



the  
**COUNTY of**  
**ISABELLA**

**Fiscal Year 2026**

**Adopted Budget**

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# *Isabella County Officials*

## *Board of Commissioners*

<b>District 1</b> Steve Weber	<b>District 5</b> James Moreno
<b>District 2</b> Bob Campbell	<b>District 6</b> Steve Swaney
<b>District 3</b> Gerald Jaloszynski	<b>District 7</b> Tobin D. Hope Vice-Chairperson
<b>District 4</b> Frank Engler Chairperson	

## *Trial Court Judges*

<b>Chief Judge</b> Honorable Eric R. Janes	<b>Circuit Judge</b> Honorable JEB Allen
<b>Probate Judge</b> Honorable Stuart Black	<b>Circuit Judge</b> Honorable Sara Spencer-Noggle

## *Other Elected Officials*

<b>Clerk</b> Mindé B. Lux	<b>Register of Deeds</b> Karen R. Jackson
<b>Drain Commissioner</b> Robert Willoughby	<b>Sheriff</b> Michael Main
<b>Prosecuting Attorney</b> Mark Kowalczyk	<b>Treasurer</b> Kathleen M. Schafer

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**Administrator/Controller**  
Brian A. Smith



## ISABELLA COUNTY

**Brian A. Smith**

Administrator/Controller

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Mount Pleasant, MI 48858

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September 10, 2025

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

Re: Fiscal Year 2026 Budget Transmittal Message

Dear Commissioners:

The Isabella County Fiscal Year 2026 Proposed Budget is respectfully presented for consideration by the Board of Commissioners. As the County collectively developed a fiscally responsible and balanced budget for FY 2026, the county must utilize long term forecasting to guide the decision-making process in order to ensure long term stability and growth.

State statute requires the Administrator/Controller to develop and submit an annual budget to the Board of Commissioners for review and approval. This budget has been prepared in accordance with the Uniform Budget and Accounting Act, which in turn requires the Board to adopt a General Appropriation resolution designed to appropriate all general government fund expenditures.

### **THE FY 2026 PROPOSED BUDGET IN BRIEF:**

The FY 2026 Proposed Budget covers a 12-month period from October 1, 2025 through September 30, 2026. The grand total FY 2026 General Fund Proposed Budget expenditures are budgeted at \$25,554,813. The FY 2026 Proposed Budget expenditures are balanced with expected revenues and no use of fund balance is incorporated. The grand total FY 2026 County Budget expenditures are \$42,984,416 for all funds.

### **SIGNIFICANT CHALLENGES TO THE FY 2026 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 13.25% increase to the health care premiums paid for a renewal of our current Blue Cross Blue Shield Simply Blue Plan in FY 2026. This represented a \$523,526 increase in the total annual spend on health care premiums for FY 2026. The total cost to the County for Health Care benefits in FY 2026 is \$4,373,102.

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 2026 Proposed Budget includes employee cost share of premiums for Plan A, B, and C at approximately 15%, 7.5%, and 0% respectively. These employee cost share premiums will change from the current 2025 employee cost-share premiums, and will now align with the total 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 became 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 PA 152 for health benefit plan year 2026 is included in the FY 2026 budget document. The resolution serves to exempt the County from the requirements of PA 152 by adopting the “opt out” provision.

The Employee Insurance Committee continues to meet to analyze health care plan design changes, employee cost shares and self-funding potentials for medical coverage. 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 26 active employees, and the Defined Contribution Plan has approximately 176 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 2026 is \$3,055,596. Collectively, the Defined Benefit groups have a current funding percentage of 74%, and a current unfunded liability of \$21,011,333 according to the December 31, 2024 study. This is in comparison to a funding percentage of 75% and an unfunded liability of \$19,977,814 in the December 31, 2023 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.

## **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 74% of the total General Fund revenues for FY 2026.

1. **Property Tax** – General Fund property tax revenues are forecasted to generate \$17,183,245 of revenues in the FY 2026 Proposed Budget. The County saw an increase of 5.69 % in its taxable value from tax year 2024 to 2025. Tax Increment Financing capture districts such as DDAs, TIFAs, and LDFAs capture approximately 3.56% or \$634,354, of the total available General Fund property taxes annually. Beginning in 2026, the City of Mt. Pleasant will be reinstituting a 75% tax capture of County funds for the Downtown Business District, this new capture has been budgeted for FY 2026. 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.

2. **State Shared Revenue** – Isabella County is expecting to receive \$1,753,496 in State Revenue Sharing for FY 2026. It needs to be noted that federal funding changes will have an effect on the State of Michigan and as of now, the State has not adopted its own FY 2026 budget. Those two factors could change the amount of revenue sharing the county will receive. Additionally, the Michigan Association of Counties continues to lobby the legislature to establish a State Revenue Sharing Trust Fund that is designed to ensure stability in future State Revenue Sharing.

#### **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, Great Lakes Bay Michigan Works 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 2026 is \$1,047,415.
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 2026 Proposed Budget includes budgeted transfers in of \$31,666 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 2026 Proposed Budget includes step pay adjustments as determined by the various salary schedules, and includes market pay adjustments as determined by the Amy Cell Compensation Study and implementation plan previously approved by the Board of Commissioners. Temporary, overtime, holiday pay and per diem budgets are based on actual costs from the past several years and/or best estimates for the upcoming year.
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, 2024 actuarial. The Defined Contribution retirement plan rates are based on the known employer contribution of 7%.
3. **Capital Projects** – The General Fund capital projects that are funded in the FY 2026 Proposed Budget totals \$250,000 and is for the replacement of a day treatment boiler and the replacement a roof top unit on the Trial Court Building. The Emergency Management department is also budgeting \$11,040 for Turbonet SSA software and the Register of Deeds is budgeting \$13,265 for archival storage services.
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 2026 Proposed 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 \$500,000 is also built into the FY 2026 Proposed 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 \$2,079,513 of General Fund expenses in the FY 2026 Proposed Budget and is used to supplement the following funds: GIS (\$10,117), Friend of the Court (\$350,000), Law Library (\$21,500), Child Care Fund (\$400,000), Materials Recovery Facility (\$350,000), Indigent Defense (\$239,607), Community Corrections (\$33,000), Community Mental Health (\$216,300), and the Central Michigan District Health Department (\$458,989).

### **OUTSTANDING ISSUES:**

1. **County Administration Building Rebuild Project** – The County is currently evaluating its options regarding the County Administration Building Project. Two options remain, rebuild at the 200 N. Main site or look at a brand-new building at a different location. At the time of this message, the County is still awaiting pricing to determine its next steps. No determination has been made regarding the old jail site.

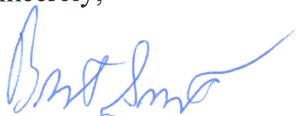
An amount of \$500,000 is built into the FY 2026 Proposed Budget for interest-only debt service on the anticipated financing of the County Administration Building Rebuild Project. The Board of Commissioners must adopt and publish a Notice of Intent that gives voters a 45-day referendum period to petition the Project.

2. **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 2026 Proposed Budget, General Fund is appropriating \$350,000 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 could 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.

I appreciate the cooperation of the County Board of Commissioners, County staff, Elected Officials and Department Heads in the preparation of the FY 2026 County Budget. I want to give out a special thanks to Finance Director Christine Witmer who led the budget effort. I respectfully submit the FY 2026 Proposed Budget for your consideration and approval.

Sincerely,



Brian Smith  
Administrator/Controller

# ISABELLA COUNTY BOARD OF COMMISSIONERS

## RESOLUTION NO. 2025-08

### Fiscal Year 2026 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) 2026, 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 2026 Budget for the General Fund, showing expenditures totaling \$25,554,813 based on an approved millage of 6.6100 mills; and

**BE IT FURTHER RESOLVED**, that the FY 2026 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, 2025 (January 1, 2026 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	\$92,103
County Drain Commissioner	\$75,431
County Register of Deeds	\$83,351



County Treasurer	\$96,100
County Prosecuting Attorney	\$137,315
County Sheriff	\$112,459
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, 2025:

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/Committee of the Whole 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 Committee/Committee of the Whole; and

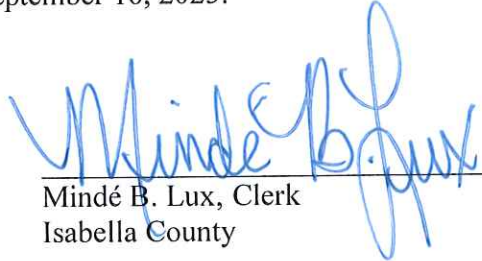
**BE IT FURTHER RESOLVED**, that only the Board of Commissioners be authorized to amend the budget in amounts greater than \$50,000 for non-equipment expenditures, and greater than \$25,000 for equipment expenditures, or when the amendment serves to increase the fund's overall adopted budget amount; and

**BE IT FURTHER RESOLVED**, that the County Administrator/Controller is authorized to cause the drafting and signing of contracts where necessary and appropriate within established budgetary limitations as found in Financial Management Policy No. 417 and that the Chairperson of the Board is authorized to sign said contracts that fall outside Policy No. 417 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 2026 Budgets for General Fund and Special Revenue Funds, the FY 2026 Isabella County Department Fee Schedules, and the FY 2026 - FY 2030 Capital Improvement Plan; and

**BE IT FURTHER RESOLVED**, that the Isabella County Board of Commissioners hereby approves the FY 2026 Budget, as presented, Tuesday, September 16, 2025.

  
\_\_\_\_\_  
Frank Engler, Chairperson  
Isabella County Board of Commissioners  
\_\_\_\_\_  
Mindé B. Lux, Clerk  
Isabella County

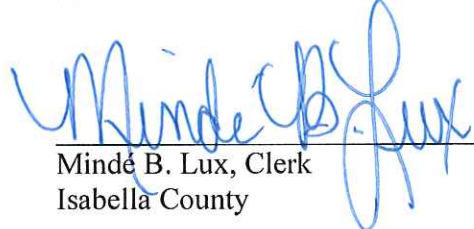
## ISABELLA COUNTY BOARD OF COMMISSIONERS RESOLUTION NO. 2025-09

**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 16, 2025, 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, 2026 through December 31, 2026.

  
\_\_\_\_\_  
Frank Engler, Chairperson  
Isabella County Board of Commissioners  
\_\_\_\_\_  
Mindé B. Lux, Clerk  
Isabella County

**Isabella County General Fund  
Adopted Budget**

<b>Sources of Funds</b>	<b>2024 Actual</b>	<b>2025 Amended Budget</b>	<b>2026 Adopted</b>
Taxes	16,385,674	16,659,158	17,343,595
Licenses and Permits	344,283	200,500	188,500
Federal and State	9,891,663	4,272,672	4,436,783
Charges for Services	1,924,001	1,834,000	1,790,125
Fines and Forfeitures	99,950	84,500	80,000
Interest and Rents	1,009,738	478,975	593,830
Other Revenue	50,838	111,400	142,400
Transfer in Other Funds	185,400	38,476	-
Transfer in Indirect Costs	841,965	713,325	1,047,415
Transfer in CPL	27,215	61,272	31,666
Use of Fund Balance	-	-	-
(includes use of Fund Balance)	\$ 30,760,727	\$ 24,454,278	\$ 25,654,314

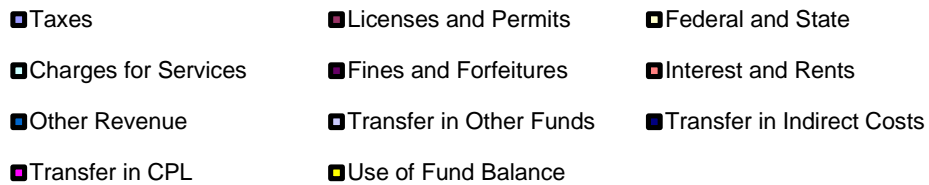
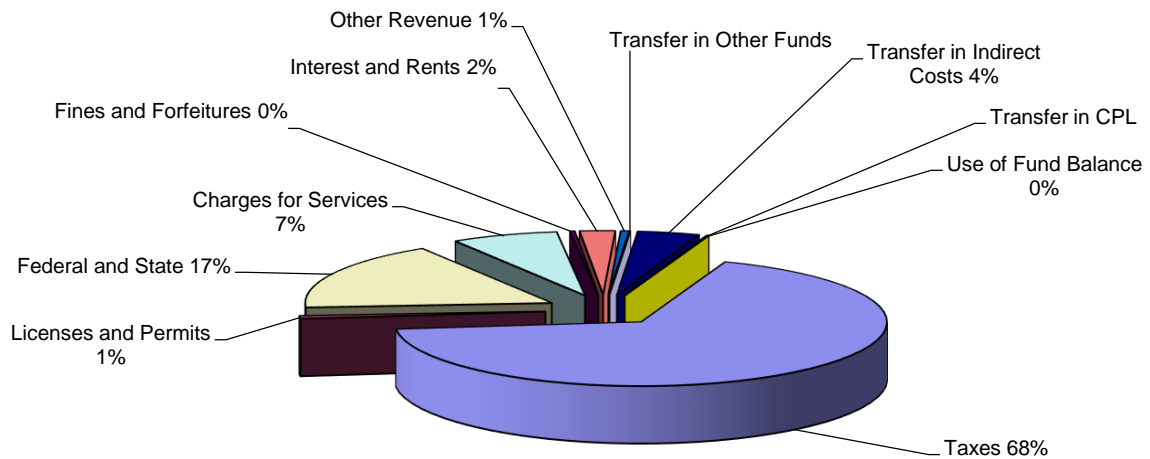
<b>Expenditures by Function</b>	<b>2024 Actual</b>	<b>2025 Amended Budget</b>	<b>2026 Adopted</b>
Legislative	586,326	229,193	249,479
Judicial	4,418,037	4,310,776	4,765,550
General Government	6,867,765	7,042,906	7,502,842
Public Safety	12,938,017	7,577,716	7,581,550
Community & Econ Development	383,967	330,667	282,821
Public Works	466,991	492,130	483,902
Health and Welfare	1,194,904	1,238,230	1,234,299
Other Financing Uses	5,704,855	4,913,237	3,454,370
Total Expenditures	\$ 32,560,862	\$ 26,134,855	\$ 25,554,813

Beginning Fund Balance	20,484,550	18,753,564	17,072,986
<i>Change (Use) of Fund Balance</i>	(1,730,986)	(1,680,578)	99,501
<b>Ending Fund Balance</b>	<b>\$ 18,753,564</b>	<b>\$ 17,072,986</b>	<b>\$ 17,172,487</b>

**Isabella County General Fund  
Revenue Summary**

Sources of Funds	2024 Actual	2025 Amended Budget	2026 Adopted
Taxes	16,385,674	16,659,158	17,343,595
Licenses and Permits	344,283	200,500	188,500
Federal and State	9,891,663	4,272,672	4,436,783
Charges for Services	1,924,001	1,834,000	1,790,125
Fines and Forfeitures	99,950	84,500	80,000
Interest and Rents	1,009,738	478,975	593,830
Other Revenue	50,838	111,400	142,400
Transfer in Other Funds	185,400	38,476	-
Transfer in Indirect Costs	841,965	713,325	1,047,415
Transfer in CPL	27,215	61,272	31,666
Use of Fund Balance	-	-	-
<b>TOTAL Revenues</b>	<b>\$ 30,760,727</b>	<b>\$ 24,454,278</b>	<b>\$ 25,654,314</b>

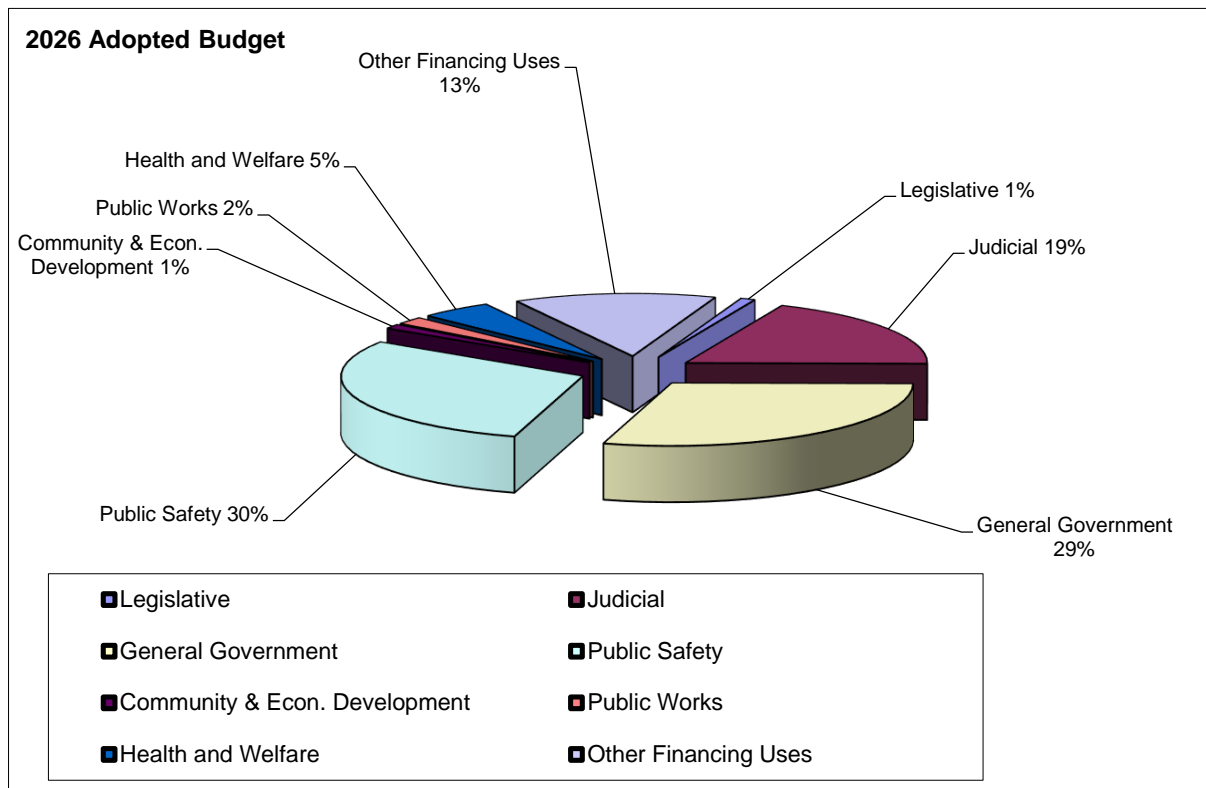
**2026 Adopted Budget**





## Isabella County General Fund Expenditure Summary

Expenditures by Function	2024 Actual	2025 Amended Budget	2026 Adopted
Legislative	586,326	229,193	249,479
Judicial	4,418,037	4,310,776	4,765,550
General Government	6,867,765	7,042,906	7,502,842
Public Safety	12,938,017	7,577,716	7,581,550
Community & Econ. Development	383,967	330,667	282,821
Public Works	466,991	492,130	483,902
Health and Welfare	1,194,904	1,238,230	1,234,299
Other Financing Uses	5,704,855	4,913,237	3,454,370
<b>TOTAL Expenditures</b>	<b>\$ 32,560,862</b>	<b>\$ 26,134,855</b>	<b>\$ 25,554,813</b>



2026 Adopted Budget  
GENERAL FUND EXPENDITURES  
Expenditures by Function

Isabella County General Fund Budget	2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
<b>LEGISLATIVE</b>				
Board of Commissioners	586,326	229,193	249,479	249,479
<b>JUDICIAL</b>				
Adult Drug Court	131,485	189,188	114,027	114,027
Jury Board	4,714	5,200	5,700	5,700
Juvenile Drug Court	100,456	113,692	106,524	106,524
Swift And Sure Sanctions	224,646	241,615	216,621	216,621
Trial Court	3,956,736	3,761,081	4,322,678	4,322,678
	<b>4,418,037</b>	<b>4,310,776</b>	<b>4,765,550</b>	<b>4,765,550</b>
<b>GENERAL GOVERNMENT</b>				
Administration	1,223,974	1,213,029	1,295,190	1,295,190
Central Services	118,876	100,000	110,000	110,000
Cooperative Extension	186,202	185,035	189,467	189,467
County Clerk	643,792	663,545	720,098	720,098
County Treasurer	277,663	297,993	326,980	323,520
Contingency	-	223,626	250,000	250,000
Court Building Costs	266,929	282,172	453,690	453,690
Drain Commissioner	383,382	382,274	441,061	429,983
Elections	196,991	84,300	66,465	66,465
Equalization	334,405	269,514	299,617	299,617
Facilities	710,660	675,386	672,905	672,905
Information Management	327,052	324,806	372,156	372,156
Managed Assigned Counsel	175,830	215,000	190,000	190,000
Prosecuting Attorney	1,558,232	1,704,637	1,650,103	1,650,103
Register of Deeds	410,390	375,089	435,915	424,948
Remonumentation	53,387	46,500	54,700	54,700
	<b>6,867,765</b>	<b>7,042,906</b>	<b>7,528,347</b>	<b>7,502,842</b>
<b>PUBLIC SAFETY</b>				
Animal Control	330,053	318,170	359,165	359,165
Corrections	3,737,943	4,017,704	4,520,643	4,520,643
Emergency Management	2,325,181	650,025	619,994	619,994
Marine Safety	7,455	6,600	7,800	7,800
Road Patrol	146,379	68,551	40,973	40,973
Sheriff	6,391,006	2,516,666	2,043,506	2,032,975
	<b>12,938,017</b>	<b>7,577,716</b>	<b>7,592,081</b>	<b>7,581,550</b>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>				
Community Development	383,967	330,667	282,821	282,821
	<b>383,967</b>	<b>330,667</b>	<b>282,821</b>	<b>282,821</b>
<b>PUBLIC WORKS</b>				
Drains at Large	438,683	441,080	427,751	427,751
Landfill	28,308	51,050	56,151	56,151
	<b>466,991</b>	<b>492,130</b>	<b>483,902</b>	<b>483,902</b>

2026 Adopted Budget  
GENERAL FUND EXPENDITURES  
Expenditures by Function

Isabella County General Fund Budget

	2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
<b>HEALTH AND WELFARE</b>				
District Health Allocation	458,898	458,989	458,989	458,989
Human Rights Committee	2,777	3,000	3,000	3,000
Medical Examiner	177,114	193,000	213,000	213,000
Mental Health	216,300	216,300	216,300	216,300
Other	10,155	10,000	10,000	10,000
Substance Abuse	149,165	148,317	144,406	144,406
Veterans Affairs	180,495	208,624	188,604	188,604
	<b>1,194,904</b>	<b>1,238,230</b>	<b>1,234,299</b>	<b>1,234,299</b>
<b>OTHER FINANCING USES:</b>				
Trans Out-Jail Construction Fund	4,219,769	1,684,994	-	-
Trans Out-Admin Bldg Debt		-	500,000	500,000
Trans Out-Other Funds	157,880	10,416	10,117	10,117
Trans Out-Friend of Court	265,000	315,000	350,000	350,000
Trans Out-Law Library	18,900	19,500	21,500	21,500
Trans Out-Child Care Fund	450,000	550,000	400,000	400,000
Trans Out-Capital Improvement Fund	-	194,021	-	-
Trans Out-Jail Debt	-	1,551,000	1,550,146	1,550,146
Trans Out-FIA	5,000	-	-	-
Trans Out-Recycling	315,000	315,000	350,000	350,000
Trans Out-Community Alternatives	33,000	33,000	33,000	33,000
Trans Out-MIDC Fund	240,306	240,306	239,607	239,607
	<b>5,704,855</b>	<b>4,913,237</b>	<b>3,454,370</b>	<b>3,454,370</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>				
	<b>32,560,862</b>	<b>26,134,855</b>	<b>25,590,849</b>	<b>25,554,813</b>

2026 Adopted Budget  
DEPARTMENT STAFFING

	FY 2025	FY 2026			
Fund 101 Department 101	FTE s	FTE s	Wages	Benefit Costs	Total
Commissioners	7.00	7.00	51,000	125,706	176,706
Fund 101 Department 172	FTE s	FTE s	Wages	Benefit Costs	Total
Administration	7.00	7.00	486,580	270,859	757,440
Fund 101 Department 215	FTE s	FTE s	Wages	Benefit Costs	Total
County Clerk	6.50	6.77	340,462	311,462	651,923
Fund 101 Department 228	FTE s	FTE s	Wages	Benefit Costs	Total
Information Systems	2.00	2.77	181,366	85,350	266,716
Fund 101 Department 253	FTE s	FTE s	Wages	Benefit Costs	Total
Treasurer	2.00	2.00	170,416	124,819	295,235
Fund 101 Department 257	FTE s	FTE s	Wages	Legacy Benefit Costs	Total
Equalization	0.00	0.00	-	43,407	43,407
Fund 101 Department 265	FTE s	FTE s	Wages	Benefit Costs	Total
Building and Grounds	4.00	4.00	227,973	162,232	390,205
Fund 101 Department 268	FTE s	FTE s	Wages	Benefit Costs	Total
Court Building	1.77	1.77	71,528	34,512	106,040
Fund 101 Department 281	FTE s	FTE s	Wages	Benefit Costs	Total
Trial Court	41.00	41.00	2,402,424	1,661,904	4,064,328
Fund 101 Department 282	FTE s	FTE s	Wages	Benefit Costs	Total
Swift and Sure Sanctions	2.00	2.00	123,716	90,250	213,966
Fund 101 Department 287	FTE s	FTE s	Wages	Benefit Costs	Total
Adult Drug Court	1.00	1.00	67,373	23,725	91,098
Fund 101 Department 288	FTE s	FTE s	Wages	Benefit Costs	Total
Juvenile Drug Court	1.00	1.00	67,394	38,818	106,212
Fund 101 Department 296	FTE s	FTE s	Wages	Benefit Costs	Total
Prosecuting Attorney	14.00	14.00	906,739	598,324	1,505,063

2026 Adopted Budget  
DEPARTMENT STAFFING

	FY 2025	FY 2026			
Fund 101 Department 301	FTE s	FTE s	Wages	Benefit Costs	Total
Sheriff	26.00	7.00	504,139	964,265	1,468,404
*Funding 19 *Funding 19 Road Deputies from Oct-Dec 2024 only					
Fund 101 Department 302	FTE s	FTE s	Wages	Legacy Benefit Costs	Total
Secondary Road Patrol	1.00	1.00	-	40,973	40,973
*Funding 1 f *Funding 1 Road Deputy from Oct-Dec 2024 only					
Fund 101 Department 311	FTE s	FTE s	Wages	Benefit Costs	Total
School Resource Officer	1.00	1.00	51,599	38,475	90,074
Fund 101 Department 312	FTE s	FTE s	Wages	Benefit Costs	Total
Mid Michigan Comm. College	1.00	1.00	63,623	7,641	71,264
Fund 101 Department 321	FTE s	FTE s	Wages	Benefit Costs	Total
Marine Safety	0.00	0.00	7,800	-	7,800
Fund 101 Department 351	FTE s	FTE s	Wages	Benefit Costs	Total
Corrections	24.77	27.00	1,890,797	1,271,263	3,162,060
Fund 101 Department 426	FTE s	FTE s	Wages	Benefit Costs	Total
Emergency Management	1.77	1.77	113,841	24,663	138,503
Fund 101 Department 430	FTE s	FTE s	Wages	Benefit Costs	Total
Animal Control	1.00	1.00	51,245	57,820	109,065
Fund 101 Department 442	FTE s	FTE s	Wages	Benefit Costs	Total
Drain Commissioner	3.00	3.00	198,094	209,325	407,419
Fund 101 Department 682	FTE s	FTE s	Wages	Benefit Costs	Total
Veterans Affairs	1.00	1.00	73,732	33,474	107,206
Fund 101 Department 703	FTE s	FTE s	Wages	Benefit Costs	Total
Community Development	2.00	2.00	125,743	55,948	181,690
Fund 101 Department 710	FTE s	FTE s	Wages	Legacy Benefit Costs	Total
MSU Cooperative Extension	0.00	0.00	-	15,828	15,827
Fund 101 Department 711	FTE s	FTE s	Wages	Benefit Costs	Total
Register of Deeds	3.00	3.00	197,994	159,046	357,040
Fund 208	FTE s	FTE s	Wages	Benefit Costs	Total
Parks and Recreation	23.53	23.93	936,399	324,882	1,261,281

2026 Adopted Budget  
DEPARTMENT STAFFING

	FY 2025	FY 2026			
Fund 205 Department 211	FTE s	FTE s	Wages	Benefit Costs	Total
Geographic Information Systems	0.10	0.10	10,169	12,044	22,213
Fund 215 Department 141	FTE s	FTE s	Wages	Benefit Costs	Total
Friend of the Court	10.00	10.00	557,315	443,558	1,000,872
Fund 259 Department 137	FTE s	FTE s	Wages	Benefit Costs	Total
Community Corrections	1.00	1.00	56,891	46,277	103,168
Fund 260 Department 260	FTE s	FTE s	Wages	Benefit Costs	Total
Indigent Defense	12.00	12.00	927,597	368,308	1,295,905
Fund 261	FTE s	FTE s	Wages	Benefit Costs	Total
Central Dispatch	15.00	15.00	941,391	590,259	1,531,650
Fund 264	FTE s	FTE s	Wages	Benefit Costs	Total
Local Corr Officer Training	0.00	0.00	13,000	-	13,000
Fund 273	FTE s	FTE s	Wages	Benefit Costs	Total
CDBG Housing Assistance	0.00	0.15	6,065	10,400	16,465
Fund 286	FTE s	FTE s	Wages	Benefit Costs	Total
Commission on Aging	30.99	30.99	1,467,656	936,861	2,404,517
Fund 292 Department 664	FTE s	FTE s	Wages	Benefit Costs	Total
Child Care Fund	1.00	1.00	67,392	42,888	110,280
Fund 516 Department 254	FTE s	FTE s	Wages	Benefit Costs	Total
Delinquent Tax Revolving Fund	2.00	2.00	87,665	63,159	150,824
Fund 519 Department 254	FTE s	FTE s	Wages	Benefit Costs	Total
PA 123 Fund	1.00	1.00	50,132	33,256	83,389
Fund 542 Department 371	FTE s	FTE s	Wages	Benefit Costs	Total
Inspections	5.40	5.40	374,226	257,413	631,639
Fund 596	FTE s	FTE s	Wages	Benefit Costs	Total
Recycling Material Recovery Facility	10.31	10.31	533,977	279,414	813,391





# ISABELLA COUNTY FULL-TIME EMPLOYEE 2026 HEALTH INSURANCE RATES

## 2026 Annual Health Insurance Rates Effective January 1, 2026 through December 31, 2026

The following chart summarizes the 2026 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 PREMIUM	EMPLOYEE ANNUAL COST-SHARE	EMPLOYEE COST-SHARE PER 26 PAYS
<b>OPTION A</b>			
Single	\$9,129.20	\$1,611.04	\$61.96
2 Person	\$21,741.30	\$3,836.70	\$147.57
Family	\$27,588.96	\$4,868.64	\$187.26
<b>OPTION B</b>			
Single	\$9,204.79	\$746.33	\$28.71
2 Person	\$21,907.63	\$1,776.29	\$68.32
Family	\$27,833.25	\$2,256.75	\$86.80
<b>OPTION C</b>			
Single	\$9,424.92	\$0.00	\$0.00
2 Person	\$22,421.16	\$0.00	\$0.00
Family	\$28,511.64	\$0.00	\$0.00
<b>DENTAL VISION ONLY</b>			
Single	\$497.16	\$0.00	\$0.00
2 Person	\$994.32	\$0.00	\$0.00
Family	\$1,728.12	\$0.00	\$0.00
<b>OPT OUT of HEALTH INSURANCE:</b>			<b>AMOUNT PAID TO EMPLOYEE IN LIEU</b>
OPT OUT of Medical, Prescription, Dental AND Vision Insurance:			\$ 200.00 per pay
OPT OUT with SINGLE Dental/Vision Insurance ONLY:			\$ 181.67 per pay
OPT OUT with 2 PERSON Dental/Vision Insurance ONLY:			\$ 163.34 per pay
OPT OUT with FAMILY Dental/Vision Insurance ONLY:			\$ 136.30 per pay

**Isabella County  
FY 2026 Personnel Requests**

Fund/ Dept.	Title of Position	FT/ PT	Hrs/ Wk	Salary Grade Requested	New	Other	Wages	Benefits	Incremental Costs	Comments	Recommd. Admin
101-228 IT	IT Technician	PT	29.0	10, start	x		36,111	3,763	39,874	Critical position for managing County IT requirements and user needs	Yes
101-268 Facilities/TC Bldg	Custodian	FT	37.5	6, year 5		x	7,981	29,889	37,870		No
101-296 PA	Senior Assistant PA	FT	37.5	16.5, start		x	76,438	39,706	116,144		No
101-426 EOC	Homeland Security Planner	PT	29.0	10, year 5		x	14,000	1,126	15,126		No
101-711 ROD	Deputy Register of Deeds	FT	37.5	6, start		x	30,738	30,814	61,552		No
									<b>\$ 270,565.30</b>	<b>TOTAL GENERAL FUND</b>	

Isabella County  
FY 2026 Capital Improvement Requests Summary  
*General Fund*

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
101-265 Facilities	Day Treatment boiler replacement (2)	\$ 35,000	Yes	General Fund - Facilities Dept.
101-268 Facilities	Trial Court rooftop unit replacement (south end)	\$ 215,000	Yes	General Fund - Facilities Dept.
101-426 EOC	Turbonet SSA software	\$ 11,040	Yes	General Fund - Emergency Mgt.
101-711 ROD	Archival storage services	\$ 13,265	Yes	General Fund - ROD
	<b>Total General Fund Capital Requests</b>	<b>\$ 274,305</b>	<b>\$ 274,305</b>	

Isabella County  
FY 2026 Capital Improvement Requests Summary  
*Other Funds*

Fund/ Department	Project	Requested Cost	Recommended Admin.	Notes and Other Sources
Parks	UTV JD Gator	\$ 12,000	Yes	Parks Fund - Est. trade-in value \$2,000
	Herrick Recreation Area renovations	\$ 424,850	Yes	Parks Fund - DNR Spark Grant \$319,000
	Herrick Recreation Area renovations	\$ 171,000	Yes	Parks Fund - DNR Passport Grant
	Coldwater Lake Family Park Sewer Connection	\$ 444,000	Yes	Parks Fund - ARPA \$250,000, Tribal 2% \$50,000
	3/4 ton 4x4 truck with plow	\$ 80,000	Yes	Parks Fund
	Tractor	\$ 50,000	Yes	Parks Fund
	Zero-turn Mower	\$ 20,000	Yes	Parks Fund - Est. trade-in value \$2500
Inspections	Truck Replacement	\$ 40,100	Yes	Insp. Fund - Trade-in value est. \$19,000
	<b>Total Other Funds Capital Requests</b>	<b>\$ 1,241,950</b>	<b>\$ 1,241,950</b>	
	<b>Total General Fund Capital Requests</b>	<b>\$ 274,305</b>	<b>\$ 274,305</b>	
	<b>Grand Total</b>	<b>\$ 1,516,255</b>	<b>\$ 1,516,255</b>	

**ISABELLA COUNTY 5 YEAR  
CAPITAL IMPROVEMENT PLAN**

Facility	Project Description	FY2026	FY2027	FY2028	FY2029	FY2030
Animal Control	Parking lot - seal/paint		\$ 10,000	\$ 15,000		
Animal Control	Air unit replacement					
Animal Control	Furnance replacement in feline building					
Animal Control	Epoxy flooring for feline and quarantine kennels					
CMDHD	Air unit replacement (3 total)		\$ 30,000	\$ 30,000	\$ 30,000	
County Building	Acid wash exterior building		\$ 50,000			
County Building	Parking lot - repair/seal and paint		\$ 15,000			
County building	Replace signage out front with a new lighted sign					
Courthouse	Carpet replacement - 2nd floor					
Courthouse	Replacement of obsolete control board in one elevator					
Courthouse	Seal exterior block walls					
Courthouse	Parking lot - seal and paint		\$ 15,000			
Courthouse	Boiler replacement (1 boiler)					
Courthouse	Rooftop unit replacement (South end)	\$ 215,000				
Facilities	Portable commercial generator			\$ 40,000		
Facilities	Additional Capital		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
MSP/CMDHD/EOC-911	Parking lot - repair/seal and paint				\$ 18,000	
MSP/CMDHD/EOC-911	Roof Replacement - MSP/CMDHD/EOC-911					
<b>Total General Fund by Fiscal Year</b>		<b>\$ 215,000</b>	<b>\$ 195,000</b>	<b>\$ 160,000</b>	<b>\$ 123,000</b>	<b>\$ 75,000</b>
Commission on Aging	Door replacements		\$ 40,000			
	Parking lot - repair/seal and paint			\$ 15,000		
Day-Treatment Center	Boiler replacement (2 boilers)	\$ 35,000				
Day-Treatment Center	Parking lot - repair/seal and paint		\$ 12,000			\$ 12,000
Material recovery Facilities	Roof replacement					
Public Defenders	Parking lot - repair/seal and paint					
		\$ 35,000	\$ 52,000	\$ 15,000	\$ -	\$ 12,000

## 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
*Market rate adjustment for price increases and shipping cost	
Bin Cover	\$2.00

\*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	\$18.00
Standard Truck Bed 4' X 8', level with bed of truck	\$36.00
3/4 truck bed 4' X 6.5', level with the bed of truck	\$24.00
Grass Clippings & Leaves, per 33 gallon bag	\$2.50

### **Tires**

Car 18" or less	\$7.50 off rim / \$8.50 on rim
Semi-truck 19" or more	\$14.50 off rim / \$15.50 on rim
NOTE: For tires larger than semi, engine search Michigan Recycling Directory to find the nearest	

### **Automotive**

Motor Oil	\$1.50 Per gallon
Oil Filter	\$1.50 Per filter
Antifreeze	\$1.50 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 <b>Memorial Day, July 4th, Labor Day and Veterans Day</b>	Free Daily Pass	Free Daily Pass

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

Entrance Fees	County Resident	Non-County
Basic Watercraft - Annual	\$5.00	\$5.00
Trailered 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
*Extended Stay Camping Payment Plan Installment	\$15.00/scheduled payment	\$15.00/scheduled payment
*Extended Stay Camping Payment Plan Late Fee	\$50/scheduled payment	\$50/scheduled payment
Processing Fee (there is a \$5.00 processing fee charged per individual campsite, cabin or pavilion)	\$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.		

### 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
Marsh Pavilion	\$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
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**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	\$500.00
Mooring Payment Late Fee	\$50.00

Call the Parks Main Office at (989) 317-4083 for availability.

**Miscellaneous Fees:**

RV Dump/Fill Fee (not a fee for campers)	\$10.00
Tribute Bench Fee	\$1,200.00

*\*Tribute Bench pricing is subject to change pending final site plan.*

## 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)	\$ 167.00
Refuse PBT (257.625A2)	\$ 190.00
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, Parenting Time, Support, or Divorce	\$ 80.00
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

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

**\*EFFECTIVE JANUARY 01, 2025**

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

TYPE	CURRENT CHARGES	NEW CHARGES*
Minimum Quarterly Charge: <b>5/8" Meters</b> (Residential)	\$76.70	<b>\$78.62</b>
Minimum Quarterly Charge: <b>1" Meters</b>	\$84.38	<b>\$86.49</b>
Readiness-To-Serve/Hydrant Fee/Per Quarter; Vacant/Disconnected Lots-Residential	\$76.70	<b>\$78.62</b>
Consumption Charge	\$4.161374/1000 Gallons/Actual Consumption	<b>\$4.16</b> /1000 Gallons
WAT (Water) <b>RATE FACTOR</b>	(\$4.059877 x 1.025* = \$4.161374/1000 gals.)	
CUM (Cubic Meters) <b>RATE FACTOR</b>	(\$1.072623 x 1.025* = <b>\$1.099438</b> /cu. meter)	<b>\$1.099438</b> /cu. meter
Cubic Meters = \$ Unit Equivalent	(\$4.161374 rate / 3.785 cu. m. = 1.099438)	

1,000 gals. = 3.785 cubic meters

### **RESIDENTIAL HOOK-UP FEES**

TYPE	CURRENT CHARGE	NEW CHARGE*	PER
NEW HOOK-UP, Residential ¾ inch	\$792.00	<b>\$811.80</b>	Connection

### **DISCONNECT AND RECONNECT CHARGES**

TYPE	DURING	CURRENT CHARGE	NEW CHARGE*	PER
Regular Seasonal	Regular working hours with 48 hours notice	\$45.25	<b>\$46.38</b>	Service Call
	Less than 48 hours notice or other than regular hours	\$96.16	<b>\$98.56</b>	Service Call
	Regular working hours with 120 hours' notice (5 working days)	\$45.25	<b>\$46.38</b>	Service Call
Non-Payment	Regular working hours only	\$84.85	<b>\$86.97</b>	Reconnect

### **GENERAL CHARGES**

TYPE	CURRENT CHARGE	NEW CHARGE*	PER
Beginning/Final Meter Reading	\$39.60	<b>\$40.59</b>	Read Request
NSF-Check Charge	\$45.25	<b>\$46.38</b>	Check
Name or Address Change on Account	\$33.95	<b>\$34.80</b>	Each

\*Minimum Fee increases per Ordinance No. 1, Resolution 2018-1

Minimum Inflation Rate Multiplier = 2.5% (Use (1.).025 factor))

6/18/2024

## **Animal Control**

### **Adoption Fees**

#### **Dogs**

\$224 includes:

License Fee	\$ 10.00
HATS Medical Expenses	\$ 224.00

#### **Puppies**

\$310 includes:

License Fee	\$ 10.00
HATS Medical Expenses	\$ 300.00

#### **Kittens**

\$95 includes:

HATS Medical Expenses	\$ 95.00	or 2 for \$100
Adult Cats:	\$ 75.00	total
Senior Cats:	\$ 75.00	total

#### **Other Service Fees:**

##### **Release Fees:**

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

##### **Impound Fees:**

Dog	\$ 35.00	1st offense	\$35
Plus \$10 per day for boarding		2nd offense	\$55
		3rd offense	\$75

##### **Impound Fees:**

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

## **Treasurer**

### **Licensing Fees**

In order to get a multi-year license, rabies vaccination must be valid through March 1st

#### **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

#### **Puppies (Age up to 6 months old)- Fees after July 14th.**

**1 Year M/F \$10                      Unsexed/Sr Citizen \$5**  
**2 Year M/F \$30                      Unsexed/Sr Citizens \$15**

Service Dog License – Free\*

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

## **Register of Deeds**

### **Statutory Fees**

#### **Recording Fees**

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

\$30.00 flat fee per document

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

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

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

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

Warranty Deed

Any Deed which contains a covenant of warranty

Land Contract

Assignment of Land Contract with warranty clause

Master Deed for Condominium

#### **Tax Certificates**

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

Checks payable to Isabella County Treasurer

#### **Name Search Fee**

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





# 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

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### 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

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### ***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 Community Development Department

## Permit Fee Schedule

### Residential Building Permits

ALL PERMIT FEES ARE DOUBLED IF WORK COMMENCES WITHOUT A PERMIT

Building Permits include all activities 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 upon the Bureau of Construction Coes Square Foot Construction Cost Table (see attached).

#### Total Construction Value

Up to \$1,000(includes one inspection only) .....	\$70
\$1,000 to \$10,000 .....	\$70 plus \$10 per \$1,000 over \$1,000
\$10,001 to \$100,000 .....	\$160 plus \$3 per \$1,000 over \$10,000
\$100,001 to \$500,000 .....	\$430 plus \$2 per \$1,000 over \$100,000
\$500,001 and Up .....	\$1230 plus \$3 per \$1,000 over \$500,000

Administration Fee.....	\$50.00
(required for all)	
Residential Plan Review.....	\$50.00
Certificate of Occupancy .....	\$25.00
(required for all except, decks, siding, window and door replacements, demolition and re-roof permits)	

Additional Inspection.....	\$70.00
Work not Involving ft <sup>2</sup> (siding, window/door, residential demolition, re-roof).....	\$70.00 ea.

#### Mobile/Manufactured Fees

Single Wide Mobile .....	\$73.00
(plus, foundation fee)	
Double Wide Mobile/Manufactured.....	\$88.00
(plus, foundation fee)	

#### Foundation Fees

Piers.....	\$33.00
(single/double wide only)	
Crawl Space.....	\$44.00
(mobile/manufactured only)	

Re-Open Expired Permit.....	\$50.00
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- An **Issued permit** is *automatically* extended upon completion of an inspection and **cannot** be extended by a written request.
- An **Expired permit** *may* be extended within **30-days** of expiration by written request **and** payment of fee.
- A **Closed permit** *requires* a new permit.

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



# Isabella County Community Development Department

## Permit Fee Schedule

### Commercial/Industrial Building Permits

ALL PERMIT FEES ARE DOUBLED IF WORK COMMENCES WITHOUT A PERMIT

Building Permits include all activities 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 upon the Bureau of Construction Coes Square Foot Construction Cost Table (see attached).

#### Total Construction Value

Up to \$1,000(includes one inspection only)	\$70
\$1,000 to \$10,000	\$70 plus \$10 per \$1,000 over \$1,000
\$10,001 to \$100,000	\$160 plus \$3 per \$1,000 over \$10,000
\$100,001 to \$500,000	\$430 plus \$2 per \$1,000 over \$100,000
\$500,001 and Up	\$1230 plus \$3 per \$1,000 over \$500,000

Administration Fee..... \$50.00  
(required for all)

#### Commercial/Industrial Plan Review Fee

Up to \$500,000	0.0013 of valuation, minimum \$100.00
\$500,000 and Up	\$650 plus 0.0003 of valuation over \$500,000

Trades (ea.)..... 25% of Commercial/Industrial Plan Review Fee

Certificate of Occupancy..... \$25.00

Additional Inspection..... \$70.00

Demolition .....\$0.05/sqft of demolition  
(plus, one inspection minimum and administration fee)

Re-Open Expired Permit..... \$50.00

- An **Issued permit** is *automatically* extended upon completion of an inspection and **cannot** be extended by a written request.
- An **Expired permit** *may* be extended within **30-days** of expiration by written request **and** payment of fee.
- A **Closed permit** *requires* a new permit.

Wind Turbine.....\$10 per linear 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)

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



# Isabella County Community Development Department

## Permit Fee Schedule

### 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 "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	144.53	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	293.67	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

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



# ELECTRICAL PERMIT APPLICATION

Isabella County Community Development/Inspections  
200 N Main St  
Mt. Pleasant MI 48858  
(989) 317-4061

\*OFFICE USE ONLY\*

Permit No.: \_\_\_\_\_

Date: \_\_\_\_\_

Check No.: \_\_\_\_\_

Receipt No.: \_\_\_\_\_

## 1. PROPERTY OWNER / JOB LOCATION

Name	Phone Number	Property Tax ID:	
Job Street Address	City	Township	Section
Owner Mailing Address	City	State	Zip Code
Owner Email Address			

## 2. CONTRACTOR INFORMATION (May be left blank if the Property Owner is completing the work.)

Contractor Name	Contractor License Number	Expiration Date	
Contractor Address	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 Email Address			

## 3. TYPE OF JOB

<input type="checkbox"/> New Building/Structure	<input type="checkbox"/> Alteration	<input type="checkbox"/> Service Only	<input type="checkbox"/> Fire Suppression	<input type="checkbox"/> Manufactured Home
<input type="checkbox"/> Addition	<input type="checkbox"/> Repair	<input type="checkbox"/> Utility	<input type="checkbox"/> Special Inspection	<input type="checkbox"/> Mobile Home
Description of Work:				

## 4. PLANS REQUIRED

## 5. PLAN REVIEW REQUIRED

Is this new multi-family construction?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO	Is the electrical system less than 400 amps? Number of amps: _____	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
Is this new commercial construction?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO	Is the building less than 3,500 ft <sup>2</sup> in area? Area of building (in ft <sup>2</sup> ): _____	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
Is this new industrial construction?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO	If you answer YES to at least one of the questions above, a plan review is not required. However, the Electrical Inspector may require a plan review for unique or unusual work.				
If you answer YES to any of the questions above, plans are required.					If you answer NO to both of the questions above, a Plan Review is required. Please contact the Community Development / Inspections department for information on submitting a Plan Review Application.				

The purpose of a Plan Review is to assure the construction project is designed in compliance with the code. If there are issues of noncompliance, they may need to be addressed during the review process.

Answer all questions in the Plan Review section to determine if a plan review is required for this project. If you answered NO to certain questions, a plan review application is required to be submitted. Please contact the Community Development Inspections office for details on submitting a plan review application.

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

6. FEE CHART	Fee	#Items	Total
<b>Administrative Fee</b> (Non-Refundable)	<b>\$50.00</b>	<b>1</b>	<b>\$50.00</b>
<b>Circuits</b>	\$4.00 each		
<b>Data/Telecommunication Outlets – per 25</b>	\$7.00 each		
<b>Dishwasher</b>	\$4.00 each		
<b>Electrical Heating Units</b> (Baseboard)	\$4.00 each		
<b>Feeders – Bus Ducts, Etc. – Per 50</b>	\$7.00 each		
<b>Fire Alarm System (Not Smoke Detectors)</b>	\$61.00 each		
<b>Furnace – Unit Heater</b>	\$6.00 each		
<b>Garbage Disposal</b>	\$4.00 each		
<b>Inspection – Rough Additional/Special</b>	\$70.00 each		
<b>Inspection – Final</b>	<b>\$70.00 each</b>	<b>1</b>	<b>\$70.00</b>
Under special circumstances an hourly fee for inspection services may be assessed at a rate of \$55.00 per hour.			

	Fee	#Items	Total
<b>K.V.A. &amp; H.P. Rated Equipment</b> (not for solar panel use)	Up to 25 K.V.A. or H.P. \$7.00 each		
	Each Additional 25 K.V.A. or HP (or fraction thereof) \$10.00 each		
<b>Letter of Compliance</b> (upon request)	\$20.00		
<b>Lighting Fixture/Outlets – Per 25</b>	\$7.00 each		
<b>Manufactured/Mobile Homes</b>	\$36.00 each		
<b>Power Outlets 220V</b> (Ranges, Dryers, Etc.)	\$7.00 each		
<b>Range Hood</b>	\$4.00 each		
<b>Re-Open Expired Permit</b>	\$50.00		
<b>Service</b> (Per Meter)	Up to 200 AMPs	\$10.00 each	
	201-600 AMPs	\$14.00 each	
	Over 600 AMPs	\$19.00 each	
<b>Signs – Per Circuit</b>	\$7.00 each		
<b>Solar Panel</b>	\$2.00 each panel		
<b>Total Fee</b> (must include non-refundable \$50.00 administrative fee and \$70.00 final inspection)			

## 7. 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 residential structure. Violators of Section 23a are subject to civil fines.**

Signature of Electrical Contractor

Date:

Signature of Property Owner (if property owner is the applicant)

Date:

Property Owner Driver's License Number:  
(required if property owner is the applicant)

**Homeowner Affidavit : I hereby certify that the proposed work is authorize by the owner of record and that I have been authorized by the owner to make this application as his/her authorized agent, and we agree to conform to all applicable laws of the State of Michigan. All information submitted on this application is accurate to the best of my knowledge.**

Electrical work shall not be started until the electrical permit has been issued. All installations shall be in conformance with the State Electrical Code. **No work shall be concealed until the work has passed an inspection.** You are required to call the inspection line at (989) 317-4220 and provide the required details a minimum of 24 hours in advance.

**EXPIRATION OF PERMIT:** A permit remains valid as long as work is progressing, and inspections are requested and conducted. A valid permit shall expire if the authorized work is not commenced within 180 days after issuance of the permit or if the authorized work is suspended or abandoned for a period of 180 days after the time of commencing the work. **Expired permits may be extended upon submission of a written request and payment of a \$50.00 fee within 30 days of expiration.** Otherwise, the permit shall be closed. A closed permit requires a new permit application.

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





# MECHANICAL PERMIT APPLICATION

Isabella County Community Development/Inspections  
200 N Main St  
Mt. Pleasant MI 48858  
(989) 317-4061

**\*OFFICE USE ONLY\***

Permit No.: \_\_\_\_\_

Date: \_\_\_\_\_

Check No.: \_\_\_\_\_

Receipt No.: \_\_\_\_\_

## 1. PROPERTY OWNER / JOB LOCATION

Name	Phone Number	Property Tax ID:	
Job Street Address	City	Township	Section
Owner Mailing Address	City	State	Zip Code
Owner Email Address			

## 2. CONTRACTOR INFORMATION (May be left blank if the Property Owner is completing the work.)

Contractor Name	Contractor License Number	Expiration Date	
Contractor Address	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 Email Address			

## 3. TYPE OF JOB

<input type="checkbox"/> New Building/Structure	<input type="checkbox"/> Alteration	<input type="checkbox"/> Fire Suppression	<input type="checkbox"/> Manufactured Home
<input type="checkbox"/> Addition	<input type="checkbox"/> Repair	<input type="checkbox"/> Special Inspection	<input type="checkbox"/> Mobile Home
Description of Work:			

## 4. PLANS REQUIRED

Is this new multi-family construction?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
Is this new commercial construction?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
Is this new industrial construction? <input type="checkbox"/> YES <input type="checkbox"/> NO				
If you answer YES to any of these questions, plans are required.				

## 5. PLAN REVIEW REQUIRED

### SECTION 1

Is the building a one- or two-family dwelling?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
If you answered NO, skip to Section 2, otherwise answer the next question in Section 1.				
Is the total building heating/cooling system rating 375,000 BTU or less?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
What is the BTU rating?				
If you answered NO to the above question, a plan review IS required.				

### SECTION 2 For a business, mercantile or storage buildings.

Does the building have HVAC equipment only?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
Is there only one fire area?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
Is the building less than 3,500 ft <sup>2</sup> ?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
What is the building area (in ft <sup>2</sup> )?				
If you answered NO to any question in section 2, a plan review IS required.				

The purpose of a Plan Review is to assure the construction project is designed in compliance with the code. If there are issues of noncompliance, they may need to be addressed during the review process.

Answer all questions in the Plan Review section to determine if a plan review is required for this project. If you answered NO to these questions, a plan review application is required to be submitted. Please contact the Community Development Inspections office for details on submitting a plan review application.

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

6. FEE CHART		Fee	#Items	Total
<b>Administrative Fee</b> (Non-Refundable)		<b>\$50.00</b>	<b>1</b>	<b>\$50.00</b>
<b>Air Handlers</b>	1,000 to 10,000 CFM	\$19.00 each		
	Over 10,000 CFM	\$55.00 each		
<b>Bath/Kitchen Fans</b> (less than 1,000 CFM)		\$7.00 each		
<b>Central A/C, Split Refrigeration, Evap. Cooling</b>		\$24.00 each		
<b>Chillers / Cooling Towers / Compressors</b>		\$28.00 each		
<b>Chimney (Factory Built), Chimney Re-lining or B-Vent</b>		\$23.00 each		
<b>Commercial Hoods</b>		\$19.00 each		
<b>Dampers</b> (Flue, Vent, Fire)		\$7.00 each		
<b>Duct Systems / Hydronic Piping</b>		\$23.00 each		
<b>Fire Suppression</b> (min \$19.00, rounded to the nearest \$1.00)		\$0.55 / head		
<b>Fireplace and Vent</b>		\$24.00 each		
<b>Gas Piping</b> (each outlet)		\$7.00 each		
Under special circumstances an hourly fee for inspection services may be assessed at a rate of \$55.00 per hour.				

			Fee	#Items	Total
<b>Heating Systems</b>	Gas	<input type="checkbox"/>	\$31.00 each		
	Heat Pump				
	HVAC				
	Oil				
	Solid Fuel				
<b>Humidifiers, Heat Recovery, VAV Box, Unit Ventilators</b>			\$10.00 each		
<b>Infrared/Terminal Unit Heaters</b>			\$19.00 each		
<b>Inspection – Rough, Additional, Special</b>			\$ 70.00 each		
<b>Inspection - Final</b>			<b>\$ 70.00 each</b>	<b>1</b>	<b>\$70.00</b>
<b>Manufactured/Mobile Home</b>			\$36.00 each		
<b>Letter of Compliance</b> (upon request)			\$20.00		
<b>Tanks (LPG fuel Oil)</b> Inc. Piping to Building			\$19.00 each		
<b>Water Heater and Vent</b>			\$10.00 each		
<b>Total Fee</b> (must include non-refundable \$50.00 administrative fee and \$70.00 final inspection)					

## 7. 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 residential structure. Violators of Section 23a are subject to civil fines.**

Signature of Mechanical Contractor

Date:

Signature of Property Owner (if property owner is the applicant)

Date:

Property Owner Driver's License Number:  
(required if property owner is the applicant)

**Homeowner Affidavit : I hereby certify that the proposed work is authorize by the owner of record and that I have been authorized by the owner to make this application as his/her authorized agent, and we agree to conform to all applicable laws of the State of Michigan. All information submitted on this application is accurate to the best of my knowledge.**

Mechanical work shall not be started until the mechanical permit has been issued. All installations shall be in conformance with the State Mechanical Code. **No work shall be concealed until the work has passed an inspection.** You are required to call the inspection line at (989) 317-4220 and provide the required details a minimum of 24 hours in advance.

**EXPIRATION OF PERMIT:** A permit remains valid as long as work is progressing, and inspections are requested and conducted. A valid permit shall expire if the authorized work is not commenced within 180 days after issuance of the permit or if the authorized work is suspended or abandoned for a period of 180 days after the time of commencing the work. **Expired permits may be extended upon submission of a written request and payment of a \$50.00 fee within 30 days of expiration.** Otherwise, the permit shall be closed. A closed permit requires a new permit application.

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



# PLUMBING PERMIT APPLICATION

Isabella County Community Development/Inspections  
200 N Main St  
Mt. Pleasant MI 48858  
(989) 317-4061

\*OFFICE USE ONLY\*

Permit No.: \_\_\_\_\_

Date: \_\_\_\_\_

Check No.: \_\_\_\_\_

Receipt No.: \_\_\_\_\_

**1. PROPERTY OWNER / JOB LOCATION**

Name	Phone Number	Property Tax ID:	
Job Street Address	City	Township	Section
Owner Mailing Address	City	State	Zip Code
Owner Email Address			

**2. CONTRACTOR INFORMATION (May be left blank if the Property Owner is completing the work.)**

Contractor Name	Contractor License Number	Expiration Date	
Contractor Address	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 Email Address			

**3. TYPE OF JOB**

<input type="checkbox"/>	New Building/Structure	<input type="checkbox"/>	Alteration	<input type="checkbox"/>	Sewer Only	<input type="checkbox"/>	Special Inspection	<input type="checkbox"/>	Manufactured Home
<input type="checkbox"/>	Addition	<input type="checkbox"/>	Repair	<input type="checkbox"/>	Water Service Only	<input type="checkbox"/>	Other	<input type="checkbox"/>	Mobile Home
Description of Work:									

**4. PLANS REQUIRED****5. PLAN REVIEW REQUIRED**

Is this new multi-family construction?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO	Is the one or two-family dwelling not more than 3,500 ft <sup>2</sup> of building area?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
Is this new commercial construction?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO	Has the alterations and/or repair work been determined by the plumbing inspector to be minor in nature?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
Is this new industrial construction?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO	Does the assembly, business, mercantile and storage buildings required a plumbing fixture count less than 12?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
If you answer <b>YES</b> to any of the questions above, plans are required.					If you answer <b>NO</b> to any of the questions above, a Plan Review is required. Please contact the Community Development / Inspections department for information on submitting a Plan Review Application.				

The purpose of a Plan Review is to assure the construction project is designed in compliance with the code. If there are issues of noncompliance, they may need to be addressed during the review process.

Answer all questions in the Plan Review section to determine if a plan review is required for this project. If you answered NO to these questions, a plan review application is required to be submitted. Please contact the Community Development Inspections office for details on submitting a plan review application.

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

**6. FEE CHART**

	Fee	#Items	Total
<b>Administrative Fee</b> (Non-Refundable)	<b>\$50.00</b>	<b>1</b>	<b>\$50.00</b>
<b>Connection to bldg. drain to bldg. sewer</b>	\$6.00 each		
<b>*Fixtures, Drains, Water Connected Appliances</b>	\$6.00 each		
<b>Inspection – Rough, Underground Additional, Special</b>	\$70.00 each		
<b>Inspection – Final</b>	<b>\$70.00 each</b>	<b>1</b>	<b>\$70.00</b>
<b>Letter of Compliance</b> (upon request)	\$20.00		
<b>Manholes, Catch Basins</b>	\$6.00 each		
<b>Manufactured or Mobile Home</b>	\$36.00		
<b>Reduced Pressure Zone Backflow Preventor</b>	\$6.00 each		
<b>Sewage Ejectors, Sumps</b>	\$6.00 each		
Under special circumstances an hourly fee for inspection services may be assessed at a rate of \$55.00 per hour.			

		Fee	#Items	Total
<b>Sewers</b> (sanitary, storm, or combined)	Less than 6"	\$6.00 each		
	6" & Over	\$22.00 each		
<b>Stacks</b> (Soil, Waste, Vent & Conductor)		\$3.00 each		
<b>Sub-Soil Drains</b>		\$3.00 each		
<b>Water Distributing Pipe (System)</b>	¾" Water Dist. Pipe	\$6.00 each		
	1" Water Dist. Pipe	\$9.00 each		
	1 ¼" Water Dist. Pipe	\$13.00 each		
	1 ½" Water Dist. Pipe	\$18.00 each		
	2" Water Dist. Pipe	\$22.00 each		
	Over 2" Water Dist. Pipe	\$26.00 each		
<b>Water Service</b>	Less than 2"	\$6.00 each		
	2" to 6"	\$22.00 each		
	Over 6"	\$44.00 each		
<b>Total Fee</b> (must include non-refundable \$50.00 administrative fee and \$70.00 final inspection)				

**FEE CLARIFICATION**

\*FIXTURES, FLOOR DRAINS, SPECIAL DRAINS &amp; WATER CONNECTED APPLIANCES INCLUDE:

Water Closets	Sink (any description)	Stop Sink	Drinking Fountain	Water Connected Dental Chair	Grease Trap
Bathub	Emergency Eye Wash	Bidet	Condensate Drain	Water Connected Sterilizer	Starch Trap
Lavatories	Emergency Shower	Water Softener	Acid Waste Drain	Water Outlet or Connection Filers	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 Connected to Carbonated Beverage Dispensers	

PLUS, ANY OTHER FIXTURE, DRAIN, OR WATER CONNECTED APPLIANCE NOT SPECIFICALLY LISTED.

**7. 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 residential structure. Violators of Section 23a are subject to civil fines.**

Signature of Plumbing Contractor

Date:

Signature of Property Owner (if property owner is the applicant)

Date:

 Property Owner Driver's License Number:  
(required if property owner is the applicant)

**Homeowner Affidavit : I hereby certify that the proposed work is authorize by the owner of record and that I have been authorized by the owner to make this application as his/her authorized agent, and we agree to conform to all applicable laws of the State of Michigan. All information submitted on this application is accurate to the best of my knowledge.**

Plumbing work shall not be started until the plumbing permit has been issued. All installations shall be in conformance with the State Plumbing Code. **No work shall be concealed until the work has passed an inspection.** You are required to call the inspection line at (989) 317-4220 and provide the required details a minimum of 24 hours in advance.

**EXPIRATION OF PERMIT:** A permit remains valid as long as work is progressing, and inspections are requested and conducted. A valid permit shall expire if the authorized work is not commenced within 180 days after issuance of the permit or if the authorized work is suspended or abandoned for a period of 180 days after the time of commencing the work. **Expired permits may be extended upon submission of a written request and payment of a \$50.00 fee within 30 days of expiration.** Otherwise, the permit shall be closed. A closed permit requires a new permit application.

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



# 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 ft<sup>2</sup>.

**Residential, Small**.....\$75

Buildings or structures less than 720 ft<sup>2</sup>.

**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 5<sup>th</sup> 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



2026 Adopted Budget  
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.		2024 Actual	2025 Amended	2026 Adopted
PARKS AND RECREATION	208	Beginning Fund Bal.		1,770,815	1,822,932	1,432,007
		Revenues		1,521,611	1,761,439	2,140,718
		Expenses		(1,376,958)	(2,077,569)	(2,470,681)
		Transfer to GF - Indirect Costs		(92,545)	(74,795)	(98,444)
		Change(Use) of Fund Bal.		52,108	(390,925)	(428,407)
		Ending Fund Bal.		1,822,923	1,432,007	1,003,600
GIS FUND	211	Beginning Fund Bal.		114,485	138,850	128,183
		Revenues		36,190	27,500	32,500
		Expenses		(39,857)	(48,583)	(48,523)
		Transfer from GF		28,033	10,416	10,117
		Change(Use) of Fund Bal.		24,366	(10,667)	(5,906)
		Ending Fund Bal.		138,851	128,183	122,277
FRIEND OF THE COURT	215	Beginning Fund Bal.		72,146	73,212	43,945
		Revenues		640,004	614,000	683,350
		Expenses		(903,936)	(958,267)	(1,030,763)
		Transfer from GF		265,000	315,000	350,000
		Change(Use) of Fund Bal.		1,068	(29,267)	2,587
		Ending Fund Bal.		73,214	43,945	46,532
ROD AUTOMATION FUND	256	Beginning Fund Bal.		132,685	143,069	128,119
		Revenues		44,584	47,550	44,700
		Expenses		(34,201)	(62,500)	(42,900)
		Transfer to GF		-	-	-
		Change(Use) of Fund Bal.		10,383	(14,950)	1,800
		Ending Fund Bal.		143,068	128,119	129,919
ISA CO COMM CORRECTION	259	Beginning Fund Bal.		63,391	47,205	20,846
		Revenues		92,610	127,634	137,143
		Expenses		(141,799)	(186,993)	(137,616)
		Transfer from GF		33,000	33,000	33,000
		Change(Use) of Fund Bal.		(16,189)	(26,359)	32,527
		Ending Fund Bal.		47,202	20,846	53,373
INDIGENT DEFENSE	260	Beginning Fund Bal.		38,248	38,248	38,248
		Revenues		1,371,042	1,704,521	2,103,668

2026 Adopted Budget  
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.		2024 Actual	2025 Amended	2026 Adopted
			<b>Expenses</b>	(1,507,674)	(1,839,441)	(1,941,449)
			<i>Transfer from GF</i>	240,306	240,306	239,606
			<i>Transfer to GF - Indirect Costs</i>	(103,676)	(105,386)	(130,005)
			<i>Change(Use) of Fund Bal.</i>	(2)	-	271,820
			<i>Ending Fund Bal.</i>	38,246	38,248	310,068
CENTRAL DISPATCH		261	Beginning Fund Bal.	940,489	1,220,999	<b>1,031,697</b>
			<b>Revenues</b>	2,154,362	1,913,000	<b>2,036,000</b>
			<b>Expenses</b>	(1,752,109)	(2,007,012)	<b>(2,100,631)</b>
			<i>Transfer to GF - Indirect Costs</i>	(121,743)	(95,290)	<b>(102,640)</b>
			<i>Change(Use) of Fund Bal.</i>	280,510	(189,302)	(167,271)
			<i>Ending Fund Bal.</i>	1,220,999	1,031,697	<b>864,426</b>
CONCEALED PISTOL LICENSING		263	Beginning Fund Bal.	55,531	52,696	<b>16,524</b>
			<b>Revenues</b>	30,749	30,000	<b>30,000</b>
			<b>Expenses</b>	(6,367)	(4,900)	<b>(7,050)</b>
			<i>Transfer to GF</i>	(27,215)	(61,272)	<b>(31,666)</b>
			<i>Change(Use) of Fund Bal.</i>	(2,833)	(36,172)	(8,716)
			<i>Ending Fund Bal.</i>	52,698	16,524	<b>7,808</b>

2026 Adopted Budget  
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.		2024 Actual	2025 Amended	2026 Adopted
LOCAL CORR OFFICER TRAINI	264	Beginning Fund Bal.		22,708	20,635	20,635
		Revenues		12,135	15,000	15,000
		Expenses		(14,209)	(15,000)	(15,000)
		Change(Use) of Fund Bal.		(2,074)	-	-
		Ending Fund Bal.		20,634	20,635	20,635
DRUG LAW ENFORCEMENT	265	Beginning Fund Bal.		21,330	21,393	21,393
		Revenues		63	-	-
		Expenses		-	-	-
		Change(Use) of Fund Bal.		63	-	-
		Ending Fund Bal.		21,393	21,393	21,393
COUNTY LAW LIBRARY	269	Beginning Fund Bal.		1,998	798	798
		Revenues		6,500	6,500	6,500
		Expenses		(26,600)	(26,000)	(28,000)
		Transfer from GF		18,900	19,500	21,500
		Change(Use) of Fund Bal.		(1,200)	-	-
		Ending Fund Bal.		798	798	798
CDBG HSG ASSISTANCE GRANT	273	Beginning Fund Bal.		182,196	185,945	220,345
		Revenues		3,779	42,000	41,400
		Expenses		(30)	(100)	(16,565)
		Transfer to GF		-	(7,500)	-
		Change(Use) of Fund Bal.		3,749	34,400	24,835
		Ending Fund Bal.		185,945	220,345	245,180
TRIBAL DISTRIBUTIONS	280	Beginning Fund Bal.		696,840	268,168	268,168
		Revenues		218,117	150,000	-
		Expenses		(646,789)	(150,000)	-
		Transfer to Other Funds		-	-	-
		Change(Use) of Fund Bal.		(428,672)	-	-
		Ending Fund Bal.		268,168	268,168	268,168

2026 Adopted Budget  
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds		Fund No.		2024 Actual	2025 Amended	2026 Adopted
OPIOID SETTLEMENT	284	Beginning Fund Bal.		435,766	1,151,859	1,151,859
		Revenues		716,093	500,000	-
		Expenses		-	(500,000)	-
		Change(Use) of Fund Bal.		716,093	-	-
		Ending Fund Bal.		1,151,859	1,151,859	1,151,859
COMMISSION ON AGING	286	Beginning Fund Bal.		3,084,911	3,208,210	3,300,857
		Revenues		4,068,709	3,554,466	3,856,101
		Expenses		(3,613,853)	(3,163,071)	(3,499,208)
		Transfer to GF - Indirect Costs		(331,564)	(298,748)	(349,058)
		Change(Use) of Fund Bal.		123,292	92,647	7,835
		Ending Fund Bal.		3,208,203	3,300,857	3,308,692
DEPARTMENT OF HUMAN SERVICES	290	Beginning Fund Bal.		13,657	16,141	11,141
		Revenues		-	-	-
		Expenses		(2,516)	(5,000)	-
		Transfer from GF		5,000	-	-
		Change(Use) of Fund Bal.		2,484	(5,000)	-
		Ending Fund Bal.		16,141	11,141	11,141
CHILD CARE FUND	292	Beginning Fund Bal.		607,932	649,900	12,696
		Revenues		910,666	744,000	1,272,126
		Expenses		(1,318,694)	(1,931,204)	(1,632,030)
		Transfer from GF		450,000	550,000	400,000
		Change(Use) of Fund Bal.		41,972	(637,204)	40,096
		Ending Fund Bal.		649,904	12,696	52,792
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.		-	-	-

2026 Adopted Budget  
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds			2024 Actual	2025 Amended	2026 Adopted
Fund No.					
VETERANS TRUST FUND	294	Beginning Fund Bal.	150	-	-
		<b>Revenues</b>	-	-	-
		<b>Expenses</b>	-	-	-
		<i>Transfer to GF</i>	(150)	-	-
		<i>Change(Use) of Fund Bal.</i>	(150)	-	-
		Ending Fund Bal.	-	-	-

2026 Adopted Budget  
PROPRIETARY FUNDS

Isabella County Proprietary Funds		Fund No.		2024 Actual	2025 Amended	2026 Adopted
DELINQUENT TAX REVOLVING	516	Beginning Net Position		4,771,556	5,155,115	5,582,103
		Revenues		542,360	630,000	515,000
		Expenses		(158,802)	(203,012)	(161,324)
		Transfer to GF		-	-	-
		Change in Net Position		383,558	426,988	353,676
		Unrestricted		5,155,114	5,582,103	5,935,779
		Ending Net Position		5,155,114	5,582,103	5,935,779
PA 105	518	Beginning Net Position		77,728	83,122	83,772
		Revenues		6,236	3,000	2,500
		Expenses		(843)	(2,350)	(1,720)
		Transfer to GF		-	-	-
		Change in Net Position		5,393	650	780
		Unrestricted		83,121	83,772	84,552
		Ending Net Position		83,121	83,772	84,552
PA 123	519	Beginning Net Position		2,971,628	3,366,054	3,426,322
		Revenues		643,971	299,400	262,500
		Expenses		(226,824)	(239,132)	(210,138)
		Transfer to GF		-	-	-
		Change in Net Position		417,147	60,268	52,362
		Unrestricted		3,388,775	3,426,322	3,478,684
		Ending Net Position		3,388,775	3,426,322	3,478,684
BUILDING INSPECTION FUND	542	Beginning Net Position		782,231	722,651	635,846
		Revenues		572,242	521,500	644,500
		Expenses		(591,533)	(569,814)	(723,747)
		Transfer to GF - Indirect Costs		(40,287)	(38,491)	(36,157)
		Change in Net Position		(59,578)	(86,805)	(115,404)
		Net investment in capital assets		37,262	30,562	19,764
		Unrestricted		685,391	605,284	500,678
		Ending Net Position		722,653	635,846	520,442

2026 Adopted Budget  
PROPRIETARY FUNDS

Isabella County Proprietary Funds		Fund No.		2024 Actual	2025 Amended	2026 Adopted
LAKE ISABELLA WSS-OPER	591	Beginning Net Position		278,942	179,653	195,990
		Revenues		24,155	100,500	103,755
		Expenses		(123,444)	(84,163)	(73,205)
		Change in Net Position		(99,289)	16,337	30,550
		Net investment in capital assets		6,406	3,288	170
		Unrestricted		173,247	192,702	226,370
		Ending Net Position		179,653	195,990	226,540
RECYCLING FUND	596	Beginning Net Position		1,559,337	1,437,511	1,334,364
		Revenues		992,230	1,705,600	1,644,591
		Expenses		(1,276,909)	(2,023,132)	(2,262,164)
		Transfer from GF		315,000	315,000	350,000
		Transfer to GF - Indirect Costs		(152,150)	(100,615)	(120,865)
		Change in Net Position		(121,829)	(103,147)	(388,438)
		Net investment in capital assets		873,843	727,220	675,720
		Restricted for equip. replacement		96,130	96,130	96,130
		Unrestricted		467,196	511,014	174,076
		Ending Net Position		1,437,508	1,334,364	945,926
CONCESSION/COMMISSARY	597	Beginning Net Position		234,532	200,917	403,951
		Revenues		255,845	265,500	265,000
		Expenses		(133,372)	(31,490)	(158,054)
		Transfer to GF		(156,090)	(30,976)	-
		Change in Net Position		(33,617)	203,034	106,946
		Net investment in capital assets		63,809	60,319	58,865
		Unrestricted		137,106	343,632	452,032
		Ending Net Position		200,915	403,951	510,897

2026 Adopted Budget  
GENERAL FUND REVENUES

Isabella County General Fund Budget		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
<b>TAXES</b>					
253.402.000	PROPERTY TAXES	16,224,029	16,529,658	17,183,245	17,183,245
253-402.001	IN LIEU OF PROPERTY TAXES	29,888	40,000	30,000	30,000
253-434.000	TRAILER PARK TAXES	6,015	4,500	5,200	5,200
253-442.000	SUMMER TAX REIMB	9,188	9,000	5,150	5,150
253-447.000	ADMINISTRATION FEE	18,827	16,000	10,000	10,000
253-573.000	LOCAL COMM STABILIZATION-PPT	97,727	60,000	110,000	110,000
		16,385,674	16,659,158	17,343,595	17,343,595
<b>LICENSES AND PERMITS</b>					
215-486.000	CLERK-MARG. LIC/GUN PERM	3,486	4,500	4,500	4,500
215-486.002	MARRIAGE LICENSE FEES	5,085	5,000	5,000	5,000
215-486.003	CREMATION PERMITS	19,850	20,000	20,000	20,000
253-478.000	DOG LICENSES-TREAS	34,340	35,000	35,000	35,000
430-478.000	DOG LICENSE-AC	23,005	10,000	7,000	7,000
703-479.000	SOIL EROSION PERMITS	61,351	26,000	32,000	32,000
703-479.001	ZONING PERMITS	54,963	15,000	15,000	15,000
703-635.001	REVENUE-WECS IS WIND SUP & SPR	-	-	10,000	10,000
703-635.002	REVENUE-WECS IS WIND ENFORCE.	-	25,000	25,000	25,000
703-635.003	REVENUE-DTE SOLAR SUP & SPR	142,203	50,000	25,000	25,000
703-635.004	REVENUE-DTE SOLAR ENFORCE	-	10,000	10,000	10,000
		344,283	200,500	188,500	188,500
<b>FEDERAL, STATE, AND LOCAL CONTRIBUTIONS</b>					
000-439.000	RECREATIONAL MARIJUANA DISTRIBUTIONS	391,450	484,000	550,000	550,000
000-439.001	MEDICAL MARIJUANA EXCISE TAX	-	2,500	-	-
000-528.008	OTHER FEDERAL GRANT-CESF PA FY21	4,247	-	-	-
000-528.021	OTHER FEDERAL GRANT-ARPA	3,051,535	85,000	-	-
000-542.001	CONVENT. FACIL/LIQUOR	372,912	370,794	361,013	361,013
000-543.004	STATE GRANT-TOWER PROJECT	2,639,871	-	-	-
000-574.000	STATE SHARED INCOME TAX	1,485,534	1,489,930	1,753,496	1,753,496
000-574.002	STATE SHARED-LIQUOR LIC	8,242	2,000	2,000	2,000
000-590.013	LOCAL REVENUE-TWPS EARLY VOTE	37,500	-	-	-
281-540.000	PROBATE JUDGES SAL-STATE	182,896	183,000	183,000	183,000
281-540.001	JUD SAL-STD PYMT-STATE	126,411	123,000	135,000	135,000
281-540.006	STATE GRANT-COURT EQUITY	279,863	270,000	281,900	281,900
281-540.009	STATE GRANT-PROB JUDGE FICA	12,628	23,521	13,725	13,725
281-544.000	DRUG CASE INFO-STATE	10,152	15,000	10,000	10,000
281-562.005	STATE REIMB-CJO	27,317	27,317	27,317	27,317
281-562.007	STATE REIMB-COURTS OT	1,262	-	-	-
282-541.000	SCAO GRANT-STATE	223,000	232,018	233,472	233,472
287-541.000	SCAO GRANT-STATE	124,397	186,000	112,640	112,640
288-541.000	SCAO GRANT-STATE	99,982	110,930	104,448	104,448
296-503.000	PROS ATTNYP CRP-FED	39,307	36,000	55,000	55,000
296-519.001	DHHS REIMB-PA	13,803	15,000	15,000	15,000
296-540.003	PROS ATTY DIVERSION-STATE	5,800	3,000	3,000	3,000
296-542.001	VICTIMS RIGHTS-ESCHEATS	255	-	-	-
296-570.000	VICTIMS RIGHTS REIMBURSEMENT	135,927	149,855	147,455	147,455
301-574.000	CRS - PUBLIC SAFETY	4,641	-	-	-
302-543.001	OHSP-ROAD PATROL-STATE	108,418	22,500	-	-
307-553.000	STATE GRANT-MEDICAL MARIJUANA	6,598	-	-	-
309-590.009	LOCAL REVENUE-VILLAGE LAKE ISABELLA	20,442	25,000	-	-
311-590.010	LOCAL REVENUE - BEAL CITY SRO	42,416	69,461	90,428	90,428
312-677.000	LOCAL REVENUE-MMC SECURITY	61,476	58,609	72,764	72,764
313-590.011	LOCAL REVENUE-WISE TWP PATROL	20,609	25,000	-	-
320-543.003	MICHIGAN JUSTICE TRAINING	8,047	6,000	1,500	1,500
321-543.008	CPE REVENUE	11,000	-	3,000	3,000
331-543.005	MARINE SAFETY-STATE	6,001	6,600	7,800	7,800
351-617.011	FEDERAL INMATE HOUSING	145,018	100,000	120,000	120,000
351-617.012	FEDERAL INMATE TRANSPORT	7,303	5,000	5,000	5,000
426-506.000	EMERGENCY MGM GRANT	13,772	1,580	-	-
426-506.006	HAZARD MITIGATION	27,682	-	-	-
426-506.026	FY21 HOMELAND SECURITY	18,337	-	-	-
426-506.028	FY22 HOMELAND SECURITY	12,755	-	-	-
426-506.029	FY23 HOMELAND SECURITY	-	-	21,093	21,093
426-506.030	FY24 HOMELAND SECURITY	-	18,144	18,144	18,144
682-550.000	CVSF GRANT REVENUE	50,000	79,053	53,608	53,608
711-613.001	REMONUMENTATION FEES	437	360	280	280
714-542.000	REMONUMENTATION GRANT-ST	52,420	46,500	54,700	54,700
		9,891,663	4,272,672	4,436,783	4,436,783



2026 Adopted Budget  
GENERAL FUND REVENUES

Isabella County General Fund Budget

		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
<b>CHARGES FOR SERVICES</b>					
215-486.001	VOTER REGISTRATION	1,735	2,000	2,000	2,000
215-603.000	CIRCUIT COURT COSTS	45,290	50,000	50,000	50,000
215-603.001	CIRCUIT COURT ATTY REIMB	60,085	60,000	60,000	60,000
215-607.000	CIRCUIT COURT SERVICES	26,429	20,000	30,000	30,000
215-616.000	ELECTION CANVASSING	-	200	-	-
215-616.001	CLERK'S SERVICES-OTHER	100,061	90,000	100,000	100,000
215-617.000	JUROR FEE COMPENSATION	6,612	15,000	15,000	15,000
253-614.000	TREASURER'S SERVICES	27,171	10,000	25,000	25,000
257-614.001	TAX ROLL PROCESSING-REVENUE	-	-	15,000	15,000
257-614.005	ENHANCED DATA ACCESS FEES	1,000	-	2,000	2,000
262-615.001	ELECTION EXPENSE REIMBURSE.	12,084	5,000	20,000	20,000
262-616.000	ELECTION CANVASSING	(180)	-	-	-
281-604.000	DISTRICT COURT COSTS	443,584	400,000	400,000	400,000
281-605.000	OVERSIGHT FEES-JUV COURT	3,307	1,800	-	-
281-605.001	JUVEN. CRT ATTY REIMB	11,651	12,000	1,000	1,000
281-605.004	OVERSIGHT FEES-DIST COURT	20,945	24,000	20,000	20,000
281-605.010	COMM. SERVICE/ASSESSMENT FEE	13,515	14,000	12,500	12,500
281-608.000	DISTRICT COURT FEES	145,130	125,000	140,000	140,000
281-608.001	DIST CRT-PSI FEE	1,983	-	-	-
281-608.003	CIRCUIT COURT PSI FEE	343	750	150	150
281-631.008	SCREENING / ASSESS FEES PROB	86	-	-	-
281-631.009	PROBATE COURT SERVICES	25,043	27,000	27,000	27,000
281-636.003	CAPITAL COSTS	24,638	20,000	20,000	20,000
287-608.004	DRUG COURT FEES	2,246	3,500	-	-
296-540.002	PROS ATTY FOOD STAMP-STATE	225	-	-	-
296-632.000	PROSECUTING ATTY FEES	1,479	1,000	1,000	1,000
296-632.001	PROSECUTING ATTY FEES-COURTS	14,411	5,000	15,000	15,000
301-548.000	CONVEYING CONVICTS	4,295	2,000	2,000	2,000
301-617.000	SHERIFFS SERVICES	16,727	15,000	15,000	15,000
301-617.001	CIVIL PROCESS-SHERIFF	3,891	3,000	3,000	3,000
301-617.002	DNA SAMPLE FEES	718	500	500	500
301-617.004	WARRANT FEES	570	500	200	200
301-617.006	SOR LOCAL FEE	300	500	500	500
351-531.000	SOCIAL SECURITY INC-FED	3,800	8,000	7,000	7,000
351-617.002	INMATE HOUSING	110,097	70,000	85,000	85,000
351-617.004	DIVERTED FELONS-STATE REV	112,945	150,000	125,000	125,000
351-617.006	INMATE PAYPHONE FEES	68,524	80,000	20,000	20,000
351-617.007	INMATE RM/BRD WORK RELEASE	10,220	5,000	2,500	2,500
351-617.008	DETAINER INMATE-STATE REV	21,280	15,000	17,000	17,000
351-617.009	INMATE INCARCER. FEE-LOC	68,795	60,000	60,000	60,000
351-676.002	TETHER FEE REIMBURSEMENT	5,772	1,250	1,250	1,250
430-631.000	ANIMAL SHELTER SERVICES	9,284	-	4,000	4,000
430-642.020	SALES-ANIMAL SHELTER	2,460	-	-	-
703-479.009	HOUSE NUMBERS	8,030	5,500	5,000	5,000
703-627.000	PC SPECIAL MEETING REV	-	-	2,500	2,500
703-627.001	ZBA SPECIAL MEETING REV	-	-	2,500	2,500
703-643.003	COPY MACH FEES-COMM. DEV.	-	-	25	25
703-682.003	MISC-CONTRACTUAL SERVICES	4,542	6,500	6,500	6,500
711-480.000	REAL ESTATE TRANSFER TAX	245,102	280,000	250,000	250,000
711-613.000	REGISTER OF DEEDS SERVICE	215,611	225,000	205,000	205,000
711-613.002	ROD SERVICE ONLINE	22,165	20,000	20,000	20,000
		1,924,001	1,834,000	1,790,125	1,790,125
<b>FINES AND FORFEITURES</b>					
215-663.001	CIR CRT BOND FORFEITURES	5,902	1,000	5,000	5,000
281-636.000	DST CRT ORDINANCE FINES	33,845	35,000	40,000	40,000
281-636.001	CIVIL FINES-TECHNOLOGY FUND	24,648	20,000	20,000	20,000
281-636.002	FINES-PROBATE COURT	5,836	3,500	-	-
281-663.000	DST CRT BOND FORFEITURES	29,605	25,000	15,000	15,000
301-663.000	DST CRT BOND FORFEITURES	113	-	-	-
		99,950	84,500	80,000	80,000
<b>INTEREST AND RENTS</b>					
000-665.000	INTEREST EARNED	2,575	-	-	-
000-667.004	RENT-DISTRICT HEALTH	138,633	138,632	138,632	138,632
000-667.005	RENT-STATE POLICE	33,036	34,128	35,350	35,350
000-667.006	RENT-VA OFFICE	7,017	6,815	7,448	7,448
000-671.000	RENT-8CAP HEAD START	2,600	2,400	2,400	2,400
253-445.002	INTEREST EARNED- SUMMER TAX	54,267	47,000	50,000	50,000
253-665.000	INTEREST EARNED	771,610	250,000	360,000	360,000
		1,009,738	478,975	593,830	593,830

2026 Adopted Budget  
GENERAL FUND REVENUES

Isabella County General Fund Budget		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
<b>OTHER REVENUE</b>					
000-673.000	SALE OF FIXED ASSETS	(70,629)	-	2,000	2,000
000-682.000	MISCELLANEOUS REVENUE	1,526	-	1,000	1,000
000-687.000	REFUNDS & REBATES	77,412	50,000	75,000	75,000
000-689.000	CASH SHORT AND OVER	31	-	-	-
253-682.000	MISCELLANEOUS REVENUE	-	-	3,400	3,400
281-605.002	GAL COSTS	12,000	12,000	12,000	12,000
281-636.004	INSURANCE FEES	1,125	1,400	1,000	1,000
281-689.001	TRIAL COURT ADJUSTMENTS	(15)	-	-	-
299-562.000	STATE REIMBURSEMENT-APPELLATE	14,810	45,000	45,000	45,000
301-583.001	CONTRIBUTIONS-K-9 UNIT	2,300	-	-	-
301-682.001	REIMBURSED EXPENSES	7,320	-	-	-
426-687.000	INMATE MEDICAL REIMBURSEMENT	4,958	3,000	3,000	3,000
		50,838	111,400	142,400	142,400
<b>TRANSFER IN FROM OTHER FUNDS</b>					
215-699.263	TRANSFERS IN - CPL	27,215	61,272	31,666	31,666
930-699.000	TRANSFERS IN - OTHER FUNDS	185,400	38,476	-	-
930-699.004	TRANSFERS IN - INDIRECT COSTS	841,965	713,325	1,047,415	1,047,415
		1,054,580	813,073	1,079,081	1,079,081
<b>Use of Fund Balance</b>		-	-	-	-
<b>GRAND TOTAL REVENUES</b>		<u>30,760,727</u>	<u>24,454,278</u>	<u>25,654,314</u>	<u>25,654,314</u>

2026 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
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DEPT 101 BOARD OF COMMISSIONERS					
703	SALARIES & WAGES-SUPERVISOR	51,686	51,500	51,000	51,000
715	FICA-EMPLOYER EXPENSE	3,015	3,940	3,902	3,902
716	HEALTH INSURANCE	98,525	105,023	120,955	120,955
717	LIFE INSURANCE	685	685	650	650
719	WORKERS COMPENSATION INS	146	152	199	199
727	OFFICE SUPPLIES	264	500	500	500
802	CONTRACTUAL SERVICES	373,075	3,000	-	-
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,316	1,285	4,075	4,075
850	INTERNET	1,296	1,200	1,100	1,100
860	TRAVEL	183	-	-	-
861	PERSONAL CAR MILEAGE	1,293	1,000	1,350	1,350
865	MEALS & LODGING	317	1,200	1,200	1,200
901	LEGAL NOTICES	703	500	750	750
956	MISCELLANEOUS	28	-	150	150
957	EDUCATION & SEMINARS	846	450	1,000	1,000
960	DUES & SUBSCRIPTIONS	52,948	58,758	62,648	62,648
COMMISSIONERS DEPT TOTAL		586,326	229,193	249,479	249,479

DEPT 172 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	375,320	424,156	450,847	450,847
705	MARKET RATE ADJUSTMENT	-	-	35,733	35,733
707	SALARIES & WAGES-OVERTIME	1,351	-	-	-
715	FICA-EMPLOYER EXPENSE	29,086	33,995	37,223	37,223
716	HEALTH INSURANCE	94,168	77,700	123,745	123,745
717	LIFE INSURANCE	558	587	649	649
718	RETIREMENT EXPENSE	63,052	73,681	104,844	104,844
719	WORKERS COMPENSATION INS	1,099	1,288	1,898	1,898
721	PTO PAYOUTS	9,776	29,771	2,500	2,500
723	PRE-EMPLOYMENT BACKGROUND CHECK	109	200	200	200
727	OFFICE SUPPLIES	7,454	800	3,000	3,000
802	CONTRACTUAL SERVICES	242,177	163,850	77,141	77,141
815	SOFTWARE SUBSCRIPTIONS/LICENSES	4,748	47,057	56,095	56,095
830	ATTORNEY FEES	87,028	45,000	60,000	60,000
850	TELEPHONE	3,689	886	2,050	2,050
851	COPY MACHINE COSTS	1,117	2,358	2,500	2,500
861	PERSONAL CAR MILEAGE	436	1,000	1,000	1,000
865	MEALS & LODGING	132	-	1,200	1,200
902	ADVERTISING	467	-	-	-
956	MISCELLANEOUS	5,936	-	250	250
957	EDUCATION & SEMINARS	(24)	-	4,100	4,100
960	DUES & SUBSCRIPTIONS	2,026	900	2,495	2,495
963	LIABILITY & PROPERTY INSURANCE	286,265	308,000	323,320	323,320
995	COVID-19 ARPA GRANT	8,004	1,800	4,400	4,400
ADMINISTRATION TOTAL		1,223,974	1,213,029	1,295,190	1,295,190

2026 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

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DEPT 215 COUNTY CLERK					
703	SALARIES & WAGES-SUPERVISOR	88,409	88,096	92,103	92,103
704	SALARIES & WAGES-REGULAR	230,955	215,593	231,335	231,335
705	MARKET RATE ADJUSTMENT	-	-	14,711	14,711
706	SALARIES & WAGES-PART TIME	-	24,580	2,313	2,313
715	FICA-EMPLOYER EXPENSE	23,334	25,113	28,012	28,012
716	HEALTH INSURANCE	147,109	149,256	163,515	163,515
717	LIFE INSURANCE	595	489	557	557
718	RETIREMENT EXPENSE	82,089	97,718	117,950	117,950
719	WORKERS COMPENSATION INS	927	954	1,428	1,428
721	PTO PAYOUTS	8,586	800	-	-
723	PRE-EMPLOYMENT BACKGROUND CHECK	75	-	-	-
727	OFFICE SUPPLIES	6,563	5,000	6,000	6,000
728	PRINTING & BINDING	694	2,000	2,500	2,500
802	CONTRACTUAL SERVICES	48,110	46,600	49,600	49,600
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,663	1,278	3,884	3,884
850	TELEPHONE	481	368	240	240
851	COPY MACHINE COSTS	132	-	-	-
861	PERSONAL CAR MILEAGE	48	100	100	100
865	MEALS & LODGING	37	-	250	250
931	EQUIPMENT REPAIR & MAINT.	-	1,000	1,000	1,000
957	EDUCATION & SEMINARS	300	-	-	-
960	DUES & SUBSCRIPTIONS	620	600	600	600
978	NEW EQUIPMENT	3,065	4,000	4,000	4,000
<b>COUNTY CLERK TOTAL</b>		<b>643,792</b>	<b>663,545</b>	<b>720,098</b>	<b>720,098</b>

DEPT 228 INFORMATION MANAGEMENT					
704	SALARIES & WAGES-REGULAR	154,825	146,121	129,507	129,507
705	MARKET RATE ADJUSTMENT	-	-	18,623	18,623
706	SALARIES & WAGES-PART TIME	-	-	33,236	33,236
715	FICA-EMPLOYER EXPENSE	11,849	11,690	13,875	13,875
716	HEALTH INSURANCE	28,810	30,643	15,652	15,652
717	LIFE INSURANCE	196	196	186	186
718	RETIREMENT EXPENSE	34,924	43,182	54,930	54,930
719	WORKERS COMPENSATION INS	443	398	707	707
721	PTO PAYOUTS	2,923	13,770	-	-
723	PRE-EMPLOYMENT BACKGROUND CHECK	70	-	-	-
727	OFFICE SUPPLIES	618	500	500	500
802	CONTRACTUAL SERVICES	58,643	45,910	54,400	54,400
815	SOFTWARE SUBSCRIPTIONS/LICENSES	10,463	11,571	16,980	16,980
850	TELEPHONE	8,179	7,850	8,460	8,460
861	PERSONAL CAR MILEAGE	31	200	3,000	3,000
865	MEALS & LODGING	606	600	600	600
931	EQUIPMENT REPAIR & MAINT	4,443	5,000	10,000	10,000
957	EDUCATION & SEMINARS	250	375	1,000	1,000
960	DUES & SUBSCRIPTIONS	-	-	500	500
978	NEW EQUIPMENT	9,779	6,800	10,000	10,000

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GENERAL FUND EXPENDITURES

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<b>INFORMATION MANAGEMENT TOTAL</b>	<b>327,052</b>	<b>324,806</b>	<b>372,156</b>	<b>372,156</b>
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DEPT 253 COUNTY TREASURER					
703	SALARIES & WAGES-SUPERVISOR	92,246	93,068	97,940	96,100
704	SALARIES & WAGES-REGULAR	67,238	67,940	72,476	71,114
715	FICA-EMPLOYER EXPENSE	12,056	12,317	13,037	12,792
716	HEALTH INSURANCE	38,876	41,426	45,393	45,393
717	LIFE INSURANCE	196	196	186	186
718	RETIREMENT EXPENSE	44,671	53,741	64,538	64,538
719	WORKERS COMPENSATION INS	456	468	665	652
721	PTO PAYOUTS	1,856	7,594	1,000	1,000
723	PRE-EMPLOYMENT BACKGROUND CHECK	94	200	-	-
727	OFFICE SUPPLIES	4,856	5,000	5,000	5,000
728	PRINTING & BINDING	-	300	-	-
802	CONTRACTUAL SERVICES	1,160	2,800	2,300	2,300
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,419	2,237	3,070	3,070
850	TELEPHONE	2,399	1,906	900	900
851	COPY MACHINE COSTS	814	800	800	800
861	PERSONAL CAR MILEAGE	257	300	300	300
865	MEALS & LODGING	648	1,000	1,500	1,500
902	ADVERTISING	-	100	-	-
931	EQUIPMENT REPAIR & MAINT	-	500	500	500
957	EDUCATION & SEMINARS	400	200	400	400
960	DUES & SUBSCRIPTIONS	-	200	975	975
963	TAX LEVY BOND INSURANCE	-	4,000	15,000	15,000
978	NEW EQUIPMENT	8,021	1,700	1,000	1,000
<b>COUNTY TREASURER TOTAL</b>		<b>277,663</b>	<b>297,993</b>	<b>326,980</b>	<b>323,520</b>

DEPT 257 EQUALIZATION DEPARTMENT					
704	SALARIES & WAGES-REGULAR	64,156	-	-	-
707	SALARIES & WAGES-OVERTIME	1,665	-	-	-
715	FICA-EMPLOYER EXPENSE	5,935	-	-	-
716	HEALTH INSURANCE	38,390	-	-	-
717	LIFE INSURANCE	171	-	-	-
718	RETIREMENT EXPENSE	34,510	33,514	43,407	43,407
719	WORKERS COMPENSATION INS	707	-	-	-
721	PTO PAYOUTS	14,702	-	-	-
727	OFFICE SUPPLIES	195	-	-	-
729	POSTAGE	7,980	-	15,000	15,000
802	CONTRACTUAL SERVICES	162,071	236,000	238,835	238,835
815	SOFTWARE SUBSCRIPTIONS/LICENSES	942	-	600	600
850	TELEPHONE	501	-	675	675
851	COPY MACHINE COSTS	78	-	100	100
902	ADVERTISING	631	-	1,000	1,000
960	DUES & SUBSCRIPTIONS	175	-	-	-
978	NEW EQUIPMENT	1,596	-	-	-
<b>EQUALIZATION DEPARTMENT TOTAL</b>		<b>334,405</b>	<b>269,514</b>	<b>299,617</b>	<b>299,617</b>

DEPT 261 CONTINGENCY					
958	CONTINGENCY	-	223,626	250,000	250,000
<b>CONTINGENCY TOTAL</b>		<b>-</b>	<b>223,626</b>	<b>250,000</b>	<b>250,000</b>

2026 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

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DEPT 262 ELECTIONS					
710	PER DIEM PAYMENTS	540	900	500	500
727	OFFICE SUPPLIES	98,719	14,000	2,000	2,000
728	PRINTING & BINDING	73,501	35,000	50,000	50,000
802	CONTRACTUAL SERVICES	2,059	7,000	3,500	3,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	20,615	24,800	6,615	6,615
860	TRAVEL	395	-	250	250
861	PERSONAL CAR MILEAGE	83	100	200	200
902	ADVERTISING	779	2,500	3,000	3,000
957	EDUCATION & SEMINARS	300	-	400	400
<b>ELECTIONS TOTAL</b>		<b>196,991</b>	<b>84,300</b>	<b>66,465</b>	<b>66,465</b>

DEPT 265 FACILITIES					
704	SALARIES & WAGES-REGULAR	227,281	210,952	204,506	204,506
705	MARKET RATE ADJUSTMENT	-	-	22,467	22,467
707	SALARIES & WAGES-OVERTIME	897	1,013	1,000	1,000
715	FICA-EMPLOYER EXPENSE	16,772	16,138	17,440	17,440
716	HEALTH INSURANCE	75,532	68,598	80,055	80,055
717	LIFE INSURANCE	448	392	278	278
718	RETIREMENT EXPENSE	41,010	42,531	47,793	47,793
719	WORKERS COMPENSATION INS	9,246	8,757	11,666	11,666
720	UNEMPLOYMENT EXPENSE	1,086	-	2,000	2,000
721	PTO PAYOUTS	2,440	3,038	5,000	5,000
727	OFFICE SUPPLIES	52	500	500	500
748	UNIFORMS	673	1,200	1,200	1,200
749	OIL & GAS	2,449	2,500	3,000	3,000
776	JANITORIAL SUPPLIES-COUNTY	15,554	15,000	20,000	20,000
802	CONTRACTUAL SERVICES	6,654	6,812	7,500	7,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,397	1,550	3,300	3,300
822	JANITORIAL SERVICES-COUNTY	-	4,000	-	-
850	TELEPHONE	2,743	2,123	2,300	2,300
851	COPY MACHINE COSTS	-	500	-	-
861	PERSONAL CAR MILEAGE	1,819	1,800	2,000	2,000
920	CONSUMERS-COUNTY BUILD	49,201	53,700	91,900	91,900
921	TRASH PICK UP	3,627	4,000	4,700	4,700
930	SMALL TOOLS EXPENSE	1,114	1,000	1,000	1,000
931	EQUIPMENT REPAIR & MAINT-COUNTY	1,385	15,000	5,000	5,000
932	BUILDING REPAIR & MAINT-ALL	52,795	45,500	28,500	28,500
933	GROUND MAINT & SNOW REM	39,271	46,000	74,400	74,400
935	VEHICLE REPAIRS & MAINT	618	5,000	5,000	5,000
941	EQUIPMENT RENTAL	-	1,000	1,000	1,000
972	CAPITAL OUTLAY	155,000	116,782	25,000	25,000
978	NEW EQUIPMENT	1,596	-	4,400	4,400
<b>FACILITIES TOTAL</b>		<b>710,660</b>	<b>675,386</b>	<b>672,905</b>	<b>672,905</b>

DEPT 268 COURT BUILDING COSTS					
704	SALARIES & WAGES-REGULAR	37,212	37,533	37,989	37,989
705	MARKET RATE ADJUSTMENT	-	-	4,287	4,287
706	SALARIES & WAGES-PART TIME	23,987	29,026	29,252	29,252
715	FICA-EMPLOYER EXPENSE	4,538	5,092	5,472	5,472

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GENERAL FUND EXPENDITURES

Isabella County General Fund Budget		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
716	HEALTH INSURANCE	18,260	20,748	22,470	22,470
717	LIFE INSURANCE	98	98	93	93
718	RETIREMENT EXPENSE	2,605	2,627	2,800	2,800
719	WORKERS COMPENSATION	2,453	2,763	3,677	3,677
802	CONTRACTUAL SERVICES	19,267	19,785	-	-
822	JANITORIAL SERVICES	-	-	3,000	3,000
850	CELL PHONES/WIRELESS	663	-	650	650
920	CONSUMERS	84,268	96,000	86,000	86,000
921	TRASH PICK UP	2,004	2,500	3,000	3,000
931	EQUIPMENT REPAIR & MAINT	43	1,000	-	-
932	BUILDING REPAIR & MAINT	32,084	15,000	20,000	20,000
933	GROUND MAINT & SNOW REM	39,447	10,000	10,000	10,000
972	CAPITAL OUTLAY	-	40,000	225,000	225,000
<b>COURT BUILDING COSTS TOTAL</b>		<b>266,929</b>	<b>282,172</b>	<b>453,690</b>	<b>453,690</b>
<b>DEPT 271 CENTRAL SERVICES</b>					
729	POSTAGE	118,876	100,000	110,000	110,000
<b>CENTRAL SERVICES TOTAL</b>		<b>118,876</b>	<b>100,000</b>	<b>110,000</b>	<b>110,000</b>
<b>DEPT 277 JURY BOARD</b>					
710	PER DIEM PAYMENTS	740	1,200	1,200	1,200
727	OFFICE SUPPLIES	3,974	4,000	4,500	4,500
<b>JURY BOARD TOTAL</b>		<b>4,714</b>	<b>5,200</b>	<b>5,700</b>	<b>5,700</b>
<b>DEPT 281 TRIAL COURT</b>					
703	SALARIES & WAGES-SUPERVISOR	310,825	309,307	317,913	317,913
704	SALARIES & WAGES-REGULAR	1,904,685	1,718,231	2,075,011	2,075,011
706	SALARIES & WAGES-PART TIME	12,931	16,352	8,000	8,000
707	SALARIES & WAGES-OVERTIME	3,305	1,000	1,500	1,500
710	PER DIEM PAYMENTS	385	-	-	-
715	FICA-EMPLOYER EXPENSE	156,880	146,972	172,680	172,680
716	HEALTH INSURANCE	750,558	734,248	796,321	796,321
717	LIFE INSURANCE	3,935	3,542	3,803	3,803
718	RETIREMENT EXPENSE	477,933	543,832	664,747	664,747
719	WORKERS COMPENSATION INS	19,681	17,147	6,853	6,853
721	PTO PAYOUTS	31,911	17,800	17,500	17,500
727	OFFICE SUPPLIES	33,250	27,000	27,000	27,000
728	PRINTING & BINDING	11,884	5,000	5,500	5,500
729	POSTAGE	155	150	-	-
748	UNIFORMS & ACCESSORIES	2,017	2,000	2,000	2,000
749	OIL & GAS	66	500	500	500
802	CONTRACTUAL SERVICES	39,386	43,000	41,000	41,000
804	JURY FEES	18,829	40,000	40,000	40,000
805	WITNESS FEES	8,580	5,000	9,500	9,500
806	STENOGRAPHER FEES	10,612	12,000	15,000	15,000
812	UNIFORM DRY CLEANING	42	-	-	-
814	MICRO FILM STORAGE	1,296	1,500	1,500	1,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	9,985	18,500	30,770	30,770
830	ATTORNEY FEES	12,508	14,000	14,000	14,000
850	TELEPHONE	13,447	14,500	9,780	9,780

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GENERAL FUND EXPENDITURES

Isabella County General Fund Budget		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
851	COPY MACHINE COSTS	1,036	1,500	1,500	1,500
860	TRAVEL	2,186	500	2,500	2,500
861	PERSONAL CAR MILEAGE	421	500	1,000	1,000
865	MEALS & LODGING	2,598	-	3,500	3,500
902	ADVERTISING	308	-	-	-
931	EQUIPMENT REPAIR & MAINT.	420	-	-	-
956	MISCELLANEOUS EXP	255	-	-	-
960	DUES & SUBSCRIPTIONS	8,909	7,500	8,000	8,000
978	EQUIPMENT	56,108	59,500	45,300	45,300
995	COVID-19 ARPA GRANT	49,409	-	-	-
<b>TRIAL COURT TOTAL</b>		<b>3,956,736</b>	<b>3,761,081</b>	<b>4,322,678</b>	<b>4,322,678</b>

DEPT 282 SWIFT AND SURE SANCTIONS					
704	SALARIES & WAGES-REGULAR	114,788	117,929	123,716	123,716
707	SALARIES & WAGES-OVERTIME	84	-	-	-
715	FICA-EMPLOYER EXPENSE	8,359	9,022	9,464	9,464
716	HEALTH INSURANCE	49,172	52,381	57,537	57,537
717	LIFE INSURANCE	196	196	186	186
718	RETIREMENT EXPENSE	14,093	17,868	21,118	21,118
719	WORKERS COMPENSATION INS	1,020	1,062	445	445
721	VACATION & SICK PAYOUTS	681	1,104	1,500	1,500
727	OFFICE SUPPLIES	30,333	39,580	2,655	2,655
802	CONTRACTUAL SERVICES	5,920	1,500	-	-
850	CELL PHONES/WIRELESS	-	480	-	-
863	TRANSPORTATION	-	493	-	-
<b>SWIFT AND SURE SANCTIONS TOTAL</b>		<b>224,646</b>	<b>241,615</b>	<b>216,621</b>	<b>216,621</b>

DEPT 287 ADULT DRUG COURT					
704	SALARIES & WAGES-REGULAR	65,988	66,557	67,373	67,373
715	FICA-EMPLOYER EXPENSE	4,988	5,092	5,154	5,154
716	HEALTH INSURANCE	8,904	9,422	10,224	10,224
717	LIFE INSURANCE	98	98	93	93
718	RETIREMENT EXPENSE	14,253	6,400	8,011	8,011
719	WORKERS COMPENSATION	186	193	243	243
727	OFFICE SUPPLIES	-	1,736	-	-
802	CONTRACTUAL SERVICES	37,068	96,889	22,929	22,929
850	TELEPHONE	-	600	-	-
860	TRAVEL	-	2,201	-	-
<b>ADULT DRUG COURT TOTAL</b>		<b>131,485</b>	<b>189,188</b>	<b>114,027</b>	<b>114,027</b>

DEPT 288 JUVENILE DRUG COURT					
704	SALARIES & WAGES-REGULAR	66,004	66,573	67,394	67,394
715	FICA-EMPLOYER EXPENSE	4,665	5,093	5,156	5,156
716	HEALTH INSURANCE	24,882	26,476	28,608	28,608
717	LIFE INSURANCE	98	98	93	93
718	RETIREMENT EXPENSE	4,620	4,661	4,718	4,718
719	WORKERS COMPENSATION	187	193	243	243
802	CONTRACTUAL SERVICES	-	10,598	312	312
<b>JUVENILE DRUG COURT TOTAL</b>		<b>100,456</b>	<b>113,692</b>	<b>106,524</b>	<b>106,524</b>

DEPT 296 PROSECUTING ATTORNEY					
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GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

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703	SALARIES & WAGES-SUPERVISOR	131,808	132,982	137,315	137,315
704	SALARIES & WAGES-REGULAR	751,389	796,996	676,093	676,093
705	MARKET RATE ADJUSTMENT	-	-	15,089	15,089
706	SALARIES & WAGES-PART TIME	29,499	48,529	78,242	78,242
707	SALARIES & WAGES-OVERTIME	133	-	-	-
715	FICA-EMPLOYER EXPENSE	67,772	70,625	69,366	69,366
716	HEALTH INSURANCE	243,676	265,247	266,006	266,006
717	LIFE INSURANCE	1,320	1,076	1,299	1,299
718	RETIREMENT EXPENSE	203,181	222,543	252,389	252,389
719	WORKERS COMPENSATION INS	2,235	2,394	3,264	3,264
720	UNEMPLOYMENT EXPENSE	1,448	-	-	-
721	PTO PAYOUTS	4,779	31,388	6,000	6,000
723	PRE-EMPLOYMENT BACKGROUND CHECK	1,233	-	-	-
727	OFFICE SUPPLIES	5,190	4,000	4,500	4,500
728	PRINTING & BINDING	1,671	2,000	10,000	10,000
729	POSTAGE	540	500	600	600
730	BOOKS	16,232	19,000	21,000	21,000
802	CONTRACTUAL SERVICES	20,986	17,000	13,400	13,400
805	WITNESS FEES	539	4,500	4,500	4,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	19,032	28,500	30,000	30,000
835	MEDICAL INVESTIGATION	-	300	300	300
850	TELEPHONE	1,678	3,052	1,740	1,740
851	COPY MACHINE COSTS	703	1,000	1,000	1,000
861	PERSONAL CAR MILEAGE	2,400	3,000	3,000	3,000
862	EXTRADITION FEES	12,405	10,000	10,000	10,000
865	MEALS & LODGING	5,325	1,500	3,500	3,500
931	EQUIPMENT REPAIR & MAINT	2,590	3,000	3,500	3,500
956	MISCELLANEOUS	11,200	15,900	16,500	16,500
957	EDUCATION & SEMINARS	1,980	1,600	2,000	2,000
960	DUES & SUBSCRIPTIONS	9,923	10,905	11,000	11,000
978	NEW EQUIPMENT	7,365	7,100	8,500	8,500
<b>PROSECUTING ATTORNEY TOTAL</b>		<b>1,558,232</b>	<b>1,704,637</b>	<b>1,650,103</b>	<b>1,650,103</b>

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GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

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DEPT 299 MANAGED ASSIGNED COUNSEL					
802	PROFESSIONAL SERVICES	98,608	125,000	100,000	100,000
830	APPELLATE DEFENDER	77,222	90,000	90,000	90,000
<b>MANAGED ASSIGNED COUNSEL TOTAL</b>		<b>175,830</b>	<b>215,000</b>	<b>190,000</b>	<b>190,000</b>

DEPT 301 SHERIFF'S DEPARTMENT					
703	SALARIES & WAGES-SUPERVISOR	108,114	108,910	118,510	112,459
704	SALARIES & WAGES-REGULAR	1,503,223	720,678	337,806	333,328
705	MARKET RATE ADJUSTMENT	-	-	1,823	1,823
707	SALARIES & WAGES-OVERTIME	99,173	20,250	46,000	46,000
715	FICA-EMPLOYER EXPENSE	134,462	74,209	36,567	37,761
716	HEALTH INSURANCE	499,408	302,881	146,895	146,895
717	LIFE INSURANCE	2,385	1,151	671	671
718	RETIREMENT EXPENSE	746,558	724,785	760,734	759,997
719	WORKERS COMPENSATION INS	52,612	26,163	9,898	9,439
721	VACATION & SICK PAYOUTS	34,309	166,133	9,500	9,500
722	HOLIDAY PAY	52,963	14,175	-	-
727	OFFICE SUPPLIES	5,671	4,000	4,000	4,000
728	PRINTING & BINDING	2,400	1,000	1,000	1,000
729	POSTAGE	267	200	200	200
744	POLICE SUPPLIES	10,136	3,000	3,000	3,000
748	UNIFORMS & ACCESSORIES	6,013	3,000	3,000	3,000
749	OIL & GAS	75,132	20,000	20,000	20,000
802	CONTRACTUAL SERVICES	2,235	2,160	21,400	21,400
812	UNIFORM DRY CLEANING	816	250	-	-
815	SOFTWARE SUBSCRIPTIONS/LICENSES	43,277	96,491	82,073	82,073
834	MEDICAL SERVICES	1,795	-	-	-
850	TELEPHONE	24,572	12,353	20,960	20,960
851	COPY MACHINE COSTS	2,539	2,500	2,500	2,500
852	FAX MACHINE COSTS	382	500	-	-
860	TRAVEL	127	-	100	100
861	PERSONAL CAR MILEAGE	487	1,000	1,000	1,000
865	MEALS & LODGING	3,514	1,000	2,500	2,500
902	ADVERTISING	941	-	500	500
931	EQUIPMENT REPAIR & MAINT	3,318	2,000	2,000	2,000
933	GROUND MAINT & SNOW REM	-	-	6,000	6,000
935	VEHICLE REPAIRS & MAINT	43,595	10,000	10,000	10,000
957	EDUCATION & SEMINARS	12,344	1,300	3,000	3,000
960	DUES & SUBSCRIPTIONS	1,990	1,000	2,000	2,000
965	CHILD SAFETY SEAT COSTS	992	-	-	-
978	NEW EQUIPMENT	2,647,101	10,800	2,000	2,000
981	NEW VEHICLES	110,015	-	-	-
998	CONTINGENCY	-	-	217,781	217,781
<b>SHERIFF'S DEPARTMENT TOTAL</b>		<b>6,232,866</b>	<b>2,331,889</b>	<b>1,873,418</b>	<b>1,862,887</b>

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DEPT 302 ROAD PATROL					
704	SALARIES & WAGES-REGULAR	68,689	17,172	-	-
707	SALARIES & WAGES-OVERTIME	3,203	-	-	-
715	FICA-EMPLOYER EXPENSE	5,543	1,314	-	-
716	HEALTH INSURANCE	23,697	8,197	-	-
717	LIFE INSURANCE	95	98	-	-
718	RETIREMENT EXPENSE	35,720	34,815	40,973	40,973
719	WORKERS COMPENSATION INS	2,496	605	-	-
722	HOLIDAY PAY	2,898	2,400	-	-
748	UNIFORMS & ACCESSORIES	-	250	-	-
749	OIL & GAS	4,038	3,500	-	-
812	UNIFORM DRY CLEANING	-	200	-	-
ROAD PATROL TOTAL		146,379	68,551	40,973	40,973

DEPT 307 MEDICAL MARIJUANA OPERATIONS					
848	MED MARIJUANA GRANT EXPENDITURES	6,598	-	-	-
MEDICAL MARIJUANA OPERATIONS TOTAL		6,598	-	-	-

DEPT 309 VILLAGE LAKE ISABELLA-SAFETY SERVICES					
707	SALARIES & WAGES-OVERTIME	16,335	25,000	-	-
715	FICA-EMPLOYER EXPENSE	1,215	-	-	-
718	RETIREMENT EXPENSE	2,586	-	-	-
719	WORKERS COMPENSATION INS	364	-	-	-
VILLAGE LAKE ISABELLA-SAFETY SERVICES TOTAL		20,500	25,000	-	-

DEPT 311 SCHOOL RESOURCE OFFICER					
704	SALARIES & WAGES-REGULAR	30,580	48,943	50,599	50,599
707	SALARIES & WAGES-OVERTIME	-	-	1,000	1,000
715	FICA-EMPLOYER EXPENSE	2,286	3,745	3,947	3,947
716	HEALTH INSURANCE	7,100	8,776	28,687	28,687
717	LIFE INSURANCE	84	98	93	93
718	RETIREMENT EXPENSE	2,270	3,426	3,542	3,542
719	WORKERS COMPENSATION INS	1,029	1,723	2,206	2,206
748	UNIFORMS & ACCESSORIES	-	250	250	250
749	OIL & GAS	576	1,500	1,500	1,500
931	EQUIPMENT REPAIR & MAINT.	-	500	500	500
957	EDUCATION & SEMINARS	-	500	500	500
SCHOOL RESOURCE OFFICER TOTAL		43,925	69,461	92,824	92,824

DEPT 312 MID MICH COMM COLLEGE GRANT					
706	SALARIES & WAGES-PART TIME	52,399	51,555	63,623	63,623
715	FICA-EMPLOYER EXPENSE	4,009	3,945	4,867	4,867
719	WORKERS COMPENSATION INS	1,798	1,816	2,774	2,774
748	UNIFORMS & ACCESSORIES	106	1,000	500	500
931	EQUIPMENT REPAIR & MAINT.	-	1,000	1,000	1,000
MID MICH COMM COLLEGE GRANT TOTAL		58,312	59,316	72,764	72,764

DEPT 313 WISE TOWNSHIP PATROL					
707	SALARIES & WAGES-OVERTIME	15,738	25,000	-	-
715	FICA-EMPLOYER EXPENSE	1,167	-	-	-

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718	RETIREMENT EXPENSE	2,592	-	-	-
719	WORKERS COMPENSATION INS	342	-	-	-
<b>WISE TOWNSHIP PATROL TOTAL</b>		<b>19,839</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>DEPT 320 MICH JUSTICE TRAINING</b>					
957	EDUCATION & SEMINARS	1,800	6,000	1,500	1,500
<b>MICH JUSTICE TRAINING TOTAL</b>		<b>1,800</b>	<b>6,000</b>	<b>1,500</b>	<b>1,500</b>
<b>DEPT 321 POLICE TRAINING FUND</b>					
704	SALARIES & WAGES-REGULAR	4,171	-	-	-
715	FICA-EMPLOYER EXPENSE	309	-	-	-
716	HEALTH INSURANCE	1,291	-	-	-
717	LIFE INSURANCE	5	-	-	-
718	RETIREMENT EXPENSE	292	-	-	-
719	WORKERS COMPENSATION INS	147	-	-	-
865	MEALS & LODGING	951	-	-	-
957	EDUCATION & SEMINARS	-	-	3,000	3,000
<b>POLICE TRAINING FUND TOTAL</b>		<b>7,166</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
<b>DEPT 331 MARINE SAFETY</b>					
704	SALARIES & WAGES-REGULAR	4,509	6,600	7,800	7,800
715	FICA-EMPLOYER EXPENSE	337	-	-	-
716	HEALTH INSURANCE	615	-	-	-
717	LIFE INSURANCE	3	-	-	-
718	RETIREMENT EXPENSE	231	-	-	-
719	WORKERS COMPENSATION INS	106	-	-	-
749	OIL & GAS	212	-	-	-
931	EQUIPMENT REPAIR & MAINT	1,442	-	-	-
<b>MARINE SAFETY TOTAL</b>		<b>7,455</b>	<b>6,600</b>	<b>7,800</b>	<b>7,800</b>
<b>DEPT 351 CORRECTIONS</b>					
704	SALARIES & WAGES-REGULAR	1,266,702	1,397,023	1,559,919	1,559,919
705	MARKET RATE ADJUSTMENT	-	-	14,924	14,924
706	SALARIES & WAGES-PART TIME	8,892	47,768	60,194	60,194
707	SALARIES & WAGES-OVERTIME	199,396	150,143	200,000	200,000
715	FICA-EMPLOYER EXPENSE	114,564	110,952	144,646	144,646
716	HEALTH INSURANCE	458,553	505,879	597,745	597,745
717	LIFE INSURANCE	2,424	2,493	2,469	2,469
718	RETIREMENT EXPENSE	358,446	374,670	430,115	430,115
719	WORKERS COMPENSATION INS	47,175	47,340	71,288	71,288
721	VACATION & SICK PAYOUTS	24,263	18,616	25,000	25,000
722	HOLIDAY PAY	40,087	54,136	55,760	55,760
727	OFFICE SUPPLIES	4,889	4,000	4,500	4,500
728	PRINTING & BINDING	211	1,000	1,000	1,000
743	FOOD	288,165	320,000	320,000	320,000
744	POLICE SUPPLIES	5,909	9,500	9,500	9,500
745	KITCHEN SUPPLIES	667	1,500	1,500	1,500
746	MEDICAL SUPPLIES	5,906	20,000	20,000	20,000
747	CLOTHING & BEDDING	3,301	8,000	8,000	8,000
748	UNIFORMS & ACCESSORIES	14,483	8,000	8,000	8,000
749	OIL & GAS	6,933	7,500	10,000	10,000

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750	PHOTOGRAPHY	1,100	1,000	1,000	1,000
776	JANITORIAL SUPPLIES	46,974	55,000	55,000	55,000
802	CONTRACTUAL SERVICES	-	2,200	32,200	32,200
812	LAUNDRY SERVICES	111	500	500	500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	22,649	27,154	28,533	28,533
834	MEDICAL SERVICES	579,830	610,750	610,750	610,750
841	TETHER FEES	2,200	1,500	1,500	1,500
850	TELEPHONE	2,555	2,000	1,500	1,500
860	TRAVEL	78	-	-	-
861	PERSONAL CAR MILEAGE	-	500	500	500
865	MEALS & LODGING	2,860	1,500	2,000	2,000
920	UTILITIES	148,678	143,000	153,000	153,000
921	TRASH PICK UP	6,420	6,060	9,000	9,000
931	EQUIPMENT REPAIR & MAINT	1,421	9,000	9,000	9,000
932	BUILDING REPAIR & MAINT	34,503	55,000	55,000	55,000
956	PROPERTY TAXES	-	1,720	1,900	1,900
957	EDUCATION & SEMINARS	7,731	10,000	10,000	10,000
960	DUES & SUBSCRIPTIONS	2,981	500	500	500
978	NEW EQUIPMENT	26,886	1,800	4,200	4,200
<b>CORRECTIONS TOTAL</b>		<b>3,737,943</b>	<b>4,017,704</b>	<b>4,520,643</b>	<b>4,520,643</b>

<b>DEPT 426 EMERGENCY MANAGEMENT</b>					
704	SALARIES & WAGES-REGULAR	51,545	60,505	56,638	56,638
705	MARKET RATE ADJUSTMENT	-	-	13,576	13,576
706	SALARIES & WAGES-PART TIME	18,728	40,569	43,627	43,627
715	FICA-EMPLOYER EXPENSE	5,272	7,118	8,709	8,709
716	HEALTH INSURANCE	17,255	11,234	10,033	10,033
717	LIFE INSURANCE	93	92	73	73
718	RETIREMENT EXPENSE	3,608	3,672	4,438	4,438
719	WORKERS COMPENSATION INS	200	270	410	410
721	PTO PAYOUTS	-	-	1,000	1,000
723	PRE-EMPLOYMENT BACKGROUND CHECK	119	-	-	-
727	OFFICE SUPPLIES	11,095	1,250	4,000	4,000
728	PRINTING & BINDING	437	250	250	250
729	POSTAGE	83	25	50	50
746	OTHER SUPPLIES	717	250	1,000	1,000
748	UNIFORMS & ACCESSORIES	583	1,500	2,000	2,000
749	OIL & GAS	1,220	2,000	500	500
776	JANITORIAL SUPPLIES	913	375	500	500
802	CONTRACTUAL SERVICES	38,572	20,000	24,100	24,100
815	SOFTWARE SUBSCRIPTIONS/LICENSES	11,593	49,121	49,013	49,013
849	FY03 EXERCISE GRANT	8,225	18,144	39,237	39,237
850	TELEPHONE	8,693	8,850	9,800	9,800
860	TRAVEL	1,815	1,000	2,500	2,500
861	PERSONAL CAR MILEAGE	1,084	1,000	2,500	2,500
865	MEALS & LODGING	4,249	3,750	2,500	2,500
902	ADVERTISING	2,625	50	5,000	5,000
920	UTILITIES	5,490	4,500	5,000	5,000
931	EQUIPMENT REPAIR & MAINT	7,832	1,000	10,000	10,000
935	VEHICLE REPAIR & MAINT	4,087	1,500	5,000	5,000
956	CLOSURE-ADMIN BUILDING	2,085,030	406,500	295,000	295,000

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957	EDUCATION & SEMINARS	7,149	2,000	5,000	5,000
960	DUES & SUBSCRIPTIONS	1,051	1,500	2,500	2,500
978	ADDITIONAL EQUIPMENT	25,818	2,000	16,040	16,040
<b>EMERGENCY MANAGEMENT TOTAL</b>		<b>2,325,181</b>	<b>650,025</b>	<b>619,994</b>	<b>619,994</b>

<b>DEPT 426 ANIMAL CONTROL</b>					
704	SALARIES & WAGES-REGULAR	49,231	49,656	50,275	50,275
705	MARKET RATE ADJUSTMENT	-	-	970	970
707	SALARIES & WAGES-OVERTIME	-	506	-	-
715	FICA-EMPLOYER EXPENSE	3,776	3,799	3,920	3,920
716	HEALTH INSURANCE	8,740	9,258	9,979	9,979
717	LIFE INSURANCE	98	98	93	93
718	RETIREMENT EXPENSE	30,814	35,684	40,921	40,921
719	WORKERS COMPENSATION INS	692	706	907	907
721	PTO PAYOUTS	916	1,013	2,000	2,000
727	OFFICE SUPPLIES	5,467	500	6,000	6,000
729	POSTAGE	172	300	300	300
748	UNIFORMS & ACCESSORIES	225	500	500	500
749	OIL & GAS	4,762	4,000	4,500	4,500
802	CONTRACTUAL SERVICES	179,950	160,400	180,400	180,400
815	SOFTWARE SUBSCRIPTIONS/LICENSES	14	-	-	-
834	MEDICAL SERVICES	132	150	200	200
850	TELEPHONE	440	500	500	500
851	COPY MACHINE COST	89	100	-	-
861	PERSONAL CAR MILEAGE	-	100	-	-
920	CONSUMERS	29,584	28,800	30,000	30,000
921	TRASH PICK UP	3,561	3,600	4,200	4,200
931	EQUIPMENT REPAIR & MAINT	-	3,000	3,000	3,000
932	BUILDING REPAIR & MAINT	6,506	10,000	15,000	15,000
933	GROUND MAINT & SNOW REMOVAL	3,338	5,000	5,000	5,000
935	VEHICLE REPAIRS & MAINT	561	500	500	500
956	MISCELLANEOUS	820	-	-	-
960	DUES & SUBSCRIPTIONS	165	-	-	-
<b>ANIMAL CONTROL TOTAL</b>		<b>330,053</b>	<b>318,170</b>	<b>359,165</b>	<b>359,165</b>

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

<b>DEPT 442 DRAIN COMMISSION</b>					
703	SALARIES & WAGES-SUPERVISOR	72,406	73,051	80,930	75,431
704	SALARIES & WAGES-REGULAR	107,684	102,594	112,998	108,929
705	MARKET RATE ADJUSTMENT	-	-	4,166	4,166
715	FICA-EMPLOYER EXPENSE	13,945	13,437	15,154	14,422
716	HEALTH INSURANCE	69,313	73,053	79,105	79,105
717	LIFE INSURANCE	317	294	278	278
718	RETIREMENT EXPENSE	80,818	90,249	113,013	112,343
719	WORKERS COMPENSATION INS	1,478	1,300	1,775	1,667
721	PTO PAYOUTS	8,883	-	-	-
727	OFFICE SUPPLIES	566	500	500	500
749	OIL & GAS	457	-	-	-

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802	CONTRACTUAL SERVICES	17,913	18,105	21,762	21,762
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,001	1,358	2,200	2,200
850	TELEPHONE	1,637	1,183	2,180	2,180
851	COPY MACHINE COSTS	213	-	-	-
861	PERSONAL CAR MILEAGE	2,163	5,000	5,000	5,000
865	MEALS & LODGING	783	-	750	750
935	VEHICLE REPAIR & MAINT	1,004	-	-	-
957	EDUCATION & SEMINARS	855	-	900	900
960	DUES & SUBSCRIPTIONS	350	350	350	350
978	NEW EQUIPMENT	1,596	1,800	-	-
<b>DRAIN COMMISSION TOTAL</b>		<b>383,382</b>	<b>382,274</b>	<b>441,061</b>	<b>429,983</b>

<b>DEPT 445 DRAINS - PUBLIC BENEFIT</b>					
924	COUNTY DRAIN AT LARGE	438,263	440,000	426,851	426,851
<b>DRAINS - PUBLIC BENEFIT TOTAL</b>		<b>438,263</b>	<b>440,000</b>	<b>426,851</b>	<b>426,851</b>

<b>DEPT 526 SANITARY LANDFILL</b>					
704	SALARIES & WAGES-REGULAR	33	-	-	-
715	FICA-EMPLOYER EXPENSE	2	-	-	-
716	HEALTH INSURANCE	1	-	-	-
729	POSTAGE	-	150	150	150
754	OPERATING SUPPLIES	-	500	500	500
802	CONTRACTUAL SERVICES	24,430	39,000	36,011	36,011
860	TRAVEL	-	70	70	70
861	PERSONAL CAR MILEAGE	-	270	270	270
920	UTILITIES	1,059	960	1,050	1,050
933	GROUND MAINT & SNOW REMOVAL	2,783	10,000	18,000	18,000
956	MISCELLANEOUS	-	100	100	100
<b>SANITARY LANDFILL TOTAL</b>		<b>28,308</b>	<b>51,050</b>	<b>56,151</b>	<b>56,151</b>

<b>DEPT 605 PUBLIC HEALTH</b>					
836	HEALTH	5,155	5,000	5,000	5,000
<b>PUBLIC HEALTH TOTAL</b>		<b>5,155</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

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<b>DEPT 631 SUBSTANCE ABUSE</b>					
849	SUBSTANCE ABUSE	149,165	148,317	144,406	144,406
<b>SUBSTANCE ABUSE TOTAL</b>		<b>149,165</b>	<b>148,317</b>	<b>144,406</b>	<b>144,406</b>

<b>DEPT 648 MEDICAL EXAMINER</b>					
840	MEDICAL EXAMINER CONTRACT	161,042	170,000	190,000	190,000
842	AMBULANCE FEES	11,375	15,000	15,000	15,000
860	TRAVEL	4,697	8,000	8,000	8,000
<b>MEDICAL EXAMINER TOTAL</b>		<b>177,114</b>	<b>193,000</b>	<b>213,000</b>	<b>213,000</b>

<b>DEPT 649 MENTAL HEALTH</b>					
962	MISCELLANEOUS SERVICES	216,300	216,300	216,300	216,300
<b>MENTAL HEALTH TOTAL</b>		<b>216,300</b>	<b>216,300</b>	<b>216,300</b>	<b>216,300</b>

<b>DEPT 655 CHILD PROTECTION</b>					
962	MISCELLANEOUS SERVICES	5,000	5,000	5,000	5,000
<b>CHILD PROTECTION TOTAL</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

<b>DEPT 682 VETERANS AFFAIRS</b>					
704	SALARIES & WAGES- REGULAR	62,104	62,639	63,412	63,412
705	MARKET RATE ADJUSTMENT	-	-	10,320	10,320
710	PER DIEM PAYMENTS	450	1,500	1,500	1,500
715	FICA-EMPLOYER EXPENSE	4,954	4,792	5,641	5,641
716	HEALTH INSURANCE	8,711	9,250	10,185	10,185
717	LIFE INSURANCE	98	98	93	93
718	RETIREMENT EXPENSE	11,817	12,408	14,290	14,290
719	WORKERS COMPENSATION INS	185	182	265	265
721	PTO PAYOUTS	3,294	3,443	3,000	3,000
727	OFFICE SUPPLIES	49	400	400	400
815	SOFTWARE SUBSCRIPTIONS/LICENSES	522	448	760	760
848	GRANTS TO SERVICEMEN	86,050	109,053	73,608	73,608
850	TELEPHONE	136	161	180	180
861	PERSONAL CAR MILEAGE	-	-	150	150
865	MEALS & LODGING	-	-	600	600
956	BURIAL ALLOWANCE	600	4,000	4,000	4,000
957	EDUCATION & SEMINARS	-	100	100	100
960	DUES & SUBSCRIPTIONS	100	150	100	100
978	NEW EQUIPMENT	1,425	-	-	-
<b>VETERANS AFFAIRS TOTAL</b>		<b>180,495</b>	<b>208,624</b>	<b>188,604</b>	<b>188,604</b>

<b>DEPT 684 HUMAN RIGHTS COMMITTEE</b>					
710	PER DIEM PAYMENTS	1,929	2,800	2,800	2,800
728	PRINTING & BINDING	85	-	-	-
815	SOFTWARE SUBSCRIPTIONS/LICENSES	238	200	200	200
903	SPECIAL EVENTS	525	-	-	-
<b>HUMAN RIGHTS COMMITTEE TOTAL</b>		<b>2,777</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

<b>DEPT 703 COMMUNITY DEVELOPMENT DEPT</b>					
704	SALARIES & WAGES-REGULAR	139,256	132,583	118,898	118,898
705	MARKET RATE ADJUSTMENT	-	-	6,845	6,845



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710	PER DIEM PAYMENTS	2,490	1,560	1,560	1,560
715	FICA-EMPLOYER EXPENSE	10,541	10,143	9,619	9,619
716	HEALTH INSURANCE	44,836	49,967	22,352	22,352
717	LIFE INSURANCE	216	196	172	172
718	RETIREMENT EXPENSE	16,416	17,451	17,163	17,163
719	WORKERS COMPENSATION INS	1,624	1,614	453	453
721	PTO PAYOUTS	5,146	4,860	6,189	6,189
723	PRE-EMPLOYMENT BACKGROUND CHECK	422	-	-	-
727	OFFICE SUPPLIES	1,419	1,000	1,000	1,000
728	PRINTING & BINDING	801	1,000	1,000	1,000
749	OIL & GAS	856	1,000	1,500	1,500
802	CONTRACTUAL SERVICES	143,733	86,500	71,500	71,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,486	2,959	5,830	5,830
830	ATTORNEY FEES	-	-	1,500	1,500
850	TELEPHONE	1,443	2,209	1,380	1,380
851	COPY MACHINE COSTS	351	350	350	350
860	TRAVEL	-	100	100	100
861	PERSONAL CAR MILEAGE	1,096	1,000	1,000	1,000
865	MEALS & LODGING	807	250	250	250
901	LEGAL NOTICES	2,237	2,500	2,500	2,500
931	EQUIPMENT REPAIR & MAINT	-	200	200	200
960	DUES & SUBSCRIPTIONS	195	225	1,460	1,460
962	REGIONAL PLANNING	7,000	7,000	10,000	10,000
978	NEW EQUIPMENT	1,596	6,000	-	-
<b>COMMUNITY DEVELOPMENT DEPT TOTAL</b>		<b>383,967</b>	<b>330,667</b>	<b>282,821</b>	<b>282,821</b>

<b>DEPT 710 MSU COOPERATIVE EXTENSION</b>					
718	RETIREMENT EXPENSE	11,249	13,136	15,828	15,828
802	CONTRACTUAL SERVICES	174,779	171,779	173,519	173,519
850	TELEPHONE	174	120	120	120
<b>MSU COOPERATIVE EXTENSION TOTAL</b>		<b>186,202</b>	<b>185,035</b>	<b>189,467</b>	<b>189,467</b>

<b>DEPT 711 REGISTER OF DEEDS</b>					
703	SALARIES & WAGES-SUPERVISOR	80,030	80,721	89,030	83,351
704	SALARIES & WAGES-REGULAR	128,649	91,676	103,878	99,676
705	MARKET RATE ADJUSTMENT	-	-	5,086	5,086
706	SALARIES & WAGES-PART TIME	5,439	-	-	-
715	FICA-EMPLOYER EXPENSE	15,250	13,190	15,147	14,391
716	HEALTH INSURANCE	80,072	62,109	67,368	67,368
717	LIFE INSURANCE	383	392	278	278
718	RETIREMENT EXPENSE	58,110	64,092	72,163	71,869
719	WORKERS COMPENSATION INS	609	632	713	677
721	PTO PAYOUTS	256	1,924	3,377	3,377
723	PRE-EMPLOYMENT BACKGROUND CHECK	-	300	600	600
727	OFFICE SUPPLIES	790	4,000	5,000	5,000
728	PRINTING & BINDING	1,087	-	-	-
802	CONTRACTUAL SERVICES	-	1,600	17,465	17,465
813	DATA PROCESSING SERVICES	33,315	16,000	4,800	4,800
814	MICRO FILM STORAGE	2,688	3,300	3,300	3,300
815	SOFTWARE SUBSCRIPTIONS/LICENSES	843	34,226	34,860	34,860
850	TELEPHONE	490	677	530	530

2026 Adopted Budget  
GENERAL FUND EXPENDITURES

Isabella County General Fund Budget

		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
851	COPY MACHINE COSTS	6	-	-	-
861	PERSONAL CAR MILEAGE	138	-	1,000	1,000
865	MEALS & LODGING	1,103	-	1,000	1,000
902	ADVERTISING	-	250	500	500
957	EDUCATION & SEMINARS	512	-	1,000	1,000
960	DUES & SUBSCRIPTIONS	620	-	620	620
978	NEW EQUIPMENT	-	-	8,200	8,200
<b>REGISTER OF DEEDS TOTAL</b>		<b>410,390</b>	<b>375,089</b>	<b>435,915</b>	<b>424,948</b>
<b>DEPT 714 REMONUMENTATION GRANT</b>					
710	PER DIEM PAYMENTS	2,730	2,800	2,800	2,800
746	OTHER SUPPLIES	7,203	2,600	15,700	15,700
802	CONTRACTUAL SERVICES	38,125	35,000	30,000	30,000
827	ADMINISTRATIVE COSTS	5,029	6,100	6,200	6,200
956	MISCELLANEOUS	300	-	-	-
<b>REMONUMENTATION GRANT TOTAL</b>		<b>53,387</b>	<b>46,500</b>	<b>54,700</b>	<b>54,700</b>
<b>DEPT 965 DISTRICT HEALTH ALLOCATION</b>					
960	TRANSFER OUT	458,898	458,989	458,989	458,989
<b>DISTRICT HEALTH ALLOCATION</b>		<b>458,898</b>	<b>458,989</b>	<b>458,989</b>	<b>458,989</b>
<b>DEPT 965 OPERATING TRANSFERS OUT</b>					
995	OPERATING TRANSFERS OUT	5,704,855	4,913,237	3,454,370	3,454,370
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>5,704,855</b>	<b>4,913,237</b>	<b>3,454,370</b>	<b>3,454,370</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>32,560,862</b>	<b>26,134,855</b>	<b>25,590,849</b>	<b>25,554,813</b>

2026 Adopted Budget  
PARKS AND RECREATION REVENUES

Isabella County Revenues  
208 Parks & Recreation

	2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
402 PROPERTY TAXES				
	835,547	902,316	907,355	907,355
481 VEHICLE PERMITS				
	152,097	150,200	152,000	152,000
482 CAMPGROUND FEES				
	358,673	356,000	361,000	361,000
483 PICNIC SHELTER RESERV				
	7,300	5,000	6,600	6,600
484 BOAT FEES				
	5,002	4,400	4,400	4,400
528 OTHER FEDERAL GRANT-ARPA				
		250,000		
592 TRIBAL CONTRIBUTIONS				
	26,500		50,000	50,000
642 SALES-FIREWOOD				
	11,551	11,500	11,250	11,250
665 INTEREST EARNED				
	79,200	15,000	25,000	25,000
673 SALES OF FIXED ASSETS				
			19,500	19,500
682 MISC & RESTRICTED				
	45,741	67,023	353,613	353,613
699 EXCESS INCLUDING TRANSFER				
			250,000	250,000
<b>GRAND TOTAL REVENUES</b>	<b>1,521,611</b>	<b>1,761,439</b>	<b>2,140,718</b>	<b>2,140,718</b>

2026 Adopted Budget  
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures  
208 Parks & Recreation

2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
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DEPT 752 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	150,319	152,591	158,709	158,709
705	MARKET RATE ADJUSTMENT			12,932	12,932
706	SALARIES & WAGES-PART TIME	34,917	58,599	61,892	61,892
710	PER DIEM PAYMENTS	1,420	1,575	1,575	1,575
715	FICA-EMPLOYER EXPENSE	14,147	16,157	17,865	17,865
716	HEALTH INSURANCE	57,441	61,383	67,198	67,198
717	LIFE INSURANCE	293	294	278	278
718	RETIREMENT EXPENSE	35,826	38,550	74,837	74,837
719	WORKERS COMPENSATION INS	534	615	1,089	1,089
721	SICK/VACATION PAY	3,605	2,990	3,128	3,128
723	PRE-EMPLOYMENT BACKGROUND CHECK	1,991	2,500	2,500	2,500
727	OFFICE SUPPLIES	3,213	4,000	4,000	4,000
728	PRINTING & BINDING	6,053	7,000	7,000	7,000
729	POSTAGE	10	30		
746	OTHER SUPPLIES	154	500	750	750
748	UNIFORMS & ACCESSORIES	845	1,500	3,000	3,000
802	CONTRACTUAL SERVICES	5,991	27,000	34,000	34,000
805	CC SERVICE FEES	10,095	13,500	13,500	13,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	21,473	22,677	26,995	26,995
830	ATTORNEY FEES	2,710	2,000	2,500	2,500
834	EMPLOYEE PHYSICALS	80	80	80	80
850	TELEPHONE	4,548	7,100	3,600	3,600
851	COPY MACHINE COSTS	695	1,200	1,200	1,200
861	PERSONAL CAR MILEAGE	1,805	1,500	1,800	1,800
865	MEALS & LODGING	782	2,000	2,120	2,120
902	ADVERTISING	555	4,000	4,000	4,000
931	EQUIPMENT REPAIR & MAINT	207	2,500	2,500	2,500
956	MISCELLANEOUS	11,446	8,700	13,010	13,010
957	EDUCATION & SEMINARS	1,463	3,500	4,000	4,000
960	DUES & SUBSCRIPTIONS	1,573	1,500	2,000	2,000
972	CAPITAL OUTLAY		639,500	734,413	734,413
978	NEW EQUIPMENT	235,960	5,600	170,800	170,800
<b>ADMINISTRATION TOTAL</b>		<b>610,151</b>	<b>1,090,641</b>	<b>1,433,271</b>	<b>1,433,271</b>

DEPT 756 PARKS & RECREATION-MAINTENANCE					
704	SALARIES & WAGES-REGULAR	146,314	147,065	152,406	152,406
705	MARKET RATE ADJUSTMENT			8,205	8,205
706	SALARIES & WAGES-PART TIME	101,361	143,175	150,728	150,728
707	SALARIES & WAGES-OVERTIME	1,788	4,000	4,000	4,000
715	FICA-EMPLOYER EXPENSE	19,447	22,204	24,123	24,123
716	HEALTH INSURANCE	25,862	27,420	30,071	30,071
717	LIFE INSURANCE	293	294	278	278
718	RETIREMENT EXPENSE	43,476	47,680	37,199	37,199
719	WORKERS COMPENSATION INS	8,378	9,899	13,170	13,170
721	PTO PAYOUTS	6,285	6,825	9,865	9,865
746	OTHER SUPPLIES	264	500	500	500
748	UNIFORMS & ACCESSORIES	671	700	1,000	1,000
749	OIL & GAS	20,851	27,000	27,000	27,000
850	TELEPHONE	843	900	540	540

2026 Adopted Budget  
PARKS AND RECREATION EXPENDITURES

**Isabella County Expenditures  
208 Parks & Recreation**

		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
920	UTILITIES	2,085	2,500	2,700	2,700
931	EQUIPMENT REPAIR & MAINT	13,146	15,500	15,500	15,500
932	BUILDING REPAIR & MAINT	1,034	1,000	1,000	1,000
933	COUNTY GROUNDS MAINT	144	1,000	500	500
935	VEHICLE REPAIR & MAINT	3,533	4,000	4,000	4,000
978	NEW EQUIPMENT		1,800		
<b>PARKS &amp; RECREATION-MAINTENANCE TOTAL</b>		<b>395,775</b>	<b>463,462</b>	<b>482,785</b>	<b>482,785</b>

**DEPT 757 COLDWATER LAKE COUNTY PARK**

706	SALARIES & WAGES-PART TIME	89,126	129,733	133,389	133,389
707	SALARIES & WAGES-OVERTIME	65	500	500	500
715	FICA-EMPLOYER EXPENSE	6,823	9,925	10,243	10,243
719	WORKERS COMPENSATION INS	2,437	4,424	5,664	5,664
746	OTHER SUPPLIES	1,002	2,500	1,500	1,500
750	FIREWOOD	153	215	200	200
776	JANITORIAL SUPPLIES	1,991	2,500	2,500	2,500
850	TELEPHONE	362	250	452	452
920	UTILITIES	29,110	35,000	35,000	35,000
932	BUILDING REPAIR & MAINT	5,801	9,000	7,000	7,000
933	GROUND MAINT & SNOW REMOVAL	13,228	12,000	12,000	12,000
<b>COLDWATER LAKE COUNTY PARK TOTAL</b>		<b>150,098</b>	<b>206,047</b>	<b>208,448</b>	<b>208,448</b>

**DEPT 758 DEERFIELD COUNTY PARK**

706	SALARIES & WAGES-PART TIME	75,080	98,042	113,620	113,620
707	SALARIES & WAGES-OVERTIME		500	500	500
715	FICA-EMPLOYER EXPENSE	5,744	7,501	8,730	8,730
719	WORKERS COMPENSATION INS	1,923	2,611	4,827	4,827
720	UNEMPLOYMENT EXPENSE	64			
746	OTHER SUPPLIES	2,385	2,500	2,500	2,500
776	JANITORIAL SUPPLIES	674	700	800	800
850	TELEPHONE	362	400	800	800
920	UTILITIES	467	700	700	700
932	BUILDING REPAIR & MAINT	4,263	5,500	5,500	5,500
933	GROUND MAINT & SNOW REMOVAL	7,245	8,500	8,500	8,500
<b>DEERFIELD COUNTY PARK TOTAL</b>		<b>98,207</b>	<b>126,954</b>	<b>146,477</b>	<b>146,477</b>

**DEPT 759 HERRICK COUNTY PARK**

706	SALARIES & WAGES-PART TIME	74,551	121,187	128,180	128,180
707	SALARIES & WAGES-OVERTIME	176	500	500	500
715	FICA-EMPLOYER EXPENSE	5,717	9,271	9,844	9,844
719	WORKERS COMPENSATION INS	1,952	3,427	5,443	5,443
720	UNEMPLOYMENT EXPENSE	161			
746	OTHER SUPPLIES	406	2,500	2,500	2,500
750	FIREWOOD	1,753	1,600	1,600	1,600
776	JANITORIAL SUPPLIES	2,062	1,800	2,500	2,500
850	TELEPHONE	723	500	965	965
920	UTILITIES	12,740	13,700	14,000	14,000
932	BUILDING REPAIR & MAINT	3,392	8,500	6,000	6,000
933	GROUND MAINT & SNOW REMOVAL	9,350	10,000	10,000	10,000
<b>HERRICK COUNTY PARK TOTAL</b>		<b>112,983</b>	<b>172,985</b>	<b>181,532</b>	<b>181,532</b>

2026 Adopted Budget  
PARKS AND RECREATION EXPENDITURES

Isabella County Expenditures  
208 Parks & Recreation

2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
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**DEPT 760 MERIDIAN PARK**

706	SALARIES & WAGES-PART TIME	5,959	6,302	6,685	6,685
715	FICA-EMPLOYER EXPENSE	456	483	511	511
719	WORKERS COMPENSATION INS	116	87	283	283
746	OTHER SUPPLIES	636			
920	UTILITIES	201	300	300	300
932	BUILDING REPAIR & MAINT	20	1,000	1,000	1,000
933	GROUND MAINT & SNOW REMOVAL	667	1,000	1,000	1,000
<b>MERIDIAN PARK TOTAL</b>		<b>8,055</b>	<b>9,172</b>	<b>9,779</b>	<b>9,779</b>

**DEPT 761 PERE MARQUETTE RAIL TRAIL**

706	SALARIES & WAGES-PART TIME	1,511	3,878	4,153	4,153
715	FICA-EMPLOYER EXPENSE	116	297	60	60
719	WORKERS COMPENSATION INS	49	133	176	176
932	BUILDING REPAIR & MAINT	13	2,500	2,500	2,500
933	GROUND MAINT & SNOW REMOVAL		1,500	1,500	1,500
<b>PERE MARQUETTE RAIL TRAIL TOTAL</b>		<b>1,689</b>	<b>8,308</b>	<b>8,389</b>	<b>8,389</b>

**DEPT 965 OPERATING TRANSFERS OUT**

995	TRANSFERS TO OTHER FUNDS	92,545	74,795	98,444	98,444
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>92,545</b>	<b>74,795</b>	<b>98,444</b>	<b>98,444</b>

<b>GRAND TOTAL EXPENDITURES</b>	<b>1,469,503</b>	<b>2,152,364</b>	<b>2,569,125</b>	<b>2,569,125</b>
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2026 Adopted Budget  
CENTRAL DISPATCH-911 REVENUES

Isabella County Revenues  
261 Central Dispatch/911

	2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
592 TRIBAL CONTRIBUTION				
	112,615			-
602 E911 TELEPHONE SURCHARGE				
	1,903,317	1,886,000	1,986,000	1,986,000
665 MAINTENANCE CONTRACT FEES				
	19,014		20,000	20,000
665 INTEREST EARNED				
	22,959	15,000	30,000	30,000
680 INSURANCE SETTLEMENT				
	96,750			
682 MISC REVENUE				
	(495)	12,000		
687 REFUNDS & REBATES				
	202			
<b>GRAND TOTAL REVENUES</b>	<b>2,154,362</b>	<b>1,913,000</b>	<b>2,036,000</b>	<b>2,036,000</b>

2026 Adopted Budget  
CENTRAL DISPATCH-911 EXPENDITURES

Isabella County Expenditures  
261 Central Dispatch/911

2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
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DEPT 325 OPERATIONS					
704	SALARIES & WAGES-REGULAR	353,763	379,406	429,704	429,704
707	SALARIES & WAGES-OVERTIME	43,994	55,000	40,000	40,000
715	FICA-EMPLOYER EXPENSE	31,541	29,025	35,932	35,932
716	HEALTH INSURANCE	145,555	155,290	180,997	180,997
717	LIFE INSURANCE	715	721	900	900
718	RETIREMENT EXPENSE	70,839	76,953	78,485	78,485
719	WORKERS COMPENSATION INS	1,173	1,104	1,727	1,727
721	VACATION & SICK LEAVE	1,835	1,100	20,000	20,000
722	HOLIDAY PAY	27,440	44,600	35,000	35,000
723	PRE-EMPLOYMENT BACKGROUND CHECK	338		250	250
727	OFFICE SUPPLIES	7,289	5,500	5,500	5,500
729	POSTAGE		50	50	50
746	OTHER SUPPLIES	2,335	6,000	5,000	5,000
748	UNIFORMS & ACCESSORIES	4,320	3,000	4,000	4,000
749	OIL & GAS	1,096	1,000	1,500	1,500
776	JANITORIAL SUPPLIES	1,967	2,000	2,000	2,000
802	CONTRACTUAL SERVICES	190,533	28,311	33,809	33,809
815	SOFTWARE SUBSCRIPTIONS/LICENSES	11,527	200,000	263,742	263,742
830	ATTORNEY FEES	6,025	2,000	2,000	2,000
834	MEDICAL SERVICES		500	500	500
850	TELEPHONE	13,967	16,550	14,880	14,880
851	COPY MACHINE COSTS	746	500	250	250
860	TRAVEL	1,898	2,500	1,000	1,000
861	PERSONAL CAR MILEAGE	1,108	1,000	500	500
865	MEALS & LODGING	882	4,000	2,500	2,500
902	ADVERTISING	3,071	5,000	4,000	4,000
920	UTILITIES	10,218	12,000	12,000	12,000
931	EQUIPMENT REPAIR & MAINT	8,085	30,000	20,000	20,000
932	BUILDING REPAIR & MAINT	73,130	20,000	20,000	20,000
933	GROUND MAINT & SNOW REMOVAL			5,000	5,000
934	RADIO REPAIR & MAINT	60,390	70,000	35,000	35,000
957	EDUCATION & SEMINARS	20,102	25,000	18,500	18,500
960	DUES & SUBSCRIPTIONS	1,002	3,000	3,000	3,000
978	NEW EQUIPMENT	11,242	52,900	114,000	114,000
<b>OPERATIONS TOTAL</b>		<b>1,108,126</b>	<b>1,234,010</b>	<b>1,391,726</b>	<b>1,391,726</b>

DEPT 327 WIRELESS					
704	SALARIES & WAGES-REGULAR	379,980	446,479	376,834	376,834
705	MARKET RATE ADJUSTMENT			19,853	19,853
707	SALARIES & WAGES-OVERTIME	27,550	30,000	30,000	30,000
715	FICA-EMPLOYER EXPENSE	31,434	34,157	32,642	32,642
716	HEALTH INSURANCE	130,286	165,793	153,607	153,607
717	LIFE INSURANCE	599	611	593	593
718	RETIREMENT EXPENSE	52,157	58,864	63,840	63,840
719	WORKERS COMPENSATION INS	1,183	1,298	1,536	1,536
721	PTO PAYOUTS	11,718	11,800	20,000	20,000
722	HOLIDAY PAY	9,077	24,000	10,000	10,000
<b>WIRELESS TOTAL</b>		<b>643,984</b>	<b>773,002</b>	<b>708,905</b>	<b>708,905</b>

DEPT 965 OPERATING TRANSFERS OUT					
995	TRANSFERS TO OTHER FUNDS	121,743	95,290	102,640	102,640
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>121,743</b>	<b>95,290</b>	<b>102,640</b>	<b>102,640</b>

<b>GRAND TOTAL EXPENDITURES</b>	<b>1,873,855</b>	<b>2,102,301</b>	<b>2,203,271</b>	<b>2,203,271</b>
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2026 Adopted Budget  
COMMISSION ON AGING REVENUES

Isabella County Revenues  
286 Commission on Aging

	2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
402 PROPERTY TAXES				
	2,385,988	2,474,281	2,566,000	2,566,000
519 FEDERAL GRANTS				
	290,726	304,297	301,957	301,957
528 OTHER FEDERAL GRANTS				
	146,335			
555 TOBACCO SETTLEMENT-STATE				
	3,280	1,000	2,500	2,500
561 STATE GRANTS				
	380,759	370,759	370,759	370,759
590 LOCAL REVENUE				
	8,235			
592 TRIBAL CONTRIBUTION				
	381,684	240,000	348,000	348,000
619 WAIVER-STATE				
	18,298	12,000	17,000	17,000
665 INTEREST EARNED				
	155,970		90,000	90,000
674 3RD PARTY CONTRIBUTIONS				
	239,487	122,050	129,000	129,000
675 IN-KIND CONTRIBUTIONS				
	57,746	30,079	30,885	30,885
682 MISC REVENUE				
	180			
687 REFUNDS & REBATES				
	20			
<b>GRAND TOTAL REVENUES</b>	<b>4,068,708</b>	<b>3,554,466</b>	<b>3,856,101</b>	<b>3,856,101</b>

2026 Adopted Budget  
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures  
286 Commission on Aging

2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
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DEPT 5 CONGREGATE-COOKS					
704	SALARIES & WAGES-REGULAR	13,013	12,975	13,296	13,296
705	MARKET RATE ADJUSTMENT			1,657	1,657
706	SALARIES & WAGES-PART TIME	25,476	26,319	27,673	27,673
707	SALARIES & WAGES-OVERTIME	20			
715	FICA-EMPLOYER EXPENSE	2,926	3,006	3,261	3,261
716	HEALTH INSURANCE	6,815	7,263	7,779	7,779
717	LIFE INSURANCE	34	35	32	32
718	RETIREMENT EXPENSE	940	909	980	980
719	WORKERS COMPENSATION INS	742	771	1,036	1,036
721	VACATION & SICK	395			
<b>CONGREGATE-COOKS TOTAL</b>		<b>50,361</b>	<b>51,278</b>	<b>55,714</b>	<b>55,714</b>

DEPT 6 CONGREGATE MEALS					
704	SALARIES & WAGES-REGULAR	32,549	33,500	35,895	35,895
705	MARKET RATE ADJUSTMENT			5,837	5,837
706	SALARIES & WAGES-PART TIME	24,881	28,844	20,757	20,757
715	FICA-EMPLOYER EXPENSE	4,279	4,770	4,704	4,704
716	HEALTH INSURANCE	17,136	18,259	19,983	19,983
717	LIFE INSURANCE	68	69	65	65
718	RETIREMENT EXPENSE	2,325	2,345	2,779	2,779
719	WORKERS COMPENSATION INS	693	664	549	549
727	OFFICE SUPPLIES	1,159	1,100	1,100	1,100
728	PRINTING & BINDING	60			
729	POSTAGE	170	350	300	300
743	FOOD COSTS-CONG	65,978	62,400	63,900	63,900
754	OPERATING SUPPLIES-CONG	8,340	8,000	8,000	8,000
802	CONTRACTUAL SERVICES	3,707	4,500	4,968	4,968
815	SOFTWARE SUBSCRIPTIONS/LICENSES	236			
850	TELEPHONE	2,114	2,550	2,440	2,440
860	TRAVEL	24			
861	PERSONAL CAR MILEAGE	646	600	500	500
920	UTILITES	4,334	5,200	5,500	5,500
931	EQUIPMENT REPAIR & MAINT	3,405	1,800	1,000	1,000
955	LICENSE FEES	376	450	450	450
956	IN-KIND EXPENDITURES	7,041	4,521	4,144	4,144
957	EDUCATION & SEMINARS		300	300	300
960	DUES & SUBSCRIPTIONS	884	1,000	1,000	1,000
978	NEW EQUIPMENT	271		1,050	1,050
<b>CONGREGATE MEALS TOTAL</b>		<b>180,676</b>	<b>181,222</b>	<b>185,221</b>	<b>185,221</b>

DEPT 7 HOME DELIVERED MEALS					
704	SALARIES & WAGES-REGULAR	60,448	62,214	64,806	64,806
705	MARKET RATE ADJUSTMENT			10,840	10,840
706	SALARIES & WAGES-PART TIME	46,208	53,567	38,548	38,548
715	FICA-EMPLOYER EXPENSE	7,946	8,858	8,736	8,736
716	HEALTH INSURANCE	31,824	33,908	36,821	36,821
717	LIFE INSURANCE	127	128	65	65
718	RETIREMENT EXPENSE	4,318	4,355	5,162	5,162
719	WORKERS COMPENSATION INS	1,287	1,234	1,470	1,470
727	OFFICE SUPPLIES	2,281	2,400	1,200	1,200
729	POSTAGE	315	800	1,200	1,200
743	FOOD COSTS-HDM	122,385	118,000	120,000	120,000
754	OPERATING SUPPLIES-HDM	27,373	24,000	30,000	30,000
802	CONTRACTUAL SERVICES	6,871	9,400	9,228	9,228
815	SOFTWARE SUBSCRIPTIONS/LICENSES	439			
850	TELEPHONE	4,330	4,550	4,500	4,500

2026 Adopted Budget  
COMMISSION ON AGING EXPENDITURES

**Isabella County Expenditures**  
**286 Commission on Aging**

		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
860	TRAVEL	44	50	50	50
861	PERSONAL CAR MILEAGE	1,045	1,000	550	550
865	MEALS & LODGING		250	250	250
920	UTILITIES	8,050	9,400	9,400	9,400
921	TRASH PICK UP	412	400	400	400
931	EQUIPMENT REPAIR & MAINT	5,157	2,400	2,400	2,400
955	LICENSE FEES	699	750	750	750
956	IN-KIND EXPENDITURES	14,010	11,853	11,857	11,857
957	EDUCATION & SEMINARS			400	400
960	DUES & SUBSCRIPTIONS	1,642	1,600	1,500	1,500
978	NEW EQUIPMENT	135		1,950	1,950
<b>HOME DELIVERED MEALS TOTAL</b>		<b>347,346</b>	<b>351,117</b>	<b>362,083</b>	<b>362,083</b>

<b>DEPT 8 HOME DELIVERED-COOKS</b>					
704	SALARIES & WAGES-REGULAR	24,166	24,096	24,693	24,693
705	MARKET RATE ADJUSTMENT			3,078	3,078
706	SALARIES & WAGES-PART TIME	47,355	48,879	51,393	51,393
707	SALARIES & WAGES-OVERTIME	37			
715	FICA-EMPLOYER EXPENSE	5,430	5,583	6,096	6,096
716	HEALTH INSURANCE	12,657	13,487	14,493	14,493
717	LIFE INSURANCE	64	64	32	32
718	RETIREMENT EXPENSE	1,707	1,687	1,820	1,820
719	WORKERS COMPENSATION INS	1,378	1,432	1,924	1,924
721	VACATION & SICK LEAVE	733			
<b>HOME DELIVERED-COOKS TOTAL</b>		<b>93,527</b>	<b>95,228</b>	<b>103,529</b>	<b>103,529</b>

<b>DEPT 9 FOSTER GRANDPARENTS PROG</b>					
704	SALARIES & WAGES-REGULAR	87,725	87,891	90,099	90,099
705	MARKET RATE ADJUSTMENT			10,789	10,789
715	FICA-EMPLOYER EXPENSE	6,202	6,724	7,718	7,718
716	HEALTH INSURANCE	38,460	40,943	48,392	48,392
717	LIFE INSURANCE	166	167	158	158
718	RETIREMENT EXPENSE	6,141	6,153	7,062	7,062
719	WORKERS COMPENSATION INS	248	256	363	363
727	OFFICE SUPPLIES	5,981	9,840	4,236	4,236
729	POSTAGE	347	1,800	1,800	1,800
748	UNIFORMS & ACCESSORIES	730	620	750	750
754	AWARDS & RECOGNITION	3,263	4,500	4,500	4,500
759	MEALS	895	1,500	1,400	1,400
834	VOLUNTEER PHYSICALS		200	200	200
846	STIPENDS	129,403	112,752	112,752	112,752
850	TELEPHONE	1,875	2,124	2,124	2,124
860	TRAVEL	27,003	46,546	35,392	35,392
861	PERSONAL CAR MILEAGE	158	1,212	1,260	1,260
865	MEALS & LODGING	3,310	2,133	2,133	2,133
956	IN-KIND EXPENDITURES	24,165			
957	EDUCATION & SEMINARS	1,538	1,935	1,555	1,555
963	LIABILITY & PROPERTY INSURANCE	459	459	504	504
<b>FOSTER GRANDPARENTS PROG TOTAL</b>		<b>338,069</b>	<b>327,755</b>	<b>333,187</b>	<b>333,187</b>

<b>DEPT 10 ACTIVITY CENTER</b>					
704	SALARIES & WAGES-REGULAR	55,710	55,497	56,891	56,891
705	MARKET RATE ADJUSTMENT			9,632	9,632
707	SALARIES & WAGES-OVERTIME	647			
715	FICA-EMPLOYER EXPENSE	3,973	4,246	5,089	5,089
716	HEALTH INSURANCE	24,764	26,355	28,749	28,749
717	LIFE INSURANCE	98	98	93	93

2026 Adopted Budget  
COMMISSION ON AGING EXPENDITURES

**Isabella County Expenditures**  
**286 Commission on Aging**

		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
718	RETIREMENT EXPENSE	4,021	3,885	4,657	4,657
719	WORKERS COMPENSATION INS	1,085	1,088	239	239
721	PTO PAYOUTS	1,080			
727	OFFICE SUPPLIES	20	200	200	200
743	FOOD	2,299	4,500	3,500	3,500
754	OPERATING SUPPLIES	439	2,500	1,500	1,500
802	CONTRACTUAL SERVICES	49,130	55,000	52,000	52,000
861	PERSONAL CAR MILEAGE	139	400	400	400
865	MEALS & LODGING	55	500	500	500
931	EQUIP REPAIR & MAINT		500	500	500
978	NEW EQUIPMENT	221	500	500	500
<b>ACTIVITY CENTER TOTAL</b>		<b>143,681</b>	<b>155,269</b>	<b>164,450</b>	<b>164,450</b>

**DEPT 16 UNMET NEEDS PROGRAM**

847	ASSISTANCE PAYMENTS	17,243	20,000	31,000	31,000
<b>UNMET NEEDS PROGRAM TOTAL</b>		<b>17,243</b>	<b>20,000</b>	<b>31,000</b>	<b>31,000</b>

**DEPT 21 HOMEMAKING**

704	SALARIES & WAGES-REGULAR	38,469	32,643	33,454	33,454
705	MARKET RATE ADJUSTMENT			6,814	6,814
706	SALARIES & WAGES-PART TIME	55,681	67,892	71,702	71,702
715	FICA-EMPLOYER EXPENSE	6,944	7,691	8,566	8,566
716	HEALTH INSURANCE	19,429	20,705	22,425	22,425
717	LIFE INSURANCE	98	98	93	93
718	RETIREMENT EXPENSE	2,323	2,286	2,495	2,495
719	WORKERS COMPENSATION INS	3,175	3,542	4,882	4,882
727	OFFICE SUPPLIES	412	600	1,200	1,200
729	POSTAGE	325	550	600	600
850	TELEPHONE	294	375	375	375
861	PERSONAL CAR MILEAGE	12,162	10,500	11,000	11,000
956	IN-KIND EXPENDITURES	6,720	3,171	3,178	3,178
<b>HOMEMAKING TOTAL</b>		<b>146,032</b>	<b>150,053</b>	<b>166,784</b>	<b>166,784</b>

**DEPT 22 PERSONAL CARE**

704	SALARIES & WAGES-REGULAR	29,122	18,535	18,995	18,995
705	MARKET RATE ADJUSTMENT			4,578	4,578
706	SALARIES & WAGES-PART TIME	42,843	65,925	68,848	68,848
707	SALARIES & WAGES-OVERTIME	734			
715	FICA-EMPLOYER EXPENSE	5,497	6,462	7,070	7,070
716	HEALTH INSURANCE	16,860	13,097	14,346	14,346
717	LIFE INSURANCE	68	49	93	93
718	RETIREMENT EXPENSE	1,909	1,298	1,400	1,400
719	WORKERS COMPENSATION INS	2,462	2,975	4,030	4,030
721	PTO PAYOUTS	66			
727	OFFICE SUPPLIES	342	500	500	500
729	POSTAGE	325	500	500	500
802	CONTRACTUAL SERVICES	1,928	1,500	1,350	1,350
850	TELEPHONE	2,055	2,425	2,570	2,570
861	PERSONAL CAR MILEAGE	9,271	9,000	9,000	9,000
956	IN-KIND EXPENDITURES	2,548	2,896	3,763	3,763
<b>PERSONAL CARE TOTAL</b>		<b>116,030</b>	<b>125,162</b>	<b>137,043</b>	<b>137,043</b>

**DEPT 23 CASE COORDINATOR**

704	SALARIES & WAGES-REGULAR	115,704	124,751	126,691	126,691
705	MARKET RATE ADJUSTMENT			8,854	8,854
707	SALARIES & WAGES-OVERTIME	137			
715	FICA-EMPLOYER EXPENSE	8,998	9,703	10,369	10,369

2026 Adopted Budget  
COMMISSION ON AGING EXPENDITURES

**Isabella County Expenditures**  
**286 Commission on Aging**

		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
716	HEALTH INSURANCE	35,000	42,760	52,807	52,807
717	LIFE INSURANCE	224	245	232	232
718	RETIREMENT EXPENSE	21,680	26,040	9,488	9,488
719	WORKERS COMPENSATION INS	347	364	5,910	5,910
721	PTO PAYOUTS	6,400			
727	OFFICE SUPPLIES	559	600	800	800
728	PRINTING & BINDING	120			
729	POSTAGE	325	525	650	650
850	TELEPHONE	5,280	5,350	5,390	5,390
860	FUEL CHARGES	1,577	1,800	1,800	1,800
861	PERSONAL CAR MILEAGE	1,151	1,100	1,600	1,600
956	IN-KIND EXPENDITURES	3,996	3,995	3,144	3,144
957	EDUCATION & SEMINARS		250	400	400
<b>CASE COORDINATOR TOTAL</b>		<b>201,498</b>	<b>217,483</b>	<b>228,135</b>	<b>228,135</b>

<b>DEPT 24 RESPITE CARE</b>					
704	SALARIES & WAGES-REGULAR	12,027	18,535	18,995	18,995
705	MARKET RATE ADJUSTMENT			4,578	4,578
706	SALARIES & WAGES-PART TIME	40,279	65,925	68,848	68,848
715	FICA-EMPLOYER EXPENSE	3,988	6,462	7,070	7,070
716	HEALTH INSURANCE	7,739	13,097	14,346	14,346
717	LIFE INSURANCE	29	49	93	93
718	RETIREMENT EXPENSE	759	1,298	1,400	1,400
719	WORKERS COMPENSATION INS	1,781	2,975	4,030	4,030
721	PTO PAYOUTS	477			
727	OFFICE SUPPLIES	314	400	400	400
729	POSTAGE	325	550	600	600
802	CONTRACTUAL SERVICES	799	850	1,350	1,350
850	TELEPHONE	294	350	350	350
860	FUEL CHARGES	25			
861	PERSONAL CAR MILEAGE	3,098	6,500	5,500	5,500
956	IN-KIND EXPENDITURES	1,836	1,837	2,131	2,131
957	EDUCATION & SEMINARS			300	300
<b>RESPITE CARE TOTAL</b>		<b>73,770</b>	<b>118,828</b>	<b>129,991</b>	<b>129,991</b>

<b>DEPT 25 SENIOR COMPANION PROGRAM</b>					
704	SALARIES & WAGES-REGULAR	51,439	50,979	52,260	52,260
705	MARKET RATE ADJUSTMENT			5,723	5,723
715	FICA-EMPLOYER EXPENSE	3,885	3,900	4,436	4,436
716	HEALTH INSURANCE	22,900	24,414	28,792	28,792
717	LIFE INSURANCE	98	98	93	93
718	RETIREMENT EXPENSE	3,601	3,569	4,059	4,059
719	WORKERS COMPENSATION	144	149	209	209
727	OFFICE SUPPLIES	2,743	3,984	2,592	2,592
729	POSTAGE	163	1,200	1,200	1,200
748	UNIFORMS & ACCESSORIES	388	335	600	600
754	AWARDS & RECOGNITION	1,475	2,700	2,700	2,700
759	MEALS	8,510	6,500	10,010	10,010
834	VOLUNTEER PHYSICALS	19	100	100	100
846	STIPENDS	59,894	58,464	58,464	58,464
850	TELEPHONE	1,008	1,067	1,067	1,067
860	TRAVEL	52,284	37,163	43,951	43,951
861	PERSONAL CAR MILEAGE	81	960	840	840
865	MEALS & LODGING	2,469	1,629	1,629	1,629
956	IN-KIND EXPENDITURES	4,957			
957	EDUCATION & SEMINARS	1,206	1,715	1,335	1,335
963	LIABILITY & PROPERTY INSURANCE	328	328	309	309

2026 Adopted Budget  
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures  
286 Commission on Aging

		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
<b>SENIOR COMPANION PROGRAM TOTAL</b>		<b>217,592</b>	<b>199,254</b>	<b>220,369</b>	<b>220,369</b>
<b>DEPT 26 CAREGIVER TRAINING PROGRAM</b>					
704	SALARIES & WAGES-REGULAR	69,597	71,245	50,069	50,069
705	MARKET RATE ADJUSTMENT			3,483	3,483
715	FICA-EMPLOYER EXPENSE	5,088	5,512	4,097	4,097
716	HEALTH INSURANCE	15,020	15,969	17,178	17,178
717	LIFE INSURANCE	147	147	93	93
718	RETIREMENT EXPENSE	4,928	5,044	3,749	3,749
719	WORKERS COMPENSATION	1,582	208	2,335	2,335
727	OFFICE SUPPLIES	482	700	350	350
728	PRINTING & BINDING	60			
729	POSTAGE	322	550	1,200	1,200
850	TELEPHONE	294	350	350	350
861	PERSONAL CAR MILEAGE	192	400	250	250
956	IN-KIND EXPENDITURES	3,048	1,806	1,638	1,638
957	EDUCATION & SEMINARS		100	400	400
<b>CAREGIVER TRAINING PROGRAM TOTAL</b>		<b>100,760</b>	<b>102,031</b>	<b>85,192</b>	<b>85,192</b>
<b>DEPT 28 CAREGIVER CASE MANAGEMENT</b>					
704	SALARIES & WAGES-REGULAR			23,513	23,513
705	MARKET RATE ADJUSTMENT			1,595	1,595
715	FICA-EMPLOYER EXPENSE			1,921	1,921
716	HEALTH INSURANCE			2,822	2,822
717	LIFE INSURANCE			46	46
718	RETIREMENT EXPENSE			1,758	1,758
719	WORKERS COMPENSATION INS			1,095	1,095
956	IN-KIND EXPENDITURES			1,030	1,030
<b>CAREGIVER CASE MANAGEMENT</b>		<b>-</b>	<b>-</b>	<b>33,780</b>	<b>33,780</b>
<b>DEPT 672 COA ADMINISTRATION</b>					
704	SALARIES & WAGES-REGULAR	254,315	250,070	258,138	258,138
705	MARKET RATE ADJUSTMENT			39,933	39,933
706	SALARIES & WAGES-PART TIME		23,407	23,183	23,183
707	SALARIES & WAGES-OVERTIME	104		500	500
710	PER DIEM PAYMENTS	1,050	1,200	1,200	1,200
715	FICA-EMPLOYER EXPENSE	18,519	19,131	24,614	24,614
716	HEALTH INSURANCE	110,319	111,231	121,030	121,030
717	LIFE INSURANCE	513	519	492	492
718	RETIREMENT EXPENSE	177,023	194,931	243,497	243,497
719	WORKERS COMPENSATION INS	2,107	2,159	3,114	3,114
721	VACATION & SICK LEAVE		5,500	5,500	5,500
723	PRE-EMPLOYMENT BACKGROUND CHECK	6,442	6,600	4,500	4,500
727	OFFICE SUPPLIES	4,994	6,800	8,500	8,500
728	PRINTING & BINDING	60			
729	POSTAGE	(270)	1,000	1,200	1,200
749	OIL & GAS	225	500	200	200
754	OPERATING SUPPLIES	1,811	1,200	1,350	1,350
776	JANITORIAL SUPPLIES	4,752	5,000	5,500	5,500
802	CONTRACTUAL SERVICES	14,570	3,160	4,700	4,700
815	SOFTWARE SUBSCRIPTIONS/LICENSES	6,534	11,938	20,290	20,290
830	ATTORNEY FEES	767	800	800	800
834	MEDICAL SERVICES	139	150	150	150
848	GRANT EXPENDITURES	4,525			
850	TELEPHONE	10,234	10,704	10,750	10,750
851	COPY MACHINE	4,727	3,500	3,757	3,757
860	TRAVEL		1,200	800	800

2026 Adopted Budget  
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures  
286 Commission on Aging

		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
861	PERSONAL CAR MILEAGE	1,299	1,100	1,100	1,100
865	MEALS & LODGING		1,200	800	800
902	ADVERTISING		4,000	2,500	2,500
920	CONSUMERS	57,899	49,000	50,000	50,000
921	TRASH PICK-UP	2,743	4,500	3,600	3,600
931	EQUIPMENT REPAIR & MAINT	1,370	10,000	8,000	8,000
932	BUILDING REPAIR & MAINT	26,628	32,000	59,000	59,000
933	GROUND MAINT & SNOW REMOVAL	32,052	16,000	56,000	56,000
957	EDUCATION & SEMINARS	265	2,400	2,400	2,400
960	DUES & SUBSCRIPTIONS	11,798	10,695	11,250	11,250
972	CAPITAL OUTLAY	552,379			
978	NEW EQUIPMENT	52,087	32,600	25,800	25,800
<b>COA ADMINISTRATION TOTAL</b>		<b>1,361,980</b>	<b>824,195</b>	<b>1,004,148</b>	<b>1,004,148</b>

2026 Adopted Budget  
COMMISSION ON AGING EXPENDITURES

Isabella County Expenditures  
286 Commission on Aging

2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
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<b>DEPT 673 GOLD KEY</b>					
704	SALARIES & WAGES-REGULAR	92,332	103,168	92,426	92,426
705	MARKET RATE ADJUSTMENT			18,592	18,592
707	SALARIES & WAGES-OVERTIME	306			
715	FICA-EMPLOYER EXPENSE	6,754	6,898	8,493	8,493
716	HEALTH INSURANCE	50,713	52,515	57,029	57,029
717	LIFE INSURANCE	202	196	186	186
718	RETIREMENT EXPENSE	6,582	6,312	7,771	7,771
719	WORKERS COMPENSATION INS	593	262	400	400
721	PTO PAYOUTS	1,386		600	600
727	OFFICE SUPPLIES	1,347	1,350	1,350	1,350
728	PRINTING & BINDING		200		
729	POSTAGE	816	1,110	3,000	3,000
754	OPERATING SUPPLIES	3,299	3,800	4,500	4,500
759	VOLUNTEER MEALS	182	210	210	210
850	TELEPHONE	2,523	2,400	2,250	2,250
860	TRAVEL	57,933	64,150	60,150	60,150
861	PERSONAL CAR MILEAGE	149	250	250	250
865	MEALS & LODGING	25	250	250	250
957	EDUCATION & SEMINARS		1,000	1,000	1,000
960	DUES & SUBSCRIPTIONS	143	125	125	125
<b>GOLD KEY TOTAL</b>		<b>225,285</b>	<b>244,196</b>	<b>258,582</b>	<b>258,582</b>

<b>DEPT 965 OPERATING TRANSFERS OUT</b>					
995	TRANSFERS TO OTHER FUNDS	331,564	298,748	349,058	349,058
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>331,564</b>	<b>298,748</b>	<b>349,058</b>	<b>349,058</b>

<b>GRAND TOTAL EXPENDITURES</b>	<b>3,945,414</b>	<b>3,461,819</b>	<b>3,848,266</b>	<b>3,848,266</b>
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2026 Adopted Budget  
RECYCLING REVENUES

Isabella County Revenues  
596 Recycling

	2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
551 STATE GRANT - EGLE				
		450,000	450,000	450,000
561 STATE GRANTS - NEXT CYCLE				
		100,000	102,197	102,197
590 LOCAL REVENUE				
	85,119	105,000	105,000	105,000
592 CONTRIBUTION FROM CITY/TRIBE				
	201,446	170,200	96,000	96,000
607 PROCESSING FEES				
	137,811	160,000	235,817	235,817
628 USER CHARGES				
	42,363	31,000	82,577	82,577
642 SALES				
	521,645	643,200	571,800	571,800
665 INTEREST EARNED				
	18,276	8,000		
673 SALE OF FIXED ASSETS				
	(20,159)			
682 MISC REVENUE				
	11,350	38,200	1,200	1,200
689 WRITE OFF				
	(5,622)			
699 TRANSFERS IN				
	315,000	315,000	350,000	350,000
<b>GRAND TOTAL REVENUES</b>	<b>1,307,229</b>	<b>2,020,600</b>	<b>1,994,591</b>	<b>1,994,591</b>

2026 Adopted Budget  
RECYCLING EXPENDITURES

Isabella County Expenditures  
596 Recycling

2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
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DEPT 17 OPERATIONS					
704	SALARIES & WAGES-REGULAR	107,236	191,790	140,254	140,254
705	MARKET RATE ADJUSTMENT			20,126	20,126
706	SALARIES & WAGES-PART TIME	41,563	45,741	47,333	47,333
707	SALARIES & WAGES-OVERTIME	1,411	2,000	3,000	3,000
715	FICA-EMPLOYER EXPENSE	10,915	17,407	16,120	16,120
716	HEALTH INSURANCE	52,148	79,961	52,343	52,343
717	LIFE INSURANCE	236	294	278	278
718	RETIREMENT EXPENSE	(5,232)	15,618	11,403	11,403
719	WORKERS COMPENSATION INS	5,204	10,444	13,868	13,868
721	PTO PAYOUTS		2,000	2,000	2,000
723	PRE-EMPLOYMENT BACKGROUND CHECK		200	200	200
748	UNIFORMS & ACCESSORIES	3,086	4,000	4,000	4,000
749	OIL & GAS	9,206	10,000	10,000	10,000
754	OPEPRATING SUPPLIES	17,159	27,000	30,000	30,000
802	PROFESSIONAL SERVICES	267,657	305,000	494,000	494,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES		1,502	1,500	1,500
822	JANITORIAL SERVICES		2,100	2,000	2,000
848	GRANT EXP.-EGLE INFRASTRUCTURE		450,000	450,000	450,000
850	CELL PHONES/WIRELESS	2,284	2,500	1,380	1,380
861	PERSONAL CAR MILEAGE		300	300	300
863	HANDLING/TRANSPORTATION	586	1,000	1,000	1,000
920	UTILITIES	32,768	36,000	38,000	38,000
921	TRASH PICK UP	37,212	40,000	45,000	45,000
931	EQUIPMENT REPAIR & MAINT	40,179	45,000	48,000	48,000
932	BUILDING REPAIR & MAINT	5,312	8,000	8,000	8,000
933	GROUND MAINT & SNOW REMOVAL	7,420	8,500	9,000	9,000
935	VEHICLE REPAIR & MAINT		500	500	500
941	EQUIPMENT RENTAL		3,500	3,500	3,500
955	LICENSE FEES	455	400	1,400	1,400
956	MISCELLANEOUS		1,000	1,000	1,000
957	EDUCATION & SEMINARS		7,825	8,750	8,750
968	DEPRECIATION EXPENSE	90,799	92,000	42,886	42,886
975	BUILDING IMPROVEMENTS	2,700			
978	NEW EQUIPMENT		12,000	15,000	15,000
<b>OPERATIONS TOTAL</b>		<b>730,304</b>	<b>1,423,582</b>	<b>1,522,141</b>	<b>1,522,141</b>

DEPT 19 ADMINISTRATION					
704	SALARIES & WAGES-REGULAR	69,785	69,518	71,255	71,255
705	MARKET RATE ADJUSTMENT			10,854	10,854
715	FICA-EMPLOYER EXPENSE	5,154	5,319	6,281	6,281
716	HEALTH INSURANCE	18,580	21,067	22,798	22,798
717	LIFE INSURANCE	98	98	93	93
718	RETIREMENT EXPENSE	4,885	4,867	5,748	5,748
719	WORKERS COMPENSATION INS	197	202	296	296
727	OFFICE SUPPLIES	2,229	2,000	2,200	2,200
728	PRINTING & BINDING		500	500	500
802	PROFESSIONAL SERVICES		70,500		
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,345		3,100	3,100
830	ATTORNEY FEES	390	500	1,000	1,000
850	TELEPHONE	3,151	4,004	4,140	4,140
851	COPY MACHINE COSTS	103	500	500	500
861	PERSONAL CAR MILEAGE		350	350	350
865	MEALS & LODGING	893	750	750	750
932	BUILDING REPAIR & MAINT	330	1,800	2,000	2,000
941	EQUIPMENT RENTAL		250	250	250

2026 Adopted Budget  
RECYCLING EXPENDITURES

Isabella County Expenditures  
596 Recycling

		2024 Actual	2025 Amended Budget	2026 Requested	2026 Adopted
957	EDUCATION & SEMINARS	1,795	1,000	1,000	1,000
960	DUES & SUBSCRIPTIONS	740	750	750	750
968	DEPRECIATION EXPENSE	246	240	103	103
977	MMP GRANT EXPENDITURES			102,197	102,197
978	NEW EQUIPMENT	6,565	1,800	2,000	2,000
<b>ADMINISTRATION TOTAL</b>		<b>116,486</b>	<b>186,015</b>	<b>238,165</b>	<b>238,165</b>

**DEPT 527 DEPOT**

704	SALARIES & WAGES-REGULAR	148,185	130,007	134,949	134,949
705	MARKET RATE ADJUSTMENT			12,358	12,358
706	SALARIES & WAGES-PART TIME	31,288	33,946	34,636	34,636
707	SALARIES & WAGES-OVERTIME	4,044		3,000	3,000
715	FICA-EMPLOYER EXPENSE	14,325	12,543	14,148	14,148
716	HEALTH INSURANCE	58,389	55,638	61,784	61,784
717	LIFE INSURANCE	367	294	278	278
718	RETIREMENT EXPENSE	10,181	9,101	10,093	10,093
719	WORKERS COMPENSATION INS	21,739	17,623	29,350	29,350
721	PTO PAYOUTS	65	1,000	1,200	1,200
728	PRINTING & BINDING	84			
749	OIL & GAS	35,026	45,000	45,000	45,000
802	CONTRACTUAL SERVICES	12,700			
834	MEDICAL SERVICES	1,549	1,500	2,250	2,250
850	CELL PHONES/WIRELESS			2,256	2,256
931	EQUIPMENT REPAIR & MAINT.	237			
935	VEHICLE REPAIRS & MAINT.	34,827	48,000	48,000	48,000
968	DEPRECIATION EXPENSE	50,839	53,000	7,935	7,935
<b>DEPOT TOTAL</b>		<b>423,845</b>	<b>407,652</b>	<b>407,237</b>	<b>407,237</b>

**DEPT 528 EDUCATION**

704	SALARIES & WAGES-REGULAR			53,110	53,110
705	MARKET RATE ADJUSTMENT			3,102	3,102
715	FICA-EMPLOYER EXPENSE			4,300	4,300
716	HEALTH INSURANCE			22,786	22,786
717	LIFE INSURANCE			93	93
718	RETIREMENT EXPENSE			3,935	3,935
719	WORKERS COMPENSATION			219	219
<b>EDUCATION TOTAL</b>		<b>-</b>	<b>-</b>	<b>87,545</b>	<b>87,545</b>

**DEPT 529 HOUSEHOLD HAZARDOUS WASTE**

802	CONTRACTUAL SERVICES	4,891	4,500	6,500	6,500
968	DEPRECIATION EXPENSE	1,383	1,383	576	576
<b>HOUSEHOLD HAZARDOUS WASTE TOTAL</b>		<b>6,274</b>	<b>5,883</b>	<b>7,076</b>	<b>7,076</b>

**DEPT 965 OPERATING TRANSFERS OUT**

995	TRANSFERS TO OTHER FUNDS	152,150	100,615	120,865	120,865
<b>OPERATING TRANSFERS OUT TOTAL</b>		<b>152,150</b>	<b>100,615</b>	<b>120,865</b>	<b>120,865</b>

<b>GRAND TOTAL EXPENDITURES</b>	<b>1,429,059</b>	<b>2,123,747</b>	<b>2,383,029</b>	<b>2,383,029</b>
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