

To: Frank Engler, Chairperson  
Isabella County Board of Commissioners

From: Jennifer A. Crawford, M.S.A. – Director  
Isabella County Commission on Aging



Date: April 6, 2026

Re: Staff Report – COA Senior Millage Ballot Proposal

### **Background**

In November, 2006 the Isabella County Board of Commissioners placed before the voters of Isabella County the first ever ballot proposal for a Senior Millage in Isabella County. The proposal/ballot question was to authorize a millage for a ten (10) year period from 2006 to 2015. The millage was ultimately approved and renewed again in 2016.

It is now time to place the Senior Millage renewal before the voters of Isabella County again. Therefore, the purpose of this staff report is to request that the County Board of Commissioners once again agree to place on the ballot a renewal of the Senior Millage at 1.0 Mill. The purpose of this funding would be to fund services and activities for older persons in Isabella County through the Isabella County Commission on Aging.

Attached to this staff report is a draft resolution authorizing the ballot question for the renewal of the Senior Millage. This draft resolution was written by the County's legal representatives at Cohl, Stoker and Toskey, P.C.

### **Financial Impact**

The importance of the Senior Millage cannot be over stated. In the Fiscal Year 2026 COA budget, the Millage funding represents approximately 67% of all of our total revenue. It is itemized in 13 of our 14 active budgets, with the only exception being our Unmet Needs budget. The Millage is vital in the provision of all of our programs, services, activities, and building operations.

As we look to the future, the availability of the Senior Millage will continue to become increasingly more important. The growth in service needs will continue to expand proportionately to the growth in our 60+ population. According to the US Census in 2000 the 60+ population in Isabella County was 7,639; in 2010 it was 9,672, and in 2020 it was approximately 13,500. By the year 2030, four years from now, our older adult population is estimated to be 19,500.

With the fastest-growing age group in our county being those 60 and older, we are seeing and feeling the impacts already. Baby Boomers just began turning 80 years old in January of 2026, so we will continue to see an increase in requests for service for many years to come. Over the past ten years, we have seen a 26% increase in clients. Our meals alone have increased by 2,000 comparing the first quarter of FY25 to the first quarter of FY26.

Added to the increase in our service population, will be the increase in the general cost of operating the COA. For example, in the last six to eight years our food costs have increased by at least 5% per year. With the COA being a fully, self-sustaining department of Isabella County, meaning that we do not receive any support from the county general fund, we have also seen significant increases in utilities, health insurance, and all other costs associated with program and service delivery over the past several years.

### **Recommendation**

Because of the projected growth in our older adult population, their corresponding service needs and the growth in operational costs, the COA is recommending that the County Board of Commissioners place on the August 2026 ballot a renewal of the Senior Millage proposal for up to 1.0 mill for a term of ten (10) years from 2026 to 2035.

### **Attachment**

The following document is attached for your review:

1. Draft Proposal Resolution for Senior Millage

**PROPOSED RESOLUTION**

**ISABELLA COUNTY BOARD OF COMMISSIONERS**

**RESOLUTION NO.** \_\_\_\_\_

**RESOLUTION AUTHORIZING MILLAGE RENEWAL ELECTION FOR SENIOR CITIZENS SERVICES AND CERTIFYING BALLOT LANGUAGE**

**WHEREAS**, Act 39 of the Public Acts of 1976 expressly authorizes the Board of Commissioners for the County of Isabella to levy taxes and appropriate funds for the purpose of providing activities or services to the older persons, being individuals sixty (60) years of age or older of said County; and

**WHEREAS**, in 2016, the voters of Isabella County approved a millage for senior citizen services at the rate of one (1.0) mill, which millage expired in 2025; and

**WHEREAS**, the Board of Commissioners for the County of Isabella seeks to have the voters of the County determine whether or not they desire to continue to raise funds for the purpose of the funding of services and activities for older persons within Isabella County, including planning, coordinating, and funding the continuation of the Isabella County Commission on Aging services and programming by authorizing a renewal of the previously approved millage of one (1.0) mill, for a period of ten (10) years, 2026 through 2035, inclusive.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. That the following proposal be submitted to the qualified voters of the County of Isabella at the General Election to be held in said County on Tuesday, August 4, 2026:

**SENIOR CITIZENS SERVICES  
MILLAGE RENEWAL PROPOSAL**

For the purpose of continuing funding of services and activities for older persons within Isabella County, including planning, coordinating, and funding the continuation of the Isabella County Commission on Aging services and programming at the same rate approved by the voters in 2016, shall the previously approved millage be renewed by up to 1.00 mill (\$1.00 per \$1,000 of Taxable Value) for a period of ten (10) years (2026-2035) inclusive?

If approved and levied in full, this millage will raise an estimated \$2,829,633 for the countywide senior citizens services and facilities in the first calendar year of the levy. In accordance with State law, a small portion of the millage may also be disbursed to the Downtown Development Authorities of the City of Mt. Pleasant, and Union Township; the Tax Increment Finance Authorities of the City of Mt. Pleasant; and the Brownfield Redevelopment Authority of the City of Mt. Pleasant.

YES

NO

2. Said proposition shall be stated on the ballots to be prepared and distributed in the matter provided by law.

3. All Public Officials of the County of Isabella, State of Michigan, and all Governmental units thereof, within such time as shall be required by law, be and are directed to perform all acts which shall be necessary to be performed in order to submit the above stated proposition to the duly qualified voters of said County at the Election to be held in said County on Tuesday, August 4, 2026.

4. It is further ordered that a certified copy of said proposition be filed with the County Clerk as required by law.

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Frank Engler, Board Chairperson  
Isabella County Board of Commissioners

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Mindé B. Lux, County Clerk  
Isabella County