

02/19/2026 02:04 PM  
User: CWITMER  
DB: Isabella County

REVENUE REPORT FOR ISABELLA COUNTY  
PERIOD ENDING 09/30/2025  
% Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE		AVAILABLE BALANCE	% BDGT USED
		AMENDED BUDGET	ORMAL	09/30/2025	ORMAL		
Fund 101 - GENERAL FUND							
	Net FEDERAL, STATE AND LOCAL CONTRIBUTIONS	7,162,056.00		6,739,059.73		422,996.27	94.09
	Net OTHER INCOME	234,607.00		385,405.76		(150,798.76)	164.28
	Net INTEREST AND RENTS	478,975.00		811,696.82		(332,721.82)	169.47
	Net LICENSES AND PERMITS	200,500.00		160,598.20		39,901.80	80.10
	Net CHARGES FOR SERVICES	1,979,981.00		2,151,269.97		(171,288.97)	108.65
	Net FINES AND FORFEITURES	84,500.00		96,366.28		(11,866.28)	114.04
	Net TRANSFER IN FROM OTHER FUNDS	813,073.00		820,202.00		(7,129.00)	100.88
	Net TAXES	16,659,158.00		8,528,722.99		8,130,435.01	51.20
Fund 101 - GENERAL FUND: TOTAL REVENUES		<u>27,612,850.00</u>		<u>19,693,321.75</u>		<u>7,919,528.25</u>	<u>71.32</u>

GL NUMBER	DESCRIPTION	YTD BALANCE		AVAILABLE BALANCE	% BDGT USED
		2024-25 AMENDED BUDGET	09/30/2025 (ABNORMAL)		
Fund 101 - GENERAL FUND					
000		0.00	55,830.07	(55,830.07)	100.00
101 - BOARD OF COMMISSIONERS		229,351.49	229,351.49	0.00	100.00
172 - ADMINISTRATION		1,230,760.88	1,230,760.88	0.00	100.00
215 - COUNTY CLERK		663,545.00	618,287.58	45,257.42	93.18
228 - INFORMATION MANAGEMENT		324,805.79	301,767.80	23,037.99	92.91
253 - COUNTY TREASURER		297,992.34	288,114.42	9,877.92	96.69
257 - EQUALIZATION DEPARTMENT		318,035.85	318,035.85	0.00	100.00
262 - ELECTIONS		130,901.00	88,291.15	42,609.85	67.45
265 - FACILITIES		664,586.01	605,491.67	59,094.34	91.11
268 - COURT BUILDING COSTS		269,673.14	240,448.57	29,224.57	89.16
271 - CENTRAL SERVICES		67,850.78	67,850.78	0.00	100.00
277 - JURY BOARD		5,200.00	5,031.31	168.69	96.76
281 - ISABELLA CO TRIAL COURT		3,761,081.32	3,674,829.32	86,252.00	97.71
282 - SWIFT AND SURE SANCTIONS		241,615.43	208,424.28	33,191.15	86.26
287 - ADULT DRUG COURT		189,187.94	118,478.56	70,709.38	62.62
288 - JUVENILE DRUG COURT		113,691.70	101,214.07	12,477.63	89.03
296 - PROSECUTING ATTORNEY		1,704,635.97	1,526,035.48	178,600.49	89.52
299 - MANAGED ASSIGNED COUNSEL		206,389.74	166,112.19	40,277.55	80.48
301 - SHERIFF'S DEPARTMENT		4,584,061.35	3,970,720.24	613,341.11	86.62
302 - SECONDARY ROAD PATROL		42,579.00	40,482.30	2,096.70	95.08
309 - VILLAGE LAKE ISABELLA-SAFETY SERVICES		3,375.00	2,984.23	390.77	88.42
311 - SCHOOL RESOURCE OFFICER		69,461.00	58,004.28	11,456.72	83.51
312 - MID MICHIGAN COMM COLLEGE CONTRACT		59,316.62	57,523.38	1,793.24	96.98
313 - WISE TOWNSHIP PATROL		4,585.00	3,763.23	821.77	82.08
320 - MICHIGAN JUSTICE TRAINING		6,000.00	1,020.00	4,980.00	17.00
321 - POLICE TRAINING FUND		2,500.00	2,471.62	28.38	98.86
331 - MARINE SAFETY		6,600.00	683.00	5,917.00	10.35
351 - CORRECTIONS		4,284,557.82	4,133,954.21	150,603.61	96.48
426 - EMERGENCY MANAGEMENT		650,025.38	579,463.44	70,561.94	89.14
430 - ANIMAL CONTROL		336,892.31	336,892.31	0.00	100.00
441 - BOARD OF PUBLIC WORKS		1,080.00	480.00	600.00	44.44
442 - DRAIN COMMISSIONER		382,273.40	367,377.54	14,895.86	96.10
445 - DRAINS-PUBLIC BENEFIT		440,000.00	387,973.95	52,026.05	88.18
526 - LANDFILL		51,050.00	32,040.64	19,009.36	62.76
605 - PUBLIC HEALTH		5,000.00	992.16	4,007.84	19.84
631 - SUBSTANCE ABUSE		148,317.00	143,747.65	4,569.35	96.92
648 - MEDICAL EXAMINER		205,485.21	205,485.21	0.00	100.00
649 - MENTAL HEALTH		216,300.00	216,300.00	0.00	100.00
655 - CHILD PROTECTION		5,000.00	5,000.00	0.00	100.00
682 - VETERANS AFFAIRS		208,624.38	147,284.45	61,339.93	70.60
684 - HUMAN RIGHTS COMMITTEE		3,000.00	2,302.62	697.38	76.75
703 - COMMUNITY DEVELOPMENT DEPT		330,666.84	230,213.87	100,452.97	69.62
710 - COOPERATIVE EXTENSION		185,035.00	185,010.08	24.92	99.99
711 - REGISTER OF DEEDS		375,087.30	364,399.99	10,687.31	97.15
714 - REMONUMENTATION GRANT		56,527.05	56,527.05	0.00	100.00
965 - OPERATING TRANSFERS OUT		5,377,225.50	4,784,687.39	592,538.11	88.98
TOTAL EXPENDITURES		28,459,929.54	26,162,140.31	2,297,789.23	91.93
Fund 101 - GENERAL FUND:					
TOTAL EXPENDITURES		28,459,929.54	26,162,140.31	2,297,789.23	91.93

GL NUMBER	DESCRIPTION	YTD BALANCE		AVAILABLE	% BDGT USED
		2024-25 AMENDED BUDGET	09/30/2025 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 208 - PARK/RECREATION FUND					
Fund 208 - PARK/RECREATION FUND:					
	TOTAL REVENUES	1,761,439.00	1,548,788.35	212,650.65	87.93
	TOTAL EXPENDITURES	2,152,364.00	1,404,310.59	748,053.41	65.25
	NET OF REVENUES & EXPENDITURES	(390,925.00)	144,477.76	(535,402.76)	36.96
Fund 211 - GIS FUND					
Fund 211 - GIS FUND:					
	TOTAL REVENUES	37,916.00	39,372.29	(1,456.29)	103.84
	TOTAL EXPENDITURES	48,583.00	41,815.30	6,767.70	86.07
	NET OF REVENUES & EXPENDITURES	(10,667.00)	(2,443.01)	(8,223.99)	22.90
Fund 215 - FRIEND OF THE COURT FUND					
Fund 215 - FRIEND OF THE COURT FUND:					
	TOTAL REVENUES	929,000.00	935,549.62	(6,549.62)	100.71
	TOTAL EXPENDITURES	958,267.00	908,616.03	49,650.97	94.82
	NET OF REVENUES & EXPENDITURES	(29,267.00)	26,933.59	(56,200.59)	92.03
Fund 256 - ROD AUTOMATION FUND					
Fund 256 - ROD AUTOMATION FUND:					
	TOTAL REVENUES	47,550.00	46,446.38	1,103.62	97.68
	TOTAL EXPENDITURES	62,500.00	47,131.65	15,368.35	75.41
	NET OF REVENUES & EXPENDITURES	(14,950.00)	(685.27)	(14,264.73)	4.58
Fund 259 - COMMUNITY CORRECTIONS					
Fund 259 - COMMUNITY CORRECTIONS:					
	TOTAL REVENUES	160,634.00	156,574.91	4,059.09	97.47
	TOTAL EXPENDITURES	186,993.00	146,905.02	40,087.98	78.56
	NET OF REVENUES & EXPENDITURES	(26,359.00)	9,669.89	(36,028.89)	36.69
Fund 260 - INDIGENT DEFENSE					
Fund 260 - INDIGENT DEFENSE:					
	TOTAL REVENUES	1,944,827.00	1,775,492.96	169,334.04	91.29
	TOTAL EXPENDITURES	1,944,827.00	1,775,492.96	169,334.04	91.29
	NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00
Fund 261 - CENTRAL DISPATCH					
Fund 261 - CENTRAL DISPATCH:					
	TOTAL REVENUES	1,913,000.00	2,050,900.99	(137,900.99)	107.21
	TOTAL EXPENDITURES	2,231,340.62	1,942,245.16	289,095.46	87.04
	NET OF REVENUES & EXPENDITURES	(318,340.62)	108,655.83	(426,996.45)	34.13
Fund 263 - CONCEALED PISTOL LICENSING					
Fund 263 - CONCEALED PISTOL LICENSING :					
	TOTAL REVENUES	30,000.00	42,795.52	(12,795.52)	142.65
	TOTAL EXPENDITURES	66,172.00	65,867.36	304.64	99.54
	NET OF REVENUES & EXPENDITURES	(36,172.00)	(23,071.84)	(13,100.16)	63.78
Fund 269 - LAW LIBRARY FUND					
Fund 269 - LAW LIBRARY FUND:					
	TOTAL REVENUES	31,000.00	31,000.00	0.00	100.00
	TOTAL EXPENDITURES	26,000.00	30,618.84	(4,618.84)	117.76
	NET OF REVENUES & EXPENDITURES	5,000.00	381.16	4,618.84	7.62
Fund 273 - CDBG HSG ASSISTANCE					
Fund 273 - CDBG HSG ASSISTANCE:					
	TOTAL REVENUES	42,000.00	28,369.60	13,630.40	67.55
	TOTAL EXPENDITURES	7,600.00	7,520.00	80.00	98.95
	NET OF REVENUES & EXPENDITURES	34,400.00	20,849.60	13,550.40	60.61
Fund 280 - TRIBAL					
Fund 280 - TRIBAL :					
	TOTAL REVENUES	150,000.00	237,500.00	(87,500.00)	158.33
	TOTAL EXPENDITURES	150,000.00	192,229.83	(42,229.83)	128.15
	NET OF REVENUES & EXPENDITURES	0.00	45,270.17	(45,270.17)	100.00
Fund 284 - OPIOID SETTLEMENT					
Fund 284 - OPIOID SETTLEMENT:					
	TOTAL REVENUES	500,000.00	294,972.45	205,027.55	58.99
	TOTAL EXPENDITURES	500,000.00	0.00	500,000.00	0.00
	NET OF REVENUES & EXPENDITURES	0.00	294,972.45	(294,972.45)	100.00
Fund 286 - COMMISSION ON AGING					
Fund 286 - COMMISSION ON AGING:					

GL NUMBER	DESCRIPTION	YTD BALANCE		AVAILABLE	% BDGT USED
		2024-25 AMENDED BUDGET	09/30/2025 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 286 - COMMISSION ON AGING					
TOTAL REVENUES		3,584,243.00	3,929,062.98	(344,819.98)	109.62
TOTAL EXPENDITURES		3,461,819.00	3,349,000.49	112,818.51	96.74
NET OF REVENUES & EXPENDITURES		122,424.00	580,062.49	(457,638.49)	473.81
Fund 290 - SOCIAL WELFARE FUND					
Fund 290 - SOCIAL WELFARE FUND:					
TOTAL REVENUES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		5,000.00	2,803.00	2,197.00	56.06
NET OF REVENUES & EXPENDITURES		(5,000.00)	(2,803.00)	(2,197.00)	56.06
Fund 292 - CHILD CARE FUND					
Fund 292 - CHILD CARE FUND:					
TOTAL REVENUES		1,294,000.00	1,620,922.62	(326,922.62)	125.26
TOTAL EXPENDITURES		1,943,703.68	1,810,538.93	133,164.75	93.15
NET OF REVENUES & EXPENDITURES		(649,703.68)	(189,616.31)	(460,087.37)	29.19
Fund 466 - JAIL CONSTRUCTION FUND					
Fund 466 - JAIL CONSTRUCTION FUND:					
TOTAL REVENUES		0.00	6,246,768.04	(6,246,768.04)	100.00
TOTAL EXPENDITURES		0.00	5,504,106.31	(5,504,106.31)	100.00
NET OF REVENUES & EXPENDITURES		0.00	742,661.73	(742,661.73)	100.00
Fund 516 - DELINQUENT TAX					
Fund 516 - DELINQUENT TAX:					
TOTAL REVENUES		630,000.00	714,889.07	(84,889.07)	113.47
TOTAL EXPENDITURES		203,012.00	150,205.81	52,806.19	73.99
NET OF REVENUES & EXPENDITURES		426,988.00	564,683.26	(137,695.26)	132.25
Fund 518 - PA 105					
Fund 518 - PA 105:					
TOTAL REVENUES		3,000.00	4,536.72	(1,536.72)	151.22
TOTAL EXPENDITURES		2,350.00	820.00	1,530.00	34.89
NET OF REVENUES & EXPENDITURES		650.00	3,716.72	(3,066.72)	571.80
Fund 519 - PA 123					
Fund 519 - PA 123:					
TOTAL REVENUES		309,400.00	930,083.04	(620,683.04)	300.61
TOTAL EXPENDITURES		249,132.00	181,221.38	67,910.62	72.74
NET OF REVENUES & EXPENDITURES		60,268.00	748,861.66	(688,593.66)	1,242.55
Fund 542 - BUILDING INSPECTION FUND					
Fund 542 - BUILDING INSPECTION FUND:					
TOTAL REVENUES		521,500.00	534,188.40	(12,688.40)	102.43
TOTAL EXPENDITURES		608,305.00	623,231.46	(14,926.46)	102.45
NET OF REVENUES & EXPENDITURES		(86,805.00)	(89,043.06)	2,238.06	102.58
Fund 591 - LAKE ISABELLA WATER FUND					
Fund 591 - LAKE ISABELLA WATER FUND:					
TOTAL REVENUES		100,500.00	69,244.74	31,255.26	68.90
TOTAL EXPENDITURES		84,163.00	63,456.92	20,706.08	75.40
NET OF REVENUES & EXPENDITURES		16,337.00	5,787.82	10,549.18	35.43
Fund 596 - RECYCLING					
Fund 596 - RECYCLING:					
TOTAL REVENUES		2,020,600.00	1,181,088.10	839,511.90	58.45
TOTAL EXPENDITURES		2,123,747.00	1,534,773.57	588,973.43	72.27
NET OF REVENUES & EXPENDITURES		(103,147.00)	(353,685.47)	250,538.47	342.89
Fund 597 - CONCESSIONS					
Fund 597 - CONCESSIONS:					
TOTAL REVENUES		265,500.00	273,948.80	(8,448.80)	103.18
TOTAL EXPENDITURES		62,466.00	160,754.80	(98,288.80)	257.35
NET OF REVENUES & EXPENDITURES		203,034.00	113,194.00	89,840.00	55.75
TOTAL REVENUES - ALL FUNDS		16,276,109.00	22,692,495.58	(6,416,386.58)	139.42
TOTAL EXPENDITURES - ALL FUNDS		17,078,344.30	19,943,665.41	(2,865,321.11)	116.78
NET OF REVENUES & EXPENDITURES		(802,235.30)	2,748,830.17	(3,551,065.47)	342.65





**ISABELLA COUNTY FY 2025  
BUDGET AMENDMENT  
2025-18ADM**

Date: August 4, 2025

Department: 426 - Emergency Mgmt.

Fund: 101 - General Fund

Brief Explanation: Increase revenue and expenditure for FY24 Homeland Security Grant

**REVENUE**

Line Item Number	Line Item Description	DR	CR
		Increase	Decrease
101-426-506.030	FY24 Homeland Security Grant	18,144.00	
<b>Total</b>		<b>\$18,144.00</b>	<b>\$0.00</b>

**EXPENDITURE**

Line Item Number	Line Item Description	DR	CR
		Decrease	Increase
101-426-849.025	FY24 Homeland Security Grant		18,144.00
<b>Total</b>		<b>\$0.00</b>	<b>\$18,144.00</b>

Chad Gittus  
Department Head/Elected Official Signature

8-4-2025  
Date

Christine L. Witmer  
Director of Finance Signature

08/04/25  
Date

[Signature]  
Administrator/Controller Signature

8-4-25  
Date

N/A  
Board of Commissioners Approval Date (If Necessary)

   
Posting Date

08/04/25  
JE # 23094





**ISABELLA COUNTY FY 2025  
BUDGET AMENDMENT  
2025-20ADM**

Date: August 22, 2025

Department: 254 - Treasurer/Tax Reversion

Fund: 519 - PA123 Tax Reversion

Brief Explanation: Increase attorney fees

REVENUE		DR	CR
Line Item Number	Line Item Description	Increase	Decrease
519-254-682.000	Miscellaneous Revenue (From Courts for attorney fees)	10,000.00	
<b>Total</b>		<b>\$10,000.00</b>	<b>\$0.00</b>

EXPENDITURE		DR	CR
Line Item Number	Line Item Description	Decrease	Increase
519-254-802.002	Property Restoration	1,000.00	
519-254-830-000	Attorney Fees		11,000.00
<b>Total</b>		<b>\$1,000.00</b>	<b>\$11,000.00</b>

Kathleen M. Schafers  
Department Head/Elected Official Signature

Christine L. Witmer  
Director of Finance Signature

[Signature]  
Administrator/Controller Signature

N/A  
Board of Commissioners Approval Date (If Necessary)

08/22/2025  
Date

08/22/25  
Date

8-24-25  
Date

\_\_\_\_\_  
Posting Date

08/25/25  
11# 73748 ✓





**ISABELLA COUNTY FY 2025  
BUDGET AMENDMENT  
2025-26ADM**

Date: 01/23/2026 (for post date 09/30/25)

Department: Multiple

Fund: 101 - General Fund

Brief Explanation: Fiscal year-end expenditure adjustments by department

**REVENUE**

Line Item Number	Line Item Description	DR	
		Increase	Decrease
<b>Total</b>		<b>\$0.00</b>	<b>\$0.00</b>

**EXPENDITURE**

Line Item Number	Line Item Description	DR	
		Decrease	Increase
101-261-958.001	Contingency	40,759.48	
101-101-716.000	Health Insurance		158.49
101-172-716.000	Health Insurance		710.76
101-172-716.003	HRA Admin Fee		487.65
101-172-718.000	Retirement Expense		833.47
101-257-720.000	Unemployment Expense		605.12
101-257-802.000	Contractual Services		17,050.50
101-257-815.000	Software Subscriptions/Licenses		888.22
101-257-850.000	Telephone		95.40
101-257-850.002	Cell Phones/Wireless		479.15
101-257-850.003	Internet		187.80
101-257-851.000	Copy Machine Costs		22.78
101-257-902.000	Advertising		504.88
101-430-933.000	Ground Maint. & Snow Removal		641.25
101-430-935.000	Vehicle Repairs & Maint.		2,581.75
101-648-840.000	Medical Examiner Contract		12,485.21
101-714-802.000	Contractual Services		3,027.05
<b>Total</b>		<b>\$40,759.48</b>	<b>\$40,759.48</b>

Department Head/Elected Official Signature

*Christina J. Warner*

Date

01/23/2026

Director of Finance Signature

*[Signature]*

Date

1-23-26

Administrator/Controller Signature

N/A

Date

Board of Commissioners Approval Date (If Necessary)

Posting Date

