217.32	\$123.74

OPTION B

Single	\$8,428.80	\$429.00	\$16.50
2 Person	\$20,038.44	\$1,029.60	\$39.60
Family	\$25,512.72	\$1,286.88	\$49.50

OPTION C

Single	\$8,428.80	\$0.00	\$0.00
2 Person	\$20,038.44	\$0.00	\$0.00
Family	\$25,512.72	\$0.00	\$0.00

DENTAL VISION ONLY

Single	\$476.64	\$0.00	\$0.00
2 Person	\$953.28	\$0.00	\$0.00
Family	\$1,656.24	\$0.00	\$0.00

OPT OUT of HEALTH INSURANCE:

AMOUNT PAID TO EMPLOYEE IN LIEU

OPT OUT of Medical, Prescription, Dental and Vision Insurance:	\$100.00 per pay
OPT OUT with SINGLE Dental/Vision Insurance ONLY:	\$ 81.67 per pay
OPT OUT with 2 PERSON Dental/Vision Insurance ONLY:	\$ 63.34 per pay
OPT OUT with FAMILY Dental/Vision Insurance ONLY:	\$ 36.30 per pay

Isabella County
FY 2025 Personnel Requests

Fund/ Dept.	Title of Position	FT/ PT	Hrs/ Wk	Salary Grade Requested	New	Other	Wages	Benefits	Incremental Costs	Comments	Recommd. Admin
GF/Register of Deeds	Deputy Register of Deeds Technician	FT	37.5	7, year 5		x	1,342	106	\$ 1,448.55	Reclassification request; current grade/year = grade 6, year 5	No
GF/Prosecuting Attorney	Senior Assistant Prosecuting Attorney	FT	37.5	16.5, year 2		x	78,995	31,343	\$ 110,338.00	Maintain current staffing levels	No
									\$ 111,786.55	TOTAL GENERAL FUND	
Commission on Aging	Office Clerk I - In-Home Care	PT	29.0	5, start	x		21,685	1,722	\$ 23,406.79		Yes
Parks & Recreation	Administrative Assistant III	FT	37.5	8, year 5		x	3,491	277	\$ 3,768.00	Position change; current grade/year = grade 6, year 5	No
									\$ 27,174.79	TOTAL OTHER FUNDS	

Isabella County

FY 2025 Capital Improvement Requests Summary

General Fund

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
GF/Facilities	Courthouse - Roof recovering	\$ 40,000	\$ 40,000	General Fund - Facilities Dept.
	Total General Fund Capital Requests	\$ 40,000	\$ 40,000	

Isabella County
FY 2025 Capital Improvement Requests Summary
Other Funds

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
Parks	Herrick Recreation Area renovations	\$ 159,500	159,500	Parks Fund - DNR Spark Grant \$319,000
	Coldwater Lake Family Park Sewer Connection	\$ 444,000	444,000	Parks Fund - ARPA \$250,000, Tribal 2% \$50,000
	Total Other Funds Capital Requests	\$ 603,500	\$ 603,500	
	Total General Fund Capital Requests	\$ 40,000	\$ 40,000	
	Grand Total	\$ 643,500	\$ 643,500	

**ISABELLA COUNTY 5 YEAR
CAPITAL IMPROVEMENT PLAN**

Facility	Project Description	FY2025	FY2026	FY2027	FY2028	FY2029
Animal Control	Parking lot - seal/paint		\$ 10,000		\$ 15,000	
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	\$ 30,000	\$ 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	Monitored fire suppression system installation	\$ 125,000				
County Building	Remodel both staff bathrooms on 1st floor	\$ 40,000				
County Building	Update electrical system (1972 original)	\$ 90,000				
County Building	Generator installation (purchase COA used unit)	\$ 30,000				
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)		\$ 15,000			
Courthouse	Roof replacement	\$ 40,000				
Facilities	Portable commercial generator				\$ 40,000	
Facilities	Additional Capital	\$ 75,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
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			
	*Items anticipated to be completed within scope of County Administration Building rebuild budget	\$ 3,120,000	\$ 807,000	\$ 310,000	\$ 335,000	\$ 298,000
Commission on Aging	Door replacements	\$ 40,000		\$ 40,000		
	Parking lot - repair/seal and paint	\$ 15,000			\$ 15,000	
Day-Treatment Center	Boiler replacement (2 boilers)		\$ 30,000			
Day-Treatment Center	Parking lot - repair/seal and paint			\$ 12,000		
Material recovery Facilities	Roof replacement		\$ 85,000			
Public Defenders	Parking lot - repair/seal and paint		\$ 10,000			
		\$ 55,000	\$ 125,000	\$ 52,000	\$ 15,000	\$ -

Isabella County
FY 2025 American Rescue Plan Act (ARPA) Projects

Fund/ Department	Project	Requested Cost	Notes and Other Sources
Parks	Coldwater Lake Family Park Sewer Project	\$ 250,000	
Treasurer/DTR	Foreclosure Prevention	\$ 100,000	Covered period: FY23-FY25
General Fund	HVAC Replacement at County Administration Building	\$ 1,187,307	
Prosecuting Attorney	Senior Assistant Prosecuting Attorney (Oct-Dec 2024)	\$ 30,000	
	Total ARPA Projects	\$ 1,567,307	

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

Fees & Application - Birth Certificates

\$20.00 for the first copy
\$10.00 for each additional copy of the same record purchased at the same time.
Senior citizens, 65 and over, \$10.00 for the first copy, \$7.00 for each additional copy purchased at the same time.

Fees - Death Certificate

\$20.00 for the first copy
\$10.00 for each additional copy of the same record purchased at the same time.
Senior citizens, 65 and over, \$10.00 for the first copy, \$7.00 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 \$20.00 filing fee
\$2.00 certified copy

Fees & Application - Notary

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

Fees - Passport Photo

\$20.00

Parks and Recreation

Park Entrance Fees:

Coldwater Lake Family Park, Deerfield Nature Park, Herrick Recreation Area & Meridian County Park

Entrance Fees	County Resident	Non-County
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 Memorial Day, July 4th, Labor Day and Veterans Day	Free Daily Pass	Free Daily Pass

Coldwater Lake Family Park & Herrick Recreation Area Watercraft Fees

Entrance Fees	County Resident	Non-County
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

Camping & Cabin Fees	County Resident	Non-County
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

Camping & Cabin Fees	County Resident	Non-County
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: 5/8" Meters (Residential)	\$71.23	\$73.01
Minimum Quarterly Charge: 1" Meters	\$78.35	\$80.31
Readiness-To-Serve/Hydrant Fee/Per Quarter; Vacant/Disconnected Lots-Residential	\$71.23	\$73.01
Consumption Charge	\$3.864250/1000 Gallons/Actual Consumption	\$3.96/1000 Gallons
WAT (Water) RATE FACTOR	(\$3.864250 x 1.025* = \$3.960856 /1000 gals.)	
CUM (Cubic Meters) RATE FACTOR	(\$1.020938 x 1.025* = \$01.046461 /cu. meter)	\$01.046461 /cu. meter
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 ¾ inch	\$735.44	\$753.81	Connection

DISCONNECT AND RECONNECT CHARGES

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

GENERAL CHARGES

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

License Fee	\$	10.00
HATS Medical Expenses	\$	170.00

Puppies

\$200 includes:

License Fee	\$	10.00
HATS Medical Expenses	\$	190.00

Kittens

\$90 includes:

HATS Medical Expenses	\$	90.00
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
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Plus \$10 per day for boarding

Impound Fees:

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

Quarantine:	\$	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

Unsexed 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

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.



Isabella County Community Development Department Permit Fee Schedule

Land Use Permits

ALL PERMIT FEES ARE DOUBLED IF WORK COMMENCES WITHOUT A PERMIT

Land Use Permits include all activities as outlined in the Isabella County Zoning Ordinance.

Zoning Permit.....\$75

All standard residential land use activities including temporary uses and change of use.

Home Occupation..... \$100

As defined in Article 3 of the Isabella County Zoning Ordinance in Section 3.16.

Administrative Site Plan Review..... \$125

Planning Commission Site Plan Review \$225

As defined in Article 11 of the Isabella County Zoning Ordinance in Section 11.02.

Special Land Use Permit \$350

As defined in Article 12 of the Isabella County Zoning Ordinance.

Zoning Amendments (Text, Map and Conditional) \$650

As defined in Article 15 of the Isabella County Zoning Ordinance in Section(s) 15.08 and 15.09.

Variance, including Essential Public Service Review and Interpretations \$350

As defined in Article 14 of the Isabella County Zoning Ordinance.

Appeal, Administrative/Planning Commission..... \$500

Renewable Energy, Utility Scale Wind Energy Conservation Systems\$(See Appendix A)

Renewable Energy, Utility Scale Solar Farms.....\$(See Appendix B)

House Numbering

New Address, (Includes E911 Sign).....\$75

Existing Address Verification, (Sign not included)\$35

E911 Sign Only.....\$30

Standard Copy Fee's

8.5 x 11", first page then \$0.25 per page thereafter rounded up to the nearest dollar (BW only)..... \$1

8.5 x 14", first page then \$0.25 per page thereafter rounded up to the nearest dollar (BW only)..... \$1

11 x 17", first page then \$0.50 per page thereafter rounded up to the nearest dollar (BW only)..... \$1

**Colored copies may be available at a rate double the BW fees.

For questions regarding a permit or application fee, please contact the Isabella County Community Development Department at 989-317-4061.



Isabella County Community Development Department Permit Fee Schedule

Appendix A

APPLICATION FEES FOR UTILITY GRID WIND ENERGY CONSERVATION SYSTEMS

- A. ***Application Fee for special use permit and site plan review for Utility Grid WECS; or for an onsite WECS over 66 feet in height:*** \$30,000 per project for Utility Grid WECS; \$1,000 per WECS for on-site WECS over 66 feet in height: application fee shall be nonrefundable.
- B. ***Escrow fee for special use permit and site plan review for Utility Grid WECS; or for an onsite WECS over 66 feet in height:*** In addition to the application fee, the applicant shall be required to pay an escrow fee established by Resolution of the County Board of Commissioners for each application, in an amount estimated to cover all costs and expenses associated with the special use permit review and approval and the site plan review process, which costs may include, but are not limited to, attorney fees, third party administration fees and engineering fees, as well as costs for any reports or studies that the County may require that are reasonably related to the zoning review process for a particular application. At any point during the zoning review process, the County may require that the applicant place additional monies into escrow with the County if the existing escrow amount filed by the applicant is insufficient to cover the costs and expenses incurred by the County. If the escrow account needs replenishing and the applicant refuses to do so promptly, all zoning review and approval processes shall cease until and unless the applicant makes the required escrow deposit. Any unused portion of the escrow fee shall be returned to the applicant within 60 days of final completion of the project.
- C. ***Escrow fee for ordinance violation review and compliance for Utility Grid WECS:*** In addition to the application fee and the site plan review escrow fee required in Subsection B, the applicant shall also be required to pay an escrow fee established by Resolution of the County Board of Commissioners for each application in an amount estimated to cover all costs and expenses associated with monitoring and enforcing compliance with the ordinance for the life of the project, which costs may include, but are not limited to, court costs, attorney fees, and the costs for any necessary reports or studies that are reasonably incurred for a particular project. If the County is required to expend any portion of the escrow deposit, or if the existing escrow amount paid by the applicant proves to be insufficient to cover the County's enforcement costs, the County may require that the WECS owner place additional monies into escrow with the County. Any unused portion of this escrow fee shall be returned to the applicant upon final decommissioning of the project.



Isabella County Community Development Department

Permit Fee Schedule

Appendix B

APPLICATION FEES FOR SOLAR FARMS

- A. ***Application Fee for special use permit and site plan review for a Solar Farm:*** \$5,000 for the first 160 acres of project area plus \$500 per additional fractional 40 acres. The application fee shall be non-refundable.
- B. ***Escrow fee for special use permit and site plan review for a Solar Farm:*** In addition to the application fee, the applicant shall be required to pay an escrow fee established by Resolution of the County Board of Commissioners for each application, in an amount estimated to cover all costs and expenses associated with the special use permit review and approval and the site plan review process, which costs may include, but are not limited to, attorney fees, third party administration fees and engineering fees, as well as costs for any reports or studies that the County may require that are reasonably related to the zoning review process for a particular application. At any point during the zoning review process, the County may require that the applicant place additional monies into escrow with the County if the existing escrow amount filed by the applicant is insufficient to cover the costs and expenses incurred by the County. If the escrow account needs replenishing and the applicant refuses to do so promptly, all zoning review and approval processes shall cease until and unless the applicant makes the required escrow deposit. Any unused portion of the escrow fee shall be returned to the applicant within 60 days of final completion of the project.
- C. ***Escrow fee for ordinance violation review and compliance for a Solar Farm:*** In addition to the application fee and the site plan review escrow fee required in Subsection B, the applicant shall also be required to pay an escrow fee established by Resolution of the County Board of Commissioners for each application in an amount estimated to cover all costs and expenses associated with monitoring and enforcing compliance with the ordinance for the life of the project, which costs may include, but are not limited to, court costs, attorney fees, and the costs for any necessary reports or studies that are reasonably incurred for a particular project. If the County is required to expend any portion of the escrow deposit, or if the existing escrow amount paid by the applicant proves to be insufficient to cover the County's enforcement costs, the County may require that the Solar Farm owner place additional monies into escrow with the County. Any unused portion of this escrow fee shall be returned to the applicant upon final decommissioning of the project.

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.

Approved by the Isabella County Board of Commissioners –
Established by the Director of Community Development –
Effective Date – Oct. 1, 2020

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



ELECTRICAL PERMIT APPLICATION

Isabella County Inspection Department

200 N. Main Street

Mt. Pleasant, MI 48858

(989) 317-4061

OFFICE USE ONLY

Permit No.: _____

Date: _____

Check No: _____

Receipt No: _____

I. Job Location

Name of Property Owner:	Phone #:	Property Tax ID #: (required)	
Street Address	City:	Township:	Section:
Owner mailing address (Street No. & Name):	City:	State:	Zip Code:
Owners email address:			

II. Contractor/Homeowner Information - Indicate Who the Applicant is: ☐ Contractor/Licensee ☐ Homeowner

Name of Contractor:	Contractor License Number		Expiration Date
Contractors Address (Street No. & Name)	City	State	Zip Code
Telephone Number	Federal Employer ID Number (or reason for exemption)		
Workers Compensation Insurance Carrier (or reason for exemption)	MESC Employer Number (or reason for exemption)		
Contractor/Licensee email address:			

III. Type of Job

<input type="checkbox"/> Single Family <input type="checkbox"/> Other	<input type="checkbox"/> New <input type="checkbox"/> Alteration	<input type="checkbox"/> Service Only <input type="checkbox"/> Special Inspection	<input type="checkbox"/> BOCA Home Setup (Modular) <input type="checkbox"/> HUD Manufactured Home Setup (Mobile)	POWER COMPANY: <input type="checkbox"/> CONSUMERS ENERGY <input type="checkbox"/> TRI-COUNTY
DESCRIPTION OF WORK:				

IV. Plan Review Required

Plans must be submitted before a permit can be issued, except as listed below.

Plans are not required for the following:

1. One and two-family dwelling containing not more than 3,500 sq. feet of building area.

2. Work completed by a governmental subdivision or state agency costing less than \$15,000.00.

If work being performed is described above, check box below **"Plans Not Required"**.

Plans are required for all other building types and shall be prepared by or under the direct supervision of an architect or engineer licensed pursuant to 1980 PA 299 and shall bear that architect's or engineer's seal and signature.

Plan Review Project Number:

☐ Plans not required

V. Applicant Signature

Section 23a of the State Construction Code Act of 1972, 1972 PA 230, MCL 125.1523A, prohibits a person from conspiring to circumvent the licensing requirements of this state relating to persons who are to perform work on a residential building or a residential structure. Violators of Section 13a are subjected to civil fines.

Signature of Electrical Contractor/Licensee or Homeowner (Homeowner signature indicates compliance with Section VI. Homeowner Affidavit)

 **SIGN HERE**

Homeowner Driver's License Number (if owner is doing the work):

VI. Homeowner Affidavit

I hereby certify the electrical work described on this permit application shall **be installed by myself in my own home** which I am living or about to occupy. All work shall be installed in accordance with the State Code and **shall not be enclosed, covered up, or put into operation** until it has been **inspected** and **approved** by the County Electrical Inspector. I will cooperate with the County Electrical Inspector and assume the responsibility to arrange for necessary inspections.

Complete Application on Next Page

VII. Fee Schedule

See Chart Below.

Mobile Homes located inside of a Licensed Mobile Home Park shall be charged the Base Fee and Service only.

Mobile Homes located outside of a Licensed Mobile Home Park shall be charged the Base Fee and the *Manufactured / Modular Home Fee.

VIII. Fee Chart

		FEE	#ITEMS	TOTAL
BASE FEE NON-REFUNDABLE (Admin Fee plus one Inspection)		\$ 90.00	1	\$90.00
Service (Per Meter)	Up to 200 AMPS	\$10.00		
	200 to 600 AMPS	\$14.00		
	Over 600 AMPS	\$19.00		
Circuits		\$ 4.00 each		
Lighting Fixtures/Outlets - per 25		\$ 7.00 each		
Dishwasher		\$ 4.00 each		
Garbage Disposal		\$ 4.00 each		
Range Hood		\$ 4.00 each		
Furnace – Unit Heater		\$ 6.00 each		
Electrical Heating Units (Baseboard)		\$ 4.00 each		
Power Outlets 220V (Ranges, Dryers, etc.)		\$ 7.00 each		

		FEE	#ITEMS	TOTAL
Signs – per circuit		\$ 7.00 each		
Feeders-Bus Ducts, etc. – per 50'		\$ 7.00 each		
Fire Alarm Systems (Not Smoke Detectors)		\$61.00		
K.V.A & H.P. Rated Equipment	Units up to 20 K.V.A. or HP	\$ 7.00 each		
	Units over 20 K.V.A. or HP	\$ 10.00 each		
Data/Telecommunication Outlets – per 25		\$ 7.00 each		
*Manufactured / Modular Homes (outside of a park)		\$36.00		
Inspection - Rough		\$65.00 each		
Inspection - Final		\$65.00 each		
Inspection – Additional		\$65.00 each		
Inspection – Special (min 2 hrs.) (includes inspection report)		\$82.00		
Hourly Inspection Rate (for items not specifically specified)		\$41.00 /hour		

* Under special circumstances an hourly fee for inspections services may be assessed at a rate of \$41.00 per hour.

TOTAL FEE
(Fee must include \$90 base fee)

Payment must be made at time of application. Make checks payable to “Isabella County”

IX. Instructions For Completing Application

General: Electrical work shall not be started until the application for permit has been filed with the Isabella County Inspection Department. All installations shall be in conformance with the Michigan Electrical Code. **No work shall be concealed until it has been inspected.** Call the inspection line **(989) 317-4220** providing as much advance notice as possible. You will need to provide the **job location** and **permit number**.

Expiration of Permit: A permit remains valid as long as work is progressing and inspections are requested and conducted. A permit shall become invalid if the authorized work is not commenced within six months after issuance of the permit or if the authorized work is suspended or abandoned for a period of six months after the time of commencing the work. **A PERMIT WILL BE CANCELED WHEN NO INSPECTIONS ARE REQUESTED AND CONDUCTED WITHIN SIX MONTHS OF THE DATE OF ISSUANCE OR THE DATE OF A PREVIOUS INSPECTION. CANCELED PERMITS CANNOT BE REFUNDED OR REINSTATED.**

Where to Submit Application: The Isabella County Inspection Department is responsible for code enforcement in units throughout the county which have no local program. Permit applications for county issued permits should be sent to the address on the front of this application. If you are unsure of where to obtain your permit please contact our office. Questions regarding county issued permits may be directed to (989) 317-4061. Code questions may be directed to the Electrical Inspector at (989) 317-4065.

TOTAL PERMIT FEES MAY BE DOUBLED IF WORK IS STARTED BEFORE PERMIT IS ISSUED



MECHANICAL PERMIT APPLICATION

Isabella County Inspection Department
200 N. Main Street
Mt. Pleasant, MI 48858
(989) 317-4061

OFFICE USE ONLY

Permit No.: _____

Date: _____

Check No.: _____

Receipt No.: _____

I. Job Location

Name of Property Owner	Phone Number	Property Tax ID #: (required)	
Street Address	City	Township	Section
Owner mailing address (Street No. & Name)	City	State	Zip Code
Owners email address			

II. Contractor/Homeowner Information - Indicate Who the Applicant is: ☐ Contractor/Licensee ☐ Homeowner

Name of Contractor	Contractor License Number		Expiration Date
Contractors Address (Street No. & Name)	City	State	Zip Code
Phone Number	Federal Employer ID Number (or reason for exemption)		
Workers Compensation Insurance Carrier (or reason for exemption)	MESC Employer Number (or reason for exemption)		
Contractor/Licensee email address			

III. Type of Job

<input type="checkbox"/> Single Family <input type="checkbox"/> Other	<input type="checkbox"/> New <input type="checkbox"/> Alteration	<input type="checkbox"/> Special Inspection <input type="checkbox"/> BOCA Home Setup (Modular) <input type="checkbox"/> HUD Manufactured Home Setup (Mobile)	METHOD OF COMPLIANCE: <input type="checkbox"/> MICHIGAN BLDG CODE <input type="checkbox"/> REHABILITATION CODE
DESCRIPTION OF WORK:			

IV. Plan Review Required

Plans must be submitted with an application before a permit can be issued, except as listed below. **Plans are not required for the following:**

1. One and two-family dwellings when the total building heating/cooling system input rating is 375,000 Btu's or less.
2. Alterations and repair work determined by the mechanical official to be of a minor nature.
3. Business, mercantile, and storage buildings having HVAC equipment only, with one fire area and not more than 3,500 square feet.
4. Work completed by a governmental subdivision or state agency costing less than \$15,000.00.

If work being performed is described above, check box below **"Plans Not Required"**.

☐ **PLANS NOT REQUIRED**

BUILDING SIZE IN SQUARE FOOTAGE: _____

INPUT RATING OF THE HEATING SYSTEM IN THE BUILDING: _____

Plans are required for all other building types and shall be prepared by or under the direct supervision of an architect or engineer licensed pursuant to 1980 PA 299 and shall bear that architect's or engineer's seal and signature.

V. Applicant Signature

Section 23a of the State Construction Code Act of 1972, 1972 PA 230, MCL 125.1523A, prohibits a person from conspiring to circumvent the licensing requirements of this state relating to persons who are to perform work on a residential building or a residential structure. Violators of Section 13a are subjected to civil fines.

Signature of Mechanical Contractor or Homeowner (Homeowner signature indicates compliance with Section VI. Homeowner Affidavit)

SIGN HERE

Homeowner Driver's License Number (if owner is doing the work): _____

VI. Homeowner Affidavit

I hereby certify the plumbing work described on this permit application shall **be installed by myself in my own home** which I am living or about to occupy. All work shall be installed in accordance with the State Code and **shall not be enclosed, covered up, or put into operation** until it has been **inspected** and **approved** by the County Plumbing Inspector. I will cooperate with the County Plumbing Inspector and assume the responsibility to arrange for necessary inspections.

VII. Fee Clarification

Fire Suppression Permits shall include the Base Fee plus minimum Fire Suppression Fee plus the per suppression head fee.

The Fire Suppression Fee per head above the minimum, is rounded to the nearest \$1.00.

VIII. Fee Chart

		FEE	#ITEMS	TOTAL
BASE FEE NON-REFUNDABLE (Admin Fee plus an Inspection)		\$ 90.00	1	\$90
Heating System	Gas <input type="checkbox"/>	\$ 31.00 each		
	Oil <input type="checkbox"/>			
	HVAC <input type="checkbox"/>			
	Heat Pump <input type="checkbox"/>			
	Solid Fuel <input type="checkbox"/>			
Fireplace and Vent		\$ 24.00 each		
Chimney (Factory Built), Chimney Re-lining or B-Vent		\$ 23.00 each		
Dampers (Flue, Vent, Fire)		\$ 7.00 each		
Duct Systems / Hydronic Piping		\$ 23.00 each		
Bath/Kitchen Fans (less than 1,000 CFM)		\$ 7.00 each		
Central A/C, Split Refrigeration, Evap. Cooling		\$ 24.00 each		
Water Heater and Vent		\$ 10.00 each		
Gas Piping (each outlet)		\$ 7.00 each		

		FEE	#ITEMS	TOTAL
Infrared/Terminal Unit Heaters		\$ 19.00 each		
Air Handlers	1,000 to 10,000 CFM	\$ 19.00 each		
	Over 10,000 CFM	\$55.00 each		
Tanks (LPG Fuel Oil) Includes Piping to Building		\$19.00 each		
Humidifiers, Heat Recovery, VAV Box, Unit Ventilators		\$ 10.00 each		
Commercial Hoods		\$ 19.00 each		
Chillers/Cooling Towers/Compressors		\$ 28.00 each		
Fire Suppression (Min. \$19.00)		\$ 0.55 / head		
Mobile Home		\$ 36.00 each		
Inspection - Rough		\$ 65.00 each		
Inspection - Final		\$ 65.00 each		
Inspection - Additional		\$ 65.00 each		
Inspection – Special (min 2 hrs.) (includes inspection report)		\$82.00		
Hourly Inspection Rate (for items not specifically specified)		\$41.00 /hour		

* See VII FEE CLARIFICATION

* Under special circumstances an hourly fee for inspection services may be assessed at a rate of \$41.00 per hour.

TOTAL FEE

(Fee must include \$90 base fee)

Payment must be made at time of application. Make checks payable to "Isabella County".

IX. Instructions For Completing Application

General: Mechanical work shall not be started until the application for permit has been filed with the Isabella County Inspection Department. All installations shall be in conformance with the State Mechanical Code. **No work shall be concealed until it has been inspected.** Call the inspection line **(989) 317-4220** providing as much advance notice as possible. You will need to provide the **job location** and **permit number**.

Expiration of Permit: A permit remains valid as long as work is progressing and inspections are requested and conducted. A permit shall become invalid if the authorized work is not commenced within six months after issuance of the permit or if the authorized work is suspended or abandoned for a period of six months after the time of commencing the work. **A PERMIT WILL BE CANCELED WHEN NO INSPECTIONS ARE REQUESTED AND CONDUCTED WITHIN SIX MONTHS OF THE DATE OF ISSUANCE OR THE DATE OF A PREVIOUS INSPECTION. CANCELED PERMITS CANNOT BE REFUNDED OR REINSTATED.**

Where to Submit Application: The Isabella County Inspection Department is responsible for code enforcement in units throughout the county which have no local program. Permit applications for county issued permits should be sent to the address on the front of this application. If you are unsure of where to obtain your permit please contact our office. Questions regarding county issued permits may be directed to (989) 317-4061. Code questions may be directed to the Mechanical Inspector at (989) 317-4064.

TOTAL PERMIT FEES MAY BE DOUBLED IF WORK IS STARTED BEFORE PERMIT IS ISSUED

(10/01/2020)



PLUMBING PERMIT APPLICATION

Isabella County Inspection Department
200 N. Main Street
Mt. Pleasant, MI 48858
(989) 317-4061

OFFICE USE ONLY

Permit No.: _____

Date: _____

Check No.: _____

Receipt No.: _____

I. Job Location

Name of Property Owner	Phone number	Property Tax ID #: (required)	
Street Address	City	Township	Section
Owner mailing address (Street No. & Name):	City	State	Zip Code
Owner email address:			

II. Contractor/Homeowner Information - Indicate Who the Applicant is: ☐ Contractor/Licensee ☐ Master Plumber ☐ Homeowner

Name of Contractor	Contractor License Number		Expiration Date
Contractors Address (Street No. & Name)	City	State	Zip Code
Phone Number	Federal Employer ID Number (or reason for exemption)		
Workers Compensation Insurance Carrier (or reason for exemption)	MESC Employer Number (or reason for exemption)		
Name of Master Plumber	Master License Number		Expiration Date
Business Address	City	State	Zip Code
Contractor/Licensee email address			

III. Type of Job

<input type="checkbox"/> Single Family <input type="checkbox"/> Other	<input type="checkbox"/> New <input type="checkbox"/> Alteration	<input type="checkbox"/> Sewer Only <input type="checkbox"/> Water Service Only	<input type="checkbox"/> BOCA Home Setup (Modular) <input type="checkbox"/> HUD Manufactured Home Setup (Mobile)	METHOD OF COMPLIANCE: <input type="checkbox"/> MICHIGAN BLDG CODE <input type="checkbox"/> REHABILITATION CODE
DESCRIPTION OF WORK:				

IV. Plan Review Required

Plans must be submitted before a permit can be issued, except as listed below. Plans are not required for the following:

1. One and two-family dwelling containing not more than 3,500 sq. feet of building area.
2. Alterations and repair work determined by the plumbing official to be of a minor nature.
3. Buildings with a required plumbing fixture count less than 12.
4. Work completed by a governmental subdivision or state agency costing less than \$15,000.00.

If work being performed is described above, check box below "Plans Not Required".

Plans are required for all other building types and shall be prepared by or under the direct supervision of an architect or engineer licensed pursuant to 1980 PA 299 and shall bear that architect's or engineer's seal and signature.

Plans not required ☐

V. Applicant Signature

Section 23a of the State Construction Code Act of 1972, 1972 PA 230, MCL 125.1523A, prohibits a person from conspiring to circumvent the licensing requirements of this state relating to persons who are to perform work on a residential building or a residential structure. Violators of Section 13a are subjected to civil fines.

Signature of Plumbing Contractor, Master Plumber, or Homeowner (Homeowner signature indicates compliance with Section VI. Homeowner Affidavit)

← **SIGN HERE**

Homeowner Driver's License Number (if owner is doing the work)

VI. Homeowner Affidavit

I hereby certify the plumbing work described on this permit application shall **be installed by myself in my own home** which I am living or about to occupy. All work shall be installed in accordance with the State Code and **shall not be enclosed, covered up, or put into operation** until it has been **inspected** and **approved** by the County Plumbing Inspector. I will cooperate with the County Plumbing Inspector and assume the responsibility to arrange for necessary inspections.

VII. Fee Clarification

FIXTURES, FLOOR DRAINS, SPECIAL DRAINS, & WATER CONNECTED APPLIANCES INCLUDE:

Water Closets	Sink (any description)	Stop Sink	Drinking Fountain	Water Connected Dental Chair	Grease Trap
Bathtub	Emergency Eye Wash	Bidet	Condensate Drain	Water Connected Sterilizer	Starch Trap
Lavatories	Emergency Shower	Water Softener	Acid Waste Drain	Water Outlet or Connection Filters	Plaster Trap
Shower Stall	Garbage Grinder	Dishwasher	Embalming Table	Water Outlet or Connection to Heating System	
Laundry Tray	Water Outlet Cooler	Refrigerator	Bed Pan Washer	Connection to Sprinkler System (irrigation)	
Urinal	Ice Making Machine	Water Heater	Floor Drain	Water Outlet or Connection to Make-up Water Tank	
Autopsy	Water Connected Still	Washing Machine	Roof Drain	Water Connection to Carbonated Beverage Dispensers	
PLUS ANY OTHER FIXTURE, DRAIN, OR WATER CONNECTED APPLIANCE NOT SPECIFICALLY LISTED					

VIII. Fee Chart

		FEE	#ITEMS	TOTAL
BASE FEE NON-REFUNDABLE (Admin Fee plus an Inspection)		\$ 90.00	1	\$90.00
*Fixtures, floor drains, special drains, water connected appliances		\$ 6.00 each		
Stacks (soil, waste, vent & conductor)		\$ 3.00 each		
Sewage ejectors, sumps		\$ 6.00 each		
Sub-soil drains		\$ 3.00 each		
Water Service	Less than 2"	\$ 6.00		
	2" to 6"	\$ 22.00		
	Over 6"	\$ 44.00		
Connection bldg. drain to bldg. sewer		\$ 6.00		
Sewers (sanitary, storm, or combined)	Less than 6"	\$ 6.00		
	6" & over	\$ 22.00		
Manufactured or Modular Homes		\$ 36.00		

	FEE	#ITEMS	TOTAL	
Manholes, Catch Basins	\$ 6.00 each			
Water Distributing Pipe (system)	\$ 6.00			
3/4" Water Dist. Pipe				
1" Water Dist. Pipe		\$ 9.00		
1 1/4" Water Dist. Pipe		\$ 13.00		
1 2" Water Dist. Pipe		\$ 18.00		
2" Water Dist. Pipe		\$ 22.00		
Over 2" Water Dist. Pipe	\$ 26.00			
Reduced pressure zone back-flow preventer	\$ 6.00 each			
Inspection - Underground	\$ 65.00 each			
Inspection - Rough	\$ 65.00 each			
Inspection - Final	\$ 65.00 each			
Inspection - Additional	\$ 65.00 each			
Inspection – Special (min 2 hrs.) (includes inspection report)	\$ 82.00			
Hourly Inspection Rate (for items not specifically specified)	\$41.00 /hour			
TOTAL FEE				

* See VII FEE CLARIFICATION

** Under special circumstances an

* See VII FEE CLARIFICATION

** Under special circumstances an hourly fee for inspections services may be assessed at a rate of \$41.00 per hour.

Payment must be made at time of application. Make checks payable to "Isabella County".

IX. Instructions for Completing Application

General: Plumbing work shall not be started until the application for permit has been filed with the Isabella County Inspection Department. All installations shall be in conformance with the State Plumbing Code. **No work shall be concealed until it has been inspected.** Call the inspection line (989) 317-4220 providing as much advance notice as possible. You will need to provide the **job location** and **permit number**.

Expiration of Permit: A permit remains valid as long as work is progressing and inspections are requested and conducted. A permit shall become invalid if the authorized work is not commenced within six months after issuance of the permit or if the authorized work is suspended or abandoned for a period of six months after the time of commencing the work. **A PERMIT WILL BE CANCELED WHEN NO INSPECTIONS ARE REQUESTED AND CONDUCTED WITHIN SIX MONTHS OF THE DATE OF A PREVIOUS INSPECTION. CANCELED PERMITS CANNOT BE REFUNDED OR REINSTATED.**

Where to Submit Application: The Isabella County Inspection Department is responsible for code enforcement in units throughout the county which have no local program. Permit applications for county issued permits should be sent to the address on the front of this application. If you are unsure of where to obtain your permit please contact our office. Questions regarding county issued permits may be directed to (989) 317-4061. Code questions may be directed to the Plumbing Inspector at (989) 317-4064.

TOTAL PERMIT FEES MAY BE DOUBLED IF WORK IS STARTED BEFORE PERMIT IS ISSUED



COMMUNITY DEVELOPMENT/INSPECTIONS PLAN REVIEW POLICY

Building Valuation*

Fee**

\$0-\$500,000.....	0.0013 of building valuation but not less than \$100.00
Over \$500,000.....	\$650.00 plus 0.0003 of building valuation over \$500,000

*Based on Bureau of Construction Codes Square foot construction cost table.

Mechanical, Plumbing, Electrical (each code).....25% of Building Code Review Fee
(minimum \$ 75.00)

Residential plan review on homes with <3500 sq. ft.....\$35.00

Plan review fees are the responsibility of the applicant.

Plans are required for all building types, except:

Building

- When repair work is determined by the building official to be of a minor nature.
- When utility structures are 100 square feet or less relative to one-and two-family dwellings.

Electrical

- When the electrical system rating does not exceed 400 amps and the building is not over 3,500 square feet in area.

Mechanical

- One-and two-family dwellings when the total building heating/cooling system input rating is 375,000 Btu's or less.
- Alterations and repair work determined by the mechanical official to be of a minor nature.
- Business, mercantile, and storage buildings having HVAC equipment only, with one fire area and not more than 3,500 square feet.
- Work completed by a governmental subdivision or state agency costing less than \$15,000.00.

Plumbing

- One-and two-family dwellings containing not more than 3,500 square feet of building area.
- Alterations and repair work determined by the plumbing official to be of a minor nature.
- Assembly, business, mercantile and storage buildings with a required plumbing fixture count less than 12.
- Work completed by a governmental subdivision or state agency costing less than \$15,000.00.

Additional reviews charged at 75% of hourly rate charged by the State of Michigan.

(10/1/20)



Isabella County Soil Erosion and Sedimentation Control Permit Fee Schedule

Residential Projects

Residential projects include any earth change undertaken for a proposed or existing farm or non-farm dwelling other than agricultural plowing and tilling of fields for crop production.

All residential project permits expire after one year and are required to be renewed until all disturbed areas are permanently stabilized AND all temporary controls (i.e. silt fence) is removed.

Application Fee\$75

An application fee is required for all projects in addition to the following fees.

Additional Inspection..... \$100

Requested by permit holder or subsequent to a violation notice. Additional inspections are charged Per Inspection.

Application Renewal ½ Original Fee

One year renewal.

Exemption Application Fee.....\$50

Criteria found in Part 9I shall be met.

General Grading, Up to One Acre..... \$175

General Grading, Each Additional Acre or Fraction Thereof.....\$50

Includes water impoundments, land balancing, clearing or other general earth change activities.

Residential, Large..... \$150

Buildings or structures at or over 720 ft².

Residential, Small.....\$75

Buildings or structures less than 720 ft².

Seawall, Up to 100 ft..... \$100

Seawall, Each Additional 100 ft or Fraction Thereof.....\$50

Site Evaluation, Up to One Hour \$100

Site Evaluation, Each Additional Hour\$75

ALL PERMIT FEES ARE DOUBLED IF WORK COMMENCES WITHOUT A PERMIT

For questions regarding filing a complete application for soil erosion and sedimentation control or a permit exemption, please contact the Isabella County Community Development Department at 989-317-4061.

Effective June 1, 2024



Isabella County Soil Erosion and Sedimentation Control Permit Fee Schedule

Industrial and Commercial Projects

Industrial and Commercial projects include any earth change undertaken for a proposed or existing commercial, industrial, multi-family residential (other than two-family), public services including but not limited to, parks, campgrounds, churches, schools, streets and roadways, utility installations, and plat developments.

All commercial and industrial project permits expire after one year and are required to be renewed until all disturbed areas are permanently stabilized AND all temporary controls (i.e. silt fence) is removed.

Application Fee\$75

An application fee is required for all projects in addition to the following fees.

Additional Inspection..... \$100

Requested by permit holder or subsequent to a violation notice. Additional inspections are charged Per Inspection.

Application Renewal ½ Original Fee

One year renewal.

Annual Mining Renewal Fee..... \$500

Renewal fees shall be the lesser of the above fee or the original permit fee.

Exemption Application Fee.....\$50

Criteria found in Part 9I shall be met.

General Grading, Up to One Acre..... \$175

General Grading, Each Additional Acre or Fraction Thereof.....\$50

Includes water impoundments, land balancing, clearing or other general earth change activities.

Industrial or Commercial, Up to One Acre..... \$250

Industrial or Commercial, Each Additional Acre or Fraction Thereof.....\$75

Includes general industrial and commercial development, utility scale renewable energy development, parks, campgrounds, churches, schools, plat development, mobile home parks, etc.

Seawall, Up to 100 ft..... \$100

Seawall, Each Additional 100 ft or Fraction Thereof.....\$50

Site Evaluation, Up to One Hour \$100

Site Evaluation, Each Additional Hour\$75

Transportation or Utility, Up to ½ Mile..... \$250

Transportation or Utility, Each Additional ½ Mile or Fraction Thereof.....\$75

Includes streets, highways, roadways, underground electric or gas lines, and oil and gas flow lines (not regulated under Part 615)

ALL PERMIT FEES ARE DOUBLED IF WORK COMMENCES WITHOUT A PERMIT

For questions regarding filing a complete application for soil erosion and sedimentation control or a permit exemption, please contact the Isabella County Community Development Department at 989-317-4061.

Effective June 1, 2024



Isabella County Community Development Department GIS Data, Processing or Development and Plotter Fees

GIS Data Fees

Aerial Photography (per section plus processing).....\$75

Parcel Data (per parcel plus processing)\$1

A 25% discount is applied if an entire township is purchased. A 50% discount is applied if an entire township is purchased.

LIDAR Data (per flight tile plus processing).....\$35

Road Centerline Data (per township plus processing) \$300

The entire Countywide Road Centerline file can be purchased for \$4,000 plus processing.

Point Address (per township plus processing) \$750

The entire Countywide Point Address file may be purchased for \$4,000 plus processing.

Building Point Address (per township plus processing) \$750

The entire Countywide Building Point Address file may be purchased for \$4,000 plus processing.

Zoning, Future Land Use and PAI I 6 (per township plus processing each) \$100

The entire Countywide Zoning, Future Land Use and PAI I 6 file(s) may be purchased for \$1,500 plus processing each.

Information Accuracy Disclaimer

The materials and information contained on or obtained from Isabella County web sites, are distributed and transmitted “as is” without warranties of any kind, either expressed or implied, including without limitations, warranties of title or implied warranties of merchantability or fitness for a particular purpose. Information on these web sites, including information obtained from external links thereon, is provided without any representation of any kind as to accuracy and should be verified by the user. Isabella County is not responsible for any special, indirect, incidental or consequential damages that may arise from the use of, or the inability to use, the web sites and/or the materials contained on the sites whether the materials contained on the web sites are provided by Isabella County, or a third party.

GIS / Mapping Disclaimer

The Geographic Information System (GIS) made available through this web site is developed and maintained by Isabella County. Use of materials and information constitutes acceptance of all disclaimers associated with these web sites. GIS data is not the official record of the County. This data is made available for information purposes only!

GIS Processing and Development Fees

GIS Processing and Development (per hour, minimum ½ hour).....\$80

Plotter Printing Fees

Colored Plotter Copies (first page, > 11 x 17”).....\$8

Each additional page thereafter is \$4.00 per page.

BW Construction Documents (first page, > 11 x 17”).....\$3

Each additional page thereafter is \$1.00 per page up to 5 pages; after the 5th page, each additional page thereafter is \$2 per page.

For questions regarding GIS Data, Processing or Development and Plotter Fees, please contact the Isabella County Community Development Department at 989-317-4061.

Equalization
effective 9/15/2020

Property Assessment Data:

County-Wide Assessment Data:	\$ 1,000.00	per request
Individual Local Unit's Assessment Data:	\$ 56.00 (\$1,000/18)	per request

2025 Adopted Budget
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.		2023 Actual	2024 Amended	2025 Adopted
PARKS AND RECREATION	208	Beginning Fund Bal.		1,678,993	1,770,815	1,221,179
		Revenues		1,513,771	1,711,680	1,761,439
		Expenses		(1,350,501)	(2,168,771)	(2,077,569)
		Transfer to GF - Indirect Costs		(71,448)	(92,545)	(74,795)
		Change(Use) of Fund Bal.		91,822	(549,636)	(390,925)
		Ending Fund Bal.		1,770,815	1,221,179	830,254
GIS FUND	211	Beginning Fund Bal.		129,152	114,485	82,542
		Revenues		27,875	29,500	27,500
		Expenses		(42,542)	(89,476)	(48,583)
		Transfer from GF		-	28,033	10,416
		Change(Use) of Fund Bal.		(14,667)	(31,943)	(10,667)
		Ending Fund Bal.		114,485	82,542	71,875
FRIEND OF THE COURT	215	Beginning Fund Bal.		63,917	72,146	33,234
		Revenues		603,959	614,500	614,000
		Expenses		(868,730)	(918,412)	(958,267)
		Transfer from GF		273,000	265,000	315,000
		Change(Use) of Fund Bal.		8,229	(38,912)	(29,267)
		Ending Fund Bal.		72,146	33,234	3,967
FORFEITURES-PROSECUTOR	254	Beginning Fund Bal.		202	202	202
		Revenues		-	-	-
		Expenses		-	-	-
		Transfer to Other Funds		-	-	-
		Change(Use) of Fund Bal.		-	-	-
		Ending Fund Bal.		202	202	202
ROD AUTOMATION FUND	256	Beginning Fund Bal.		177,765	128,797	128,997
		Revenues		42,522	43,700	47,550
		Expenses		(80,715)	(43,500)	(62,500)
		Transfer to GF		(10,775)	-	-
		Change(Use) of Fund Bal.		(48,968)	200	(14,950)
		Ending Fund Bal.		128,797	128,997	114,047

2025 Adopted Budget
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.		2023 Actual	2024 Amended	2025 Adopted
COMMUNITY CORRECTIONS	258	Beginning Fund Bal.		1,190	-	-
		Revenues		-	-	-
		Expenses		-	-	-
		Transfer to GF		(1,190)	-	-
		Change(Use) of Fund Bal.		(1,190)	-	-
		Ending Fund Bal.		-	-	-
ISA CO COMM CORRECTION	259	Beginning Fund Bal.		66,036	63,390	37,621
		Revenues		80,186	110,276	127,634
		Expenses		(127,832)	(169,045)	(186,993)
		Transfer from GF		45,000	33,000	33,000
		Change(Use) of Fund Bal.		(2,646)	(25,769)	(26,359)
		Ending Fund Bal.		63,390	37,621	11,262
INDIGENT DEFENSE	260	Beginning Fund Bal.		38,248	38,248	38,248
		Revenues		1,104,930	1,589,835	1,704,521
		Expenses		(1,255,280)	(1,723,842)	(1,839,441)
		Transfer from GF		240,306	240,306	240,306
		Transfer to GF - Indirect Costs		(89,956)	(106,299)	(105,386)
		Change(Use) of Fund Bal.		-	-	-
		Ending Fund Bal.		38,248	38,248	38,248
CENTRAL DISPATCH	261	Beginning Fund Bal.		1,194,095	940,489	619,223
		Revenues		1,938,129	1,898,700	1,913,000
		Expenses		(2,086,887)	(2,098,223)	(2,007,012)
		Transfer to GF - Indirect Costs		(104,848)	(121,743)	(95,290)
		Change(Use) of Fund Bal.		(253,606)	(321,266)	(189,302)
		Ending Fund Bal.		940,489	619,223	429,921
CONCEALED PISTOL LICENSING	263	Beginning Fund Bal.		62,940	55,532	53,917
		Revenues		27,583	35,000	30,000
		Expenses		(5,336)	(9,400)	(4,900)
		Transfer to GF		(29,655)	(27,215)	(61,272)
		Change(Use) of Fund Bal.		(7,408)	(1,615)	(36,172)
		Ending Fund Bal.		55,532	53,917	17,745

2025 Adopted Budget
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.		2023 Actual	2024 Amended	2025 Adopted
LOCAL CORR OFFICER TRAINI	264	Beginning Fund Bal.		34,233	22,708	22,708
		Revenues		14,032	15,000	15,000
		Expenses		(25,557)	(15,000)	(15,000)
		Change(Use) of Fund Bal.		(11,525)	-	-
		Ending Fund Bal.		22,708	22,708	22,708
DRUG LAW ENFORCEMENT	265	Beginning Fund Bal.		21,469	21,532	21,532
		Revenues		63	-	-
		Expenses		-	-	-
		Change(Use) of Fund Bal.		63	-	-
		Ending Fund Bal.		21,532	21,532	21,532
COUNTY LAW LIBRARY	269	Beginning Fund Bal.		2,893	2,000	-
		Revenues		6,500	6,500	6,500
		Expenses		(26,495)	(27,400)	(26,000)
		Transfer from GF		19,100	18,900	19,500
		Change(Use) of Fund Bal.		(895)	(2,000)	-
		Ending Fund Bal.		2,000	-	-
CDBG HSG ASSISTANCE GRANT	273	Beginning Fund Bal.		176,727	182,196	217,096
		Revenues		5,469	35,000	42,000
		Expenses		-	(100)	(100)
		Transfer to GF		-	-	(7,500)
		Change(Use) of Fund Bal.		5,469	34,900	34,400
		Ending Fund Bal.		182,196	217,096	251,496
TRIBAL DISTRIBUTIONS	280	Beginning Fund Bal.		183,586	696,841	683,741
		Revenues		795,916	518,520	150,000
		Expenses		(282,661)	(531,620)	(150,000)
		Transfer to Other Funds		-	-	-
		Change(Use) of Fund Bal.		513,255	(13,100)	-
		Ending Fund Bal.		696,841	683,741	683,741

2025 Adopted Budget
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds	Fund No.		2023 Actual	2024 Amended	2025 Adopted
OPIOID SETTLEMENT	284	Beginning Fund Bal.	-	435,766	435,766
		Revenues	435,766	-	500,000
		Expenses	-	-	(500,000)
		Change(Use) of Fund Bal.	435,766	-	-
		Ending Fund Bal.	435,766	435,766	435,766
COMMISSION ON AGING	286	Beginning Fund Bal.	2,875,455	3,084,911	2,762,737
		Revenues	3,364,118	3,145,021	3,554,466
		Expenses	(2,821,132)	(3,135,631)	(3,163,071)
		Transfer to GF - Indirect Costs	(333,530)	(331,564)	(298,748)
		Change(Use) of Fund Bal.	209,456	(322,174)	92,647
		Ending Fund Bal.	3,084,911	2,762,737	2,855,384
DEPARTMENT OF HUMAN SERVICES	290	Beginning Fund Bal.	11,023	13,657	13,657
		Revenues	-	-	-
		Expenses	(2,366)	(5,000)	(5,000)
		Transfer from GF	5,000	5,000	-
		Change(Use) of Fund Bal.	2,634	-	(5,000)
		Ending Fund Bal.	13,657	13,657	8,657
CHILD CARE FUND	292	Beginning Fund Bal.	763,026	607,931	311,127
		Revenues	785,406	810,831	744,000
		Expenses	(1,340,501)	(1,557,635)	(1,574,969)
		Transfer from GF	400,000	450,000	550,000
		Change(Use) of Fund Bal.	(155,095)	(296,804)	(280,969)
		Ending Fund Bal.	607,931	311,127	30,158
SOLDIERS & SAILORS RELIEF	293	Beginning Fund Bal.	29,160	-	-
		Revenues	-	-	-
		Expenses	-	-	-
		Transfer to GF	(29,160)	-	-
		Change(Use) of Fund Bal.	(29,160)	-	-
		Ending Fund Bal.	-	-	-

2025 Adopted Budget
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.		2023 Actual	2024 Amended	2025 Adopted
VETERANS TRUST FUND	294	Beginning Fund Bal.		150	-	-
		Revenues		-	-	-
		Expenses		-	-	-
		<i>Transfer to GF</i>		(150)	-	-
		<i>Change(Use) of Fund Bal.</i>		(150)	-	-
		Ending Fund Bal.		-	-	-

2025 Adopted Budget
PROPRIETARY FUNDS

Isabella County Proprietary Funds		Fund No.		2023 Actual	2024 Amended	2025 Adopted
DELINQUENT TAX REVOLVING	516	Beginning Net Position		4,369,852	4,771,553	5,032,302
		Revenues		547,446	655,000	630,000
		Expenses		(145,745)	(394,251)	(198,012)
		Transfer to GF		-	-	-
		Change in Net Position		401,701	260,749	431,988
		Unrestricted		4,771,553	5,032,302	5,464,290
		Ending Net Position		4,771,553	5,032,302	5,464,290
PA 105	518	Beginning Net Position		76,446	77,729	77,809
		Revenues		2,782	2,550	3,000
		Expenses		(1,499)	(2,470)	(2,350)
		Transfer to GF		-	-	-
		Change in Net Position		1,283	80	650
		Unrestricted		77,729	77,809	78,459
		Ending Net Position		77,729	77,809	78,459
PA 123	519	Beginning Net Position		2,861,832	2,971,628	2,974,402
		Revenues		267,020	239,400	299,400
		Expenses		(157,224)	(236,626)	(239,132)
		Transfer to GF		-	-	-
		Change in Net Position		109,796	2,774	60,268
		Unrestricted		2,971,628	2,974,402	3,034,670
		Ending Net Position		2,971,628	2,974,402	3,034,670
BUILDING INSPECTION FUND	542	Beginning Net Position		769,786	782,230	715,126
		Revenues		544,047	488,500	521,500
		Expenses		(490,520)	(515,317)	(569,814)
		Transfer to GF - Indirect Costs		(41,083)	(40,287)	(38,491)
		Change in Net Position		12,444	(67,104)	(86,805)
		Net investment in capital assets		50,660	37,262	30,562
		Unrestricted		731,570	677,864	597,759
		Ending Net Position		782,230	715,126	628,321

2025 Adopted Budget
PROPRIETARY FUNDS

Isabella County Proprietary Funds		Fund No.		2023 Actual	2024 Amended	2025 Adopted
LAKE ISABELLA WSS-OPER	591	Beginning Net Position		154,994	278,942	279,923
		Revenues		167,935	82,906	100,500
		Expenses		(43,987)	(81,925)	(84,163)
		Change in Net Position		123,948	981	16,337
		Net investment in capital assets		108,532	97,663	86,794
		Unrestricted		170,410	182,260	209,466
		Ending Net Position		278,942	279,923	296,260
RECYCLING FUND	596	Beginning Net Position		1,879,457	1,559,336	1,484,892
		Revenues		856,285	1,142,600	1,705,600
		Expenses		(1,438,491)	(1,379,894)	(2,015,807)
		Transfer from GF		400,000	315,000	315,000
		Transfer to GF - Indirect Costs		(137,915)	(152,150)	(100,615)
		Change in Net Position		(320,121)	(74,444)	(95,822)
		Net investment in capital assets		1,010,865	895,390	748,767
		Restricted for equip. replacement		96,130	96,130	96,130
		Unrestricted		452,341	493,372	544,173
		Ending Net Position		1,559,336	1,484,892	1,389,070
CONCESSION/COMMISSARY	597	Beginning Net Position		228,083	234,532	180,057
		Revenues		302,819	265,200	265,500
		Expenses		(164,831)	(163,585)	(31,490)
		Transfer to GF		(131,539)	(156,090)	-
		Change in Net Position		6,449	(54,475)	234,010
		Net investment in capital assets		63,809	60,319	56,419
		Unrestricted		170,723	119,738	357,648
		Ending Net Position		234,532	180,057	414,067

2025 Adopted Budget
GENERAL FUND REVENUES

Isabella County General Fund Budget

		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
TAXES					
253.402.000	PROPERTY TAXES	13,479,610	14,183,359	14,846,515	15,096,515
	WIND TURBINE REVENUE	2,101,128	1,794,906	1,683,143	1,683,143
253-402.001	IN LIEU OF PROPERTY TAXES	40,686	50,000	40,000	40,000
253-434.000	TRAILER PARK TAXES	5,389	4,500	4,500	4,500
253-442.000	SUMMER TAX REIMB	9,140	9,000	9,000	9,000
253-447.000	ADMINISTRATION FEE	18,857	16,000	16,000	16,000
253-573.000	LOCAL COMM STABILIZATION-PPT	80,206	50,000	60,000	60,000
		15,735,015	16,107,765	16,659,158	16,909,158
LICENSES AND PERMITS					
215-486.000	CLERK-MARG. LIC/GUN PERM	3,679	4,500	4,500	4,500
215-486.002	MARRIAGE LICENSE FEES	5,055	5,000	5,000	5,000
215-486.003	CREMATION PERMITS	19,750	20,000	20,000	20,000
253-478.000	DOG LICENSES-TREAS	50,916	45,000	35,000	35,000
430-478.000	DOG LICENSE-AC	4,780	3,000	10,000	10,000
703-479.000	SOIL EROSION PERMITS	14,699	14,500	26,000	26,000
703-479.001	ZONING PERMITS	11,075	12,000	15,000	15,000
703-635.001	REVENUE-WECS IS WIND SUP & SPR	31,533	-	-	-
703-635.002	REVENUE-WECS IS WIND ENFORCE.	-	25,000	25,000	25,000
703-635.003	REVENUE-DTE SOLAR SUP & SPR	-	120,400	50,000	50,000
703-635.004	REVENUE-DTE SOLAR ENFORCE	-	-	10,000	10,000
		141,486	249,400	200,500	200,500
FEDERAL, STATE, AND LOCAL CONTRIBUTIONS					
000-439.000	RECREATIONAL MARIJUANA DISTRIBUTIONS	269,495	391,450	354,000	484,000
000-439.001	MEDICAL MARIJUANA EXCISE TAX	2,465	2,500	2,500	2,500
000-528.008	OTHER FEDERAL GRANT-CESF PA FY21	43,028	-	-	-
000-528.009	OTHER FEDERAL GRANT-CESF COURTS FY22	285	-	-	-
000-528.021	OTHER FEDERAL GRANT-ARPA	9,216,192	2,606,565	-	30,000
000-542.001	CONVENT. FACIL/LIQUOR	384,484	366,866	370,794	370,794
000-543.004	STATE GRANT-TOWER PROJECT	439,747	3,078,229	-	-
000-574.000	STATE SHARED INCOME TAX	1,405,505	1,489,930	1,489,930	1,489,930
000-574.002	STATE SHARED-LIQUOR LIC	10,189	2,000	2,000	2,000
000-590.004	LOCAL REVENUE - MMRMA RAP GRANT	5,000	-	-	-
281-540.000	PROBATE JUDGES SAL-STATE	182,896	183,000	183,000	183,000
281-540.001	JUD SAL-STD PYMT-STATE	123,035	120,000	123,000	123,000
281-540.006	STATE GRANT-COURT EQUITY	257,137	270,000	270,000	270,000
281-540.009	STATE GRANT-PROB JUDGE FICA	23,521	11,425	23,521	23,521
281-541.001	SCAO GRANT-STATE-VISITS	4,500	-	-	-
281-544.000	DRUG CASE INFO-STATE	16,772	15,000	15,000	15,000
281-562.005	STATE REIMB-CJO	27,317	27,317	27,317	27,317
281-562.007	STATE REIMB-COURTS OT	1,109	-	-	-
282-541.000	SCAO GRANT-STATE	213,000	223,500	232,018	232,018
287-541.000	SCAO GRANT-STATE	70,000	161,757	186,000	186,000
288-541.000	SCAO GRANT-STATE	92,061	105,980	110,930	110,930
296-503.000	PROS ATTNYP CRP-FED	30,466	25,000	36,000	36,000
296-519.001	FIA REIMB-PA	18,364	25,000	15,000	15,000
296-540.003	PROS ATTY DIVERSION-STATE	5,700	2,500	3,000	3,000
296-542.001	VICTIMS RIGHTS-ESCHEATS	1,031	-	-	-
296-570.000	VICTIMS RIGHTS REIMBURSEMENT	120,016	141,842	149,855	149,855
301-506.000	FED GRANT-BULLETPROOF VESTS	3,137	2,000	-	-
301-506.027	HLS REG 6 GRANT-GRAY KEY	4,007	-	-	-
302-543.001	OHSP-ROAD PATROL-STATE	106,810	90,000	22,500	22,500
307-553.000	STATE GRANT-MEDICAL MARIJUANA	2,100	6,700	-	-
309-590.009	LOCAL REVENUE-VILLAGE LAKE ISABELLA	28,301	25,000	25,000	25,000
311-590.010	LOCAL REVENUE - BEAL CITY SRO	59,082	58,000	68,690	69,461
312-677.000	LOCAL REVENUE-MMC SECURITY	46,108	88,901	58,609	58,609
313-590.011	LOCAL REVENUE-WISE TWP PATROL	1,887	25,000	25,000	25,000
320-543.003	MICHIGAN JUSTICE TRAINING	7,744	3,000	6,000	6,000
331-543.005	MARINE SAFETY-STATE	6,600	5,100	6,600	6,600
351-617.011	FEDERAL INMATE HOUSING	119,068	200,000	100,000	100,000
351-617.012	FEDERAL INMATE TRANSPORT	6,897	5,000	5,000	5,000
426-506.000	EMERGENCY MGM GRANT	17,851	23,000	1,580	1,580
426-506.025	FY20 HOMELAND SECURITY	19,805	-	-	-
426-506.026	FY21 HOMELAND SECURITY	5,650	44,054	-	-
426-506.028	FY22 HOMELAND SECURITY	-	21,417	-	-
682-550.000	CVSF GRANT REVENUE	62,468	78,932	79,053	79,053
711-613.001	REMONUMENTATION FEES	446	300	360	360
714-542.000	REMONUMENTATION GRANT-ST	52,087	40,000	46,500	46,500
		13,513,364	9,966,265	4,038,757	4,199,528

2025 Adopted Budget
GENERAL FUND REVENUES

Isabella County General Fund Budget

		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
CHARGES FOR SERVICES					
215-486.001	VOTER REGISTRATION	1,918	2,000	2,000	2,000
215-603.000	CIRCUIT COURT COSTS	50,027	54,000	50,000	50,000
215-603.001	CIRCUIT COURT ATTY REIMB	56,326	56,000	60,000	60,000
215-607.000	CIRCUIT COURT SERVICES	19,808	25,000	20,000	20,000
215-616.000	ELECTION CANVASSING	191	-	200	200
215-616.001	CLERK'S SERVICES-OTHER	91,368	90,000	90,000	90,000
215-616.002	CLERK'S SERVICES-DIVORCE	50	1,500	-	-
215-617.000	JUROR FEE COMPENSATION	18,468	10,000	15,000	15,000
253-614.000	TREASURER'S SERVICES	24,943	10,000	10,000	10,000
257-614.001	TAX ROLL PROCESSING-REVENUE	(2,742)	15,000	-	-
257-614.005	ENHANCED DATA ACCESS FEES	3,000	3,000	-	-
262-615.001	ELECTION EXPENSE REIMBURSE.	9,789	110,000	5,000	5,000
281-604.000	DISTRICT COURT COSTS	351,288	400,000	400,000	400,000
281-605.000	OVERSIGHT FEES-JUV COURT	1,551	1,500	1,800	1,800
281-605.001	JUVEN. CRT ATTY REIMB	12,287	10,000	12,000	12,000
281-605.004	OVERSIGHT FEES-DIST COURT	17,826	25,000	24,000	24,000
281-605.010	COMM. SERVICE/ASSESSMENT FEE	12,157	15,000	14,000	14,000
281-608.000	DISTRICT COURT FEES	132,542	125,000	125,000	125,000
281-608.001	DIST CRT-PSI FEE	2,886	-	-	-
281-608.003	CIRCUIT COURT PSI FEE	1,000	1,500	750	750
281-631.009	PROBATE COURT SERVICES	30,915	32,000	27,000	27,000
281-636.003	CAPITAL COSTS	18,774	20,000	20,000	20,000
287-608.004	DRUG COURT FEES	3,745	3,500	3,500	3,500
296-632.000	PROSECUTING ATTY FEES	1,615	1,000	1,000	1,000
296-632.001	PROSECUTING ATTY FEES-COURTS	-	-	5,000	5,000
301-548.000	CONVEYING CONVICTS	3,525	2,000	2,000	2,000
301-617.000	SHERIFFS SERVICES	17,071	15,000	15,000	15,000
301-617.001	CIVIL PROCESS-SHERIFF	3,660	3,000	3,000	3,000
301-617.002	DNA SAMPLE FEES	830	500	500	500
301-617.004	WARRANT FEES	1,533	1,500	500	500
301-617.006	SOR LOCAL FEE	1,000	500	500	500
351-531.000	SOCIAL SECURITY INC-FED	7,800	8,000	8,000	8,000
351-617.002	INMATE HOUSING	127,156	70,000	70,000	70,000
351-617.004	DIVERTED FELONS-STATE REV	158,545	150,000	150,000	150,000
351-617.006	INMATE PAYPHONE FEES	79,397	80,000	80,000	80,000
351-617.007	INMATE RM/BRD WORK RELEASE	6,860	-	5,000	5,000
351-617.008	DETAINER INMATE-STATE REV	20,825	10,000	15,000	15,000
351-617.009	INMATE INCARCER. FEE-LOC	76,296	60,000	60,000	60,000
351-676.002	TETHER FEE REIMBURSEMENT	3,670	500	1,250	1,250
430-631.000	ANIMAL SHELTER SERVICES	9,907	9,000	-	-
430-642.020	SALES-ANIMAL SHELTER	5,672	4,000	-	-
442-626.001	ENGINEERING FEES	64	-	-	-
703-479.009	HOUSE NUMBERS	3,150	3,000	5,500	5,500
703-643.003	COPY MACH FEES-COMM. DEV.	35	50	-	-
703-682.003	MISC-CONTRACTUAL SERVICES	5,760	4,000	6,500	6,500
711-480.000	REAL ESTATE TRANSFER TAX	288,358	300,000	280,000	280,000
711-613.000	REGISTER OF DEEDS SERVICE	248,789	275,000	225,000	225,000
711-613.002	ROD SERVICE ONLINE	19,607	20,000	20,000	20,000
		1,949,239	2,027,050	1,834,000	1,834,000
FINES AND FORFEITURES					
215-663.001	CIR CRT BOND FORFEITURES	4,400	-	1,000	1,000
281-636.000	DST CRT ORDINANCE FINES	39,999	40,000	35,000	35,000
281-636.001	CIVIL FINES-TECHNOLOGY FUND	18,824	20,000	20,000	20,000
281-636.002	FINES-PROBATE COURT	6,684	3,500	3,500	3,500
281-663.000	DST CRT BOND FORFEITURES	24,100	22,000	25,000	25,000
301-663.000	DST CRT BOND FORFEITURES	72	-	-	-
		94,080	85,500	84,500	84,500
INTEREST AND RENTS					
000-665.000	INTEREST EARNED	2,815	-	-	-
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	6,814	6,815	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	46,160	45,000	47,000	47,000
253-665.000	INTEREST EARNED	627,132	250,000	250,000	250,000
		858,083	476,975	478,975	478,975

2025 Adopted Budget
GENERAL FUND REVENUES

Isabella County General Fund Budget		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
	OTHER REVENUE				
000-673.000	SALE OF FIXED ASSETS	5,825	20,000	-	-
000-682.000	MISCELLANEOUS REVENUE	8,626	-	-	-
000-687.000	REFUNDS & REBATES	101,116	150,000	50,000	50,000
000-689.000	CASH SHORT AND OVER	(16)	-	-	-
281-605.002	GAL COSTS	13,898	10,500	12,000	12,000
281-636.004	INSURANCE FEES	1,601	1,800	1,400	1,400
281-674.011	3RD PARTY CONT-GARDEN	170	-	-	-
299-562.000	STATE REIMBURSEMENT-APPELLATE	-	15,000	45,000	45,000
301-583.001	CONTRIBUTIONS-K-9 UNIT	250	-	-	-
301-674.013	3RD PARTY CONTRIBUTIONS	-	6,450	-	-
301-682.000	MISCELLANEOUS REVENUE	7,504	-	-	-
301-682.001	REIMBURSED EXPENSES	5,440	5,000	-	-
351-674.000	INMATE MEDICAL REIMBURSEMENT	4,308	3,000	3,000	3,000
426-687.000	REBATES & REFUNDS	1,338	-	-	-
		150,061	211,750	111,400	111,400
	TRANSFER IN FROM OTHER FUNDS				
215-699.263	TRANSFERS IN - CPL	29,655	27,215	61,272	61,272
711-699.000	TRANSFERS IN - ROD AUTOMATION	10,775	-	-	-
930-699.000	TRANSFERS IN - OTHER FUNDS	132,729	185,400	7,500	7,500
930-699.004	TRANSFERS IN - INDIRECT COSTS	778,780	844,588	713,325	713,325
		951,939	1,057,203	782,097	782,097
	Use of Fund Balance	-	-	-	-
	GRAND TOTAL REVENUES	33,393,267	30,181,908	24,189,387	24,600,158

2025 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
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DEPT 101 BOARD OF COMMISSIONERS					
703	SALARIES & WAGES-SUPERVISOR	51,366	51,500	51,500	51,500
715	FICA-EMPLOYER EXPENSE	2,722	3,940	3,940	3,940
716	HEALTH INSURANCE	91,540	97,976	95,357	105,023
717	LIFE INSURANCE	630	685	685	685
719	WORKERS COMPENSATION INS	140	145	152	152
727	OFFICE SUPPLIES	303	500	500	500
802	CONTRACTUAL SERVICES	-	369,400	3,000	3,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	1,220	1,285	1,285
850	INTERNET	2,393	-	1,200	1,200
861	PERSONAL CAR MILEAGE	2,248	1,000	1,000	1,000
865	MEALS & LODGING	3,425	2,500	-	1,200
901	LEGAL NOTICES	490	500	500	500
956	MISCELLANEOUS	75	100	-	-
957	EDUCATION & SEMINARS	3,017	2,000	-	450
960	DUES & SUBSCRIPTIONS	39,029	55,138	43,828	58,758
978	COMPUTERS	9,152	-	-	-
COMMISSIONERS DEPT TOTAL		206,528	586,604	202,947	229,193

DEPT 172 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	360,165	402,081	437,823	437,823
707	SALARIES & WAGES-OVERTIME	5,445	-	-	-
715	FICA-EMPLOYER EXPENSE	28,122	35,423	33,693	33,693
716	HEALTH INSURANCE	87,162	120,185	116,139	124,700
717	LIFE INSURANCE	465	685	587	587
718	RETIREMENT EXPENSE	65,105	67,567	73,405	73,405
719	WORKERS COMPENSATION INS	937	1,262	1,272	1,272
721	PTO PAYOUTS	10,635	3,525	5,700	5,700
723	PRE-EMPLOYMENT BACKGROUND CHECK	258	-	200	200
727	OFFICE SUPPLIES	7,876	7,500	800	800
728	PRINTING & BINDING	-	100	-	-
802	CONTRACTUAL SERVICES	207,885	240,275	136,700	136,700
815	SOFTWARE SUBSCRIPTIONS/LICENSES	240	-	3,112	3,112
830	ATTORNEY FEES	21,550	50,000	60,000	60,000
850	TELEPHONE	5,180	4,817	886	886
851	COPY MACHINE COSTS	2,233	2,358	2,358	2,358
852	FAX MACHINE COSTS	677	1,000	-	-
860	TRAVEL	20	600	-	-
861	PERSONAL CAR MILEAGE	1,472	1,500	1,000	1,000
865	MEALS & LODGING	1,278	2,000	-	-
902	ADVERTISING	500	500	-	-
956	MISCELLANEOUS	3,352	1,000	-	-
957	EDUCATION & SEMINARS	1,129	1,500	-	-
960	DUES & SUBSCRIPTIONS	3,709	3,000	900	900
963	LIABILITY & PROPERTY INSURANCE	275,953	308,000	308,000	308,000
978	NEW EQUIPMENT	7,032	12,200	1,800	1,800
995	COVID-19 ARPA GRANT	4,444	-	-	-
ADMINISTRATION TOTAL		1,102,823	1,267,078	1,184,375	1,192,936

DEPT 215 COUNTY CLERK					
703	SALARIES & WAGES-SUPERVISOR	85,163	88,096	88,096	88,096
704	SALARIES & WAGES-REGULAR	203,230	252,288	215,593	215,593
706	SALARIES & WAGES-PART TIME	-	-	24,580	24,580
715	FICA-EMPLOYER EXPENSE	21,725	26,040	25,113	25,113

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716	HEALTH INSURANCE	133,204	160,672	138,136	149,256
717	LIFE INSURANCE	577	685	489	489
718	RETIREMENT EXPENSE	78,677	80,311	97,718	97,718
719	WORKERS COMPENSATION INS	744	952	954	954
721	PTO PAYOUTS	1,856	800	800	800
723	PRE-EMPLOYMENT BACKGROUND CHECK	71	-	-	-
727	OFFICE SUPPLIES	5,354	13,000	5,000	5,000
728	PRINTING & BINDING	3,992	5,000	2,000	2,000
802	CONTRACTUAL SERVICES	64,337	48,600	46,600	46,600
815	SOFTWARE SUBSCRIPTIONS/LICENSES	100	1,760	1,278	1,278
850	TELEPHONE	1,732	990	368	368
851	COPY MACHINE COSTS	62	-	-	-
852	FAX MACHINE	446	-	-	-
861	PERSONAL CAR MILEAGE	7	300	100	100
865	MEALS & LODGING	92	500	-	-
931	EQUIPMENT REPAIR & MAINT.	40	3,000	1,000	1,000
957	EDUCATION & SEMINARS	(50)	250	-	-
960	DUES & SUBSCRIPTIONS	450	600	600	600
978	NEW EQUIPMENT	7,645	4,000	4,000	4,000
995	COVID-19 ARPA GRANT	6,140	-	-	-
COUNTY CLERK TOTAL		615,592	687,844	652,425	663,545

DEPT 228 INFORMATION MANAGEMENT					
704	SALARIES & WAGES-REGULAR	140,022	176,790	144,317	144,317
715	FICA-EMPLOYER EXPENSE	11,073	13,538	11,546	11,546
716	HEALTH INSURANCE	24,766	43,169	27,971	30,643
717	LIFE INSURANCE	182	294	196	196
718	RETIREMENT EXPENSE	31,920	36,487	43,131	43,131
719	WORKERS COMPENSATION INS	359	558	393	393
721	PTO PAYOUTS	5,459	5,500	13,600	13,600
727	OFFICE SUPPLIES	828	1,000	500	500
802	CONTRACTUAL SERVICES	69,584	60,735	45,910	45,910
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	17,369	11,571	11,571
850	TELEPHONE	6,882	8,570	7,850	7,850
852	FAX MAHCINE	201	-	-	-
861	PERSONAL CAR MILEAGE	178	200	200	200
865	MEALS & LODGING	469	600	600	600
931	EQUIPMENT REPAIR & MAINT	6,223	8,000	5,000	5,000
957	EDUCATION & SEMINARS	250	375	375	375
978	NEW EQUIPMENT	15,026	13,400	6,800	6,800
995	COVID-19 ARPA GRANT	51,080	-	-	-
INFORMATION MANAGEMENT TOTAL		364,503	386,585	319,960	322,632

DEPT 253 COUNTY TREASURER					
703	SALARIES & WAGES-SUPERVISOR	88,911	91,919	91,919	91,919
704	SALARIES & WAGES-REGULAR	64,827	67,101	67,101	67,101
715	FICA-EMPLOYER EXPENSE	11,734	12,165	12,165	12,165
716	HEALTH INSURANCE	35,505	38,512	37,744	41,426
717	LIFE INSURANCE	182	196	196	196
718	RETIREMENT EXPENSE	45,141	44,672	53,741	53,741
719	WORKERS COMPENSATION INS	403	444	462	462
721	PTO PAYOUTS	1,629	1,700	7,500	7,500
723	PRE-EMPLOYMENT BACKGROUND CHECK	-	300	200	200
727	OFFICE SUPPLIES	4,687	5,000	5,000	5,000

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728	PRINTING & BINDING	185	700	300	300
802	CONTRACTUAL SERVICES	1,005	3,000	2,800	2,800
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	1,683	2,237	2,237
850	TELEPHONE	4,375	2,430	1,906	1,906
851	COPY MACHINE COSTS	852	800	800	800
852	FAX MACHINE	409	-	-	-
861	PERSONAL CAR MILEAGE	300	300	300	300
865	MEALS & LODGING	519	1,500	1,000	1,000
902	ADVERTISING	-	100	100	100
931	EQUIPMENT REPAIR & MAINT	-	650	500	500
957	EDUCATION & SEMINARS	400	500	200	200
960	DUES & SUBSCRIPTIONS	200	200	200	200
978	NEW EQUIPMENT	2,499	11,700	1,700	1,700
995	COVID-19 ARPA GRANT	5,048	-	-	-
COUNTY TREASURER TOTAL		268,810	285,572	288,071	291,753

DEPT 257 EQUALIZATION DEPARTMENT					
704	SALARIES & WAGES-REGULAR	75,790	74,181	-	-
707	SALARIES & WAGES-OVERTIME	13,155	9,000	-	-
715	FICA-EMPLOYER EXPENSE	6,950	7,603	-	-
716	HEALTH INSURANCE	44,220	38,829	-	-
717	LIFE INSURANCE	215	196	-	-
718	RETIREMENT EXPENSE	35,478	35,137	33,514	33,514
719	WORKERS COMPENSATION INS	825	841	-	-
721	PTO PAYOUTS	4,692	4,700	-	-
723	PRE-EMPLOYMENT BACKGROUND CHECK	125	125	-	-
727	OFFICE SUPPLIES	2,225	2,500	-	-
729	POSTAGE	8,595	15,000	-	-
749	OIL & GAS	14	-	-	-
802	CONTRACTUAL SERVICES	169,659	179,950	236,000	236,000
850	TELEPHONE	1,017	1,300	-	-
851	COPY MACHINE COSTS	694	800	-	-
852	FAX MACHINE	409	-	-	-
861	PERSONAL CAR MILEAGE	138	-	-	-
865	MEALS & LODGING	432	-	-	-
902	ADVERTISING	800	800	-	-
957	EDUCATION & SEMINARS	420	500	-	-
960	DUES & SUBSCRIPTIONS	370	500	-	-
978	NEW EQUIPMENT	1,153	2,000	-	-
995	COVID-19 ARPA GRANT	2,000	-	-	-
EQUALIZATION DEPARTMENT TOTAL		369,374	373,962	269,514	269,514

DEPT 261 CONTINGENCY					
958	CONTINGENCY	-	-	500,823	223,626
CONTINGENCY TOTAL		-	-	500,823	223,626

DEPT 262 ELECTIONS					
704	SALARIES & WAGES-REGULAR	2,900	-	-	-
710	PER DIEM PAYMENTS	175	800	400	400
727	OFFICE SUPPLIES	1,527	20,000	2,000	2,000
728	PRINTING & BINDING	28,629	150,000	55,000	55,000
802	CONTRACTUAL SERVICES	2,981	4,300	2,000	2,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	24,500	24,800	24,800
860	TRAVEL	500	500	-	-

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861	PERSONAL CAR MILEAGE	500	500	100	100
902	ADVERTISING	4,000	-	-	-
957	EDUCATION & SEMINARS	350	350	-	-
ELECTIONS TOTAL		41,561	200,950	84,300	84,300

DEPT 265 FACILITIES					
704	SALARIES & WAGES-REGULAR	230,208	242,236	208,348	208,348
707	SALARIES & WAGES-OVERTIME	1,014	1,500	1,000	1,000
715	FICA-EMPLOYER EXPENSE	17,348	18,531	15,939	15,939
716	HEALTH INSURANCE	72,082	77,452	62,557	68,598
717	LIFE INSURANCE	455	489	392	392
718	RETIREMENT EXPENSE	43,738	41,824	42,349	42,349
719	WORKERS COMPENSATION INS	8,125	9,524	8,649	8,649
721	PTO PAYOUTS	3,063	3,100	3,000	3,000
727	OFFICE SUPPLIES	4	2,000	500	500
748	UNIFORMS	1,466	1,600	1,200	1,200
749	OIL & GAS	1,904	2,500	2,500	2,500
776	JANITORIAL SUPPLIES-COUNTY	13,228	15,000	15,000	15,000
802	CONTRACTUAL SERVICES	6,501	11,600	6,812	6,812
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	1,674	1,550	1,550
822	JANITORIAL SERVICES-COUNTY	-	7,000	4,000	4,000
850	TELEPHONE	3,869	3,280	2,123	2,123
851	COPY MACHINE COSTS	-	500	500	500
860	TRAVEL	-	400	-	-
861	PERSONAL CAR MILEAGE	1,488	1,800	1,800	1,800
865	MEALS & LODGING	-	200	-	-
920	CONSUMERS-COUNTY BUILD	97,073	110,000	111,000	111,000
921	TRASH PICK UP	3,348	4,200	4,000	4,000
930	SMALL TOOLS EXPENSE	1,123	1,200	1,000	1,000
931	EQUIPMENT REPAIR & MAINT-COUNTY	3,260	15,000	15,000	15,000
932	BUILDING REPAIR & MAINT-ALL	29,246	125,000	45,500	45,500
933	GROUND MAINT & SNOW REM	47,872	49,000	46,000	46,000
935	VEHICLE REPAIRS & MAINT	2,141	5,000	5,000	5,000
941	EQUIPMENT RENTAL	-	1,000	1,000	1,000
957	EDUCATION & SEMINARS	-	500	-	-
972	CAPITAL OUTLAY	-	175,000	75,000	75,000
978	NEW EQUIPMENT	29,691	2,200	-	-
995	COVID-19 ARPA GRANT	5,000	-	-	-
FACILITIES TOTAL		623,246	930,310	681,719	687,760

DEPT 268 COURT BUILDING COSTS					
704	SALARIES & WAGES-REGULAR	35,062	37,057	37,070	37,070
706	SALARIES & WAGES-PART TIME	21,546	27,740	28,668	28,668
715	FICA-EMPLOYER EXPENSE	4,293	4,957	5,029	5,029
716	HEALTH INSURANCE	17,776	19,291	18,907	20,748
717	LIFE INSURANCE	91	98	98	98
718	RETIREMENT EXPENSE	2,524	2,594	2,595	2,595
719	WORKERS COMPENSATION	1,991	2,548	2,729	2,729
776	JANITORIAL SUPPLIES	8,158	10,000	-	-
802	CONTRACTUAL SERVICES	18,762	19,000	19,785	19,785
850	CELL PHONES/WIRELESS	695	-	-	-
920	CONSUMERS	85,363	96,000	96,000	96,000
921	TRASH PICK UP	1,726	2,500	2,500	2,500
931	EQUIPMENT REPAIR & MAINT	1,011	1,200	1,000	1,000

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932	BUILDING REPAIR & MAINT	8,927	15,000	15,000	15,000
933	GROUND MAINT & SNOW REM	1,562	1,500	10,000	10,000
972	CAPITAL OUTLAY	-	20,000	40,000	40,000
978	NEW EQUIPMENT	52,644	-	-	-
995	COVID-19 ARPA GRANT	1,500	-	-	-
COURT BUILDING COSTS TOTAL		263,631	259,485	279,381	281,222

DEPT 271 CENTRAL SERVICES					
729	POSTAGE	100,158	120,000	100,000	100,000
CENTRAL SERVICES TOTAL		100,158	120,000	100,000	100,000

DEPT 277 JURY BOARD					
710	PER DIEM PAYMENTS	735	2,400	1,200	1,200
727	OFFICE SUPPLIES	4,006	4,500	4,000	4,000
JURY BOARD TOTAL		4,741	6,900	5,200	5,200

DEPT 281 TRIAL COURT					
703	SALARIES & WAGES-SUPERVISOR	307,413	305,932	309,307	309,307
704	SALARIES & WAGES-REGULAR	1,856,420	2,135,472	1,956,452	1,963,980
706	SALARIES & WAGES-PART TIME	3,614	-	16,352	16,352
707	SALARIES & WAGES-OVERTIME	5,180	2,500	1,000	1,000
710	PER DIEM PAYMENTS	633	1,500	-	-
715	FICA-EMPLOYER EXPENSE	153,782	175,780	165,254	165,829
716	HEALTH INSURANCE	714,899	862,401	739,100	807,525
717	LIFE INSURANCE	3,761	4,010	3,906	3,906
718	RETIREMENT EXPENSE	493,159	485,542	560,481	561,008
719	WORKERS COMPENSATION INS	16,503	18,731	17,959	17,959
721	PTO PAYOUTS	14,625	17,800	17,800	17,800
723	PRE-EMPLOYMENT BACKGROUND CHECK	30	150	-	-
727	OFFICE SUPPLIES	37,471	37,000	27,000	27,000
728	PRINTING & BINDING	11,965	9,000	5,000	5,000
729	POSTAGE	154	150	150	150
730	BOOKS	-	150	-	-
746	OTHER SUPPLIES	-	150	-	-
748	UNIFORMS & ACCESSORIES	3,174	3,500	2,000	2,000
749	OIL & GAS	616	1,500	500	500
802	CONTRACTUAL SERVICES	61,654	74,500	43,000	43,000
804	JURY FEES	42,348	45,000	40,000	40,000
805	WITNESS FEES	5,049	5,000	5,000	5,000
806	STENOGRAPHER FEES	5,972	7,500	12,000	12,000
812	UNIFORM DRY CLEANING	1,965	1,000	-	-
813	DATA PROCESSING SERVICES	72,583	-	-	-
814	MICRO FILM STORAGE	1,296	1,500	1,500	1,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	31	17,000	18,500	18,500
830	ATTORNEY FEES	12,775	18,000	14,000	14,000
834	MEDICAL SERVICES	106	-	-	-
850	TELEPHONE	22,242	20,450	14,500	14,500
851	COPY MACHINE COSTS	1,116	2,000	1,500	1,500
852	FAX MACHINE COSTS	2,666	6,141	-	-
860	TRAVEL	621	3,300	500	500
861	PERSONAL CAR MILEAGE	1,422	1,800	500	500
865	MEALS & LODGING	4,945	3,750	-	-
895	GARDEN PROJECT	-	1,000	-	-
902	ADVERTISING	250	150	-	-

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931	EQUIPMENT REPAIR & MAINT.	-	5,000	-	-
960	DUES & SUBSCRIPTIONS	9,974	9,800	7,500	7,500
978	EQUIPMENT	53,812	61,400	59,500	59,500
995	COVID-19 ARPA GRANT	60,486	49,410	-	-
TRIAL COURT TOTAL		3,984,711	4,394,969	4,040,261	4,117,316

DEPT 282 SWIFT AND SURE SANCTIONS					
704	SALARIES & WAGES-REGULAR	108,442	114,360	116,473	116,473
707	SALARIES & WAGES-OVERTIME	16	-	-	-
715	FICA-EMPLOYER EXPENSE	7,785	8,749	8,911	8,911
716	HEALTH INSURANCE	44,720	48,254	47,556	52,381
717	LIFE INSURANCE	182	196	196	196
718	RETIREMENT EXPENSE	13,740	14,082	17,824	17,824
719	WORKERS COMPENSATION INS	862	987	1,049	1,049
721	VACATION & SICK PAYOUTS	1,088	1,090	1,090	1,090
727	OFFICE SUPPLIES	33,198	35,807	39,580	39,580
802	CONTRACTUAL SERVICES	6,695	-	1,500	1,500
850	CELL PHONES/WIRELESS	-	-	480	480
863	TRANSPORTATION	-	-	493	493
995	COVID-19 ARPA GRANT	2,000	-	-	-
SWIFT AND SURE SANCTIONS TOTAL		218,728	223,525	235,152	239,977

DEPT 287 ADULT DRUG COURT					
704	SALARIES & WAGES-REGULAR	63,512	65,739	65,735	65,735
715	FICA-EMPLOYER EXPENSE	4,866	5,029	5,029	5,029
716	HEALTH INSURANCE	8,267	8,885	8,651	9,422
717	LIFE INSURANCE	91	98	98	98
718	RETIREMENT EXPENSE	14,713	14,253	6,400	6,400
719	WORKERS COMPENSATION	150	184	191	191
727	OFFICE SUPPLIES	-	-	1,736	1,736
802	CONTRACTUAL SERVICES	31,991	67,380	96,889	96,889
850	TELEPHONE	-	-	600	600
860	TRAVEL	-	-	2,201	2,201
995	COVID-19 ARPA GRANT	1,000	-	-	-
ADULT DRUG COURT TOTAL		124,589	161,568	187,530	188,301

DEPT 288 JUVENILE DRUG COURT					
704	SALARIES & WAGES-REGULAR	61,060	65,751	65,751	65,751
715	FICA-EMPLOYER EXPENSE	4,502	5,030	5,030	5,030
716	HEALTH INSURANCE	22,796	24,627	24,156	26,476
717	LIFE INSURANCE	91	98	98	98
718	RETIREMENT EXPENSE	4,293	4,603	4,603	4,603
719	WORKERS COMPENSATION	140	184	191	191
749	OIL & GAS	44	150	-	-
802	CONTRACTUAL SERVICES	63	5,034	10,598	10,598
995	COVID-19 ARPA GRANT	1,000	-	-	-
JUVENILE DRUG COURT TOTAL		93,989	105,477	110,427	112,747

DEPT 296 PROSECUTING ATTORNEY					
703	SALARIES & WAGES-SUPERVISOR	127,043	131,340	131,340	131,340
704	SALARIES & WAGES-REGULAR	717,445	867,397	765,357	787,157
706	SALARIES & WAGES-PART TIME	-	-	47,930	47,930
707	SALARIES & WAGES-OVERTIME	9,773	-	-	-
715	FICA-EMPLOYER EXPENSE	65,033	78,080	68,921	69,753

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716	HEALTH INSURANCE	219,689	251,617	240,193	265,247
717	LIFE INSURANCE	1,253	1,565	1,174	1,076
718	RETIREMENT EXPENSE	207,565	210,990	221,129	221,826
719	WORKERS COMPENSATION INS	1,913	2,472	2,264	2,364
720	UNEMPLOYMENT EXPENSE	362	-	-	-
721	PTO PAYOUTS	15,672	4,700	31,000	31,000
723	PRE-EMPLOYMENT BACKGROUND CHECK	288	360	-	-
727	OFFICE SUPPLIES	6,745	8,500	4,000	4,000
728	PRINTING & BINDING	2,319	3,000	2,000	2,000
729	POSTAGE	704	1,000	500	500
730	BOOKS	18,461	18,000	19,000	19,000
802	CONTRACTUAL SERVICES	14,647	11,460	7,000	17,000
805	WITNESS FEES	1,248	7,000	4,500	4,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	100	21,940	28,500	28,500
835	MEDICAL INVESTIGATION	-	300	300	300
850	TELEPHONE	4,790	5,935	3,052	3,052
851	COPY MACHINE COSTS	1,063	1,500	1,000	1,000
852	FAX MACHINE	617	-	-	-
861	PERSONAL CAR MILEAGE	2,112	3,000	3,000	3,000
862	EXTRADITION FEES	2,850	4,000	10,000	10,000
865	MEALS & LODGING	5,470	4,000	1,500	1,500
902	ADVERTISING	-	200	-	-
931	EQUIPMENT REPAIR & MAINT	2,273	3,000	3,000	3,000
956	MISCELLANEOUS	8,797	16,100	15,900	15,900
957	EDUCATION & SEMINARS	1,350	1,600	1,600	1,600
960	DUES & SUBSCRIPTIONS	9,876	10,000	10,905	10,905
978	NEW EQUIPMENT	1,371	9,300	7,100	7,100
995	COVID-19 ARPA GRANT	12,140	-	-	-
PROSECUTING ATTORNEY TOTAL		1,462,971	1,678,356	1,632,165	1,690,550

DEPT 299 MANAGED ASSIGNED COUNSEL					
802	PROFESSIONAL SERVICES	99,775	125,000	125,000	125,000
830	APPELLATE DEFENDER	45,965	58,000	90,000	90,000
MANAGED ASSIGNED COUNSEL TOTAL		145,740	183,000	215,000	215,000

DEPT 301 SHERIFF'S DEPARTMENT					
703	SALARIES & WAGES-SUPERVISOR	104,046	107,565	107,565	107,565
704	SALARIES & WAGES-REGULAR	1,404,653	1,578,701	625,304	625,962
707	SALARIES & WAGES-OVERTIME	167,736	110,000	20,000	20,000
715	FICA-EMPLOYER EXPENSE	130,885	137,529	56,064	56,497
716	HEALTH INSURANCE	433,552	524,340	232,995	302,881
717	LIFE INSURANCE	2,174	2,480	1,151	1,151
718	RETIREMENT EXPENSE	622,767	740,391	711,688	711,886
719	WORKERS COMPENSATION INS	42,172	55,037	18,065	18,065
721	VACATION & SICK PAYOUTS	22,881	33,200	29,200	29,200
722	HOLIDAY PAY	40,260	55,900	14,000	14,000
727	OFFICE SUPPLIES	3,827	6,600	4,000	4,000
728	PRINTING & BINDING	400	500	1,000	1,000
729	POSTAGE	358	500	200	200
744	POLICE SUPPLIES	9,514	15,000	3,000	3,000
748	UNIFORMS & ACCESSORIES	19,547	18,000	3,000	3,000
749	OIL & GAS	70,729	65,000	20,000	20,000
750	PHOTOGRAPHY	-	500	-	-
802	CONTRACTUAL SERVICES	41,713	2,160	2,160	2,160

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812	UNIFORM DRY CLEANING	637	1,000	250	250
815	SOFTWARE SUBSCRIPTIONS/LICENSES	100	61,212	65,515	65,515
834	MEDICAL SERVICES	3,225	2,500	-	-
850	TELEPHONE	32,499	26,500	12,353	12,353
851	COPY MACHINE COSTS	2,894	2,500	2,500	2,500
852	FAX MACHINE COSTS	1,730	500	500	500
860	TRAVEL	41	1,000	-	-
861	PERSONAL CAR MILEAGE	395	1,000	1,000	1,000
865	MEALS & LODGING	4,502	3,500	1,000	1,000
902	ADVERTISING	799	1,000	-	-
931	EQUIPMENT REPAIR & MAINT	4,960	8,000	2,000	2,000
935	VEHICLE REPAIRS & MAINT	30,850	35,000	10,000	10,000
956	MISCELLANEOUS	108	500	-	-
957	EDUCATION & SEMINARS	6,812	13,000	1,300	1,300
960	DUES & SUBSCRIPTIONS	2,045	3,000	1,000	1,000
965	CHILD SAFETY SEAT COSTS	140	-	-	-
978	NEW EQUIPMENT	483,697	3,101,310	10,800	10,800
981	NEW VEHICLES	106,555	121,090	-	-
995	COVID-19 ARPA GRANT	23,140	-	-	-
SHERIFF'S DEPARTMENT TOTAL		3,822,343	6,836,015	1,957,610	2,028,785

DEPT 302 ROAD PATROL					
704	SALARIES & WAGES-REGULAR	66,727	71,455	17,172	17,172
707	SALARIES & WAGES-OVERTIME	8,535	10,000	-	-
715	FICA-EMPLOYER EXPENSE	5,772	5,467	1,314	1,314
716	HEALTH INSURANCE	22,049	23,981	5,877	8,197
717	LIFE INSURANCE	91	98	98	98
718	RETIREMENT EXPENSE	27,526	35,720	34,815	34,815
719	WORKERS COMPENSATION INS	1,959	2,336	605	605
722	HOLIDAY PAY	1,687	7,070	2,400	2,400
748	UNIFORMS & ACCESSORIES	-	250	250	250
749	OIL & GAS	4,293	3,500	3,500	3,500
812	UNIFORM DRY CLEANING	-	200	200	200
995	COVID-19 ARPA GRANT	1,000	-	-	-
ROAD PATROL TOTAL		139,638	160,077	66,231	68,551

DEPT 307 MEDICAL MARIJUANA OPERATIONS					
848	MED MARIJUANA GRANT EXPENDITURES	-	6,700	-	-
MEDICAL MARIJUANA OPERATIONS TOTAL		-	6,700	-	-

DEPT 309 VILLAGE LAKE ISABELLA-SAFETY SERVICES					
707	SALARIES & WAGES-OVERTIME	19,465	25,000	25,000	25,000
715	FICA-EMPLOYER EXPENSE	1,445	-	-	-
718	RETIREMENT EXPENSE	3,321	-	-	-
719	WORKERS COMPENSATION INS	436	-	-	-
VILLAGE LAKE ISABELLA-SAFETY SERVICES TOTAL		24,667	25,000	25,000	25,000

DEPT 311 SCHOOL RESOURCE OFFICER					
704	SALARIES & WAGES-REGULAR	34,970	45,965	48,943	48,943
707	SALARIES & WAGES-OVERTIME	563	1,000	-	-
715	FICA-EMPLOYER EXPENSE	2,645	3,516	3,745	3,745
716	HEALTH INSURANCE	16,864	24,104	8,005	8,776
717	LIFE INSURANCE	69	98	98	98
718	RETIREMENT EXPENSE	2,557	3,218	3,426	3,426

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719	WORKERS COMPENSATION INS	1,056	1,540	1,723	1,723
748	UNIFORMS & ACCESSORIES	195	250	250	250
749	OIL & GAS	1,294	1,500	1,500	1,500
931	EQUIPMENT REPAIR & MAINT.	-	500	500	500
957	EDUCATION & SEMINARS	425	500	500	500
995	COVID-19 ARPA GRANT	1,000	-	-	-
SCHOOL RESOURCE OFFICER TOTAL		61,639	82,191	68,690	69,461

DEPT 312 MID MICH COMM COLLEGE GRANT					
706	SALARIES & WAGES-PART TIME	49,524	61,447	50,919	50,919
715	FICA-EMPLOYER EXPENSE	3,903	4,719	3,896	3,896
719	WORKERS COMPENSATION INS	1,596	2,625	1,794	1,794
748	UNIFORMS & ACCESSORIES	-	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT.	-	1,000	1,000	1,000
995	COVID-19 ARPA GRANT	1,500	-	-	-
MID MICH COMM COLLEGE GRANT TOTAL		56,523	70,791	58,609	58,609

DEPT 313 WISE TOWNSHIP PATROL					
707	SALARIES & WAGES-OVERTIME	1,921	25,000	25,000	25,000
715	FICA-EMPLOYER EXPENSE	142	-	-	-
718	RETIREMENT EXPENSE	456	-	-	-
719	WORKERS COMPENSATION INS	43	-	-	-
WISE TOWNSHIP PATROL TOTAL		2,562	25,000	25,000	25,000

DEPT 320 MICH JUSTICE TRAINING					
957	EDUCATION & SEMINARS	800	3,000	6,000	6,000
MICH JUSTICE TRAINING TOTAL		800	3,000	6,000	6,000

DEPT 331 MARINE SAFETY					
704	SALARIES & WAGES-REGULAR	1,030	-	-	-
707	SALARIES & WAGES-OVERTIME	6,304	5,100	6,600	6,600
715	FICA-EMPLOYER EXPENSE	444	-	-	-
716	HEALTH INSURANCE	1,009	-	-	-
717	LIFE INSURANCE	6	-	-	-
718	RETIREMENT EXPENSE	208	-	-	-
719	WORKERS COMPENSATION INS	134	-	-	-
749	OIL & GAS	160	-	-	-
957	EDUCATION & SEMINARS	557	-	-	-
MARINE SAFETY TOTAL		9,853	5,100	6,600	6,600

DEPT 351 CORRECTIONS					
704	SALARIES & WAGES-REGULAR	1,309,464	1,502,441	1,360,968	1,394,373
706	SALARIES & WAGES-PART TIME	11,193	46,588	46,794	47,457
707	SALARIES & WAGES-OVERTIME	205,539	150,000	150,000	150,000
715	FICA-EMPLOYER EXPENSE	121,584	125,037	107,893	110,499
716	HEALTH INSURANCE	384,663	465,076	460,307	505,879
717	LIFE INSURANCE	2,290	2,709	2,487	2,493
718	RETIREMENT EXPENSE	364,578	369,404	372,060	374,256
719	WORKERS COMPENSATION INS	42,247	57,348	46,756	46,756
721	VACATION & SICK PAYOUTS	35,783	15,600	18,500	18,500
722	HOLIDAY PAY	42,015	53,800	53,800	53,800
723	PRE-EMPLOYMENT BACKGROUND CHECK	168	-	-	-
727	OFFICE SUPPLIES	7,622	6,500	4,000	4,000
728	PRINTING & BINDING	711	1,200	1,000	1,000

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743	FOOD	317,462	330,000	320,000	320,000
744	POLICE SUPPLIES	4,620	9,500	9,500	9,500
745	KITCHEN SUPPLIES	1,559	1,500	1,500	1,500
746	MEDICAL SUPPLIES	8,842	20,000	20,000	20,000
747	CLOTHING & BEDDING	4,497	8,000	8,000	8,000
748	UNIFORMS & ACCESSORIES	9,289	8,000	8,000	8,000
749	OIL & GAS	6,104	7,500	7,500	7,500
750	PHOTOGRAPHY	210	1,000	1,000	1,000
776	JANITORIAL SUPPLIES	52,203	55,000	55,000	55,000
802	CONTRACTUAL SERVICES	19,447	2,200	2,200	2,200
812	LAUNDRY SERVICES	109	500	500	500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	22,291	27,154	27,154
834	MEDICAL SERVICES	473,661	600,750	610,750	610,750
841	TETHER FEES	2,299	1,500	1,500	1,500
850	TELEPHONE	9,113	8,500	2,000	2,000
860	TRAVEL	-	200	-	-
861	PERSONAL CAR MILEAGE	762	500	500	500
865	MEALS & LODGING	2,172	1,500	1,500	1,500
920	UTILITIES	122,514	143,000	143,000	143,000
921	TRASH PICK UP	5,792	6,060	6,060	6,060
931	EQUIPMENT REPAIR & MAINT	6,232	9,000	9,000	9,000
932	BUILDING REPAIR & MAINT	52,974	55,000	55,000	55,000
956	PROPERTY TAXES	1,720	1,720	1,720	1,720
957	EDUCATION & SEMINARS	11,818	10,000	10,000	10,000
960	DUES & SUBSCRIPTIONS	2,686	500	500	500
978	NEW EQUIPMENT	22,661	29,639	1,800	1,800
995	COVID-19 ARPA GRANT	26,744	-	-	-
CORRECTIONS TOTAL		3,693,349	4,129,063	3,928,249	4,012,697

DEPT 426	EMERGENCY MANAGEMENT				
704	SALARIES & WAGES-REGULAR	43,005	59,766	7,946	59,758
706	SALARIES & WAGES-PART TIME	22,707	40,074	40,068	40,068
715	FICA-EMPLOYER EXPENSE	4,981	7,638	3,066	7,030
716	HEALTH INSURANCE	11,135	21,579	-	20,355
717	LIFE INSURANCE	59	108	-	92
718	RETIREMENT EXPENSE	3,010	4,184	-	3,627
719	WORKERS COMPENSATION INS	176	280	117	267
727	OFFICE SUPPLIES	7,004	12,000	1,250	1,250
728	PRINTING & BINDING	-	500	250	250
729	POSTAGE	-	100	25	25
746	OTHER SUPPLIES	1,040	1,000	250	250
748	UNIFORMS & ACCESSORIES	1,430	1,500	1,500	1,500
749	OIL & GAS	491	2,000	2,000	2,000
776	JANITORIAL SUPPLIES	1,082	750	375	375
802	CONTRACTUAL SERVICES	56,991	30,750	20,000	20,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	8,400	35,000	40,000	40,000
822	JANITORIAL SERVICES	-	500	-	-
849	FY03 EXERCISE GRANT	10,325	44,536	-	-
850	TELEPHONE	8,318	11,500	8,850	8,850
851	COPY MACHINE COST	-	500	-	-
860	TRAVEL	4,675	7,500	1,000	1,000
861	PERSONAL CAR MILEAGE	842	1,000	1,000	1,000
865	MEALS & LODGING	4,734	7,500	3,750	3,750
902	ADVERTISING	5,000	5,000	50	50

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920	UTILITIES	5,857	6,000	4,500	4,500
931	EQUIPMENT REPAIR & MAINT	25,811	28,000	1,000	1,000
935	VEHICLE REPAIR & MAINT	1,944	3,000	1,500	1,500
956	CLOSURE-ADMIN BUILDING	-	2,069,885	-	-
957	EDUCATION & SEMINARS	3,996	7,500	2,000	2,000
960	DUES & SUBSCRIPTIONS	753	1,500	1,500	1,500
978	ADDITIONAL EQUIPMENT	27,848	20,935	2,000	2,000
995	COVID-19 ARPA GRANT	500	500	-	-
EMERGENCY MANAGEMENT TOTAL		262,115	2,432,585	143,997	223,997

DEPT 430 ANIMAL CONTROL					
704	SALARIES & WAGES-REGULAR	47,385	49,048	49,043	49,043
707	SALARIES & WAGES-OVERTIME	-	500	500	500
715	FICA-EMPLOYER EXPENSE	3,838	3,753	3,752	3,752
716	HEALTH INSURANCE	8,078	8,721	8,487	9,258
717	LIFE INSURANCE	91	98	98	98
718	RETIREMENT EXPENSE	32,296	30,738	35,641	35,641
719	WORKERS COMPENSATION INS	564	664	697	697
721	PTO PAYOUTS	2,695	2,700	1,000	1,000
727	OFFICE SUPPLIES	4,334	3,500	500	500
729	POSTAGE	193	300	300	300
746	OTHER SUPPLIES	-	100	-	-
748	UNIFORMS & ACCESSORIES	489	500	500	500
749	OIL & GAS	5,165	4,000	4,000	4,000
802	CONTRACTUAL SERVICES	180,400	180,400	5,400	105,400
834	MEDICAL SERVICES	60	1,500	150	150
850	TELEPHONE	1,022	1,400	500	500
851	COPY MACHINE COST	192	100	100	100
860	TRAVEL	55	-	-	-
861	PERSONAL CAR MILEAGE	1,337	100	100	100
865	MEALS & LODGING	1,052	500	-	-
920	CONSUMERS	27,661	28,800	28,800	28,800
921	TRASH PICK UP	3,279	3,600	3,600	3,600
931	EQUIPMENT REPAIR & MAINT	1,758	3,000	3,000	3,000
932	BUILDING REPAIR & MAINT	9,760	53,000	10,000	10,000
933	GROUND MAINT & SNOW REMOVAL	8,074	5,000	5,000	5,000
935	VEHICLE REPAIRS & MAINT	3,415	1,500	500	500
956	MISCELLANEOUS	-	1,500	-	-
957	EDUCATION & SEMINARS	585	750	-	-
995	COVID-19 ARPA GRANT	1,000	-	-	-
ANIMAL CONTROL TOTAL		344,778	385,772	161,668	262,439

DEPT 441 BOARD OF PUBLIC WORKS					
707	PER DIEM PAYMENTS	600	1,080	1,080	1,080
BOARD OF PUBLIC WORKS TOTAL		600	1,080	1,080	1,080

DEPT 442 DRAIN COMMISSION					
703	SALARIES & WAGES-SUPERVISOR	69,788	72,149	72,149	72,149
704	SALARIES & WAGES-REGULAR	115,585	123,846	101,327	101,327
715	FICA-EMPLOYER EXPENSE	14,059	15,098	13,271	13,271
716	HEALTH INSURANCE	65,686	70,501	66,428	73,053
717	LIFE INSURANCE	339	357	294	294
718	RETIREMENT EXPENSE	83,748	80,184	90,144	90,144
719	WORKERS COMPENSATION INS	1,521	1,623	1,284	1,284

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721	PTO PAYOUTS	1,579	1,600	-	-
727	OFFICE SUPPLIES	602	1,500	500	500
746	OTHER SUPPLIES	-	500	-	-
749	OIL & GAS	1,894	2,750	-	-
802	CONTRACTUAL SERVICES	29,608	19,165	7,905	18,105
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	1,178	1,358	1,358
850	TELEPHONE	2,759	2,520	1,183	1,183
851	COPY MACHINE COSTS	353	400	-	-
852	FAX MACHINE	183	-	-	-
861	PERSONAL CAR MILEAGE	1,320	3,000	5,000	5,000
865	MEALS & LODGING	1,068	1,200	-	-
931	EQUIPMENT REPAIR & MAINT	-	750	-	-
935	VEHICLE REPAIR & MAINT	95	1,600	-	-
957	EDUCATION & SEMINARS	310	750	-	-
960	DUES & SUBSCRIPTIONS	440	350	350	350
978	NEW EQUIPMENT	-	2,000	1,800	1,800
981	NEW VEHICLES	-	47,500	-	-
995	COVID-19 ARPA GRANT	4,000	-	-	-
DRAIN COMMISSION TOTAL		394,938	450,521	362,993	379,818

DEPT 445 DRAINS - PUBLIC BENEFIT					
924	COUNTY DRAIN AT LARGE	396,892	438,263	440,000	440,000
DRAINS - PUBLIC BENEFIT TOTAL		396,892	438,263	440,000	440,000

DEPT 526 SANITARY LANDFILL					
704	SALARIES & WAGES-REGULAR	84	5,182	-	-
715	FICA-EMPLOYER EXPENSE	6	413	-	-
716	HEALTH INSURANCE	4	102	-	-
717	LIFE INSURANCE	0	10	-	-
719	WORKERS COMPENSATION INS	1	68	-	-
729	POSTAGE	-	150	150	150
754	OPERATING SUPPLIES	-	500	500	500
802	CONTRACTUAL SERVICES	20,591	36,011	39,000	39,000
860	TRAVEL	-	66	70	70
861	PERSONAL CAR MILEAGE	-	-	270	270
920	UTILITIES	937	950	960	960
931	EQUIPMENT REPAIR & MAINT	-	1,000	-	-
933	GROUND MAINT & SNOW REMOVAL	2,438	5,000	10,000	10,000
956	MISCELLANEOUS	-	200	100	100
SANITARY LANDFILL TOTAL		24,061	49,652	51,050	51,050

DEPT 605 PUBLIC HEALTH					
836	HEALTH	3,414	7,500	5,000	5,000
PUBLIC HEALTH TOTAL		3,414	7,500	5,000	5,000

DEPT 631 SUBSTANCE ABUSE					
849	SUBSTANCE ABUSE	153,794	183,433	148,317	148,317
SUBSTANCE ABUSE TOTAL		153,794	183,433	148,317	148,317

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DEPT 648 MEDICAL EXAMINER					
840	MEDICAL EXAMINER CONTRACT	152,130	162,750	170,000	170,000
842	AMBULANCE FEES	12,525	15,000	15,000	15,000
860	TRAVEL	11,045	15,000	8,000	8,000
MEDICAL EXAMINER TOTAL		175,699	192,750	193,000	193,000
DEPT 649 MENTAL HEALTH					
962	MISCELLANEOUS SERVICES	216,300	216,300	216,300	216,300
MENTAL HEALTH TOTAL		216,300	216,300	216,300	216,300
DEPT 655 CHILD PROTECTION					
962	MISCELLANEOUS SERVICES	5,000	5,000	500	5,000
CHILD PROTECTION TOTAL		5,000	5,000	500	5,000
DEPT 682 VETERANS AFFAIRS					
704	SALARIES & WAGES- REGULAR	59,769	61,866	61,866	61,866
710	PER DIEM PAYMENTS	675	1,500	1,500	1,500
715	FICA-EMPLOYER EXPENSE	4,856	4,733	4,733	4,733
716	HEALTH INSURANCE	8,046	8,570	8,418	9,250
717	LIFE INSURANCE	91	98	98	98
718	RETIREMENT EXPENSE	12,433	11,571	12,354	12,354
719	WORKERS COMPENSATION INS	152	173	180	180
721	PTO PAYOUTS	3,306	3,400	3,400	3,400
727	OFFICE SUPPLIES	239	400	400	400
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	266	448	448
848	GRANTS TO SERVICEMEN	62,709	108,932	109,053	109,053
850	TELEPHONE	404	644	161	161
852	FAX MACHINE	252	-	-	-
861	PERSONAL CAR MILEAGE	-	100	-	-
865	MEALS & LODGING	-	400	-	-
956	BURIAL ALLOWANCE	3,300	4,000	4,000	4,000
957	EDUCATION & SEMINARS	-	100	100	100
960	DUES & SUBSCRIPTIONS	100	100	150	150
978	NEW EQUIPMENT	-	2,000	-	-
995	COVID-19 ARPA GRANT	1,000	-	-	-
VETERANS AFFAIRS TOTAL		157,333	208,853	206,861	207,693
DEPT 684 HUMAN RIGHTS COMMITTEE					
710	PER DIEM PAYMENTS	1,650	3,000	3,000	3,000
728	PRINTING & BINDING	200	600	-	-
802	CONTRACTUAL SERVICES	-	2,000	-	-
815	SOFTWARE SUBSCRIPTIONS/LICENSES	80	-	-	-
861	PERSONAL CAR MILEAGE	75	125	-	-
903	SPECIAL EVENTS	568	1,500	-	-
957	EDUCATION AND SEMINARS	-	600	-	-
960	DUES & SUBSCRIPTIONS	-	240	-	-
995	COVID-19 ARPA GRANT	140	-	-	-
HUMAN RIGHTS COMMITTEE TOTAL		2,713	8,065	3,000	3,000
DEPT 703 COMMUNITY DEVELOPMENT DEPT					
704	SALARIES & WAGES-REGULAR	124,641	124,532	130,946	130,946
710	PER DIEM PAYMENTS	1,860	4,680	1,560	1,560
715	FICA-EMPLOYER EXPENSE	9,531	9,527	10,018	10,018
716	HEALTH INSURANCE	41,888	40,863	45,474	49,967

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717	LIFE INSURANCE	190	196	196	196
718	RETIREMENT EXPENSE	16,145	15,754	17,377	17,377
719	WORKERS COMPENSATION INS	1,280	1,427	1,594	1,594
721	PTO PAYOUTS	4,757	4,800	4,800	4,800
723	PRE-EMPLOYMENT BACKGROUND CHECK	487	-	-	-
727	OFFICE SUPPLIES	486	1,900	1,000	1,000
728	PRINTING & BINDING	575	1,000	1,000	1,000
749	OIL & GAS	748	1,000	1,000	1,000
802	CONTRACTUAL SERVICES	32,817	146,900	86,500	86,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	200	2,475	2,959	2,959
830	ATTORNEY FEES	-	1,500	-	-
850	TELEPHONE	2,014	2,216	2,209	2,209
851	COPY MACHINE COSTS	416	350	350	350
852	FAX MACHINE	254	-	-	-
860	TRAVEL	60	100	100	100
861	PERSONAL CAR MILEAGE	554	750	1,000	1,000
865	MEALS & LODGING	675	750	250	250
901	LEGAL NOTICES	1,610	4,000	2,500	2,500
931	EQUIPMENT REPAIR & MAINT	-	200	200	200
957	EDUCATION & SEMINARS	870	2,000	-	-
960	DUES & SUBSCRIPTIONS	1,238	1,575	225	225
962	REGIONAL PLANNING	7,000	7,000	7,000	7,000
978	NEW EQUIPMENT	-	3,800	6,000	6,000
995	COVID-19 ARPA GRANT	2,280	-	-	-
COMMUNITY DEVELOPMENT DEPT TOTAL		252,575	379,295	324,258	328,751

DEPT 710 MSU COOPERATIVE EXTENSION					
718	RETIREMENT EXPENSE	11,545	11,249	13,136	13,136
802	CONTRACTUAL SERVICES	169,864	174,779	171,779	171,779
850	TELEPHONE	512	1,000	120	120
852	FAX MACHINE COSTS	427	-	-	-
MSU COOPERATIVE EXTENSION TOTAL		182,347	187,028	185,035	185,035

DEPT 711 REGISTER OF DEEDS					
703	SALARIES & WAGES-SUPERVISOR	77,093	79,724	79,724	79,724
704	SALARIES & WAGES-REGULAR	127,363	133,679	60,538	90,544
706	SALARIES & WAGES-PART TIME	21,549	24,555	-	-
715	FICA-EMPLOYER EXPENSE	16,675	18,204	16,384	13,026
716	HEALTH INSURANCE	74,887	80,557	79,373	62,108
717	LIFE INSURANCE	364	392	392	392
718	RETIREMENT EXPENSE	61,857	58,463	65,194	63,989
719	WORKERS COMPENSATION INS	580	666	624	624
721	PTO PAYOUTS	1,820	1,900	1,900	1,900
723	PRE-EMPLOYMENT BACKGROUND CHECK	-	300	300	300
727	OFFICE SUPPLIES	2,830	6,000	4,000	4,000
728	PRINTING & BINDING	-	1,100	-	-
802	CONTRACTUAL SERVICES	-	1,600	1,600	1,600
813	DATA PROCESSING SERVICES	31,875	42,800	16,000	16,000
814	MICRO FILM STORAGE	2,688	3,000	3,300	3,300
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	1,024	34,226	34,226
850	TELEPHONE	1,247	1,354	677	677
851	COPY MACHINE COSTS	132	200	-	-
860	TRAVEL	-	160	-	-
861	PERSONAL CAR MILEAGE	370	1,200	-	-

2025 Adopted Budget
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
865	MEALS & LODGING	518	2,500	-	-
902	ADVERTISING	250	250	250	250
957	EDUCATION & SEMINARS	1,208	2,000	-	-
960	DUES & SUBSCRIPTIONS	650	650	-	-
995	COVID-19 ARPA GRANT	4,000	-	-	-
REGISTER OF DEEDS TOTAL		427,957	462,278	364,482	372,660
DEPT 714 REMONUMENTATION GRANT					
710	PER DIEM PAYMENTS	1,215	2,300	2,800	2,800
746	OTHER SUPPLIES	150	12,100	2,600	2,600
802	CONTRACTUAL SERVICES	20,625	30,000	35,000	35,000
827	ADMINISTRATIVE COSTS	-	5,600	6,100	6,100
REMONUMENTATION GRANT TOTAL		21,990	50,000	46,500	46,500
DEPT 965 DISTRICT HEALTH ALLOCATION					
960	TRANSFER OUT	462,820	458,898	458,989	458,989
DISTRICT HEALTH ALLOCATION		462,820	458,898	458,989	458,989
DEPT 965 OPERATING TRANSFERS OUT					
995	OPERATING TRANSFERS OUT	3,970,407	6,086,373	4,335,254	3,855,254
OPERATING TRANSFERS OUT TOTAL		3,970,407	6,086,373	4,335,254	3,855,254
GRAND TOTAL EXPENDITURES		25,258,801	35,398,768	24,779,523	24,600,158

2025 Adopted Budget
PARKS AND RECREATION REVENUES

Isabella County Revenues
208 Parks & Recreation

	2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
402 PROPERTY TAXES	807,528	804,400	902,316	902,316
481 VEHICLE PERMITS	152,757	146,000	150,200	150,200
482 CAMPGROUND FEES	370,117	336,000	356,000	356,000
483 PICNIC SHELTER RESERV	6,065	4,920	5,000	5,000
484 BOAT FEES	5,371	4,100	4,400	4,400
528 OTHER FEDERAL GRANT-ARPA	8,500	350,000	250,000	250,000
592 TRIBAL CONTRIBUTIONS	50,000	-	-	-
642 SALES-FIREWOOD	13,063	10,600	11,500	11,500
665 INTEREST EARNED	17,672	3,000	15,000	15,000
673 SALES OF FIXED ASSETS	18,248	20,000	-	-
682 MISC & RESTRICTED	64,450	32,323	67,023	67,023
GRAND TOTAL REVENUES	1,513,770	1,711,343	1,761,439	1,761,439

2025 Adopted Budget
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures
208 Parks & Recreation

2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
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DEPT 752 ADMINISTRATION

704	SALARIES & WAGES-REGULAR	141,677	149,755	152,591	152,591
706	SALARIES & WAGES-PART TIME	38,164	55,998	58,599	58,599
707	SALARIES & WAGES-OVERTIME	-	200	-	-
710	PER DIEM PAYMENTS	1,175	1,575	1,575	1,575
715	FICA-EMPLOYER EXPENSE	14,524	15,653	16,157	16,157
716	HEALTH INSURANCE	33,439	60,700	55,727	61,383
717	LIFE INSURANCE	240	196	294	294
718	RETIREMENT EXPENSE	33,378	35,456	38,550	38,550
719	WORKERS COMPENSATION INS	434	496	615	615
721	SICK/VACATION PAY	6,573	3,940	2,990	2,990
723	PRE-EMPLOYMENT BACKGROUND CHECK	2,310	2,500	2,500	2,500
727	OFFICE SUPPLIES	2,831	4,000	4,000	4,000
728	PRINTING & BINDING	3,532	7,000	7,000	7,000
729	POSTAGE	-	30	30	30
746	OTHER SUPPLIES	191	500	500	500
748	UNIFORMS & ACCESSORIES	1,546	1,400	1,500	1,500
802	CONTRACTUAL SERVICES	18,717	33,600	27,000	27,000
805	CC SERVICE FEES	10,111	12,000	13,500	13,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	100	21,856	22,677	22,677
830	ATTORNEY FEES	1,015	3,000	2,000	2,000
834	EMPLOYEE PHYSICALS	80	80	80	80
850	TELEPHONE	6,362	6,600	7,100	7,100
851	COPY MACHINE COSTS	949	1,200	1,200	1,200
852	FAX MACHINE	183	-	-	-
861	PERSONAL CAR MILEAGE	1,078	1,500	1,500	1,500
865	MEALS & LODGING	616	1,500	2,000	2,000
902	ADVERTISING	3,400	3,400	4,000	4,000
931	EQUIPMENT REPAIR & MAINT	1,703	2,000	2,500	2,500
956	MISCELLANEOUS	9,944	8,800	8,700	8,700
957	EDUCATION & SEMINARS	752	2,500	3,500	3,500
960	DUES & SUBSCRIPTIONS	1,589	1,500	1,500	1,500
972	CAPITAL OUTLAY	-	-	-	639,500
978	NEW EQUIPMENT	305,350	810,000	645,100	5,600
995	COVID-19 ARPA GRANT	4,000	-	-	-
ADMINISTRATION TOTAL		645,963	1,248,935	1,084,985	1,090,641

DEPT 756 PARKS & RECREATION-MAINTENANCE

704	SALARIES & WAGES-REGULAR	134,388	143,692	147,065	147,065
706	SALARIES & WAGES-PART TIME	76,187	135,361	143,175	143,175
707	SALARIES & WAGES-OVERTIME	-	3,800	4,000	4,000
715	FICA-EMPLOYER EXPENSE	16,675	21,349	22,204	22,204
716	HEALTH INSURANCE	23,674	25,523	24,985	27,420
717	LIFE INSURANCE	273	294	294	294
718	RETIREMENT EXPENSE	43,798	43,212	47,680	47,680
719	WORKERS COMPENSATION INS	6,023	9,050	9,899	9,899
721	PTO PAYOUTS	5,781	5,800	6,825	6,825
746	OTHER SUPPLIES	40	300	500	500
748	UNIFORMS & ACCESSORIES	701	700	700	700
749	OIL & GAS	21,519	25,000	27,000	27,000
776	JANITORIAL SUPPLIES	61	-	-	-
850	TELEPHONE	792	800	900	900

2025 Adopted Budget
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures
208 Parks & Recreation

		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
920	UTILITIES	2,024	2,300	2,500	2,500
931	EQUIPMENT REPAIR & MAINT	13,662	14,000	15,500	15,500
932	BUILDING REPAIR & MAINT	109	2,000	1,000	1,000
933	COUNTY GROUNDS MAINT	261	1,000	1,000	1,000
935	VEHICLE REPAIR & MAINT	3,448	3,000	4,000	4,000
978	NEW EQUIPMENT	2,255	-	1,800	1,800
995	COVID-19 ARPA GRANT	3,500	-	-	-
PARKS & RECREATION-MAINTENANCE TOTAL		355,170	437,181	461,027	463,462

DEPT 757 COLDWATER LAKE COUNTY PARK

706	SALARIES & WAGES-PART TIME	78,812	115,255	129,733	129,733
707	SALARIES & WAGES-OVERTIME	150	500	500	500
715	FICA-EMPLOYER EXPENSE	6,117	8,817	9,925	9,925
719	WORKERS COMPENSATION INS	1,983	3,080	4,424	4,424
746	OTHER SUPPLIES	771	2,500	2,500	2,500
750	FIREWOOD	-	200	215	215
776	JANITORIAL SUPPLIES	2,457	2,000	2,500	2,500
850	TELEPHONE	226	250	250	250
920	UTILITIES	30,181	35,000	35,000	35,000
932	BUILDING REPAIR & MAINT	2,474	6,000	9,000	9,000
933	GROUND MAINT & SNOW REMOVAL	13,437	12,000	12,000	12,000
995	COVID-19 ARPA GRANT	1,000	-	-	-
COLDWATER LAKE COUNTY PARK TOTAL		137,606	185,602	206,047	206,047

DEPT 758 DEERFIELD COUNTY PARK

706	SALARIES & WAGES-PART TIME	57,177	88,823	98,042	98,042
707	SALARIES & WAGES-OVERTIME	-	400	500	500
715	FICA-EMPLOYER EXPENSE	4,374	6,795	7,501	7,501
719	WORKERS COMPENSATION INS	1,303	2,242	2,611	2,611
720	UNEMPLOYMENT EXPENSE	1,685	2,500	-	-
746	OTHER SUPPLIES	790	2,500	2,500	2,500
776	JANITORIAL SUPPLIES	1,204	500	700	700
850	TELEPHONE	418	400	400	400
920	UTILITIES	494	700	700	700
932	BUILDING REPAIR & MAINT	3,927	5,000	5,500	5,500
933	GROUND MAINT & SNOW REMOVAL	8,380	8,000	8,500	8,500
DEERFIELD COUNTY PARK TOTAL		79,752	117,860	126,954	126,954

DEPT 759 HERRICK COUNTY PARK

706	SALARIES & WAGES-PART TIME	75,312	114,907	121,187	121,187
707	SALARIES & WAGES-OVERTIME	518	600	500	500
715	FICA-EMPLOYER EXPENSE	5,801	8,791	9,271	9,271
719	WORKERS COMPENSATION INS	1,965	3,107	3,427	3,427
720	UNEMPLOYMENT EXPENSE	1,348			
746	OTHER SUPPLIES	516	2,500	2,500	2,500
750	FIREWOOD	1,200	1,500	1,600	1,600
776	JANITORIAL SUPPLIES	1,976	1,600	1,800	1,800
850	TELEPHONE	436	450	500	500
920	UTILITIES	13,502	13,000	13,700	13,700
932	BUILDING REPAIR & MAINT	1,741	6,000	8,500	8,500
933	GROUND MAINT & SNOW REMOVAL	20,133	9,000	10,000	10,000
HERRICK COUNTY PARK TOTAL		124,448	161,455	172,985	172,985

2025 Adopted Budget
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures
208 Parks & Recreation

2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
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DEPT 760 MERIDIAN PARK

706	SALARIES & WAGES-PART TIME	4,249	6,040	6,302	6,302
715	FICA-EMPLOYER EXPENSE	325	463	483	483
719	WORKERS COMPENSATION INS	67	79	87	87
746	OTHER SUPPLIES	393	2,500		
920	UTILITIES	184	300	300	300
932	BUILDING REPAIR & MAINT	207	1,000	1,000	1,000
933	GROUND MAINT & SNOW REMOVAL	235	1,000	1,000	1,000
MERIDIAN PARK TOTAL		5,660	11,382	9,172	9,172

DEPT 761 PERE MARQUETTE RAIL TRAIL

706	SALARIES & WAGES-PART TIME	1,689	3,722	3,878	3,878
715	FICA-EMPLOYER EXPENSE	129	285	297	297
719	WORKERS COMPENSATION INS	54	49	133	133
932	BUILDING REPAIR & MAINT		2,000	2,500	2,500
933	GROUND MAINT & SNOW REMOVAL	28	300	1,500	1,500
PERE MARQUETTE RAIL TRAIL TOTAL		1,900	6,356	8,308	8,308

DEPT 965 OPERATING TRANSFERS OUT

995	TRANSFERS TO OTHER FUNDS	71,448	92,545	74,795	74,795
OPERATING TRANSFERS OUT TOTAL		71,448	92,545	74,795	74,795

GRAND TOTAL EXPENDITURES	1,421,948	2,261,316	2,144,273	2,152,364
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2025 Adopted Budget
CENTRAL DISPATCH-911 REVENUES

Isabella County Revenues
261 Central Dispatch/911

	2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
528 OTHER FEDERAL GRANTS				
	10,000			
592 CONTRIBUTION FROM LOCAL				
	40,626			
602 E911 TELEPHONE SURCHARGE				
	1,854,795	1,886,000	1,886,000	1,886,000
665 MAINTENANCE CONTRACT FEES				
	932			
665 INTEREST EARNED				
	680	700	15,000	15,000
682 MISC REVENUE				
	27,666	12,000	12,000	12,000
687 REFUNDS & REBATES				
	3,430			
GRAND TOTAL REVENUES	1,938,130	1,898,700	1,913,000	1,913,000

2025 Adopted Budget
CENTRAL DISPATCH-911 EXPENDITURES

Isabella County Expenditures
261 Central Dispatch/911

		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
DEPT 325 OPERATIONS					
704	SALARIES & WAGES-REGULAR	326,822	364,338	379,406	379,406
707	SALARIES & WAGES-OVERTIME	52,788	56,375	55,000	55,000
715	FICA-EMPLOYER EXPENSE	31,251	27,872	29,025	29,025
716	HEALTH INSURANCE	130,467	168,757	141,815	155,290
717	LIFE INSURANCE	725	831	721	721
718	RETIREMENT EXPENSE	62,521	67,003	76,953	76,953
719	WORKERS COMPENSATION INS	989	1,016	1,104	1,104
720	UNEMPLOYMENT EXPENSE	1,026	-	-	-
721	VACATION & SICK LEAVE		15,000	1,100	1,100
722	HOLIDAY PAY	28,369	42,100	-	44,600
723	PRE-EMPLOYMENT BACKGROUND CHECK	693	500	-	-
727	OFFICE SUPPLIES	23,922	17,500	5,500	5,500
729	POSTAGE	235	250	50	50
746	OTHER SUPPLIES	4,735	5,000	2,000	2,000
748	UNIFORMS & ACCESSORIES	4,493	4,500	3,000	3,000
749	OIL & GAS	1,466	2,000	1,000	1,000
776	JANITORIAL SUPPLIES	2,312	2,000	2,000	2,000
802	CONTRACTUAL SERVICES	173,812	222,900	28,311	28,311
815	SOFTWARE SUBSCRIPTIONS/LICENSES	39,374	-	200,000	200,000
830	ATTORNEY FEES	8,945	4,000	2,000	2,000
834	MEDICAL SERVICES	265	500	500	500
850	TELEPHONE	22,038	16,525	16,550	16,550
851	COPY MACHINE COSTS	936	1,000	500	500
860	TRAVEL	-	5,000	2,500	2,500
861	PERSONAL CAR MILEAGE	340	1,500	1,000	1,000
865	MEALS & LODGING	2,945	5,000	4,000	4,000
902	ADVERTISING	28,616	6,000	5,000	5,000
920	UTILITIES	10,642	13,500	12,000	12,000
931	EQUIPMENT REPAIR & MAINT	9,170	30,000	30,000	30,000
932	BUILDING REPAIR & MAINT	2,964	60,000	20,000	20,000
934	RADIO REPAIR & MAINT	56,472	65,000	70,000	70,000
957	EDUCATION & SEMINARS	18,925	27,500	25,000	25,000
958	CONTINGENCY	5,000	5,000	-	-
960	DUES & SUBSCRIPTIONS	2,664	3,000	3,000	3,000
978	NEW EQUIPMENT	430,285	116,000	56,900	56,900
995	COVID-19 ARPA GRANT	6,120	-	-	-
OPERATIONS TOTAL		1,492,328	1,357,467	1,175,935	1,234,010
DEPT 327 WIRELESS					
704	SALARIES & WAGES-REGULAR	329,119	428,844	446,479	446,479
707	SALARIES & WAGES-OVERTIME	48,263	40,000	30,000	30,000
715	FICA-EMPLOYER EXPENSE	29,521	32,808	34,157	34,157
716	HEALTH INSURANCE	110,357	154,469	153,425	165,793
717	LIFE INSURANCE	520	602	611	611
718	RETIREMENT EXPENSE	50,201	53,234	58,864	58,864
719	WORKERS COMPENSATION INS	969	1,199	1,298	1,298
721	PTO PAYOUTS	6,802	6,900	11,800	11,800
722	HOLIDAY PAY	14,811	22,700	-	24,000
995	COVID-19 ARPA GRANT	4,000	-	-	-
WIRELESS TOTAL		594,562	740,756	736,634	773,002
DEPT 965 OPERATING TRANSFERS OUT					
995	TRANSFERS TO OTHER FUNDS	104,848	121,743	95,290	95,290
OPERATING TRANSFERS OUT TOTAL		104,848	121,743	95,290	95,290
GRAND TOTAL EXPENDITURES		2,191,739	2,219,965	2,007,859	2,102,302

2025 Adopted Budget
COMMISSION ON AGING REVENUES

Isabella County Revenues
286 Commission on Aging

	2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
402 PROPERTY TAXES	2,025,360	2,005,843	2,363,130	2,474,281
519 FEDERAL GRANTS	299,745	291,190	304,297	304,297
528 OTHER FEDERAL GRANTS	134,526	-	-	-
555 TOBACCO SETTLEMENT-STATE	1,024	5,000	1,000	1,000
561 STATE GRANTS	370,759	314,965	370,759	370,759
592 CONTRIBUTION FROM LOCAL	248,182	325,000	240,000	240,000
619 WAIVER-STATE	22,994	21,000	12,000	12,000
665 INTEREST EARNED	82,601	-	-	-
674 3RD PARTY CONTRIBUTIONS	135,563	121,900	122,050	122,050
675 IN-KIND CONTRIBUTIONS	43,340	60,123	30,079	30,079
682 MISC REVENUE	22	-	-	-
GRAND TOTAL REVENUES	3,364,115	3,145,021	3,443,315	3,554,466

2025 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
286 Commission on Aging

2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
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DEPT 5 CONGREGATE-COOKS					
704	SALARIES & WAGES-REGULAR	12,629	12,970	12,975	12,975
706	SALARIES & WAGES-PART TIME	23,100	25,598	26,319	26,319
715	FICA-EMPLOYER EXPENSE	2,717	2,951	3,006	3,006
716	HEALTH INSURANCE	6,227	6,753	6,619	7,263
717	LIFE INSURANCE	32	35	35	35
718	RETIREMENT EXPENSE	909	908	909	909
719	WORKERS COMPENSATION INS	615	719	771	771
995	COVID-19 ARPA GRANT	525			
CONGREGATE-COOKS TOTAL		46,754	49,934	50,634	51,278

DEPT 6 CONGREGATE MEALS					
704	SALARIES & WAGES-REGULAR	31,022	32,754	33,500	33,500
706	SALARIES & WAGES-PART TIME	26,732	24,137	28,844	28,844
715	FICA-EMPLOYER EXPENSE	4,433	4,353	4,770	4,770
716	HEALTH INSURANCE	15,647	16,814	16,571	18,259
717	LIFE INSURANCE	64	69	69	69
718	RETIREMENT EXPENSE	2,220	2,293	2,345	2,345
719	WORKERS COMPENSATION INS	650	542	664	664
727	OFFICE SUPPLIES	838	800	1,100	1,100
729	POSTAGE	233	350	350	350
743	FOOD COSTS-CONG	53,302	55,300	62,400	62,400
754	OPERATING SUPPLIES-CONG	5,177	4,000	8,000	8,000
802	CONTRACTUAL SERVICES	3,385	4,500	4,500	4,500
850	TELEPHONE	2,227	2,550	2,550	2,550
860	TRAVEL	89			
861	PERSONAL CAR MILEAGE	1,075	600	600	600
920	UTILITIES	4,710	5,200	5,200	5,200
931	EQUIPMENT REPAIR & MAINT	257	800	1,800	1,800
955	LICENSE FEES	376	600	450	450
956	IN-KIND EXPENDITURES	2,576	4,521	4,521	4,521
957	EDUCATION & SEMINARS		300	300	300
960	DUES & SUBSCRIPTIONS	792	1,000	1,000	1,000
978	NEW EQUIPMENT	227			
995	COVID-19 ARPA GRANT	1,739			
CONGREGATE MEALS TOTAL		157,769	161,483	179,534	181,222

DEPT 7 HOME DELIVERED MEALS					
704	SALARIES & WAGES-REGULAR	57,611	60,828	62,214	62,214
706	SALARIES & WAGES-PART TIME	36,801	44,826	53,567	53,567
715	FICA-EMPLOYER EXPENSE	7,180	8,083	8,858	8,858
716	HEALTH INSURANCE	29,058	31,226	30,773	33,908
717	LIFE INSURANCE	118	128	128	128
718	RETIREMENT EXPENSE	4,124	4,258	4,355	4,355
719	WORKERS COMPENSATION INS	976	1,006	1,234	1,234
727	OFFICE SUPPLIES	1,404	1,600	2,400	2,400
729	POSTAGE	1,107	1,000	800	800
743	FOOD COSTS-HDM	102,052	105,000	118,000	118,000
754	OPERATING SUPPLIES-HDM	24,522	24,000	24,000	24,000
802	CONTRACTUAL SERVICES	6,287	9,400	9,400	9,400
850	TELEPHONE	4,700	5,050	4,550	4,550
860	TRAVEL	188	50	50	50
861	PERSONAL CAR MILEAGE	1,041	700	1,000	1,000
865	MEALS & LODGING		250	250	250
920	UTILITIES	8,747	9,400	9,400	9,400
921	TRASH PICK UP	349	500	400	400

2025 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
286 Commission on Aging

		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
931	EQUIPMENT REPAIR & MAINT	806	1,200	2,400	2,400
955	LICENSE FEES	699	850	750	750
956	IN-KIND EXPENDITURES	5,205	10,744	11,853	11,853
960	DUES & SUBSCRIPTIONS	1,470	1,500	1,600	1,600
978	NEW EQUIPMENT	421			
995	COVID-19 ARPA GRANT	2,300			
HOME DELIVERED MEALS TOTAL		297,166	321,599	347,982	351,117

DEPT 8 HOME DELIVERED-COOKS

704	SALARIES & WAGES-REGULAR	23,455	24,087	24,096	24,096
706	SALARIES & WAGES-PART TIME	42,901	47,539	48,879	48,879
715	FICA-EMPLOYER EXPENSE	5,045	5,480	5,583	5,583
716	HEALTH INSURANCE	11,565	12,539	12,290	13,487
717	LIFE INSURANCE	59	64	64	64
718	RETIREMENT EXPENSE	1,687	1,687	1,687	1,687
719	WORKERS COMPENSATION INS	1,143	1,334	1,432	1,432
995	COVID-19 ARPA GRANT	975			
HOME DELIVERED-COOKS TOTAL		86,830	92,730	94,031	95,228

DEPT 9 FOSTER GRANDPARENTS PROG

704	SALARIES & WAGES-REGULAR	82,694	87,394	87,891	87,891
707	SALARIES & WAGES-OVERTIME	225			
715	FICA-EMPLOYER EXPENSE	5,973	6,686	6,724	6,724
716	HEALTH INSURANCE	35,155	38,075	37,335	40,943
717	LIFE INSURANCE	155	167	167	167
718	RETIREMENT EXPENSE	5,913	6,118	6,153	6,153
719	WORKERS COMPENSATION INS	205	245	256	256
727	OFFICE SUPPLIES	11,394	22,440	9,840	9,840
729	POSTAGE	616	1,800	1,800	1,800
748	UNIFORMS & ACCESSORIES	883	620	620	620
754	AWARDS & RECOGNITION	2,035	4,500	4,500	4,500
759	MEALS	1,005	1,500	1,500	1,500
834	VOLUNTEER PHYSICALS	19	200	200	200
846	STIPENDS	107,204	125,280	112,752	112,752
850	TELEPHONE	1,933	2,124	2,124	2,124
860	TRAVEL	26,953	45,563	46,546	46,546
861	PERSONAL CAR MILEAGE	694	1,176	1,212	1,212
865	MEALS & LODGING	1,482	2,133	2,133	2,133
956	IN-KIND EXPENDITURES	13,934	23,055		
957	EDUCATION & SEMINARS	1,396	1,685	1,935	1,935
963	LIABILITY & PROPERTY INSURANCE	459	664	459	459
995	COVID-19 ARPA GRANT	1,727			
FOSTER GRANDPARENTS PROG TOTAL		302,052	371,425	324,147	327,755

DEPT 10 ACTIVITY CENTER

704	SALARIES & WAGES-REGULAR	52,916	55,495	55,497	55,497
707	SALARIES & WAGES-OVERTIME	788			
715	FICA-EMPLOYER EXPENSE	3,787	4,246	4,246	4,246
716	HEALTH INSURANCE	21,703	24,506	24,035	26,355
717	LIFE INSURANCE	91	98	98	98
718	RETIREMENT EXPENSE	3,829	3,885	3,885	3,885
719	WORKERS COMPENSATION INS	885	1,033	1,088	1,088
727	OFFICE SUPPLIES	86	350	200	200
743	FOOD	2,305	4,500	4,500	4,500
754	OPERATING SUPPLIES	5,341	2,500	2,500	2,500
802	CONTRACTUAL SERVICES	46,970	55,000	55,000	55,000

2025 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
286 Commission on Aging

		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
861	PERSONAL CAR MILEAGE	481	400	400	400
865	MEALS & LODGING	197	500	500	500
931	EQUIP REPAIR & MAINT		500	500	500
956	IN-KIND EXPENDITURES	(754)			
960	DUES & SUBSCRIPTIONS		100		
978	NEW EQUIPMENT		500	500	500
995	COVID-19 ARPA GRANT	1,000			
ACTIVITY CENTER TOTAL		139,626	153,613	152,949	155,269

DEPT 16 UNMET NEEDS PROGRAM					
847	ASSISTANCE PAYMENTS	12,909	19,000	20,000	20,000
UNMET NEEDS PROGRAM TOTAL		12,909	19,000	20,000	20,000

DEPT 21 HOMEMAKING					
704	SALARIES & WAGES-REGULAR	34,372	32,639	32,643	32,643
706	SALARIES & WAGES-PART TIME	51,360	85,335	67,892	67,892
715	FICA-EMPLOYER EXPENSE	6,454	9,025	7,691	7,691
716	HEALTH INSURANCE	17,760	19,248	18,864	20,705
717	LIFE INSURANCE	91	98	98	98
718	RETIREMENT EXPENSE	2,230	2,285	2,286	2,286
719	WORKERS COMPENSATION INS	2,677	3,939	3,542	3,542
721	PTO PAYOUTS	12			
727	OFFICE SUPPLIES	565	600	600	600
729	POSTAGE	282	450	550	550
850	TELEPHONE	300	1,075	375	375
861	PERSONAL CAR MILEAGE	12,598	10,500	10,500	10,500
956	IN-KIND EXPENDITURES	(329)	3,171	3,171	3,171
995	COVID-19 ARPA GRANT	2,008			
HOMEMAKING TOTAL		130,381	168,365	148,212	150,053

DEPT 22 PERSONAL CARE					
704	SALARIES & WAGES-REGULAR	26,340	18,529	18,535	18,535
706	SALARIES & WAGES-PART TIME	35,167	53,554	65,925	65,925
715	FICA-EMPLOYER EXPENSE	4,833	5,515	6,462	6,462
716	HEALTH INSURANCE	15,376	12,173	11,938	13,097
717	LIFE INSURANCE	62	49	49	49
718	RETIREMENT EXPENSE	1,751	1,297	1,298	1,298
719	WORKERS COMPENSATION INS	1,871	2,405	2,975	2,975
721	PTO PAYOUTS	179			
727	OFFICE SUPPLIES	499	550	500	500
729	POSTAGE	282	400	500	500
802	CONTRACTUAL SERVICES	1,271	950	1,500	1,500
850	TELEPHONE	2,204	2,425	2,425	2,425
861	PERSONAL CAR MILEAGE	12,018	10,200	9,000	9,000
956	IN-KIND EXPENDITURES	2,750	2,549	2,896	2,896
995	COVID-19 ARPA GRANT	2,508			
PERSONAL CARE TOTAL		107,112	110,596	124,003	125,162

DEPT 23 CASE COORDINATOR					
704	SALARIES & WAGES-REGULAR	117,167	122,781	124,751	124,751
715	FICA-EMPLOYER EXPENSE	9,068	9,553	9,703	9,703
716	HEALTH INSURANCE	31,914	34,063	38,765	42,760
717	LIFE INSURANCE	227	245	245	245
718	RETIREMENT EXPENSE	20,178	19,862	26,040	26,040
719	WORKERS COMPENSATION INS	305	344	364	364
721	PTO PAYOUTS	1,300	2,000		

2025 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
286 Commission on Aging

		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
727	OFFICE SUPPLIES	452	500	600	600
729	POSTAGE	282	450	525	525
850	TELEPHONE	5,490	5,350	5,350	5,350
860	FUEL CHARGES	841	700	1,800	1,800
861	PERSONAL CAR MILEAGE	1,784	1,800	1,100	1,100
956	IN-KIND EXPENDITURES	3,718	3,995	3,995	3,995
957	EDUCATION & SEMINARS		250	250	250
995	COVID-19 ARPA GRANT	1,508			
CASE COORDINATOR TOTAL		194,235	201,893	213,488	217,483

DEPT 24 RESPIRE CARE					
704	SALARIES & WAGES-REGULAR	13,052	18,529	18,535	18,535
706	SALARIES & WAGES-PART TIME	30,281	53,554	65,925	65,925
715	FICA-EMPLOYER EXPENSE	3,264	5,515	6,462	6,462
716	HEALTH INSURANCE	7,094	12,173	11,938	13,097
717	LIFE INSURANCE	29	49	49	49
718	RETIREMENT EXPENSE	838	1,297	1,298	1,298
719	WORKERS COMPENSATION INS	1,394	2,405	2,975	2,975
727	OFFICE SUPPLIES	452	500	400	400
729	POSTAGE	282	450	550	550
802	CONTRACTUAL SERVICES	799	950	850	850
850	TELEPHONE	300	350	350	350
861	PERSONAL CAR MILEAGE	6,452	8,500	6,500	6,500
956	IN-KIND EXPENDITURES	2,055	1,837	1,837	1,837
995	COVID-19 ARPA GRANT	8			
RESPIRE CARE TOTAL		66,299	106,109	117,669	118,828

DEPT 25 SENIOR COMPANION PROGRAM					
704	SALARIES & WAGES-REGULAR	47,645	50,632	50,979	50,979
707	SALARIES & WAGES-OVERTIME	97			
715	FICA-EMPLOYER EXPENSE	3,676	3,874	3,900	3,900
716	HEALTH INSURANCE	20,718	22,382	22,108	24,414
717	LIFE INSURANCE	91	98	98	98
718	RETIREMENT EXPENSE	3,412	3,545	3,569	3,569
719	WORKERS COMPENSATION	119	142	149	149
727	OFFICE SUPPLIES	5,167	8,800	3,984	3,984
729	POSTAGE	270	1,200	1,200	1,200
748	UNIFORMS & ACCESSORIES	617	335	335	335
754	AWARDS & RECOGNITION	886	2,700	2,700	2,700
759	MEALS	8,260	6,500	6,500	6,500
834	VOLUNTEER PHYSICALS		100	100	100
846	STIPENDS	57,038	75,168	58,464	58,464
850	TELEPHONE	1,113	1,067	1,067	1,067
860	TRAVEL	41,482	41,503	37,163	37,163
861	PERSONAL CAR MILEAGE	717	943	960	960
865	MEALS & LODGING	1,008	1,629	1,629	1,629
956	IN-KIND EXPENDITURES	2,759	8,445		
957	EDUCATION & SEMINARS	1,223	1,465	1,715	1,715
963	LIABILITY & PROPERTY INSURANCE	328	383	328	328
995	COVID-19 ARPA GRANT	1,012			
SENIOR COMPANION PROGRAM TOTAL		197,636	230,911	196,948	199,254

DEPT 26 CAREGIVER TRAINING PROGRAM					
704	SALARIES & WAGES-REGULAR	54,848	69,273	71,245	71,245
715	FICA-EMPLOYER EXPENSE	4,012	5,361	5,512	5,512
716	HEALTH INSURANCE	12,054	13,325	14,655	15,969

2025 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
286 Commission on Aging

		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
717	LIFE INSURANCE	101	147	147	147
718	RETIREMENT EXPENSE	3,909	4,906	5,044	5,044
719	WORKERS COMPENSATION	1,098	194	208	208
727	OFFICE SUPPLIES	643	800	700	700
729	POSTAGE	282	450	550	550
754	OPERATING SUPPLIES	2,357			
850	TELEPHONE	277	300	350	350
861	PERSONAL CAR MILEAGE	131	600	400	400
956	IN-KIND EXPENDITURES	97	1,806	1,806	1,806
957	EDUCATION & SEMINARS	80	100	100	100
995	COVID-19 ARPA GRANT	508			
CAREGIVER TRAINING PROGRAM TOTAL		80,396	97,262	100,717	102,031

DEPT 672 COA ADMINISTRATION

704	SALARIES & WAGES-REGULAR	240,869	257,594	250,070	250,070
706	SALARIES & WAGES-PART TIME				23,407
707	SALARIES & WAGES-OVERTIME	346			
710	PER DIEM PAYMENTS	1,000		1,200	1,200
715	FICA-EMPLOYER EXPENSE	18,094	19,706	19,131	19,131
716	HEALTH INSURANCE	107,076	119,237	101,388	111,231
717	LIFE INSURANCE	470	519	519	519
718	RETIREMENT EXPENSE	191,340	177,246	194,931	194,931
719	WORKERS COMPENSATION INS	1,733	2,019	2,159	2,159
721	VACATION & SICK LEAVE	2,720	5,500	5,500	5,500
723	PRE-EMPLOYMENT BACKGROUND CHECK	5,871	5,500	6,600	6,600
727	OFFICE SUPPLIES	4,911	5,300	6,800	6,800
729	POSTAGE	823	1,100	1,000	1,000
749	OIL & GAS			500	500
754	OPERATING SUPPLIES	292	1,200	1,200	1,200
776	JANITORIAL SUPPLIES	3,746	4,000	5,000	5,000
802	CONTRACTUAL SERVICES	4,982	3,160	3,160	3,160
815	SOFTWARE SUBSCRIPTIONS/LICENSES	483	8,656	11,938	11,938
830	ATTORNEY FEES	359		800	800
834	MEDICAL SERVICES	176		150	150
848	GRANT EXPENDITURES		5,932		
850	TELEPHONE	13,859	10,831	10,704	10,704
851	COPY MACHINE	3,926	3,500	3,500	3,500
860	TRAVEL		1,200	1,200	1,200
861	PERSONAL CAR MILEAGE	1,051	1,100	1,100	1,100
865	MEALS & LODGING	148	1,200	1,200	1,200
902	ADVERTISING	2,200	2,000	4,000	4,000
920	CONSUMERS	54,973	65,000	49,000	49,000
921	TRASH PICK-UP	5,065	6,500	4,500	4,500
931	EQUIPMENT REPAIR & MAINT	3,196	10,000	10,000	10,000
932	BUILDING REPAIR & MAINT	23,294	26,000	32,000	32,000
933	GROUND MAINT & SNOW REMOVAL	14,880	16,000	16,000	16,000
957	EDUCATION & SEMINARS	1,845	2,400	2,400	2,400
960	DUES & SUBSCRIPTIONS	21,809	13,000	10,695	10,695
972	CAPITAL OUTLAY	11,125			
978	NEW EQUIPMENT	11,257	46,540	32,600	32,600
981	NEW VEHICLES	37,991			
995	COVID-19 ARPA GRANT	5,339			
COA ADMINISTRATION TOTAL		797,248	821,940	790,945	824,195

2025 Adopted Budget
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures
286 Commission on Aging

2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
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DEPT 673 GOLD KEY					
704	SALARIES & WAGES-REGULAR	81,498	88,916	90,168	103,168
707	SALARIES & WAGES-OVERTIME	212			
715	FICA-EMPLOYER EXPENSE	6,235	6,803	6,898	6,898
716	HEALTH INSURANCE	47,278	48,822	47,876	52,515
717	LIFE INSURANCE	194	196	196	196
718	RETIREMENT EXPENSE	5,916	6,225	6,312	6,312
719	WORKERS COMPENSATION INS	634	249	262	262
721	PTO PAYOUTS	805	1,000		
727	OFFICE SUPPLIES	1,058	1,400	1,350	1,350
728	PRINTING & BINDING	200	200	200	200
729	POSTAGE	1,144	1,110	1,110	1,110
754	OPERATING SUPPLIES	3,835	3,800	3,800	3,800
759	VOLUNTEER MEALS	85	300	210	210
850	TELEPHONE	2,282	2,400	2,400	2,400
860	TRAVEL	50,818	65,150	64,150	64,150
861	PERSONAL CAR MILEAGE	287	300	250	250
865	MEALS & LODGING	11	250	250	250
957	EDUCATION & SEMINARS	40	1,500	1,000	1,000
960	DUES & SUBSCRIPTIONS	145	150	125	125
995	COVID-19 ARPA GRANT	2,039			
GOLD KEY TOTAL		204,716	228,771	226,557	244,196
DEPT 965 OPERATING TRANSFERS OUT					
995	TRANSFERS TO OTHER FUNDS	333,530	331,564	298,748	298,748
OPERATING TRANSFERS OUT TOTAL		333,530	331,564	298,748	298,748
GRAND TOTAL EXPENDITURES		3,154,659	3,467,195	3,386,564	3,461,819

2025 Adopted Budget
RECYCLING REVENUES

Isabella County Revenues
596 Recycling

	2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
528 OTHER FEDERAL GRANTS				
	8,000	-	-	-
561 STATE GRANTS				
	-	-	-	550,000
590 LOCAL REVENUE				
	89,427	105,000	105,000	105,000
592 CONTRIBUTION FROM CITY/TRIBE				
	342,267	247,200	95,200	170,200
607 PROCESSING FEES				
	95,209	155,000	160,000	160,000
628 USER CHARGES				
	35,743	25,000	31,000	31,000
642 SALES				
	282,862	609,200	643,200	643,200
665 INTEREST EARNED				
	953	-	-	8,000
682 MISC REVENUE				
	1,826	1,200	1,200	38,200
699 TRANSFERS IN				
	400,000	315,000	315,000	315,000
GRAND TOTAL REVENUES	1,256,287	1,457,600	1,350,600	2,020,600

2025 Adopted Budget
RECYCLING EXPENDITURES

Isabella County Expenditures
596 Recycling

2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
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DEPT 17 OPERATIONS					
704	SALARIES & WAGES-REGULAR	105,716	122,460	138,121	191,790
706	SALARIES & WAGES-PART TIME	31,513	44,773	45,741	45,741
707	SALARIES & WAGES-OVERTIME	2,368	2,200	2,000	2,000
715	FICA-EMPLOYER EXPENSE	10,146	12,794	14,066	17,407
716	HEALTH INSURANCE	57,168	68,073	67,026	79,961
717	LIFE INSURANCE	248	294	196	294
718	RETIREMENT EXPENSE	9,383	9,166	12,561	15,618
719	WORKERS COMPENSATION INS	3,871	5,989	4,845	10,444
721	PTO PAYOUTS	249	2,100	2,000	2,000
723	PRE-EMPLOYMENT BACKGROUND CHECK	69	200	200	200
748	UNIFORMS & ACCESSORIES	3,186	5,000	5,000	4,000
749	OIL & GAS	8,324	10,000	10,000	10,000
754	OPEPRATING SUPPLIES	21,647	28,000	29,000	27,000
802	PROFESSIONAL SERVICES	269,907	305,000	305,000	305,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	-	1,119	1,502	1,502
822	JANITORIAL SERVICES	1,263	2,100	2,100	2,100
834	MEDICAL SERVICES	168	150	-	-
848	GRANT EXP.-EGLE INFRASTRUCTURE	-	-	-	450,000
850	CELL PHONES/WIRELESS	2,493	2,300	2,500	2,500
861	PERSONAL CAR MILEAGE	453	300	300	300
863	HANDLING/TRANSPORTATION	514	2,000	2,000	1,000
865	MEALS & LODGING	-	350	-	-
920	UTILITIES	30,887	42,000	40,000	36,000
921	TRASH PICK UP	29,529	40,000	40,000	40,000
931	EQUIPMENT REPAIR & MAINT	78,209	45,000	45,000	45,000
932	BUILDING REPAIR & MAINT	17,230	8,000	8,000	8,000
933	GROUND MAINT & SNOW REMOVAL	8,570	8,500	8,500	8,500
935	VEHICLE REPAIR & MAINT	882	500	500	500
941	EQUIPMENT RENTAL	-	7,000	5,000	3,500
955	LICENSE FEES	260	300	400	400
956	MISCELLANEOUS	135,960	1,000	1,000	1,000
957	EDUCATION & SEMINARS	-	500	500	500
968	DEPRECIATION EXPENSE	92,415	88,000	92,000	92,000
978	NEW EQUIPMENT	-	-	12,000	12,000
995	COVID-19 ARPA GRANT	4,000	-	-	-
OPERATIONS TOTAL		926,629	865,168	897,058	1,416,257

DEPT 19 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	67,162	69,518	69,518	69,518
715	FICA-EMPLOYER EXPENSE	5,021	5,319	5,319	5,319
716	HEALTH INSURANCE	18,161	19,610	19,226	21,067
717	LIFE INSURANCE	91	98	98	98
718	RETIREMENT EXPENSE	4,771	4,867	4,867	4,867
719	WORKERS COMPENSATION INS	161	194	202	202
727	OFFICE SUPPLIES	2,423	2,500	2,000	2,000
728	PRINTING & BINDING	-	500	500	500
749	OIL & GAS	68	-	-	-
802	PROFESSIONAL SERVICES	-	500	500	70,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	100	-	-	-
830	ATTORNEY FEES	156	250	500	500
850	TELEPHONE	4,061	3,900	4,004	4,004
851	COPY MACHINE COSTS	578	600	500	500
861	PERSONAL CAR MILEAGE	222	350	350	350
865	MEALS & LODGING	438	750	750	750
902	ADVERTISING	300	300	-	-

2025 Adopted Budget
RECYCLING EXPENDITURES

Isabella County Expenditures
596 Recycling

		2023 Actual	2024 Amended Budget	2025 Requested	2025 Adopted
931	EQUIPMENT REPAIR & MAINT	3	-	-	-
932	BUILDING REPAIR & MAINT	20,217	1,800	1,800	1,800
941	EQUIPMENT RENTAL	-	250	250	250
956	MISCELLANEOUS	1,000	-	-	-
957	EDUCATION & SEMINARS	365	1,000	1,000	1,000
960	DUES & SUBSCRIPTIONS	588	750	750	750
968	DEPRECIATION EXPENSE	205	-	240	240
975	BUILDING IMPROVEMENTS	(9,860)	-	-	-
978	NEW EQUIPMENT	2,891	7,200	1,800	1,800
995	COVID-19 ARPA GRANT	1,140	-	-	-
ADMINISTRATION TOTAL		120,262	120,256	114,174	186,015

DEPT 527 DEPOT

704	SALARIES & WAGES-REGULAR	105,004	145,396	173,676	130,007
706	SALARIES & WAGES-PART TIME	44,914	28,658	33,946	33,946
707	SALARIES & WAGES-OVERTIME	1,247	-	-	-
715	FICA-EMPLOYER EXPENSE	11,768	13,315	15,883	12,543
716	HEALTH INSURANCE	44,107	51,943	59,090	55,638
717	LIFE INSURANCE	253	294	392	294
718	RETIREMENT EXPENSE	7,857	7,782	12,158	9,101
719	WORKERS COMPENSATION INS	17,091	17,607	23,222	17,623
721	PTO PAYOUTS	191	1,000	1,000	1,000
728	PRINTING & BINDING	308	-	-	-
749	OIL & GAS	43,079	45,000	45,000	45,000
834	MEDICAL SERVICES	1,693	1,500	1,500	1,500
848	GRANT EXPENDITURES	7,178	-	-	-
935	VEHICLE REPAIRS & MAINT	45,276	50,000	50,000	48,000
968	DEPRECIATION EXPENSE	53,568	26,784	53,000	53,000
978	NEW EQUIPMENT	611	-	-	-
995	COVID-19 ARPA GRANT	3,000	-	-	-
DEPOT TOTAL		387,144	389,279	468,867	407,652

DEPT 529 HOUSEHOLD HAZARDOUS WASTE

802	CONTRACTUAL SERVICES	2,689	4,500	4,500	4,500
968	DEPRECIATION EXPENSE	1,383	691	-	1,383
HOUSEHOLD HAZARDOUS WASTE TOTAL		4,071	5,191	4,500	5,883

DEPT 965 OPERATING TRANSFERS OUT

995	TRANSFERS TO OTHER FUNDS	137,915	152,150	100,615	100,615
OPERATING TRANSFERS OUT TOTAL		137,915	152,150	100,615	100,615

GRAND TOTAL EXPENDITURES	1,576,022	1,532,044	1,585,214	2,116,422
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