ISABELLA COUNTY

FISCAL YEAR 2027

PROPOSED BUDGET

October 1, 2026 - September 30, 2027

Prepared for the Isabella County Board of Commissioners

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Isabella County Officials

Board of Commissioners

District 1
Steve Weber

District 2
Bob Campbell

District 3
Gerald Jaloszynski

District 4
Frank Engler
Chairperson

District 5
James Moreno

District 6
Steve Swaney

District 7
Tobin D. Hope
Vice-Chairperson

Trial Court Judges

Chief Judge
Honorable Eric R. Janes

Probate Judge
Honorable Stuart Black

Circuit Judge
Honorable JEB Allen

Circuit Judge
Honorable Sara Spencer-Noggle

Other Elected Officials

Clerk
Mindé B. Lux

Drain Commissioner
Robert Willoughby

Prosecuting Attorney
Mark Kowalczyk

Register of Deeds
Karen R. Jackson

Sheriff
Michael Main

Treasurer
Zachary J. King

Administrator/Controller
Brian A. Smith

ISABELLA COUNTY

Brian A. Smith
Administrator/Controller
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www.isabellacounty.org

August 18, 2026

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

Re: Fiscal Year 2027 Budget Transmittal Message

Dear Commissioners:

The Isabella County Fiscal Year 2027 Recommended Budget is respectfully presented for consideration by the Board of Commissioners. As the County collectively developed a fiscally responsible and balanced budget for FY 2027, 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 2027 RECOMMENDED BUDGET IN BRIEF:

The FY 2027 Recommended Budget covers a 12-month period from October 1, 2026 through September 30, 2027. The grand total FY 2027 General Fund Recommended Budget expenditures are budgeted at $27,023,409. The FY 2027 Recommended Budget expenditures are balanced with expected revenues and no use of fund balance is incorporated. The grand total FY 2027 County Budget expenditures are $66,599,298 for all funds, including Great Lakes Bay Michigan Works!, for which Isabella County became the fiduciary on October 1, 2026.

SIGNIFICANT CHALLENGES TO THE FY 2027 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 faced a 21.10% increase to health care premiums with the renewal of our current Blue Cross Blue Shield Simply Blue Plan, starting October 1, 2026. This represented a $846,584 increase in the total annual spend on health care premiums for FY 2027, with the total annual cost to the County for Health Care benefits being $4,985,002.

   Employee contributions for cost-share of premiums have ranged from 0% to 15% historically, depending on the chosen plan design of Plan A, B, or C. The FY 2027 Recommended Budget includes employee cost share of premiums for Plan A, B, C and new plans D and E at approximately 20%, 12%, 10.5%, 5.5% and 3% respectively. These employee cost share premiums will change from the current 2026 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 2027 is included in the FY 2027 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. The decision to increase employee cost shares and add new plan options did not come lightly. The committee spent a great deal of time and effort in order to balance the financial impact on the employees, as well as future financial impacts on the County. 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 33 active employees, and the Defined Contribution Plan has approximately 183 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 the County will send to MERS in FY 2027 is $2,702,484. Collectively, the County Defined Benefit groups have a current funding percentage of 72%, and a current unfunded liability of $18,633,860 according to the December 31, 2025 actuarial report. This is in comparison to a funding percentage of 70% and an unfunded liability of $18,795,473 in the December 31, 2024 actuarial report. 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 2027.

1. **Property Tax** – General Fund property tax revenues are forecasted to generate $18,447,097 in the FY 2027 Recommended Budget. The County saw an increase of 4% in its taxable value from tax year 2025 to 2026. Tax Increment Financing capture districts such as DDAs, TIFAs, and LDFAs capture approximately 3.56% or $661,000, of the total available General Fund property taxes annually. 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 $1,699,997 in State Revenue Sharing for FY 2027. There is no budgeted revenue sharing increase from FY 2026. 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 2027 is $1,000,136.

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 2027 Recommended Budget includes budgeted transfers in of $30,097 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 34% of the General Fund expenditures. The FY 2027 Recommended 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, 2025 actuarial. The Defined Contribution retirement plan rates are based on the known employer contribution of 7%.

3. **Capital Projects** – The FY 27 General Fund transfer out to the Capital Improvement Fund is budgeted at $255,000 for the various project's county wide. Details of the projects can be found in the Capital Improvement Plan.

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 2027 Recommended Budget in the amount of $1,551,000 for debt service on the Isabella County Sheriff's Office and Correctional Facility Project. This represents what the amount of the ongoing annual payment will be for the $41,500,000 USDA loan. An amount of $600,000

is also built into the FY 2027 Recommended Budget for debt service on the anticipated financing of the County Administration Building Rebuild Project.

5. **Appropriations** – General fund financial support for other County programs and services is set at the minimum necessary to cover anticipated expenses. This accounts for over $2,494,207 of General Fund expenses in the FY 2027 Recommended Budget and is used to supplement the following funds: GIS ($12,600), Friend of the Court ($497,928), Law Library ($7,000), Child Care Fund ($629,258), Materials Recovery Facility ($400,000), Indigent Defense ($238,207), Community Corrections ($33,925), 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. The Board of Commissioners have adopted and published a Notice of Intent that gives voters a 45-day referendum period to petition the Project. At the time of this message, the County is still waiting for the Voters Right to Referendum period to expire before determining the next steps. No determination has been made regarding the old jail site.

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 2027 Recommended Budget, General Fund is appropriating $400,000 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 2027 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 2027 Recommended Budget for your consideration and approval.

Sincerely,

Brian Smith
Administrator/Controller

ISABELLA COUNTY BOARD OF COMMISSIONERS
RESOLUTION NO. 2026-06

Fiscal Year 2027 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) 2027, 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 2027 Budget for the General Fund, showing expenditures totaling $27,023,409 based on an approved millage of 6.6100 mills; and

BE IT FURTHER RESOLVED, that the FY 2027 Isabella County Budget is hereby adopted on a fund and activity center basis for the General Fund and on a fund basis for all other 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, 2026 (January 1, 2027) 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	$93,945
County Drain Commissioner	$76,940
County Register of Deeds	$85,018

County Treasurer	$98,022
County Prosecuting Attorney	$140,061
County Sheriff	$114,708
Isabella County Road Commissioner (per MCL 224.8[2])	$4,800

and

BE IT FURTHER RESOLVED, that the Chief Deputy positions within each Elected Official's office is to be considered a County Official and do not fall under the Fair Labor Standards Act. The annual salary for each Chief Deputy shall be set at 74% of the annual salary of the appointing Elected Official; 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, 2026:

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 2027 Budgets for General Fund and Special Revenue Funds, the FY 2027 Isabella County Department Fee Schedules, and the FY 2027 - FY 2031 Capital Improvement Plan; and

BE IT FURTHER RESOLVED, that the Isabella County Board of Commissioners hereby approves the FY 2027 Budget, as presented, Tuesday, September 15, 2026.

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

ISABELLA COUNTY BOARD OF COMMISSIONERS
RESOLUTION NO. 2026-07

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 15, 2026, 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, 2027 through December 31, 2027.

____
Frank Engler, Chairperson
Isabella County Board of Commissioners

____
Mindé B. Lux, Clerk
Isabella County

Isabella County General Fund
Propsed Budget

Sources of Funds	2025 Actual	2026 Amended Budget	2027 Proposed
Taxes	17,382,947	18,070,153	18,631,757
Licenses and Permits	160,598	198,500	233,000
Federal and State	6,739,058	4,942,752	4,287,695
Charges for Services	2,151,271	1,790,125	1,959,501
Fines and Forfeitures	96,367	80,000	88,000
Interest and Rents	817,866	593,830	633,523
Other Revenue	551,067	420,400	159,700
Transfer in Other Funds	38,476	-	-
Transfer in Indirect Costs	720,454	1,047,415	1,000,136
Transfer in CPL	61,272	31,666	30,097
Use of Fund Balance	-	-	-
(includes use of Fund Balance)	$ 28,719,376	$ 27,174,841	$ 27,023,409

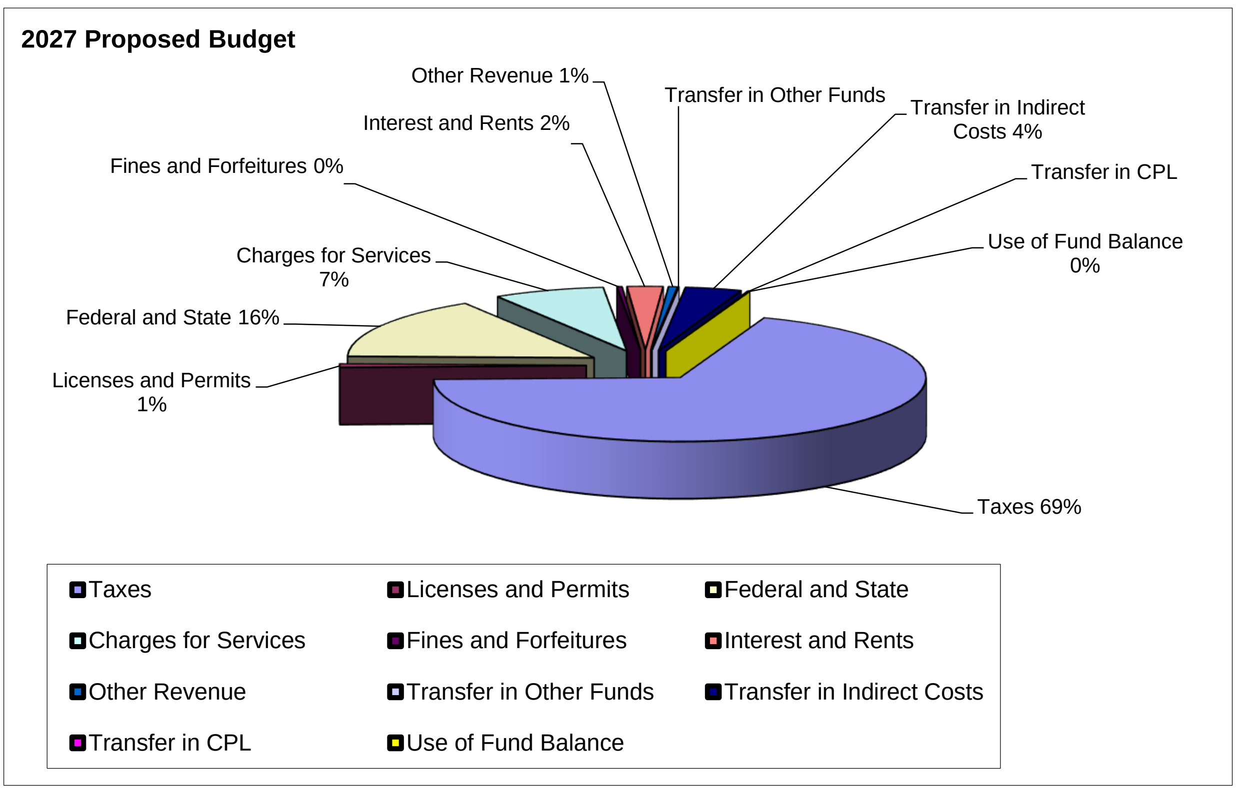
Expenditures by Function	2025 Actual	2026 Amended Budget	2027 Proposed
Legislative	225,704	249,479	288,080
Judicial	4,107,978	4,462,054	4,652,641
General Government	6,417,453	8,199,982	7,675,380
Public Safety	9,187,959	7,695,766	8,067,352
Community & Econ Development	230,213	292,821	354,008
Public Works	420,494	435,972	495,065
Health and Welfare	1,180,012	1,234,299	1,266,819
Other Financing Uses	4,554,345	3,454,370	4,224,064
Total Expenditures	$ 26,324,158	$ 26,024,743	$ 27,023,409

Beginning Fund Balance	18,753,568	21,145,142	21,696,434
Change (Use) of Fund Balance	2,391,574	551,292	-
Ending Fund Balance	**$ 21,145,142**	**$ 21,696,434**	**$ 21,696,434**

Isabella County General Fund

Revenue Summary

Sources of Funds	2025 Actual	2026 Amended Budget	2027 Proposed
Taxes	17,382,947	18,070,153	18,631,757
Licenses and Permits	160,598	198,500	233,000
Federal and State	6,739,058	4,942,752	4,287,695
Charges for Services	2,151,271	1,790,125	1,959,501
Fines and Forfeitures	96,367	80,000	88,000
Interest and Rents	817,866	593,830	633,523
Other Revenue	551,067	420,400	159,700
Transfer in Other Funds	38,476	-	-
Transfer in Indirect Costs	720,454	1,047,415	1,000,136
Transfer in CPL	61,272	31,666	30,097
Use of Fund Balance	-	-	-
TOTAL Revenues	$ 28,719,376	$ 27,174,841	$ 27,023,409



Isabella County General Fund

Expenditure Summary

Expenditures by Function	2025 Actual	2026 Amended Budget	2027 Proposed
Legislative	225,704	249,479	288,080
Judicial	4,107,978	4,462,054	4,652,641
General Government	6,417,453	8,199,982	7,675,380
Public Safety	9,187,959	7,695,766	8,067,352
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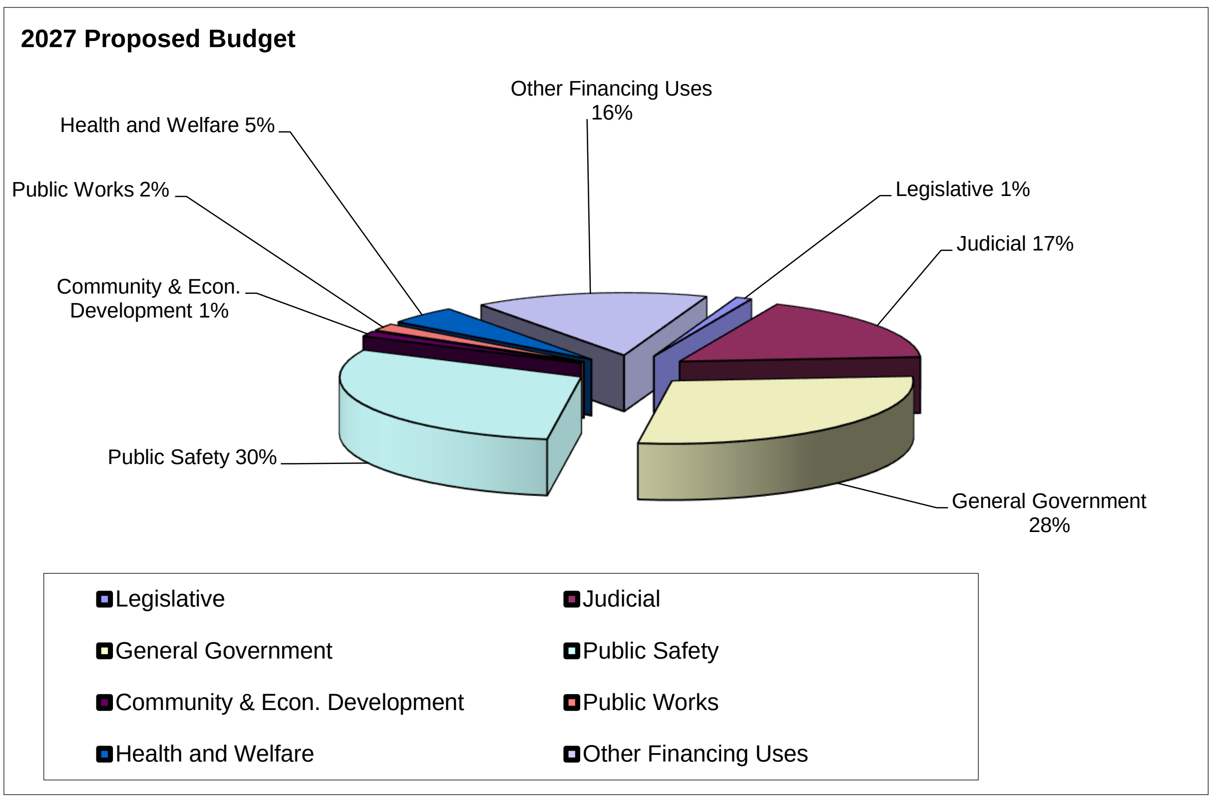
Health and Welfare	1,180,012	1,234,299	1,266,819
Other Financing Uses	4,554,345	3,454,370	4,224,064
TOTAL Expenditures	$ 26,324,158	$ 26,024,743	$ 27,023,409



2027 Proposed Budget
GENERAL FUND EXPENDITURES
Expenditures by Function

Isabella County General Fund Budget	2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
LEGISLATIVE				
Board of Commissioners	**225,704**	**249,479**	**288,080**	**288,080**
JUDICIAL				
Adult Drug Court	118,479	114,027	155,689	155,689
Jury Board	5,031	5,700	6,200	6,200
Juvenile Drug Court	101,213	106,524	95,771	95,771
Swift And Sure Sanctions	208,426	216,621	-	-
Trial Court	3,674,829	4,019,182	4,394,981	4,394,981
	4,107,978	**4,462,054**	**4,652,641**	**4,652,641**
GENERAL GOVERNMENT				
Miscellaneous	55,830.00			
Administration	1,210,467	1,870,427	1,395,085	1,395,085
Central Services	67,851	110,000	75,000	75,000
Cooperative Extension	185,010	189,467	189,887	189,887
County Clerk	618,289	720,041	719,069	719,069
County Treasurer	288,115	323,520	286,403	286,403
Contingency	-	217,938	216,052	216,052
Court Building Costs	240,448	528,690	296,018	296,018
Drain Commissioner	367,378	456,383	407,769	407,769
Elections	88,291	66,465	49,615	49,615
Equalization	318,036	299,617	264,763	264,763
Facilities	605,493	709,905	862,909	862,909
Information Management	301,769	372,156	460,029	460,029
Managed Assigned Counsel	166,112	190,000	220,000	220,000
Prosecuting Attorney	1,526,037	1,665,725	1,747,814	1,747,814
Register of Deeds	321,799	424,948	439,967	439,967
Remonumentation	56,528	54,700	45,000	45,000
	6,417,453	**8,199,982**	**7,675,380**	**7,675,380**
PUBLIC SAFETY				
Animal Control	336,892	391,227	364,576	364,576
Corrections	4,133,954	4,503,586	4,565,169	4,565,169
Emergency Management	579,462	619,994	684,144	684,144
Marine Safety	683	7,800	7,500	7,500
Road Patrol	40,483	40,973	33,848	33,848
Sheriff	4,096,485	2,132,186	2,412,115	2,412,115
	9,187,959	**7,695,766**	**8,067,352**	**8,067,352**
COMMUNITY AND ECONOMIC DEVELOPMENT				
Community Development	230,213	292,821	354,008	354,008
	230,213	**292,821**	**354,008**	**354,008**
PUBLIC WORKS				
Drains at Large	388,454	379,821	436,911	436,911
Landfill	32,040	56,151	58,154	58,154
	420,494	**435,972**	**495,065**	**495,065**

2027 Proposed Budget
GENERAL FUND EXPENDITURES
Expenditures by Function

Isabella County General Fund Budget	2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
HEALTH AND WELFARE				
District Health Allocation	458,898	458,989	458,989	458,989
Human Rights Committee	2,303	3,000	3,000	3,000
Medical Examiner	205,486	213,000	226,220	226,220
Mental Health	216,300	216,300	216,300	216,300
Other	5,992	10,000	10,000	10,000
Substance Abuse	143,748	144,406	145,924	145,924
Veterans Affairs	147,285	188,604	206,386	206,386
	1,180,012	**1,234,299**	**1,266,819**	**1,266,819**
OTHER FINANCING USES:				
Capital Leases-SBITA	228,555.00	-	-	-
Trans Out-Jail Construction Fund	1,016,824	-	-	-
Trans Out-Admin Bldg Debt		500,000	600,000	600,000
Trans Out-Other Funds	243,426	10,117	12,600	12,600
Trans Out-Friend of Court	315,000	350,000	497,928	497,928
Trans Out-Law Library	24,500	21,500	7,000	7,000
Trans Out-Child Care Fund	550,000	400,000	629,258	629,258
Trans Out-Capital Improvement Fund	194,021	-	255,000	255,000
Trans Out-Jail Debt	1,393,713	1,550,146	1,550,146	1,550,146
Trans Out-Recycling	315,000	350,000	400,000	400,000
Trans Out-Community Corrections	33,000	33,000	33,925	33,925
Trans Out-MIDC Fund	240,306	239,607	238,207	238,207
	4,554,345	**3,454,370**	**4,224,064**	**4,224,064**
TOTAL EXPENDITURES AND OTHER FINANCING USES	**26,324,158**	**26,024,743**	**27,023,409**	**27,023,409**

2027 Proposed Budget
DEPARTMENT STAFFING

Fund 101 Department 101	FY 2026 FTE s	FY 2027 FTE s	Wages	Benefit Costs	Total
Commissioners	7.00	7.00	51,000	168,900	219,900

Fund 101 Department 172	FTE s	FTE s	Wages	Benefit Costs	Total
Administration	7.00	7.00	552,390	297,484	849,875

Fund 101 Department 215	FTE s	FTE s	Wages	Benefit Costs	Total
County Clerk	6.77	6.77	383,406	274,788	658,193

Fund 101 Department 228	FTE s	FTE s	Wages	Benefit Costs	Total
Information Systems	2.77	2.77	206,967	85,052	292,019

Fund 101 Department 253	FTE s	FTE s	Wages	Benefit Costs	Total
Treasurer	2.00	2.00	170,559	98,869	269,428

Fund 101 Department 257	FTE s	FTE s	Wages	Legacy Benefit Costs	Total
Equalization	0.00	0.00		30,613	30,613

Fund 101 Department 265	FTE s	FTE s	Wages	Benefit Costs	Total
Building and Grounds	4.00	5.77	335,006	187,303	522,309

Fund 101 Department 268	FTE s	FTE s	Wages	Benefit Costs	Total
Court Building	1.77	1.77	74,104	32,710	106,814

Fund 101 Department 281	FTE s	FTE s	Wages	Benefit Costs	Total
Trial Court	41.00	38.00	2,406,886	1,697,785	4,104,671

Fund 101 Department 282	FTE s	FTE s	Wages	Benefit Costs	Total
Swift and Sure Sanctions	2.00	0.00			

Fund 101 Department 287	FTE s	FTE s	Wages	Benefit Costs	Total
Adult Drug Court	1.00	1.00	73,134	59,555	132,689

Fund 101 Department 288	FTE s	FTE s	Wages	Benefit Costs	Total
Juvenile Drug Court	1.00	1.00	73,134	22,637	95,771

Fund 101 Department 296	FTE s	FTE s	Wages	Benefit Costs	Total
Prosecuting Attorney	14.00	14.00	950,453	646,131	1,596,584

Fund 101 Department 301	FTE s	FTE s	Wages	Benefit Costs	Total
Sheriff	7.00	13.00	869,952	1,136,867	2,006,819

Fund 101 Department 302	FTE s	FTE s	Wages	Legacy Benefit Costs	Total
Secondary Road Patrol	1.00	0.00		33,848	33,848

2027 Proposed Budget
DEPARTMENT STAFFING

	FY 2026	FY 2027			
Fund 101 Department 311	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
School Resource Officer	**1.00**	**1.00**	**49,608**	**42,120**	**91,728**

Fund 101 Department 312	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Mid Michigan Comm. College	**1.00**	**1.00**	**50,919**	**12,122**	**63,041**

Fund 101 Department 321	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Marine Safety	**0.00**	**0.00**	**7,000**		**7,000**

Fund 101 Department 351	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Corrections	**27.00**	**29.77**	**2,094,547**	**1,337,198**	**3,431,745**

Fund 101 Department 426	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Emergency Management	**1.77**	**1.77**	**151,218**	**35,349**	**186,566**

Fund 101 Department 430	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Animal Control	**1.00**	**1.00**	**52,270**	**46,256**	**98,526**

Fund 101 Department 442	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Drain Commissioner	**3.00**	**3.00**	**197,122**	**181,190**	**378,312**

Fund 101 Department 648	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Medical Examiner	**0.30**	**0.30**	**42,000**	**4,620**	**46,620**

Fund 101 Department 682	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Veterans Affairs	**1.00**	**1.00**	**92,626**	**37,710**	**130,336**

Fund 101 Department 703	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Community Development	**2.00**	**2.00**	**148,267**	**63,661**	**211,927**

Fund 101 Department 710	**FTE s**	**FTE s**	**Wages**	**Legacy Benefit Costs**	**Total**
MSU Cooperative Extension	**0.00**	**0.00**		**11,163**	**11,162**

Fund 101 Department 711	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Register of Deeds	**3.00**	**3.77**	**229,955**	**152,912**	**382,867**

Fund 208	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Parks and Recreation	**23.93**	**23.58**	**997,408**	**287,341**	**1,284,749**

Fund 211	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Geographic Information Systems	**0.10**	**0.10**	**11,209**	**6,715**	**17,924**

Fund 215	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Friend of the Court	**10.00**	**10.00**	**605,406**	**495,535**	**1,100,940**

Fund 259	**FTE s**	**FTE s**	**Wages**	**Benefit Costs**	**Total**
Community Corrections	**1.00**	**1.00**	**62,051**	**52,558**	**114,609**

2027 Proposed Budget
DEPARTMENT STAFFING

Fund 260	FY 2026 FTE s	FY 2027 FTE s	Wages	Benefit Costs	Total
Indigent Defense	12.77	12.77	953,089	345,096	1,298,185

Fund 261	FTE s	FTE s	Wages	Benefit Costs	Total
Central Dispatch	15.00	15.00	1,019,430	629,519	1,648,949

Fund 264	FTE s	FTE s	Wages	Benefit Costs	Total
Local Corr Officer Training	0.00	0.00	10,000		10,000

Fund 273	FTE s	FTE s	Wages	Benefit Costs	Total
CDBG Housing Assistance	0.00	0.15	6,723	5,941	12,664

Fund 276	FTE s	FTE s	Wages	Benefit Costs	Total
Great Lakes Bay Michigan Works	13.00	13.00	937,868	603,743	1,541,611

Fund 286	FTE s	FTE s	Wages	Benefit Costs	Total
Commission on Aging	30.99	32.96	1,685,550	1,041,814	2,727,364

Fund 292	FTE s	FTE s	Wages	Benefit Costs	Total
Child Care Fund	1.00	4.00	267,486	176,689	444,175

Fund 516	FTE s	FTE s	Wages	Benefit Costs	Total
Delinquent Tax Revolving Fund	2.00	2.00	94,541	45,517	140,058

Fund 519	FTE s	FTE s	Wages	Benefit Costs	Total
PA 123 Fund	1.00	1.00	57,898	31,295	89,194

Fund 542	FTE s	FTE s	Wages	Benefit Costs	Total
Inspections	5.40	5.25	379,037	264,492	643,529

Fund 596	FTE s	FTE s	Wages	Benefit Costs	Total
Recycling Material Recovery Facility	10.31	10.31	557,415	314,759	872,174

ISABELLA COUNTY FULL-TIME EMPLOYEE 2027 HEALTH INSURANCE RATES

2027 Annual Health Insurance Rates Effective

January 1, 2027 through December 31, 2027

The following chart summarizes the **2027** monthly health insurance rates for the Isabella County Health Insurance Plan Options A, B, C, D and E. Please contact our HR Manager, Leah Ryckman, at (989) 953-9741 for additional benefit or plan information.

INSURANCE PLAN OPTIONS	COUNTY ANNUAL PREMIUM	EMPLOYEE ANNUAL COST-SHARE	EMPLOYEE COST-SHARE PER 26 PAYS
OPTION A			
Single	$10,380.19	$2,595.05	$99.81
2 Person	$24,745.34	$6,186.34	$237.94
Family	$31,338.91	$7,834.73	$301.34
OPTION B			
Single	$10,474.46	$1,428.34	$54.94
2 Person	$24,954.76	$3,402.92	$130.88
Family	$31,641.35	$4,314.73	$165.95
OPTION C			
Single	$10,525.41	$1,234.83	$47.49
2 Person	$25,074.03	$2,941.65	$113.14
Family	$31,798.13	$3,730.51	$143.48
OPTION D			
Single	$10,572.40	$615.32	$23.67
2 Person	$25,176.39	$1,465.29	$56.36
Family	$31,951.58	$1,859.62	$71.52
OPTION E			
Single	$10,597.06	$327.74	$12.61
2 Person	$25,230.40	$780.32	$30.01
Family	$32,031.88	$990.68	$38.10
DENTAL VISION ONLY			
Single	$521.40	$0.00	$0.00
2 Person	$1,042.68	$0.00	$0.00
Family	$1,812.36	$0.00	$0.00

OPT OUT of HEALTH INSURANCE:	EMPLOYEE IN LIEU AMT
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 2027 Personnel Requests

Fund/ Dept.	Title of Position	FT/ PT	Hrs/ Wk	Salary Grade Requested	New	Other	Wages	Benefits	Incremental Costs	Comments	Recommd. Admin
101-265 Facilities	HVAC Technician II	FT	37.5	10, start		x	3,677	684	4,361	Position change; HVAC Tech I to HVAC Tech II	Yes
101-265 Facilities	Custodian	FT	37.5	6, start	x		32,945	39,833	72,778	Add a FT position	No
	Custodian	PT	29.0	6, start	x		24,586	2,852	27,438	Create a PT position, instead of the requested FT position.	Yes
101-296 PA	Family Support Coordinator	FT	37.5	From AC3 to AC4		x	4,970	742	5,712	Reclass current position on the Amy Cell scale from 3 to 4	Yes
101-296 PA	Crime Victims Rights Advocate	FT	37.5	From AC3 to AC4		x	4,970	742	5,712	Reclass current position on the Amy Cell scale from 3 to 4	No
101-301 Sheriff	Deputy (2)	FT	40.0	Deputy, start	x		108,762	88,408	197,170	Add 2 Deputies	Yes
101-301 Sheriff	Deputy (2)	FT	41.0	Deputy, start	x		108,762	88,408	197,170	Add 2 Deputies-50% reimb. pending agreements with local units	Yes
101-351 Corrections	Jail Cook	FT	37.5	6, year 2	x		7,740	14,977	22,717	Move PT position to FT	Yes
101-711 ROD	Deputy Register of Deeds Clerk	FT	37.5	6, start	x		34,373	36,214	70,587	Create a FT position	No
	Deputy Register of Deeds Clerk	PT	29.0	6, start	x		29,753	2,359	32,112	Create a PT position, instead of the requested FT position.	Yes
									$ 635,757.00	**TOTAL GENERAL FUND**	
									$ 289,510.01	**TOTAL GENERAL FUND**	Yes
									$ 289,510.01	**TOTAL OTHER FUNDS**	

Isabella County Capital Improvement Plan

Fund	Department/Location	Project Description	Admin Recommended	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036
	Administration-Employee Lot	Repair & sealcoat parking lot	Yes	$15,000		$10,000			$15,000			$15,000	
	Animal Control	Repair & sealcoat parking lot				$10,000		$15,000			$15,000		
	Animal Control	Replace interior doors and doorjambs	Yes	$12,000									
	Animal Control	Furnace/AC unit	Yes	$11,000									
	CMDHD	Furnace/AC units (9)	Yes	$55,000	$45,000								
	Courthouse	Replace 2nd floor carpet			$185,000								
	Courthouse	Clean & seal exterior block walls			$20,000								
	Courthouse	Variance for VAV boxes (3)	Yes	$20,000									
General Fund	Courthouse	VAV boxes (83)	No	$420,000									
	Courthouse	Replace flag pole	Yes	$15,000									
	Courthouse	Repair & sealcoat parking lot				$20,000			$20,000			$20,000	
	Courthouse	Replace exterior doors	Yes	$30,000									
	Courthouse	Boiler unit	Yes	$40,000									
	Courthouse	Roof					$285,000						
	Day Treatment	Repair & sealcoat parking lot	No	$12,000			$12,000			$15,000			
	Facilities	Portable commercial generator				$40,000							
	MSP	Furnace/AC unit	Yes	$11,000									
	MSP	IT split unit	Yes	$9,000									
	MSP/CMDHD/CD911/EOC Complex	Repair & sealcoat parking lot			$20,000		$20,000		$20,000			$20,000	
	MSP/CMDHD/CD911/EOC Complex	Roof	No	$300,000									
	Non-Secure	Septic tank	Yes	$15,000									
		Total General Fund by Fiscal Year		**$965,000**	**$270,000**	**$80,000**	**$317,000**	**$15,000**	**$55,000**	**$15,000**	**$15,000**	**$55,000**	**$0**
	Central Dispatch 911												
	CD911	Furnace/AC units(2)	Yes	$22,000									
		Total CD911 by Fiscal Year		**$22,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	Commission on Aging												
	COA	Replace exterior doors	Yes	$35,000	$30,000								
	COA	VAV boxes					$100,000						
	COA	Replace condenser & coils on cooler/freezer			$35,000								
	COA	Replace metal wall for cooler/freezer	Yes	$15,000									
	COA	Repair & sealcoat parking lot				$15,000			$17,000				
		Total COA by Fiscal Year		**$50,000**	**$65,000**	**$15,000**	**$100,000**	**$0**	**$17,000**	**$0**	**$0**	**$0**	**$0**
Other Funds													
	Material Recovery Facility												
	MRF	Repair & sealcoat parking lot	No	$15,000			$20,000			$20,000			
	MRF	Roof				$85,000							
		Total MRF by Fiscal Year		**$15,000**	**$0**	**$85,000**	**$20,000**	**$0**	**$0**	**$20,000**	**$0**	**$0**	**$0**
	Parks												
	Admin	Kubota UTV	Yes	$18,000									
	Admin	1/2-ton 4x4 pickup truck	Yes	$65,000									
	Admin	Lane Shark brush cutter	Yes	$20,000									
	Admin	Stand-on zero-turn mower	Yes	$15,000									
	Admin	Zero-turn mower	Yes	$22,000									
	Admin	Compact tractor	Yes	$45,000									
	Deerfield	Fishing platform	Yes	$40,500									
	Herrick	South gate replacement	Yes	$50,000									
	Herrick	Playground & family activity area	Yes	$160,000									
	Herrick/Coldwater Lake	Fuel sheds (2)	Yes	$16,700									
	Meridian	Invasive species removal & habitat restoration	Yes	$17,500									
	Pere Marquette	Rail Trail painting & sealcoating	Yes	$16,000									
		Total Parks by Fiscal Year		**$485,700**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	Public Defender												
	PD	Furnace/AC units (3)	No	$33,000									
	PD	Repair & sealcoat parking lot				$8,000			$10,000				
		Total PD by Fiscal Year		**$33,000**	**$0**	**$8,000**	**$0**	**$0**	**$10,000**	**$0**	**$0**	**$0**	**$0**
		Total Other Funds by Fiscal Year		**$605,700**	**$65,000**	**$108,000**	**$120,000**	**$0**	**$27,000**	**$20,000**	**$0**	**$0**	**$0**

Total General Fund FY2027 requested	$965,000
Total Other Funds FY2027 requested	$605,700
Grand Total Requested FY2027 Capital Improvements	$1,570,700
Total General Fund Admin/Controller recommended	**$233,000**
Total Other Funds Admin/Controller recommended	**$557,700**
Grand Total Recommended FY2027 Capital Improvements	**$790,700**

Total General Fund Admin/Controller recommended	**$233,000**
Total Other Funds Admin/Controller recommended	**$557,700**

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 sa

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 sa

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

Licensing Fees

the year you are purchasing

Male or Female

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

Unsexed Animal or Senior Citizen (60 yrs)

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

Licenses are based on calendar year (January – December)

Tag Replacement or Transfer from another County- $3.00

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 Cittzens $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

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

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 wit	$	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

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	

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 the 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 of $1.00.

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 county 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 PA116 (per township plus processing each)........$100
The entire Countywide Zoning, Future Land Use and PA116 file(s) may be purchased for $1,500 plus processing each.

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

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

GIS Processing and Development Fees

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

Plotter Printing Fees

Colored Plotter Copies (first page, > 11 x 17")........$8
Each additional page thereafter is $4.00 per page.

BW Construction Documents (first page, > 11 x 17")........$3
Each additional page thereafter is $1.00 per page up to 5 pages; after the 5th page, each additional page thereafter is $2 per page.

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

Parks and Recreation

Park Entrance Fees:

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

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

Coldwater Lake Family Park & Herrick Recreation Area Watercraft Fees

Entrance Fees	County Resident	Non-County
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 - Deerfield Nature Park (nightly)	$25.00	$25.00
Camping Fee - Herrick Recreation Area (nightly)	$40.00	$40.00
Camping Fee - Coldwater Lake Family Park (nightly)	$45.00	$45.00
Cabin Fee - Coldwater Lake Family Park & Herrick Recreation Area (nightly)	$60.00	$60.00
*30 Consecutive Nights - Coldwater Lake Family Park (campsites only)	$840.00	$985.00
*30 Consecutive Nights - Herrick Recreation Area (campsites only)	$750.00	$875.00
*Seasonal Camping - Coldwater Lake Family Park (May to early October)	$2,600.00	$3,200.00
*Seasonal Camping - Herrick Recreation Area (May to early October)	$2,300.00	$2,800.00
*Extended Stay Camping Payment Plan Installment Fee	$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 reserved.)	$5.00	$5.00

*Due to the popularity of 30 day or more including seasonal sites at Coldwater Lake Family Park, there is a restricted number of allotted sites available for reservations.

*30 Consecutive Night reservations at Herrick Recreation Area can only be made prior to opening day of public 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

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.

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 .... $170 plus $3 per $1,000 over $10,000
$100,001 to $500,000 .... $440 plus $2 per $1,000 over $100,000
$500,001 and Up .... $1240 plus $3 per $1,000 over $500,000

Administration Fee $75.00
(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^2 (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 $75.00

- 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.

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

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 .... $170 plus $3 per $1,000 over $10,000
$100,001 to $500,000 .... $440 plus $2 per $1,000 over $100,000
$500,001 and Up .... $1240 plus $3 per $1,000 over $500,000

Administration Fee $75.00
(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 $75.00

- 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.

Square Foot Construction Cost Table – February 2022

To be used with the Isabella County Community Development Building Permit and Plan Review Fee Schedules for computation of "Total Cost of Improvement". The Square Foot Construction Cost takes into account everything from foundation work to the roof structure and coverings but does not include the price of the land. The cost of the land does not affect the cost of related code enforcement activities and is not included in the Square Foot Construction Cost.

USE GROUP 2015 Michigan Residential Code 2021 International Building Code	TYPE OF CONSTRUCTION								
	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	309.06	298.66	291.64	280.58	263.98	255.82	272.02	244.80	237.02
A-1 Assembly, theaters, without stage	282.85	272.45	265.42	254.37	237.77	229.61	245.81	218.59	210.80
A-2 Assembly, nightclubs	237.31	230.23	224.56	215.36	202.99	197.40	207.69	183.68	177.40
A-2 Assembly, restaurants, bars, banquet halls	236.31	229.23	222.56	214.36	200.99	196.40	206.69	181.68	176.40
A-3 Assembly, churches	286.90	276.49	269.47	258.42	242.23	234.07	249.86	223.05	215.26
A-3 Assembly, general, community halls, libraries, museums	244.77	234.37	226.34	216.29	198.94	191.79	207.73	179.77	172.98
A-4 Assembly, arenas	281.85	271.45	263.42	253.37	235.77	228.61	244.81	216.59	209.80
B Business	240.90	232.07	223.51	214.08	194.91	187.36	205.68	172.02	164.34
E Educational	257.70	248.89	242.35	231.90	216.47	205.54	223.92	189.21	183.31
F-1 Factory and industrial, moderate hazard	144.93	138.11	130.39	125.40	112.49	107.10	120.02	92.69	86.88
F-2 Factory and industrial, low hazard	143.93	137.11	130.39	124.40	112.49	106.10	119.02	92.69	85.88
H-1 High Hazard, explosives	135.29	128.47	121.75	115.76	104.14	97.75	110.39	84.34	N.P.
H-234 High Hazard	135.29	128.47	121.75	115.76	104.14	97.75	110.39	84.34	77.53
H-5 HPM	240.90	232.07	223.51	214.08	194.91	187.36	205.68	172.02	164.34
I-1 Institutional, supervised environment	244.45	236.08	229.06	219.82	202.16	196.58	220.10	181.25	175.81
I-2 Institutional, hospitals	401.22	392.40	383.83	374.40	354.29	N.P.	366.00	331.40	N.P.
I-2 Institutional, nursing homes	279.15	270.32	261.76	252.33	234.64	N.P.	243.93	211.75	N.P.
I-3 Institutional, restrained	273.40	264.57	256.00	246.57	229.13	220.58	238.17	206.24	196.56
I-4 Institutional, day care facilities	244.45	236.08	229.06	219.82	202.16	196.58	220.10	181.25	175.81
M Mercantile	177.02	169.94	163.27	155.07	142.48	137.88	147.40	123.17	117.89
R-1 Residential, hotels	246.94	238.56	231.54	222.30	204.35	198.77	222.58	183.44	178.00
R-2 Residential, multiple family	206.81	198.43	191.41	182.17	165.41	159.83	182.46	144.50	139.06
R-3 Residential, one- and two-family	192.58	187.37	182.53	178.04	172.85	166.59	175.01	160.35	150.87
R-4 Residential, care/assisted living facilities	244.45	236.08	229.06	219.82	202.16	196.58	220.10	181.25	175.81
S-1 Storage, moderate hazard	134.29	127.47	119.75	114.76	102.14	96.75	109.39	82.34	76.53
S-2 Storage, low hazard	133.29	126.47	119.75	113.76	102.14	95.75	108.39	82.34	75.53
U Utility, miscellaneous	104.98	99.04	93.31	89.21	80.44	74.45	85.33	63.42	60.43

- Private Garages use Utility, miscellaneous
- For shell only buildings deduct 20 percent
- N.P. = not permitted
- Unfinished basements (Group R-3) = $23.20 per sq. ft.

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

August 1, 2026

ISABELLA COUNTY
ELECTRICAL PERMIT APPLICATION

ISABELLA COUNTY
COMMUNITY DEVELOPMENT DEPARTMENT
200 N. MAIN ST., MT. PLEASANT, MI 48858
(989) 317-4061 FAX (989) 775-6681

ELECTRICAL PERMIT APPLICATIONS WILL **NOT** BE ACCEPTED UNLESS ALL THE FOLLOWING ARE PROVIDED AT THE TIME OF APPLICATION:

1. PROPERTY OWNER/JOB LOCATION:
- The correct property owner name, complete address, phone number and property tax id number is required to be provided. Property Tax ID (a.k.a. parcel number) and parcel data information can be found at: app.fetchgis.com/Isabella

2. CONTRACTOR INFORMATION
- The contractor's name, complete address, phone number, contractor license number and expiration date, federal employer ID number, workers compensation insurance carrier, MESC employer number and email address (if available) are required.
- If the property owner is applying for the permit AND the property owner information matches the information in number 1 above, this may be left blank.

3. TYPE OF JOB
- Indicate the appropriate job type by checking the appropriate boxes.
- A complete description of the work being performed is required.

4. PLANS REQUIRED
- Answer all questions in the Plans Required section to determine if plans are required for review by the Electrical Inspector prior to permit issuance. If you answered YES to any questions in this section, plans are required.
- Construction documents may be submitted by the owner or the owner's architect, engineer, contractor or agent. *(The construction statutes or codes do not fix the responsibility for the submission of construction documents. However, the owner of the construction project has the responsibility to assure that it is done.)*

5. PLAN REVIEW 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 any of 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.

6. FEE CHART:
- Payment of all fees are required to be made at time of application. Check may be made out to Isabella County.

7. APPLICANT SIGNATURE:
- Signature of the applicant is required. If the applicant is the property owner, the applicant's driver's license number is required.

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

August 1, 2026

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

☐	New Building/Structure	☐	Alteration	☐	Service Only	☐	Fire Suppression	☐	Manufactured Home
☐	Addition	☐	Repair	☐	Utility	☐	Special Inspection	☐	Mobile Home
Description of Work:									

4. PLANS REQUIRED

Is this new multi-family construction?	☐	YES	☐	NO
Is this new commercial construction?	☐	YES	☐	NO
Is this new industrial construction?	☐	YES	☐	NO
If you answer **YES** to any of the questions above, plans are required.				

5. PLAN REVIEW REQUIRED

Is the electrical system less than or equal to 400 amps? Number of amps:_____________	☐	YES	☐	NO
Is the building less than 3,500 ft^2 in area? Area of building (in ft^2):_________________	☐	YES	☐	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 **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

6. FEE CHART	Fee	#Items	Total
Administrative Fee (Non-Refundable)	**$75.00**	**1**	**$75.00**
Circuits	$4.00 each		
Data/Telecommunication Outlets – per 25	$7.00 each		
Dishwasher	$4.00 each		
Electrical Heating Units (Baseboard)	$4.00 each		
Feeders – Bus Ducts, Etc. – Per 50	$7.00 each		
Fire Alarm System (Not Smoke Detectors)	$61.00 each		
Furnace – Unit Heater	$6.00 each		
Garbage Disposal	$4.00 each		
Inspection – Rough Additional/Special	$70.00 each		
Inspection – Final	**$70.00 each**	**1**	**$70.00**
Under special circumstances an hourly fee for inspection services may be assessed at a rate of $55.00 per hour.			

		Fee	#Items	Total
K.V.A. & H.P. Rated Equipment (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		
Letter of Compliance (upon request)		$20.00		
Lighting Fixture/Outlets – Per 25		$7.00 each		
Manufactured/Mobile Homes		$36.00 each		
Power Outlets 220V (Ranges, Dryers, Etc.)		$7.00 each		
Range Hood		$4.00 each		
Re-Open Expired Permit		$75.00		
Service (Per Meter)	Up to 200 AMPs	$10.00 each		
	201-600 AMPs	$14.00 each		
	Over 600 AMPs	$19.00 each		
Signs – Per Circuit		$7.00 each		
Solar Panel		$2.00 each panel		
Total Fee (must include non-refundable $75.00 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

August 1, 2026

ISABELLA COUNTY
MECHANICAL PERMIT APPLICATION

ISABELLA COUNTY
COMMUNITY DEVELOPMENT DEPARTMENT
200 N. MAIN ST., MT. PLEASANT, MI 48858
(989) 317-4061 FAX (989) 775-6681

MECHANICAL PERMIT APPLICATIONS WILL **NOT** BE ACCEPTED UNLESS ALL THE FOLLOWING ARE PROVIDED AT THE TIME OF APPLICATION:

1. **PROPERTY OWNER/JOB LOCATION:**
   - The correct property owner name, complete address, phone number and property tax id number is required to be provided. Property Tax ID (a.k.a. parcel number) and parcel data information can be found at: app.fetchgis.com/Isabella

2. **CONTRACTOR INFORMATION**
   - The contractor's name, complete address, phone number, contractor license number and expiration date, federal employer ID number, workers compensation insurance carrier, MESC employer number and email address (if available) are required.
   - If the homeowner is applying for the permit AND the homeowner information matches the information in number 1 above, this may be left blank.

3. **TYPE OF JOB**
   - Indicate the appropriate job type by checking the appropriate boxes.
   - A complete description of the work being performed is required.

4. **PLANS REQUIRED**
   - Answer all questions in the Plans Required section to determine if plans are required for review by the Mechanical Inspector prior to permit issuance. If you answered YES to any questions in this section, plans are required.
   - Construction documents may be submitted by the owner or the owner's architect, engineer, contractor or agent. *(The construction statutes or codes do not fix the responsibility for the submission of construction documents. However, the owner of the construction project has the responsibility to assure that it is done.)*

5. **PLAN REVIEW 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 any of 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.

6. **FEE CHART:**
   - Payment of all fees are required to be made at time of application. Check may be made out to Isabella County.

7. **APPLICANT SIGNATURE:**
   - Signature of the applicant is required. If the applicant is the property owner, the applicant's driver's license number is required.

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

August 1, 2026

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

☐	New Building/Structure	☐	Alteration	☐	Fire Suppression	☐	Manufactured Home
☐	Addition	☐	Repair	☐	Special Inspection	☐	Mobile Home
Description of Work:							

4. PLANS REQUIRED

Is this new multi-family construction?	☐	YES	☐	NO
Is this new commercial construction?	☐	YES	☐	NO

Is this new industrial construction?	☐	YES	☐	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? If you answered NO, skip to Section 2, otherwise answer the next question in **Section 1**.	☐	YES	☐	NO
Is the total building heating/cooling system rating 375,000 BTU or less? What is the BTU rating?_______________	☐	YES	☐	NO
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?	☐	YES	☐	NO
Is there only one fire area?	☐	YES	☐	NO
Is the building less than 3,500 ft^2 What is the building area (in ft^2)?	☐	YES	☐	NO
If you answered NO to any question is 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
Administrative Fee (Non-Refundable)		**$75.00**	**1**	**$75.00**
Air Handlers	1,000 to 10,000 CFM	$19.00 each		
	Over 10,000 CFM	$55.00 each		
Bath/Kitchen Fans (less than 1,000 CFM)		$7.00 each		
Central A/C, Split Refrigeration, Evap. Cooling		$24.00 each		
Chillers / Cooling Towers / Compressors		$28.00 each		
Chimney (Factory Built), Chimney Re-lining or B-Vent		$23.00 each		
Commercial Hoods		$19.00 each		
Dampers (Flue, Vent, Fire)		$7.00 each		
Duct Systems / Hydronic Piping		$23.00 each		
Fire Suppression (min $19.00, rounded to the nearest $1.00)		$0.55 / head		
Fireplace and Vent		$24.00 each		
Gas Piping (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
Heating Systems	Gas	☐	$31.00 each		
	Heat Pump	☐			
	HVAC	☐			
	Oil	☐			
	Solid Fuel	☐			
Humidifiers, Heat Recovery, VAV Box, Unit Ventilators			$10.00 each		
Infrared/Terminal Unit Heaters			$19.00 each		
Inspection – Rough, Additional, Special			$ 70.00 each		
Inspection - Final			**$ 70.00 each**	**1**	**$70.00**
Manufactured/Mobile Home			$36.00 each		
Letter of Compliance (upon request)			$20.00		
Re-Open Expired Permit			$75.00		
Tanks (LPG fuel Oil) Inc. Piping to Building			$19.00 each		
Water Heater and Vent			$10.00 each		
Total Fee (Must include non-refundable $75.00 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

August 1, 2026

ISABELLA COUNTY
PLUMBING PERMIT APPLICATION

ISABELLA COUNTY
COMMUNITY DEVELOPMENT DEPARTMENT
200 N. MAIN ST., MT. PLEASANT, MI 48858
(989) 317-4061 FAX (989) 775-6681

PLUMBING PERMIT APPLICATIONS WILL **NOT** BE ACCEPTED UNLESS ALL THE FOLLOWING ARE PROVIDED AT THE TIME OF APPLICATION:

1. PROPERTY OWNER/JOB LOCATION:
- The correct property owner name, complete address, phone number and property tax id number is required to be provided. Property Tax ID (a.k.a. parcel number) and parcel data information can be found at: app.fetchgis.com/Isabella

2. CONTRACTOR INFORMATION
- Indicate who is applying for the permit by checking the appropriate box.
- The contractor's name, complete address, phone number, contractor license number and expiration date, federal employer ID number, workers compensation insurance carrier, MESC employer number and email address (if available) are required.
- If the homeowner is applying for the permit AND the homeowner information matches the information in number 1 above, this may be left blank.

3. TYPE OF JOB
- Indicate the appropriate job type by checking the appropriate boxes.
- A complete description of the work being performed is required.

4. PLANS REQUIRED
- Answer all questions in the Plans Required section to determine if plans are required for review by the Plumbing Inspector prior to permit issuance. If you answered YES to any questions in this section, plans are required.
- Construction documents may be submitted by the owner or the owner's architect, engineer, contractor or agent. *(The construction statutes or codes do not fix the responsibility for the submission of construction documents. However, the owner of the construction project has the responsibility to assure that it is done.)*

5. PLAN REVIEW 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 any of 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.

6. FEE CHART:
- Payment of all fees are required to be made at time of application. Check may be made out to Isabella County.

7. APPLICANT SIGNATURE:
- Signature of the applicant is required. If the applicant is the homeowner, the applicant's driver's license number is required.

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

August 1, 2026

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

☐	New Building/Structure	☐	Alteration	☐	Sewer Only	☐	Special Inspection	☐	Manufactured Home
☐	Addition	☐	Repair	☐	Water Service Only	☐	Other	☐	Mobile Home
Description of Work:									

4. PLANS REQUIRED

Is this new multi-family construction?	☐	YES	☐	NO
Is this new commercial construction?	☐	YES	☐	NO
Is this new industrial construction?	☐	YES	☐	NO
If you answer **YES** to any of the questions above, plans are required.				

5. PLAN REVIEW REQUIRED

Is the one or two-family dwelling not more than 3,500 ft^2 of building area?	☐	YES	☐	NO
Has the alterations and/or repair work been determined by the plumbing inspector to be minor in nature?	☐	YES	☐	NO
Does the assembly, business, mercantile and storage buildings required a plumbing fixture count less than 12?	☐	YES	☐	NO
If you answer **NO** 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
Administrative Fee (Non-Refundable)	**$75.00**	**1**	**$75.00**
Connection to bldg. drain to bldg. sewer	$6.00 each		
***Fixtures, Drains, Water Connected Appliances**	$6.00 each		
Inspection – Rough, Underground Additional, Special	$70.00 each		
Inspection – Final	**$70.00 each**	**1**	**$70.00**
Letter of Compliance (upon request)	$20.00		
Manholes, Catch Basins	$6.00 each		
Manufactured or Mobile Home	$36.00		
Reduced Pressure Zone Backflow Preventor	$6.00 each		
Sewage Ejectors, Sumps	$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
Sewers (sanitary, storm, or combined)	Less than 6"	$6.00 each		
	6" & Over	$22.00 each		
Stacks (Soil, Waste, Vent & Conductor)		$3.00 each		
Sub-Soil Drains		$3.00 each		
Water Distributing Pipe (System)	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		
Water Service	Less than 2"	$6.00 each		
	2" to 6"	$22.00 each		
	Over 6"	$44.00 each		
Total Fee (must include non-refundable $75.00 administrative fee and $70.00 final inspection)				

FEE CLARIFICATION

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

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

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)*
Renewable Energy, Off-Site Battery Energy Storage Systems..............................$*(See Appendix C)*

Special Meeting Request...$(*See Appendix D*)

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.

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.

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.

Appendix C

APPLICATION FEES FOR OFF-SITE BATTERY ENERGY STORAGE SYSTEMS

A. ***Application Fee for special use permit and site plan review for off-site BESS:*** $5,000 for the first 50 (MW) of power plus $500 per additional 5 (MW) of power. The application fee shall be non-refundable.

B. ***Escrow fee for special use permit and site plan review for off-site BESS:*** 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 off-site BESS:*** 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 BESS 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.

Appendix D

APPLICATION FEES FOR PLANNING COMMISSION SPECIAL MEETINGS

A. ***Application Fee for Planning Commission Special Meeting:*** *See Land Use Permit Section of the Current Fee Schedule.*

B. ***Escrow fee for a Planning Commission Special Meeting Request:*** In addition to the application fee, the applicant shall be required to pay an escrow fee established by the County Board of Commissioners (*Calculated by the Community Development Department*) for each application, in an amount estimated to cover all costs and expenses associated with the special meeting process, which costs may include, but are not limited to, member per diems, mileage for site visits, required notification costs, required mailings, as well as any other costs that are reasonably related to the special meeting process for a particular application. At the conclusion of the special meeting 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 adoption of the minutes related to the request.

- Site Plan Review - $525.00
- Special Land Use - $825.00
- Zoning Amendment - $1,075.00

APPLICATION FEES FOR ZONING BOARD OF APPEALS SPECIAL MEETINGS

C. ***Application Fee for Zoning Board of Appeals Special Meeting:*** *See Land Use Permit Section of the Current Fee Schedule.*

D. ***Escrow fee for a Zoning Board of Appeals Special Meeting Request:*** In addition to the application fee, the applicant shall be required to pay an escrow fee established by the County Board of Commissioners (*Calculated by the Community Development Department*) for each application, in an amount estimated to cover all costs and expenses associated with the special meeting process, which costs may include, but are not limited to, member per diems, mileage for site visits, required notification costs, required mailings, as well as any other costs that are reasonably related to the special meeting process for a particular application. At the conclusion of the special meeting 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 adoption of the minutes related to the request.

- All actions by the Zoning Board of Appeals - $600.00

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

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 91 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^2.

Residential, Small $75
Buildings or structures less than 720 ft^2.

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

***EFFECTIVE JANUARY 01, 2026**

CONSUMPTION/READINESS-TO-USE/HYDRANT FEES

TYPE	CURRENT CHARGES	NEW CHARGES*
Minimum Quarterly Charge: **5/8" Meters (**Residential)	$78.62	**$80.58**
Minimum Quarterly Charge: **1" Meters**	$86.49	**$88.65**
Readiness-To-Serve/Hydrant Fee/Per Quarter; Vacant/Disconnected Lots-Residential	$78.62	**$80.58**
Consumption Charge	$4.27/1000 Gallons/Actual Consumption	**$4.37**/1000 Gallons
WAT (Water) **RATE FACTOR**	($4.059877 x 1.025* = $4.161374/1000 gals.)	
CUM (Cubic Meters) **RATE FACTOR**	($1.072623 x 1.025* = $**1.12**/cu. meter)	**$1.16**/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	$811.80	$**832.09**	Connection

DISCONNECT AND RECONNCT CHARGES

TYPE	DURING	CURRENT CHARGE	NEW CHARGE*	PER
Regular Seasonal	Regular working hours with 48 hours notice	$46.38	**$47.54**	Service Call
	Less than 48 hours notice or other than regular hours	$98.56	**$101.03**	Service Call
	Regular working hours with 120 hours' notice (5 working days)	$46.38	**$47.54**	Service Call
Non-Payment	Regular working hours only	$86.97	**$89.15**	Reconnect

GENERAL CHARGES

TYPE	CURRENT CHARGE	NEW CHARGE*	PER
Beginning/Final Meter Reading	$40.59	**$41.61**	Read Request
NSF-Check Charge	$46.38	**$47.54**	Check
Name or Address Change on Account	$34.80	**$35.67**	Each

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

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 ajustment for price increses 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

tire disposal processing center you can directly take your tires to.

Automotive

Motor Oil	$1.50 Per gallon
Oil Filter	$1.50 Per filter
Antifreeze	$1.50 Per gallon

Isabella County Special Revenue Funds	Fund No.		2025 Actual	2026 Amended	2027 Proposed
PARKS AND RECREATION	208	Beginning Fund Bal.	1,822,932	1,967,410	**1,556,060**
		Revenues	1,548,789	2,140,718	**1,594,252**
		Expenses	(1,329,518)	(2,453,624)	**(2,109,417)**
		Transfer to GF - Indirect Costs	(74,795)	(98,444)	**(118,162)**
		Change(Use) of Fund Bal.	*144,476*	*(411,350)*	***(633,327)***
		Ending Fund Bal.	1,967,408	1,556,060	**922,733**
GIS FUND	211	Beginning Fund Bal.	138,850	136,407	**130,501**
		Revenues	28,956	32,500	**32,500**
		Expenses	(41,816)	(48,523)	**(44,955)**
		Transfer from GF	*10,416*	*10,117*	***12,600***
		Change(Use) of Fund Bal.	*(2,444)*	*(5,906)*	***145***
		Ending Fund Bal.	136,406	130,501	**130,646**
FRIEND OF THE COURT	215	Beginning Fund Bal.	73,212	100,146	**86,049**
		Revenues	620,550	683,350	**632,350**
		Expenses	(908,614)	(1,047,447)	**(1,131,881)**
		Transfer from GF	*315,000*	*350,000*	***497,928***
		Change(Use) of Fund Bal.	*26,936*	*(14,097)*	***(1,603)***
		Ending Fund Bal.	100,148	86,049	**84,446**
ROD AUTOMATION FUND	256	Beginning Fund Bal.	143,069	142,383	**144,183**
		Revenues	114,883	44,700	**48,250**
		Expenses	6,269	(42,900)	**(44,000)**
		Transfer to GF	*(121,837)*		
		Change(Use) of Fund Bal.	*(685)*	*1,800*	***4,250***
		Ending Fund Bal.	142,384	144,183	**148,433**
ISA CO COMM CORRECTION	259	Beginning Fund Bal.	47,205	56,875	**89,402**
		Revenues	123,575	137,143	**100,000**
		Expenses	(146,907)	(137,616)	**(164,714)**
		Transfer from GF	*33,000*	*33,000*	***33,925***
		Change(Use) of Fund Bal.	*9,668*	*32,527*	***(30,789)***
		Ending Fund Bal.	56,873	89,402	**58,613**

Isabella County Special Revenue Funds	Fund No.		2025 Actual	2026 Amended	2027 Proposed
INDIGENT DEFENSE	260	Beginning Fund Bal.	38,248	38,248	**310,067**
		Revenues	1,535,187	2,103,668	**1,788,220**
		Expenses	(1,662,982)	(1,941,450)	**(1,898,001)**
		Transfer from GF	*240,306*	*239,606*	***238,207***
		Transfer to GF - Indirect Costs	*(112,515)*	*(130,005)*	***(128,426)***
		Change(Use) of Fund Bal.	*(4)*	*271,819*	***-***
		Ending Fund Bal.	38,244	310,067	**310,067**
CENTRAL DISPATCH	261	Beginning Fund Bal.	1,220,999	1,329,655	**933,143**
		Revenues	2,401,070	2,036,000	**2,067,000**
		Expenses	(2,197,127)	(2,329,872)	**(2,144,497)**
		Transfer to GF - Indirect Costs	(95,290)	(102,640)	**(84,365)**
		Change(Use) of Fund Bal.	*108,653*	*(396,512)*	***(161,862)***
		Ending Fund Bal.	1,329,652	933,143	**771,281**
CONCEALED PISTOL LICENSING	263	Beginning Fund Bal.	52,696	29,625	**20,909**
		Revenues	42,796	30,000	**45,000**
		Expenses	(4,595)	(7,050)	**(5,400)**
		Transfer to GF	*(61,272)*	*(31,666)*	***(30,097)***
		Change(Use) of Fund Bal.	*(23,071)*	*(8,716)*	***9,503***
		Ending Fund Bal.	29,625	20,909	**30,412**
LOCAL CORR OFFICER TRAINI	264	Beginning Fund Bal.	20,635	30,775	**30,775**
		Revenues	11,596	15,000	**12,000**
		Expenses	(1,458)	(15,000)	**(12,000)**
		Change(Use) of Fund Bal.	*10,138*	-	**-**
		Ending Fund Bal.	30,773	30,775	**30,775**
DRUG LAW ENFORCEMENT	265	Beginning Fund Bal.	21,393	22,495	**22,495**
		Revenues	1,102	-	**-**
		Expenses	-	-	**-**
		Change(Use) of Fund Bal.	*1,102*	-	**-**
		Ending Fund Bal.	22,495	22,495	**22,495**

Isabella County Special Revenue Funds	Fund No.		2025 Actual	2026 Amended	2027 Proposed
COUNTY LAW LIBRARY	269	Beginning Fund Bal.	798	1,179	**1,179**
		Revenues	6,500	6,500	**6,500**
		Expenses	(30,619)	(28,000)	**(14,000)**
		Transfer from GF	*24,500*	*21,500*	***7,000***
		Change(Use) of Fund Bal.	*381*	-	***(500)***
		Ending Fund Bal.	1,179	1,179	**679**
CDBG HSG ASSISTANCE GRANT	273	Beginning Fund Bal.	185,945	206,794	**231,629**
		Revenues	28,370	41,400	**40,400**
		Expenses	(20)	(16,565)	**(12,764)**
		Transfer to GF	*(7,500)*		
		Change(Use) of Fund Bal.	*20,850*	*24,835*	***27,636***
		Ending Fund Bal.	206,795	231,629	**259,265**
GREAT LAKES BAY MICHIGAN WORKS	276	Beginning Fund Bal.	-	195,189	**474,416**
		Revenues	-	20,631,906	**19,981,249**
		Expenses	-	(20,352,679)	**(19,987,822)**
		Transfer to Other Funds	-	-	**-**
		Change(Use) of Fund Bal.	-	*279,227*	***(6,573)***
		Ending Fund Bal.	-	474,416	**467,843**
TRIBAL DISTRIBUTIONS	280	Beginning Fund Bal.	268,168	313,439	**313,439**
		Revenues	237,500		
		Expenses	(192,230)		
		Change(Use) of Fund Bal.	*45,270*	-	**-**
		Ending Fund Bal.	313,438	313,439	**313,439**
OPIOID SETTLEMENT	284	Beginning Fund Bal.	1,151,859	1,446,831	**1,446,831**
		Revenues	294,972		
		Expenses	-	-	**-**
		Change(Use) of Fund Bal.	*294,972*	-	**-**
		Ending Fund Bal.	1,446,831	1,446,831	**1,446,831**

2027 Proposed Budget
SPECIAL REVENUE FUNDS

Isabella County Special Revenue Funds	Fund No.		2025 Actual	2026 Amended	2027 Proposed
COMMISSION ON AGING	286	Beginning Fund Bal.	3,208,210	3,788,273	**3,691,761**
		Revenues	3,929,064	3,908,242	**4,164,097**
		Expenses	(3,050,248)	(3,655,696)	**(3,757,026)**
		Transfer to GF - Indirect Costs	(298,748)	(349,058)	**(323,463)**
		Change(Use) of Fund Bal.	*580,068*	*(96,512)*	***83,608***
		Ending Fund Bal.	3,788,278	3,691,761	**3,775,369**
DEPARTMENT OF HUMAN SERVICES	290	Beginning Fund Bal.	16,141	13,338	**13,338**
		Revenues	-	-	**-**
		Expenses	(2,803)		**(2,000)**
		Transfer from GF	-	-	**-**
		Change(Use) of Fund Bal.	*(2,803)*	-	***(2,000)***
		Ending Fund Bal.	13,338	13,338	**11,338**
CHILD CARE FUND	292	Beginning Fund Bal.	649,900	460,284	**226,364**
		Revenues	1,070,922	1,272,126	**981,000**
		Expenses	(1,810,538)	(1,906,046)	**(1,805,405)**
		Transfer from GF	*550,000*	*400,000*	***629,258***
		Change(Use) of Fund Bal.	*(189,616)*	*(233,920)*	***(195,147)***
		Ending Fund Bal.	460,284	226,364	**31,217**

2027 Proposed Budget
PROPRIETARY FUNDS

Isabella County Proprietary Funds	Fund No.		2025 Actual	2026 Amended	2027 Proposed
DELINQUENT TAX REVOLVING	516	Beginning Net Position	5,155,115	5,703,656	**6,057,332**
		Revenues	714,889	515,000	**625,000**
		Expenses	(166,347)	(161,324)	**(149,896)**
		Transfer to GF	-	-	**-**
		Change in Net Position	*548,542*	*353,676*	***475,104***
		Unrestricted	*5,703,657*	*6,057,332*	***6,532,436***
		Ending Net Position	5,703,657	6,057,332	**6,532,436**
PA 105	518	Beginning Net Position	83,122	86,838	**87,618**
		Revenues	4,537	2,500	**3,200**
		Expenses	(820)	(1,720)	**(1,342)**
		Transfer to GF	-	-	**-**
		Change in Net Position	*3,717*	*780*	***1,858***
		Unrestricted	*86,839*	*87,618*	***89,476***
		Ending Net Position	86,839	87,618	**89,476**
PA 123	519	Beginning Net Position	3,388,776	3,335,234	**3,383,748**
		Revenues	930,083	308,652	**278,000**
		Expenses	(983,625)	(260,138)	**(251,443)**
		Transfer to GF	-	-	**-**
		Change in Net Position	*(53,542)*	*48,514*	***26,557***
		Unrestricted	*3,335,234*	*3,383,748*	***3,410,305***
		Ending Net Position	3,335,234	3,383,748	**3,410,305**
BUILDING INSPECTION FUND	542	Beginning Net Position	722,651	654,510	**539,106**
		Revenues	534,189	644,500	**666,000**
		Expenses	(563,838)	(723,747)	**(699,487)**
		Transfer to GF - Indirect Costs	(38,491)	(36,157)	**(43,146)**
		Change in Net Position	*(68,140)*	*(115,404)*	*(76,633)*
		Net investment in capital assets	*37,262*	*30,562*	***19,764***
		Unrestricted	*617,249*	*508,544*	***442,709***
		Ending Net Position	654,511	539,106	**462,473**

Isabella County Proprietary Funds	Fund No.		2025 Actual	2026 Amended	2027 Proposed
LAKE ISABELLA WSS-OPER	591	Beginning Net Position	179,653	185,441	**215,991**
		Revenues	69,244	103,755	**95,874**
		Expenses	(63,457)	(73,205)	**(61,395)**
		Change in Net Position	*5,787*	*30,550*	*34,479*
		Net investment in capital assets	*6,406*	*3,288*	***170***
		Unrestricted	*179,034*	*212,703*	***250,300***
		Ending Net Position	185,440	215,991	**250,470**
RECYCLING FUND	596	Beginning Net Position	1,437,511	1,055,722	**667,283**
		Revenues	866,089	1,644,591	**1,848,357**
		Expenses	(1,462,265)	(2,262,165)	**(2,488,883)**
		Transfer from GF	*315,000*	*350,000*	***400,000***
		Transfer to GF - Indirect Costs	*(100,615)*	*(120,865)*	***(103,054)***
		Change in Net Position	*(381,791)*	*(388,439)*	*(343,580)*
		Net investment in capital assets	*873,843*	*727,220*	***675,720***
		Restricted for equip. replacement	*96,130*	*96,130*	***96,130***
		Unrestricted	*85,408*	*(156,067)*	***(448,147)***
		Ending Net Position	1,055,720	667,283	**323,703**
CONCESSION/COMMISSARY	597	Beginning Net Position	200,917	314,111	**421,057**
		Revenues	273,949	265,000	**313,000**
		Expenses	(129,779)	(158,054)	**(191,833)**
		Transfer to GF	*(30,976)*	-	**-**
		Change in Net Position	*113,194*	*106,946*	***121,167***
		Net investment in capital assets	*63,809*	*60,319*	***58,865***
		Unrestricted	*250,302*	*360,738*	***483,359***
		Ending Net Position	314,111	421,057	**542,224**

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
	TAXES				
253.402.000	PROPERTY TAXES	17,220,653	17,909,803	18,447,097	18,447,097
253-402.001	IN LIEU OF PROPERTY TAXES	18,080	30,000	20,000	20,000
253-434.000	TRAILER PARK TAXES	6,128	5,200	6,000	6,000
253-442.000	SUMMER TAX REIMB	5,160	5,150	5,160	5,160
253-447.000	ADMINISTRATION FEE	3,151	10,000	3,500	3,500
253-573.000	LOCAL COMM STABILIZATION-PPT	129,775	110,000	150,000	150,000
		17,382,947	18,070,153	18,631,757	18,631,757
	LICENSES AND PERMITS				
215-486.000	CLERK-MARG. LIC/GUN PERM	3,600	4,500	5,000	5,000
215-486.002	MARRIAGE LICENSE FEES	5,640	5,000	5,000	5,000
215-486.003	CREMATION PERMITS	19,650	20,000	25,000	25,000
253-478.000	DOG LICENSES-TREAS	33,132	35,000	32,000	32,000
430-478.000	DOG LICENSE-AC	7,667	7,000	4,000	4,000
703-479.000	SOIL EROSION PERMITS	73,384	32,000	32,000	32,000
703-479.001	ZONING PERMITS	17,525	15,000	15,000	15,000
703-635.001	REVENUE-WECS IS WIND SUP & SPR	-	10,000	5,000	5,000
703-635.002	REVENUE-WECS IS WIND ENFORCE.	-	25,000	25,000	25,000
703-635.003	REVENUE-DTE SOLAR SUP & SPR	-	25,000	-	-
703-635.004	REVENUE-DTE SOLAR ENFORCE	-	10,000	10,000	10,000
703-635.005	REVENUE-BESS SUP & SPR	-	10,000	65,000	65,000
703-635.004	REVENUE-BESS ENFORCE	-	-	10,000	10,000
		160,598	198,500	233,000	233,000
	FEDERAL, STATE, AND LOCAL CONTRIBUTIONS				
000-439.000	RECREATIONAL MARIJUANA DISTRIBUTIONS	791,989	810,257	500,000	500,000
000-439.001	MEDICAL MARIJUANA EXCISE TAX	-	-	7,000	7,000
000-528.021	OTHER FEDERAL GRANT-ARPA	55,000	-	-	-
000-540.001	EGLE GRANT-ADMIN BUILDING	197,500	-	-	-
000-542.001	CONVENT. FACIL/LIQUOR	359,369	361,013	364,810	364,810
000-543.000	STATE GRANTS-PUBLIC SAFETY REV SHARING	-	99,211	-	-
000-543.004	STATE GRANT-TOWER PROJECT	1,720,382	-	-	-
000-574.000	STATE SHARED INCOME TAX	1,700,390	1,699,997	1,699,997	1,699,997
000-574.001	STATE SHARED-SMALL BUS TAXPAYER EXEMPT.	25,465	-	-	-
000-574.002	STATE SHARED-LIQUOR LIC	8,263	2,000	8,500	8,500
262-590.013	LOCAL REVENUE-TWPS EARLY VOTE	44,673	-	-	-
281-540.000	PROBATE JUDGES SAL-STATE	182,896	183,000	189,000	189,000
281-540.001	JUD SAL-STD PYMT-STATE	135,034	135,000	141,000	141,000
281-540.006	STATE GRANT-COURT EQUITY	272,281	281,900	281,900	281,900
281-540.009	STATE GRANT-PROB JUDGE FICA	13,678	13,725	13,863	13,863
281-544.000	DRUG CASE INFO-STATE	12,328	10,000	10,000	10,000
281-562.005	STATE REIMB-CJO	27,317	27,317	27,317	27,317
282-541.000	SCAO GRANT-STATE	193,143	233,472	-	-
287-541.000	SCAO GRANT-STATE	119,140	112,640	112,640	112,640
288-541.000	SCAO GRANT-STATE	102,000	104,448	102,000	102,000
296-503.000	PROS ATTNY CRP-FED	46,540	55,000	53,000	53,000
296-519.001	DHHS REIMB-PA	14,263	15,000	-	-
296-540.003	PROS ATTY DIVERSION-STATE	4,800	3,000	6,000	6,000
296-542.001	VICTIMS RIGHTS-ESCHEATS	309	-	-	-
296-570.000	VICTIMS RIGHTS REIIMBURSEMENT	145,819	147,455	149,855	149,855
301-506.000	FED GRANT-BULLETPROOF VESTS	1,584	-	-	-
302-543.001	OHSP-ROAD PATROL-STATE	18,067	-	-	-
309-590.009	LOCAL REVENUE-VILLAGE LAKE ISABELLA	6,230	-	-	-
311-590.010	LOCAL REVENUE - BEAL CITY SRO	58,474	90,428	94,172	94,172
312-677.000	LOCAL REVENUE-MMC SECURITY	53,483	72,764	70,738	70,738
313-590.011	LOCAL REVENUE-WISE TWP PATROL	5,858	-	-	-
320-543.003	MICHIGAN JUSTICE TRAINING	8,817	1,500	2,000	2,000
321-543.008	CPE REVENUE	22,000	3,000	-	-
331-543.005	MARINE SAFETY-STATE	-	7,800	7,500	7,500
351-617.011	FEDERAL INMATE HOUSING	250,294	320,000	300,000	300,000
351-617.012	FEDERAL INMATE TRANSPORT	20,393	5,000	25,000	25,000
426-506-000	EMERGENCY MGM GRANT	(5,684)	-	-	-
426-506.028	FY22 HOMELAND SECURITY	6,290	-	-	-
426-506.029	FY23 HOMELAND SECURITY	-	21,093	7,109	7,109
426-506.030	FY24 HOMELAND SECURITY	-	18,144	3,874	3,874
426-506.031	FY25 HOMELAND SECURITY	-	-	15,000	15,000
682-550.000	CVSF GRANT REVENUE	70,837	53,608	50,000	50,000
711-613.001	REMONUMENTATION FEES	449	280	420	420
714-542.000	REMONUMENTATION GRANT-ST	49,387	54,700	45,000	45,000
		6,739,058	4,942,752	4,287,695	4,287,695

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
	CHARGES FOR SERVICES				
215-486.001	VOTER REGISTRATION	1,451	2,000	2,000	2,000
215-603.000	CIRCUIT COURT COSTS	63,006	50,000	50,000	50,000
215-603.001	CIRCUIT COURT ATTY REIMB	60,039	60,000	60,000	60,000
215-607.000	CIRCUIT COURT SERVICES	30,421	30,000	30,000	30,000
215-616.001	CLERK'S SERVICES-OTHER	109,366	100,000	105,000	105,000
215-617.000	JUROR FEE COMPENSATION	19,836	15,000	10,000	10,000
253-614.000	TREASURER'S SERVICES	28,401	25,000	25,000	25,000
257-614.001	TAX ROLL PROCESSING-REVENUE	25,837	15,000	-	-
257-614.005	ENHANCED DATA ACCESS FEES	2,000	2,000	2,000	2,000
262-615.001	ELECTION EXPENSE REIMBURSE.	91,506	20,000	-	-
262-616.000	ELECTION CANVASSING	(200)	-	-	-
281-604.000	DISTRICT COURT COSTS	491,341	400,000	430,000	430,000
281-605.000	OVERSIGHT FEES-JUV COURT	416	-	-	-
281-605.001	JUVEN. CRT ATTY REIMB	2,144	1,000	500	500
281-605.004	OVERSIGHT FEES-DIST COURT	19,648	20,000	19,000	19,000
281-605.010	COMM. SERVICE/ASSESSMENT FEE	11,798	12,500	12,500	12,500
281-608.000	DISTRICT COURT FEES	164,155	140,000	150,000	150,000
281-608.001	DIST CRT-PSI FEE	810	-	-	-
281-608.003	CIRCUIT COURT PSI FEE	174	150	250	250
281-617.000	JURY ASSESSMENT FEES	300	-	-	-
281-631.009	PROBATE COURT SERVICES	27,010	27,000	27,000	27,000
281-636.003	CAPITAL COSTS	24,353	20,000	20,000	20,000
287-608.004	DRUG COURT FEES	1,380	-	1,000	1,000
296-632.000	PROSECUTING ATTY FEES	1,192	1,000	1,000	1,000
296-632.001	PROSECUTING ATTY FEES-COURTS	28,124	15,000	28,000	28,000
298-656.000	MARRIGAGE LICENSE REVENUE	-	-	1,200	1,200
301-548.000	CONVEYING CONVICTS	4,162	2,000	2,000	2,000
301-617.000	SHERIFFS SERVICES	11,829	15,000	5,000	5,000
301-617.001	CIVIL PROCESS-SHERIFF	2,518	3,000	3,000	3,000
301-617.002	DNA SAMPLE FEES	958	500	500	500
301-617.004	WARRANT FEES	379	200	200	200
301-617.006	SOR LOCAL FEE	400	500	500	500
301-617.013	CONT SERV-VILLAGE OF LAKE ISABELLA	-	-	49,013	49,013
301-617.014	CONT SERV-CHIPPEWA TOWNSHIP	-	-	49,013	49,013
351-531.000	SOCIAL SECURITY INC-FED	6,000	7,000	6,500	6,500
351-617.002	INMATE HOUSING	122,508	85,000	85,000	85,000
351-617.004	DIVERTED FELONS-STATE REV	125,360	125,000	125,000	125,000
351-617.006	INMATE PAYPHONE FEES	64,015	20,000	20,000	20,000
351-617.007	INMATE RM/BRD WORK RELEASE	5,280	2,500	1,000	1,000
351-617.008	DETAINER INMATE-STATE REV	32,935	17,000	20,000	20,000
351-617.009	INMATE INCARCER. FEE-LOC	63,302	60,000	60,000	60,000
351-676.002	TETHER FEE REIMBURSEMENT	2,940	1,250	300	300
430-631.000	ANIMAL SHELTER SERVICES	7,141	4,000	6,000	6,000
703-479.009	HOUSE NUMBERS	5,615	5,000	6,500	6,500
703-627.000	PC SPECIAL MEETING REV	420	2,500	2,500	2,500
703-627.001	ZBA SPECIAL MEETING REV	-	2,500	2,500	2,500
703-643.003	COPY MACH FEES-COMM. DEV.	41	25	25	25
703-682.003	MISC-CONTRACTUAL SERVICES	6,318	6,500	6,500	6,500
711-480.000	REAL ESTATE TRANSFER TAX	250,766	250,000	265,000	265,000
711-613.000	REGISTER OF DEEDS SERVICE	207,814	205,000	230,000	230,000
711-613.002	ROD SERVICE ONLINE	26,062	20,000	39,000	39,000
		2,151,271	1,790,125	1,959,501	1,959,501
	FINES AND FORFEITURES				
215-663.001	CIR CRT BOND FORFEITURES	13,800	5,000	10,000	10,000
281-636.000	DST CRT ORDINANCE FINES	47,234	40,000	43,000	43,000
281-636.001	CIVIL FINES-TECHNOLOGY FUND	24,373	20,000	20,000	20,000
281-636.002	FINES-PROBATE COURT	950	-	-	-
301-663.000	DST CRT BOND FORFEITURES	10,009	15,000	15,000	15,000
		96,367	80,000	88,000	88,000
	INTEREST AND RENTS				
000-665.000	INTEREST EARNED	19,366	-	-	-
000-667.004	RENT-DISTRICT HEALTH	125,832	138,632	138,633	138,633
000-667.005	RENT-STATE POLICE	32,489	35,350	32,490	32,490
000-667.006	RENT-VA OFFICE	7,230	7,448	-	-
000-671.000	RENT-8CAP HEAD START	2,400	2,400	2,400	2,400
253-445.002	INTEREST EARNED- SUMMER TAX	50,918	50,000	60,000	60,000
253-665.000	INTEREST EARNED	579,631	360,000	400,000	400,000
		817,866	593,830	633,523	633,523

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
	OTHER REVENUE				
000-673.000	HOPE INSTITUTE/SWIFT MICRO GRANT	13,301	-	-	-
000-667.009	FARM LAND RENT	-	-	2,800	2,800
000-673.000	SALE OF FIXED ASSETS	12,118	2,000	2,000	2,000
000-680.000	INSURANCE SETTLEMENT	854	-	-	-
000-682.000	MISCELLANEOUS REVENUE	3,438	1,000	1,000	1,000
000-683.000	ADJ/PRIOR YEARS	1,546	-	-	-
000-687.000	REFUNDS & REBATES	289,776	75,000	75,000	75,000
000-689.000	CASH SHORT AND OVER	520	-	-	-
172-674.032	3RD PARTY CONTRIB-SPECIAL TAX LITIGATION	-	278,000	-	-
253-682.000	MISCELLANEOUS REVENUE	-	3,400	3,400	3,400
281-605.002	GAL COSTS	11,000	12,000	12,000	12,000
281-636.004	INSURANCE FEES	803	1,000	500	500
281-689.001	TRIAL COURT ADJUSTMENTS	(83)	-	-	-
296-674.001	MISCELLANEOUS DONATIONS	1,090	-	-	-
299-562.000	STATE REIMBURSEMENT-APPELLATE	38,574	45,000	60,000	60,000
301-682.000	MISCELLANEOUS REVENUE	1,250	-	-	-
301-682.001	REIMBURSED EXPENSES	6,023	-	-	-
351-674.000	INMATE MEDICAL REIMBURSEMENT	5,197	3,000	3,000	3,000
351-682.000	MISCELLANEOUS REVENUE	2	-	-	-
351-682.001	REIMBURSED EXPENSES	(2)	-	-	-
907-694.096	LEASE PROCEEDS-SBITA	165,660	-	-	-
		551,067	420,400	159,700	159,700
	TRANSFER IN FROM OTHER FUNDS				
215-699.263	TRANSFERS IN - CPL	61,272	31,666	30,097	30,097
930-699.000	TRANSFERS IN - OTHER FUNDS	38,476	-	-	-
930-699.004	TRANSFERS IN - INDIRECT COSTS	720,454	1,047,415	1,000,136	1,000,136
		820,202	1,079,081	1,030,233	1,030,233
	Use of Fund Balance	**-**	**-**	**-**	**-**
	GRAND TOTAL REVENUES	28,719,375	27,174,841	27,023,409	27,023,409

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
DEPT 101	**BOARD OF COMMISSIONERS**				
703	SALARIES & WAGES-SUPERVISOR	50,734	51,000	51,000	51,000
715	FICA-EMPLOYER EXPENSE	2,903	3,902	3,902	3,902
716	HEALTH INSURANCE	106,722	120,955	164,205	164,205
717	LIFE INSURANCE	634	650	650	650
719	WORKERS COMPENSATION INS	174	199	143	143
727	OFFICE SUPPLIES	(3,358)	500	250	250
749	OIL & GAS	-	-	100	100
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,890	4,075	-	-
850	TELEPHONE/WIRELESS/INTERNET	1,296	1,100	-	-
860	TRAVEL	15	-	100	100
861	PERSONAL CAR MILEAGE	943	1,350	1,250	1,250
865	MEALS & LODGING	832	1,200	1,500	1,500
901	LEGAL NOTICES	704	750	750	750
902	ADVERTISING	-	-	100	100
956	MISCELLANEOUS	192	150	500	500
957	EDUCATION & SEMINARS	175	1,000	1,500	1,500
960	DUES & SUBSCRIPTIONS	61,848	62,648	62,130	62,130
COMMISSIONERS DEPT TOTAL		**225,704**	**249,479**	**288,080**	**288,080**
DEPT 172	**ADMINISTRATION**				
704	SALARIES & WAGES-REGULAR	424,779	450,847	513,256	513,256
705	MARKET RATE ADJUSTMENT	-	35,733	39,134	39,134
715	FICA-EMPLOYER EXPENSE	34,882	37,223	42,258	42,258
716	HEALTH INSURANCE	82,383	123,745	144,338	144,338
717	LIFE INSURANCE	551	649	650	650
718	RETIREMENT EXPENSE	75,361	104,844	105,280	105,280
719	WORKERS COMPENSATION INS	2,593	1,898	1,492	1,492
721	PTO PAYOUTS	29,760	2,500	3,466	3,466
723	PRE-EMPLOYMENT BACKGROUND CHECK	388	200	200	200
727	OFFICE SUPPLIES	5,446	3,000	3,500	3,500
802	CONTRACTUAL SERVICES	161,251	177,141	84,770	84,770
815	SOFTWARE SUBSCRIPTIONS/LICENSES	28,167	56,095	58,459	58,459
830	ATTORNEY FEES	49,336	535,237	50,000	50,000
850	TELEPHONE/WIRELESS/INTERNET	3,638	2,050	-	-
851	COPY MACHINE COSTS	880	2,500	-	-
860	TRAVEL	-	-	500	500
861	PERSONAL CAR MILEAGE	1,252	1,000	1,250	1,250
865	MEALS & LODGING	23	1,200	1,775	1,775
956	MISCELLANEOUS	500	250	1,750	1,750
957	EDUCATION & SEMINARS	1,160	4,100	6,000	6,000
960	DUES & SUBSCRIPTIONS	2,375	2,495	2,740	2,740
963	LIABILITY & PROPERTY INSURANCE	304,229	323,320	334,267	334,267
978	COMPUTERS	1,513	4,400	-	-
ADMINISTRATION TOTAL		**1,210,467**	**1,870,427**	**1,395,085**	**1,395,085**
DEPT 215	**COUNTY CLERK**				
703	SALARIES & WAGES-SUPERVISOR	89,643	92,103	93,946	93,946
704	SALARIES & WAGES-REGULAR	210,345	231,335	248,939	248,939
705	MARKET RATE ADJUSTMENT	-	14,711	11,290	11,290
706	SALARIES & WAGES-PART TIME	6,907	19,313	29,226	29,226
707	SALARIES & WAGES-OVERTIME	5	-	5	5
715	FICA-EMPLOYER EXPENSE	21,356	28,012	29,694	29,694

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
716	HEALTH INSURANCE	132,681	146,458	156,023	156,023
717	LIFE INSURANCE	524	557	557	557
718	RETIREMENT EXPENSE	97,448	117,950	87,438	87,438
719	WORKERS COMPENSATION INS	1,056	1,428	1,071	1,071
723	PRE-EMPLOYMENT BACKGROUND CHECK	174	-	-	-
727	OFFICE SUPPLIES	4,985	6,000	6,000	6,000
728	PRINTING & BINDING	1,871	2,500	2,500	2,500
802	CONTRACTUAL SERVICES	43,819	49,600	47,080	47,080
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,519	3,884	-	-
850	TELEPHONE/WIRELESS/INTERNET	338	240	-	-
851	COPY MACHINE COSTS	103	-	-	-
861	PERSONAL CAR MILEAGE	109	100	200	200
865	MEALS & LODGING	-	250	350	350
931	EQUIPMENT REPAIR & MAINT.	1,000	1,000	2,000	2,000
960	DUES & SUBSCRIPTIONS	564	600	750	750
978	NEW EQUIPMENT	3,842	4,000	2,000	2,000
COUNTY CLERK TOTAL		**618,289**	**720,041**	**719,069**	**719,069**
DEPT 228	**INFORMATION MANAGEMENT**				
704	SALARIES & WAGES-REGULAR	138,125	129,507	153,421	153,421
705	MARKET RATE ADJUSTMENT	-	18,623	16,968	16,968
706	SALARIES & WAGES-PART TIME	-	33,236	36,578	36,578
715	FICA-EMPLOYER EXPENSE	12,084	13,875	16,154	16,154
716	HEALTH INSURANCE	18,243	15,652	18,174	18,174
717	LIFE INSURANCE	201	186	186	186
718	RETIREMENT EXPENSE	48,083	54,930	43,648	43,648
719	WORKERS COMPENSATION INS	536	707	569	569
721	PTO PAYOUTS	16,688	-	6,321	6,321
727	OFFICE SUPPLIES	496	500	500	500
802	CONTRACTUAL SERVICES	35,248	54,400	50,250	50,250
815	SOFTWARE SUBSCRIPTIONS/LICENSES	14,707	16,980	60,950	60,950
850	TELEPHONE/WIRELESS/INTERNET	7,771	8,460	21,120	21,120
861	PERSONAL CAR MILEAGE	410	3,000	750	750
865	MEALS & LODGING	-	600	-	-
931	EQUIPMENT REPAIR & MAINT	4,489	10,000	10,000	10,000
941	EQUIPMENT RENTAL	-	-	12,940	12,940
957	EDUCATION & SEMINARS	250	1,000	1,000	1,000
960	DUES & SUBSCRIPTIONS	-	500	500	500
978	NEW EQUIPMENT	4,438	10,000	10,000	10,000
INFORMATION MANAGEMENT TOTAL		**301,769**	**372,156**	**460,029**	**460,029**
DEPT 253	**COUNTY TREASURER**				
703	SALARIES & WAGES-SUPERVISOR	87,417	96,100	98,022	98,022
704	SALARIES & WAGES-REGULAR	70,686	71,114	72,537	72,537
715	FICA-EMPLOYER EXPENSE	12,263	12,792	13,048	13,048
716	HEALTH INSURANCE	40,378	45,393	38,492	38,492
717	LIFE INSURANCE	176	186	186	186
718	RETIREMENT EXPENSE	53,742	64,538	45,516	45,516
719	WORKERS COMPENSATION INS	573	652	478	478
721	PTO PAYOUTS	10,452	1,000	1,149	1,149
723	PRE-EMPLOYMENT BACKGROUND CHECK	112	-	-	-
727	OFFICE SUPPLIES	4,098	5,000	5,000	5,000
802	CONTRACTUAL SERVICES	1,414	2,300	2,000	2,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,672	3,070	-	-

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
850	TELEPHONE/WIRELESS/INTERNET	1,161	900	-	-
851	COPY MACHINE COSTS	1,323	800	-	-
861	PERSONAL CAR MILEAGE	151	300	500	500
865	MEALS & LODGING	993	1,500	1,500	1,500
931	EQUIPMENT REPAIR & MAINT	302	500	500	500
957	EDUCATION & SEMINARS	400	400	500	500
960	DUES & SUBSCRIPTIONS	188	975	975	975
963	TAX LEVY BOND INSURANCE	614	15,000	5,000	5,000
978	NEW EQUIPMENT	-	1,000	1,000	1,000
COUNTY TREASURER TOTAL		**288,115**	**323,520**	**286,403**	**286,403**
DEPT 257	**EQUALIZATION DEPARTMENT**				
718	RETIREMENT EXPENSE	33,514	43,407	30,613	30,613
720	UNEMPLOYMENT EXPENSE	959	-	-	-
729	TAX ROLL PROCESSING-EXPENSE	28,687	15,000	-	-
802	CONTRACTUAL SERVICES	252,571	238,835	233,150	233,150
815	SOFTWARE SUBSCRIPTIONS/LICENSES	888	600	-	-
850	TELEPHONE/WIRELESS/INTERNET	762	675	-	-
851	COPY MACHINE COSTS	23	100	-	-
902	ADVERTISING	632	1,000	1,000	1,000
EQUALIZATION DEPARTMENT TOTAL		**318,036**	**299,617**	**264,763**	**264,763**
DEPT 261	**CONTINGENCY**				
958	CONTINGENCY	-	217,938	216,052	216,052
CONTINGENCY TOTAL		**-**	**217,938**	**216,052**	**216,052**
DEPT 262	**ELECTIONS**				
710	PER DIEM PAYMENTS	589	500	400	400
727	OFFICE SUPPLIES	60,595	2,000	2,500	2,500
728	ELECTION EXPENDITURES	18,033	50,000	40,000	40,000
802	CONTRACTUAL SERVICES	4,287	3,500	-	-
815	SOFTWARE SUBSCRIPTIONS/LICENSES	2,400	6,615	5,715	5,715
860	TRAVEL	-	250	300	300
861	PERSONAL CAR MILEAGE	112	200	300	300
902	ADVERTISING	2,083	3,000	-	-
957	EDUCATION & SEMINARS	192	400	400	400
ELECTIONS TOTAL		**88,291**	**66,465**	**49,615**	**49,615**
DEPT 265	**FACILITIES**				
704	SALARIES & WAGES-REGULAR	200,468	204,506	277,878	277,878
705	MARKET RATE ADJUSTMENT	-	22,467	32,896	32,896
706	SALARIES & WAGES-PART TIME	-	-	24,104	24,104
707	SALARIES & WAGES-OVERTIME	250	1,000	128	128
715	FICA-EMPLOYER EXPENSE	15,238	17,440	25,628	25,628
716	HEALTH INSURANCE	66,073	80,055	104,315	104,315
717	LIFE INSURANCE	356	278	464	464
718	RETIREMENT EXPENSE	42,372	47,793	44,148	44,148
719	WORKERS COMPENSATION INS	10,170	11,666	12,748	12,748
720	UNEMPLOYMENT EXPENSE	-	2,000	-	-
721	PTO PAYOUTS	7,974	5,000	3,500	3,500
723	PRE-EMPLOYMENT BACKGROUND CHECK	70	-	-	-
727	OFFICE SUPPLIES	20	500	500	500
748	UNIFORMS	1,144	1,200	1,200	1,200
749	OIL & GAS	1,966	3,000	3,000	3,000

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
776	JANITORIAL SUPPLIES-COUNTY	18,170	20,000	23,000	23,000
802	CONTRACTUAL SERVICES	6,863	7,500	7,500	7,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,598	3,300	-	-
850	TELEPHONE/WIRELESS/INTERNET	2,032	2,300	-	-
861	PERSONAL CAR MILEAGE	2,019	2,000	2,500	2,500
920	UTILITIES	51,971	91,900	118,000	118,000
921	TRASH PICK UP	3,421	4,700	5,200	5,200
930	SMALL TOOLS EXPENSE	842	1,000	1,200	1,200
931	EQUIPMENT REPAIR & MAINT	1,361	5,000	5,000	5,000
932	BUILDING REPAIR & MAINT	81,657	65,500	85,000	85,000
933	GROUND MAINT & SNOW REM	46,870	74,400	78,500	78,500
935	VEHICLE REPAIRS & MAINT	807	5,000	5,000	5,000
941	EQUIPMENT RENTAL	-	1,000	1,500	1,500
972	CAPITAL OUTLAY	41,781	25,000	-	-
978	NEW EQUIPMENT	-	4,400	-	-
FACILITIES TOTAL		**605,493**	**709,905**	**862,909**	**862,909**
DEPT 268	**COURT BUILDING COSTS**				
704	SALARIES & WAGES-REGULAR	37,620	37,989	40,843	40,843
705	MARKET RATE ADJUSTMENT	-	4,287	1,078	1,078
706	SALARIES & WAGES-PART TIME	25,137	29,252	32,183	32,183
715	FICA-EMPLOYER EXPENSE	4,614	5,472	2,545	2,545
716	HEALTH INSURANCE	20,765	22,470	25,755	25,755
717	LIFE INSURANCE	93	93	93	93
718	RETIREMENT EXPENSE	2,633	2,800	3,024	3,024
719	WORKERS COMPENSATION	3,070	3,677	1,293	1,293
802	CONTRACTUAL SERVICES	19,845	-	22,404	22,404
822	JANITORIAL SERVICES	-	3,000	3,000	3,000
850	TELEPHONE/WIRELESS/INTERNET	604	650	-	-
920	UTILITIES	91,708	86,000	100,000	100,000
921	TRASH PICK UP	2,502	3,000	3,800	3,800
932	BUILDING REPAIR & MAINT	24,888	50,000	40,000	40,000
933	GROUND MAINT & SNOW REM	6,969	10,000	20,000	20,000
972	CAPITAL OUTLAY	-	270,000	-	-
COURT BUILDING COSTS TOTAL		**240,448**	**528,690**	**296,018**	**296,018**
DEPT 271	**CENTRAL SERVICES**				
729	POSTAGE	67,851	110,000	75,000	75,000
CENTRAL SERVICES TOTAL		**67,851**	**110,000**	**75,000**	**75,000**
DEPT 277	**JURY BOARD**				
710	PER DIEM PAYMENTS	1,100	1,200	1,200	1,200
727	OFFICE SUPPLIES	3,931	4,500	5,000	5,000
JURY BOARD TOTAL		**5,031**	**5,700**	**6,200**	**6,200**
DEPT 281	**TRIAL COURT**				
703	SALARIES & WAGES-SUPERVISOR	317,999	317,913	323,336	323,336
704	SALARIES & WAGES-REGULAR	1,676,378	1,870,541	1,907,442	1,907,442
705	MARKET RATE ADJUSTMENT	-	-	174,755	174,755
706	SALARIES & WAGES-PART TIME	7,709	8,000	-	-
707	SALARIES & WAGES-OVERTIME	1,385	1,500	1,353	1,353
715	FICA-EMPLOYER EXPENSE	138,648	158,832	174,403	174,403
716	HEALTH INSURANCE	659,943	726,083	836,172	836,172
717	LIFE INSURANCE	3,373	3,525	3,525	3,525

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
718	RETIREMENT EXPENSE	546,624	627,341	625,095	625,095
719	WORKERS COMPENSATION INS	20,281	6,147	24,111	24,111
720	UNEMPLOYMENT EXPENSE	12,450	-	-	-
721	PTO PAYOUTS	11,002	17,500	34,479	34,479
727	OFFICE SUPPLIES	37,863	27,000	23,500	23,500
728	PRINTING & BINDING	6,122	5,500	5,000	5,000
729	POSTAGE	18	-	-	-
748	UNIFORMS & ACCESSORIES	445	2,000	1,000	1,000
749	OIL & GAS	41	500	500	500
802	CONTRACTUAL SERVICES	54,057	51,000	51,000	51,000
804	JURY FEES	44,279	25,000	30,000	30,000
805	INTERPRETER FEES	16,682	14,500	15,500	15,500
806	STENOGRAPHER FEES	9,787	15,000	15,000	15,000
814	MICRO FILM STORAGE	1,296	1,500	1,500	1,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	16,314	30,770	36,730	36,730
830	ATTORNEY FEES	13,713	14,000	14,000	14,000
850	TELEPHONE/WIRELESS/INTERNET	8,300	9,780	12,180	12,180
851	COPY MACHINE COSTS	883	1,500	1,000	1,000
860	TRAVEL	142	2,500	2,500	2,500
861	PERSONAL CAR MILEAGE	79	1,000	1,000	1,000
865	MEALS & LODGING	180	3,500	3,500	3,500
931	EQUIPMENT REPAIR & MAINT.	-	-	11,000	11,000
960	DUES & SUBSCRIPTIONS	7,501	8,000	8,000	8,000
978	EQUIPMENT	61,335	68,750	57,400	57,400
TRIAL COURT TOTAL		**3,674,829**	**4,019,182**	**4,394,981**	**4,394,981**
DEPT 282	**SWIFT AND SURE SANCTIONS**				
704	SALARIES & WAGES-REGULAR	95,716	123,716	-	-
715	FICA-EMPLOYER EXPENSE	7,240	9,464	-	-
716	HEALTH INSURANCE	44,108	57,537	-	-
717	LIFE INSURANCE	155	186	-	-
718	RETIREMENT EXPENSE	16,303	21,118	-	-
719	WORKERS COMPENSATION INS	1,191	445	-	-
721	VACATION & SICK PAYOUTS	1,173	1,500	-	-
727	OFFICE SUPPLIES	26,385	2,655	-	-
802	CONTRACTUAL SERVICES	16,155	-	-	-
SWIFT AND SURE SANCTIONS TOTAL		**208,426**	**216,621**	**-**	**-**
DEPT 287	**ADULT DRUG COURT**				
704	SALARIES & WAGES-REGULAR	66,851	67,373	68,738	68,738
705	MARKET RATE ADJUSTMENT	-	-	4,396	4,396
715	FICA-EMPLOYER EXPENSE	5,074	5,154	5,595	5,595
716	HEALTH INSURANCE	9,444	10,224	33,339	33,339
717	LIFE INSURANCE	95	93	93	93
718	RETIREMENT EXPENSE	6,400	8,011	18,599	18,599
719	WORKERS COMPENSATION	229	243	205	205
721	VACATION & SICK PAYOUTS	-	-	1,724	1,724
802	CONTRACTUAL SERVICES	30,386	22,929	23,000	23,000
ADULT DRUG COURT TOTAL		**118,479**	**114,027**	**155,689**	**155,689**
DEPT 288	**JUVENILE DRUG COURT**				
704	SALARIES & WAGES-REGULAR	66,092	67,394	68,738	68,738
705	MARKET RATE ADJUSTMENT	-	-	4,396	4,396
715	FICA-EMPLOYER EXPENSE	4,617	5,156	5,595	5,595

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
716	HEALTH INSURANCE	25,564	28,608	11,624	11,624
717	LIFE INSURANCE	88	93	93	93
718	RETIREMENT EXPENSE	4,626	4,718	5,120	5,120
719	WORKERS COMPENSATION	226	243	205	205
802	CONTRACTUAL SERVICES	-	312	-	-
JUVENILE DRUG COURT TOTAL		**101,213**	**106,524**	**95,771**	**95,771**
DEPT 296	**PROSECUTING ATTORNEY**				
703	SALARIES & WAGES-SUPERVISOR	128,596	137,315	140,062	140,062
704	SALARIES & WAGES-REGULAR	696,209	707,493	802,101	802,101
705	MARKET RATE ADJUSTMENT	-	15,089	8,290	8,290
706	SALARIES & WAGES-PART TIME	86,207	78,242	-	-
715	FICA-EMPLOYER EXPENSE	68,372	71,768	72,981	72,981
716	HEALTH INSURANCE	237,525	245,515	362,892	362,892
717	LIFE INSURANCE	1,178	1,299	1,299	1,299
718	RETIREMENT EXPENSE	220,705	254,587	200,220	200,220
719	WORKERS COMPENSATION INS	2,792	3,377	2,303	2,303
721	PTO PAYOUTS	19,811	6,000	6,436	6,436
723	PRE-EMPLOYMENT BACKGROUND CHECK	531	-	500	500
727	OFFICE SUPPLIES	5,453	4,500	5,000	5,000
728	PRINTING & BINDING	4,734	10,000	10,000	10,000
729	POSTAGE	626	600	650	650
730	BOOKS	2,682	21,000	23,000	23,000
802	CONTRACTUAL SERVICES	2,473	13,400	13,600	13,600
805	WITNESS FEES	1,753	4,500	4,500	4,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	5,576	30,000	34,670	34,670
835	MEDICAL INVESTIGATION	-	300	300	300
850	TELEPHONE/WIRELESS/INTERNET	1,268	1,740	1,910	1,910
851	COPY MACHINE COSTS	1,031	1,000	1,200	1,200
861	PERSONAL CAR MILEAGE	2,035	3,000	3,000	3,000
862	EXTRADITION FEES	4,330	10,000	10,000	10,000
865	MEALS & LODGING	1,049	3,500	3,500	3,500
931	EQUIPMENT REPAIR & MAINT	3,198	3,500	3,500	3,500
956	MISCELLANEOUS	11,884	16,500	16,500	16,500
957	EDUCATION & SEMINARS	855	2,000	3,000	3,000
960	DUES & SUBSCRIPTIONS	8,970	11,000	10,000	10,000
978	NEW EQUIPMENT	6,194	8,500	6,400	6,400
PROSECUTING ATTORNEY TOTAL		**1,526,037**	**1,665,725**	**1,747,814**	**1,747,814**
DEPT 299	**MANAGED ASSIGNED COUNSEL**				
802	PROFESSIONAL SERVICES	96,300	100,000	100,000	100,000
830	APPELLATE DEFENDER	69,812	90,000	120,000	120,000
MANAGED ASSIGNED COUNSEL TOTAL		**166,112**	**190,000**	**220,000**	**220,000**
DEPT 301	**SHERIFF'S DEPARTMENT**				
703	SALARIES & WAGES-SUPERVISOR	109,290	112,459	114,709	114,709
704	SALARIES & WAGES-REGULAR	663,735	333,328	703,747	703,747
705	MARKET RATE ADJUSTMENT	-	1,823	1,436	1,436
707	SALARIES & WAGES-OVERTIME	23,177	46,000	30,000	30,000
715	FICA-EMPLOYER EXPENSE	73,814	37,761	63,731	63,731
716	HEALTH INSURANCE	222,953	146,895	336,180	336,180
717	LIFE INSURANCE	1,034	671	1,235	1,235
718	RETIREMENT EXPENSE	718,408	759,997	701,599	701,599
719	WORKERS COMPENSATION INS	30,880	9,439	19,372	19,372

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
721	VACATION & SICK PAYOUTS	137,952	9,500	14,750	14,750
722	HOLIDAY PAY	49,934	-	20,060	20,060
727	OFFICE SUPPLIES	4,787	4,000	6,000	6,000
728	PRINTING & BINDING	425	1,000	1,000	1,000
729	POSTAGE	189	200	200	200
744	POLICE SUPPLIES	2,011	3,000	4,000	4,000
748	UNIFORMS & ACCESSORIES	3,322	3,000	4,000	4,000
749	OIL & GAS	12,353	20,000	20,000	20,000
802	CONTRACTUAL SERVICES	2,425	21,400	9,670	9,670
812	UNIFORM DRY CLEANING	208	-	-	-
815	SOFTWARE SUBSCRIPTIONS/LICENSES	133,475	82,073	101,537	101,537
834	MEDICAL SERVICES	760	-	4,000	4,000
850	TELEPHONE/WIRELESS/INTERNET	20,599	20,960	19,070	19,070
851	COPY MACHINE COSTS	2,405	2,500	2,500	2,500
852	FAX MACHINE COSTS	32	-	-	-
860	TRAVEL	10	100	100	100
861	PERSONAL CAR MILEAGE	-	1,000	200	200
865	MEALS & LODGING	2,463	2,500	2,500	2,500
902	ADVERTISING	50	500	500	500
931	EQUIPMENT REPAIR & MAINT	3,259	2,000	2,000	2,000
933	GROUND MAINT & SNOW REM	7,411	6,000	44,000	44,000
935	VEHICLE REPAIRS & MAINT	(771)	10,000	10,000	10,000
957	EDUCATION & SEMINARS	1,490	3,000	3,000	3,000
960	DUES & SUBSCRIPTIONS	1,887	2,000	2,000	2,000
965	CHILD SAFETY SEAT COSTS	1,926	-	-	-
978	NEW EQUIPMENT	1,738,826	2,000	8,000	8,000
981	NEW VEHICLES	-	99,211	-	-
998	CONTINGENCY	-	217,781	-	-
SHERIFF'S DEPARTMENT TOTAL		**3,970,719**	**1,962,098**	**2,251,096**	**2,251,096**
DEPT 302	**ROAD PATROL**				
704	SALARIES & WAGES-REGULAR	2,721	-	-	-
715	FICA-EMPLOYER EXPENSE	163	-	-	-
716	HEALTH INSURANCE	2,126	-	-	-
717	LIFE INSURANCE	8	-	-	-
718	RETIREMENT EXPENSE	34,815	40,973	33,848	33,848
719	WORKERS COMPENSATION INS	146	-	-	-
749	OIL & GAS	504	-	-	-
ROAD PATROL TOTAL		**40,483**	**40,973**	**33,848**	**33,848**
DEPT 309	**VILLAGE LAKE ISABELLA-SAFETY SERVICES**				
707	SALARIES & WAGES-OVERTIME	2,356	-	-	-
715	FICA-EMPLOYER EXPENSE	171	-	-	-
718	RETIREMENT EXPENSE	394	-	-	-
719	WORKERS COMPENSATION INS	63	-	-	-
VILLAGE LAKE ISABELLA-SAFETY SERVICES TOTAL		**2,984**	**-**	**-**	**-**
DEPT 311	**SCHOOL RESOURCE OFFICER**				
704	SALARIES & WAGES-REGULAR	34,890	50,599	49,608	49,608
707	SALARIES & WAGES-OVERTIME	-	1,000	-	-
715	FICA-EMPLOYER EXPENSE	2,552	3,947	3,795	3,795
716	HEALTH INSURANCE	15,513	28,687	33,097	33,097
717	LIFE INSURANCE	78	93	93	93
718	RETIREMENT EXPENSE	2,442	3,542	3,473	3,473

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
719	WORKERS COMPENSATION INS	1,442	2,206	1,662	1,662
748	UNIFORMS & ACCESSORIES	-	250	250	250
749	OIL & GAS	1,087	1,500	1,500	1,500
931	EQUIPMENT REPAIR & MAINT.	-	500	500	500
957	EDUCATION & SEMINARS	-	500	500	500
SCHOOL RESOURCE OFFICER TOTAL		**58,004**	**92,824**	**94,478**	**94,478**
DEPT 312	**MID MICH COMM COLLEGE GRANT**				
706	SALARIES & WAGES-PART TIME	51,420	63,623	50,919	50,919
715	FICA-EMPLOYER EXPENSE	3,934	4,867	3,896	3,896
719	WORKERS COMPENSATION INS	2,114	2,774	2,090	2,090
721	PTO PAYOUTS	-	-	6,136	6,136
748	UNIFORMS & ACCESSORIES	56	500	500	500
931	EQUIPMENT REPAIR & MAINT.	-	1,000	1,000	1,000
MID MICH COMM COLLEGE GRANT TOTAL		**57,524**	**72,764**	**64,541**	**64,541**
DEPT 313	**WISE TOWNSHIP PATROL**				
707	SALARIES & WAGES-OVERTIME	2,841	-	-	-
715	FICA-EMPLOYER EXPENSE	210	-	-	-
718	RETIREMENT EXPENSE	628	-	-	-
719	WORKERS COMPENSATION INS	83	-	-	-
WISE TOWNSHIP PATROL TOTAL		**3,762**	**-**	**-**	**-**
DEPT 320	**MICH JUSTICE TRAINING**				
957	EDUCATION & SEMINARS	1,020	1,500	2,000	2,000
MICH JUSTICE TRAINING TOTAL		**1,020**	**1,500**	**2,000**	**2,000**
DEPT 321	**POLICE TRAINING FUND**				
957	EDUCATION & SEMINARS	2,472	3,000	-	-
POLICE TRAINING FUND TOTAL		**2,472**	**3,000**	**-**	**-**
DEPT 331	**MARINE SAFETY**				
707	SALARIES & WAGES-OVERTIME	-	7,800	7,000	7,000
931	EQUIPMENT REPAIR & MAINT	683	-	-	-
957	EDUCATION & SEMINARS	-	-	500	500
MARINE SAFETY TOTAL		**683**	**7,800**	**7,500**	**7,500**
DEPT 351	**CORRECTIONS**				
704	SALARIES & WAGES-REGULAR	1,411,583	1,559,919	1,763,586	1,763,586
705	MARKET RATE ADJUSTMENT	-	14,924	14,558	14,558
706	SALARIES & WAGES-PART TIME	24,154	60,194	66,843	66,843
707	SALARIES & WAGES-OVERTIME	228,880	200,000	200,000	200,000
715	FICA-EMPLOYER EXPENSE	128,294	144,646	154,348	154,348
716	HEALTH INSURANCE	542,568	580,688	711,924	711,924
717	LIFE INSURANCE	2,516	2,469	2,827	2,827
718	RETIREMENT EXPENSE	394,245	430,115	371,488	371,488
719	WORKERS COMPENSATION INS	65,027	71,288	59,029	59,029
721	VACATION & SICK PAYOUTS	29,664	25,000	37,582	37,582
722	HOLIDAY PAY	41,347	55,760	49,560	49,560
727	OFFICE SUPPLIES	4,027	4,500	6,500	6,500
728	PRINTING & BINDING	998	1,000	1,000	1,000
743	FOOD	289,516	320,000	330,000	330,000
744	POLICE SUPPLIES	8,235	9,500	9,500	9,500
745	KITCHEN SUPPLIES	1,297	1,500	1,500	1,500

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
746	MEDICAL SUPPLIES	6,326	20,000	20,000	20,000
747	CLOTHING & BEDDING	5,098	8,000	8,000	8,000
748	UNIFORMS & ACCESSORIES	6,617	8,000	8,000	8,000
749	OIL & GAS	8,321	10,000	10,000	10,000
750	PHOTOGRAPHY	408	1,000	1,000	1,000
776	JANITORIAL SUPPLIES	52,457	55,000	55,000	55,000
802	CONTRACTUAL SERVICES	473	32,200	-	-
812	LAUNDRY SERVICES	43	500	-	-
815	SOFTWARE SUBSCRIPTIONS/LICENSES	26,420	28,533	46,894	46,894
834	MEDICAL SERVICES	614,197	610,750	293,750	293,750
841	TETHER FEES	1,507	1,500	200	200
850	TELEPHONE/WIRELESS/INTERNET	1,091	1,500	1,080	1,080
861	PERSONAL CAR MILEAGE	-	500	500	500
865	MEALS & LODGING	1,966	2,000	2,000	2,000
920	UTILITIES	183,549	153,000	240,000	240,000
921	TRASH PICK UP	8,610	9,000	10,000	10,000
931	EQUIPMENT REPAIR & MAINT	10,656	9,000	19,000	19,000
932	BUILDING REPAIR & MAINT	20,214	55,000	55,000	55,000
956	PROPERTY TAXES	-	1,900	-	-
957	EDUCATION & SEMINARS	8,824	10,000	10,000	10,000
960	DUES & SUBSCRIPTIONS	2,934	500	500	500
978	NEW EQUIPMENT	1,892	4,200	4,000	4,000
CORRECTIONS TOTAL		**4,133,954**	**4,503,586**	**4,565,169**	**4,565,169**

DEPT 426	**EMERGENCY MANAGEMENT**				
704	SALARIES & WAGES-REGULAR	62,367	54,638	79,537	79,537
705	MARKET RATE ADJUSTMENT	-	13,576	20,012	20,012
706	SALARIES & WAGES-PART TIME	13,838	43,627	51,669	51,669
715	FICA-EMPLOYER EXPENSE	5,749	8,709	11,569	11,569
716	HEALTH INSURANCE	10,092	10,033	15,945	15,945
717	LIFE INSURANCE	86	73	105	105
718	RETIREMENT EXPENSE	4,366	4,438	6,185	6,185
719	WORKERS COMPENSATION INS	266	410	396	396
721	PTO PAYOUTS	167	1,000	1,149	1,149
723	PRE-EMPLOYMENT BACKGROUND CHECK	585	-	-	-
727	OFFICE SUPPLIES	1,500	4,000	6,000	6,000
728	PRINTING & BINDING	-	250	250	250
729	POSTAGE	-	50	50	50
746	OTHER SUPPLIES	58	1,000	1,500	1,500
748	UNIFORMS & ACCESSORIES	943	2,000	2,000	2,000
749	OIL & GAS	-	500	1,500	1,500
776	JANITORIAL SUPPLIES	580	500	1,000	1,000
802	CONTRACTUAL SERVICES	11,429	24,100	21,235	21,235
815	SOFTWARE SUBSCRIPTIONS/LICENSES	41,465	49,013	28,353	28,353
834	EMPLOYEE PHYSICALS	55	-	-	-
849	HOMELAND SECURITY GRANT	1,900	39,237	3,874	3,874
850	TELEPHONE/WIRELESS/INTERNET	7,362	10,300	6,710	6,710
860	TRAVEL	-	2,500	2,000	2,000
861	PERSONAL CAR MILEAGE	96	2,500	2,500	2,500
865	MEALS & LODGING	1,201	2,500	2,500	2,500
902	ADVERTISING	-	5,000	5,000	5,000
920	UTILITIES	4,799	5,000	5,500	5,500
931	EQUIPMENT REPAIR & MAINT	1,332	10,000	20,000	20,000
933	GROUND MAINT & SNOW REM	-	2,000	-	-

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
935	VEHICLE REPAIR & MAINT	1,500	5,000	5,000	5,000
956	CLOSURE-ADMIN BUILDING	397,278	295,000	357,105	357,105
957	EDUCATION & SEMINARS	45	5,000	3,500	3,500
960	DUES & SUBSCRIPTIONS	-	2,000	2,000	2,000
978	ADDITIONAL EQUIPMENT	10,403	16,040	20,000	20,000
EMERGENCY MANAGEMENT TOTAL		**579,462**	**619,994**	**684,144**	**684,144**
DEPT 426	**ANIMAL CONTROL**				
704	SALARIES & WAGES-REGULAR	49,879	50,275	52,270	52,270
705	MARKET RATE ADJUSTMENT	-	970	-	-
715	FICA-EMPLOYER EXPENSE	3,869	3,920	3,999	3,999
716	HEALTH INSURANCE	9,276	9,979	11,464	11,464
717	LIFE INSURANCE	93	93	93	93
718	RETIREMENT EXPENSE	35,820	40,921	29,989	29,989
719	WORKERS COMPENSATION INS	865	907	711	711
721	PTO PAYOUTS	1,715	2,000	-	-
727	OFFICE SUPPLIES	5,666	6,000	6,000	6,000
729	POSTAGE	69	300	300	300
748	UNIFORMS & ACCESSORIES	213	500	500	500
749	OIL & GAS	4,549	4,500	4,500	4,500
802	CONTRACTUAL SERVICES	159,500	212,462	186,250	186,250
815	SOFTWARE SUBSCRIPTIONS/LICENSES	84	-	-	-
834	MEDICAL SERVICES	220	200	500	500
850	TELEPHONE/WIRELESS/INTERNET	464	500	500	500
861	PERSONAL CAR MILEAGE	83	-	-	-
865	MEALS & LODGING	21	-	-	-
920	UTILITIES	28,027	30,000	34,000	34,000
921	TRASH PICK UP	3,620	4,200	5,000	5,000
931	EQUIPMENT REPAIR & MAINT	535	3,000	3,000	3,000
932	BUILDING REPAIR & MAINT	21,865	15,000	15,000	15,000
933	GROUND MAINT & SNOW REMOVAL	7,212	5,000	7,500	7,500
935	VEHICLE REPAIRS & MAINT	3,082	500	1,000	1,000
957	EDUCATION & SEMINARS	-	-	2,000	2,000
960	DUES & SUBSCRIPTIONS	165	-	-	-
ANIMAL CONTROL TOTAL		**336,892**	**391,227**	**364,576**	**364,576**
DEPT 441	**BOARD OF PUBLIC WORKS**				
707	PER DIEM PAYMENTS	480	900	1,080	1,080
BOARD OF PUBLIC WORKS TOTAL		**480**	**900**	**1,080**	**1,080**
DEPT 442	**DRAIN COMMISSION**				
703	SALARIES & WAGES-SUPERVISOR	73,416	75,431	76,940	76,940
704	SALARIES & WAGES-REGULAR	104,091	108,929	117,616	117,616
705	MARKET RATE ADJUSTMENT	-	4,166	2,566	2,566
715	FICA-EMPLOYER EXPENSE	12,861	14,422	15,080	15,080
716	HEALTH INSURANCE	73,168	79,105	84,700	84,700
717	LIFE INSURANCE	278	278	279	279
718	RETIREMENT EXPENSE	90,362	112,343	79,737	79,737
719	WORKERS COMPENSATION INS	1,537	1,667	1,394	1,394
727	OFFICE SUPPLIES	482	500	500	500
802	CONTRACTUAL SERVICES	4,820	21,762	18,157	18,157
815	SOFTWARE SUBSCRIPTIONS/LICENSES	2,912	28,600	7,300	7,300
850	TELEPHONE/WIRELESS/INTERNET	1,155	2,180	-	-
851	COPY MACHINE COSTS	238	-	-	-

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
861	PERSONAL CAR MILEAGE	195	5,000	1,500	1,500
865	MEALS & LODGING	-	750	750	750
957	EDUCATION & SEMINARS	-	900	900	900
960	DUES & SUBSCRIPTIONS	350	350	350	350
978	NEW EQUIPMENT	1,513	-	-	-
DRAIN COMMISSION TOTAL		**367,378**	**456,383**	**407,769**	**407,769**
DEPT 445	**DRAINS - PUBLIC BENEFIT**				
924	COUNTY DRAIN AT LARGE	387,974	378,921	435,831	435,831
DRAINS - PUBLIC BENEFIT TOTAL		**387,974**	**378,921**	**435,831**	**435,831**
DEPT 526	**SANITARY LANDFILL**				
729	POSTAGE	-	150	150	150
754	OPERATING SUPPLIES	-	500	500	500
802	CONTRACTUAL SERVICES	27,741	36,011	44,490	44,490
860	TRAVEL	-	70	-	-
861	PERSONAL CAR MILEAGE	65	270	300	300
920	UTILITIES	1,068	1,050	1,104	1,104
931	EQUIPMENT REPAIR & MAINT	183	-	560	560
933	GROUND MAINT & SNOW REMOVAL	2,983	18,000	10,950	10,950
956	MISCELLANEOUS	-	100	100	100
SANITARY LANDFILL TOTAL		**32,040**	**56,151**	**58,154**	**58,154**
DEPT 605	**PUBLIC HEALTH**				
836	HEALTH	992	5,000	5,000	5,000
PUBLIC HEALTH TOTAL		**992**	**5,000**	**5,000**	**5,000**
DEPT 631	**SUBSTANCE ABUSE**				
849	SUBSTANCE ABUSE	143,748	144,406	145,924	145,924
SUBSTANCE ABUSE TOTAL		**143,748**	**144,406**	**145,924**	**145,924**

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
DEPT 648	**MEDICAL EXAMINER**				
706	SALARIES & WAGES- PART TIME	-	-	42,000	42,000
715	FICA-EMPLOYER EXPENSE	-	-	3,213	3,213
719	WORKERS COMPENSATION INS	-	-	1,407	1,407
741	MEI SUPPLIES	-	-	5,000	5,000
840	MEDICAL EXAMINER CONTRACT	187,859	190,000	149,600	149,600
842	AMBULANCE FEES	10,050	15,000	12,000	12,000
860	TRAVEL	7,577	8,000	11,000	11,000
957	EDUCATION & SEMINARS	-	-	1,500	1,500
960	DUES & SUBSCRIPTIONS	-	-	500	500
MEDICAL EXAMINER TOTAL		**205,486**	**213,000**	**226,220**	**226,220**
DEPT 649	**MENTAL HEALTH**				
962	MISCELLANEOUS SERVICES	216,300	216,300	216,300	216,300
MENTAL HEALTH TOTAL		**216,300**	**216,300**	**216,300**	**216,300**
DEPT 655	**CHILD PROTECTION**				
962	MISCELLANEOUS SERVICES	5,000	5,000	5,000	5,000
CHILD PROTECTION TOTAL		**5,000**	**5,000**	**5,000**	**5,000**
DEPT 682	**VETERANS AFFAIRS**				
704	SALARIES & WAGES- REGULAR	62,919	63,412	75,548	75,548
705	MARKET RATE ADJUSTMENT	-	10,320	17,078	17,078
710	PER DIEM PAYMENTS	450	1,500	500	500
715	FICA-EMPLOYER EXPENSE	5,021	5,641	7,086	7,086
716	HEALTH INSURANCE	9,406	10,185	12,030	12,030
717	LIFE INSURANCE	93	93	93	93
718	RETIREMENT EXPENSE	12,660	14,290	12,922	12,922
719	WORKERS COMPENSATION INS	225	265	236	236
721	PTO PAYOUTS	3,323	3,000	5,343	5,343
727	OFFICE SUPPLIES	68	400	400	400
815	SOFTWARE SUBSCRIPTIONS/LICENSES	386	760	-	-
848	GRANTS TO SERVICEMEN	51,966	73,608	70,000	70,000
850	TELEPHONE/WIRELESS/INTERNET	133	180	-	-
861	PERSONAL CAR MILEAGE	107	150	250	250
865	MEALS & LODGING	428	600	600	600
956	BURIAL ALLOWANCE	-	4,000	4,000	4,000
957	EDUCATION & SEMINARS	-	100	200	200
960	DUES & SUBSCRIPTIONS	100	100	100	100
VETERANS AFFAIRS TOTAL		**147,285**	**188,604**	**206,386**	**206,386**
DEPT 684	**HUMAN RIGHTS COMMITTEE**				
710	PER DIEM PAYMENTS	2,025	2,800	2,800	2,800
815	SOFTWARE SUBSCRIPTIONS/LICENSES	278	200	200	200
HUMAN RIGHTS COMMITTEE TOTAL		**2,303**	**3,000**	**3,000**	**3,000**
DEPT 703	**COMMUNITY DEVELOPMENT DEPT**				
704	SALARIES & WAGES-REGULAR	134,900	118,898	139,864	139,864
705	MARKET RATE ADJUSTMENT	-	6,845	8,403	8,403
710	PER DIEM PAYMENTS	1,560	1,560	1,560	1,560
715	FICA-EMPLOYER EXPENSE	10,386	9,619	11,343	11,343
716	HEALTH INSURANCE	33,650	22,352	29,420	29,420
717	LIFE INSURANCE	183	172	172	172
718	RETIREMENT EXPENSE	17,663	17,163	17,748	17,748

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
719	WORKERS COMPENSATION INS	1,991	453	955	955
721	PTO PAYOUTS	3,795	6,189	4,023	4,023
727	OFFICE SUPPLIES	1,207	1,000	1,000	1,000
728	PRINTING & BINDING	750	1,000	1,200	1,200
749	OIL & GAS	1,436	1,500	1,500	1,500
802	CONTRACTUAL SERVICES	5,874	81,500	116,500	116,500
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,135	5,830	2,500	2,500
830	ATTORNEY FEES	52	1,500	1,500	1,500
850	TELEPHONE/WIRELESS/INTERNET	1,254	1,380	1,170	1,170
851	COPY MACHINE COSTS	395	350	350	350
860	TRAVEL	-	100	100	100
861	PERSONAL CAR MILEAGE	485	1,000	1,000	1,000
865	MEALS & LODGING	84	250	250	250
901	LEGAL NOTICES	1,034	2,500	2,500	2,500
931	EQUIPMENT REPAIR & MAINT	-	200	200	200
960	DUES & SUBSCRIPTIONS	225	1,460	750	750
962	REGIONAL PLANNING	5,420	10,000	10,000	10,000
978	NEW EQUIPMENT	6,734	-	-	-
COMMUNITY DEVELOPMENT DEPT TOTAL		**230,213**	**292,821**	**354,008**	**354,008**
DEPT 710	**MSU COOPERATIVE EXTENSION**				
718	RETIREMENT EXPENSE	13,136	15,828	11,163	11,163
802	CONTRACTUAL SERVICES	171,779	173,519	178,724	178,724
850	TELEPHONE/WIRELESS/INTERNET	95	120	-	-
MSU COOPERATIVE EXTENSION TOTAL		**185,010**	**189,467**	**189,887**	**189,887**
DEPT 711	**REGISTER OF DEEDS**				
703	SALARIES & WAGES-SUPERVISOR	81,125	83,351	85,019	85,019
704	SALARIES & WAGES-REGULAR	87,930	99,676	107,021	107,021
705	MARKET RATE ADJUSTMENT	-	5,086	11,448	11,448
706	SALARIES & WAGES-PART TIME	-	-	26,467	26,467
715	FICA-EMPLOYER EXPENSE	12,239	14,391	17,592	17,592
716	HEALTH INSURANCE	62,118	67,368	78,618	78,618
717	LIFE INSURANCE	278	278	279	279
718	RETIREMENT EXPENSE	61,961	71,869	53,578	53,578
719	WORKERS COMPENSATION INS	582	677	661	661
721	PTO PAYOUTS	1,068	3,377	2,184	2,184
723	PRE-EMPLOYMENT BACKGROUND CHECK	-	600	600	600
727	OFFICE SUPPLIES	749	5,000	6,000	6,000
802	CONTRACTUAL SERVICES	-	17,465	4,200	4,200
813	DATA PROCESSING SERVICES	10,143	4,800	4,800	4,800
814	MICRO FILM STORAGE	2,688	3,300	3,300	3,300
815	SOFTWARE SUBSCRIPTIONS/LICENSES	785	34,860	33,000	33,000
850	TELEPHONE/WIRELESS/INTERNET	300	530	530	530
861	PERSONAL CAR MILEAGE	-	1,000	1,000	1,000
865	MEALS & LODGING	-	1,000	1,200	1,200
902	ADVERTISING	-	500	500	500
956	MISCELLANEOUS	(167)	-	-	-
957	EDUCATION & SEMINARS	-	1,000	1,350	1,350
960	DUES & SUBSCRIPTIONS	-	620	620	620
978	NEW EQUIPMENT	-	8,200	-	-
REGISTER OF DEEDS TOTAL		**321,799**	**424,948**	**439,967**	**439,967**
DEPT 714	**REMONUMENTATION GRANT**				

Isabella County General Fund Budget		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
710	PER DIEM PAYMENTS	3,225	2,800	2,800	2,800
727	OFFICE SUPPLIES	42	-	-	-
746	OTHER SUPPLIES	931	15,700	2,000	2,000
802	CONTRACTUAL SERVICES	47,525	30,000	34,000	34,000
827	ADMINISTRATIVE COSTS	4,805	6,200	6,200	6,200
REMONUMENTATION GRANT TOTAL		**56,528**	**54,700**	**45,000**	**45,000**
DEPT 907	**CAPITAL LEASES-SBITA**				
972	CAPITAL PURCHASE-SBITA	165,660	-	-	-
991	PRINCIPAL EXPENSE-SBITA	61,797	-	-	-
994	INTEREST EXPENSE-SBITA	1,098	-	-	-
CAPITAL LEASES-SBITA TOTAL		**228,555**	**-**	**-**	**-**
DEPT 000					
956	MISCELLANEOUS	55,830	-	-	-
TOTAL		**55,830**	**-**	**-**	**-**
DEPT 965	**OPERATING TRANSFERS OUT**				
995	OPERATING TRANSFERS OUT	4,784,688	3,913,359	4,683,053	4,683,053
OPERATING TRANSFERS OUT TOTAL		**4,784,688**	**3,913,359**	**4,683,053**	**4,683,053**
	GRAND TOTAL EXPENDITURES	**26,324,158**	**26,024,743**	**27,023,409**	**27,023,409**

Isabella County Revenues 208 Parks & Recreation	2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
402 PROPERTY TAXES				
	874,711	907,355	945,757	945,757
481 VEHICLE PERMITS				
	154,302	152,000	150,300	150,300
482 CAMPGROUND FEES				
	355,950	361,000	400,950	400,950
483 PICNIC SHELTER RESERV				
	6,393	6,600	6,500	6,500
484 BOAT FEES				
	5,895	4,400	5,435	5,435
592 TRIBAL CONTRIBUTIONS				
		50,000		
642 SALES-FIREWOOD				
	14,958	11,250	12,450	12,450
665 INTEREST EARNED				
	82,783	25,000	25,000	25,000
673 SALES OF FIXED ASSETS				
		19,500	37,500	37,500
682 MISC & RESTRICTED				
	53,797	353,613	10,360	10,360
699 EXCESS INCLUDING TRANSFER				
		250,000		
GRAND TOTAL REVENUES	**1,548,789**	**2,140,718**	**1,594,252**	**1,594,252**

Isabella County Expenditures 208 Parks & Recreation		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
DEPT 752	**ADMINISTRATION**				
704	SALARIES & WAGES-REGULAR	155,248	158,709	176,611	176,611
705	MARKET RATE ADJUSTMENT		12,932	13,046	13,046
706	SALARIES & WAGES-PART TIME	39,754	61,892	55,533	55,533
710	PER DIEM PAYMENTS	1,225	1,575	1,575	1,575
715	FICA-EMPLOYER EXPENSE	14,759	17,865	19,155	19,155
716	HEALTH INSURANCE	62,051	50,141	51,634	51,634
717	LIFE INSURANCE	278	278	279	279
718	RETIREMENT EXPENSE	38,921	74,837	57,819	57,819
719	WORKERS COMPENSATION INS	677	1,089	865	865
721	SICK/VACATION PAY	2,696	3,128	3,793	3,793
723	PRE-EMPLOYMENT BACKGROUND CHECK	1,504	2,500	2,000	2,000
727	OFFICE SUPPLIES	3,323	4,000	4,000	4,000
728	PRINTING & BINDING	7,544	7,000	7,500	7,500
729	POSTAGE	10		50	50
746	OTHER SUPPLIES	698	750	750	750
748	UNIFORMS & ACCESSORIES	1,484	3,000	2,000	2,000
802	CONTRACTUAL SERVICES	7,440	34,000	34,000	34,000
805	CC SERVICE FEES	10,246	13,500	13,000	13,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	21,862	26,995	29,044	29,044
830	ATTORNEY FEES	2,505	2,500	2,700	2,700
834	EMPLOYEE PHYSICALS		80		
850	TELEPHONE/WIRELESS/INTERNET	3,643	3,600	3,900	3,900
851	COPY MACHINE COSTS	996	1,200	1,200	1,200
861	PERSONAL CAR MILEAGE	1,913	1,800	1,800	1,800
865	MEALS & LODGING	927	2,120	2,000	2,000
902	ADVERTISING	1,914	4,000	4,000	4,000
931	EQUIPMENT REPAIR & MAINT		2,500	2,500	2,500
956	MISCELLANEOUS	10,154	13,010	13,340	13,340
957	EDUCATION & SEMINARS	1,028	4,000	4,000	4,000
960	DUES & SUBSCRIPTIONS	1,593	2,000	2,000	2,000
972	CAPITAL OUTLAY	78,017	734,413	300,700	300,700
978	NEW EQUIPMENT	5,276	170,800	187,000	187,000
ADMINISTRATION TOTAL		**477,686**	**1,416,214**	**997,794**	**997,794**
DEPT 756	**PARKS & RECREATION-MAINTENANCE**				
704	SALARIES & WAGES-REGULAR	151,402	152,406	167,208	167,208
705	MARKET RATE ADJUSTMENT		8,205	4,396	4,396
706	SALARIES & WAGES-PART TIME	113,358	150,728	162,295	162,295
707	SALARIES & WAGES-OVERTIME	2,244	4,000	3,434	3,434
715	FICA-EMPLOYER EXPENSE	20,892	24,123	24,391	24,391
716	HEALTH INSURANCE	27,828	30,071	35,143	35,143
717	LIFE INSURANCE	278	278	279	279
718	RETIREMENT EXPENSE	48,077	37,199	25,448	25,448
719	WORKERS COMPENSATION INS	10,990	13,170	10,179	10,179
721	PTO PAYOUTS	7,971	9,865	11,554	11,554
746	OTHER SUPPLIES	238	500	500	500
748	UNIFORMS & ACCESSORIES	682	1,000	1,000	1,000
749	OIL & GAS	20,856	27,000	27,000	27,000
850	TELEPHONE/WIRELESS/INTERNET	705	540	570	570

Isabella County Expenditures 208 Parks & Recreation		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
920	UTILITIES	3,096	2,700	3,100	3,100
931	EQUIPMENT REPAIR & MAINT	11,306	15,500	15,500	15,500
932	BUILDING REPAIR & MAINT	580	1,000	1,000	1,000
933	COUNTY GROUNDS MAINT	90	500		
935	VEHICLE REPAIR & MAINT	3,398	4,000	5,000	5,000
978	NEW EQUIPMENT	1,185		2,000	2,000
PARKS & RECREATION-MAINTENANCE TOTAL		**425,176**	**482,785**	**499,997**	**499,997**
DEPT 757	**COLDWATER LAKE COUNTY PARK**				
706	SALARIES & WAGES-PART TIME	99,190	133,389	141,249	141,249
707	SALARIES & WAGES-OVERTIME	42	500		
715	FICA-EMPLOYER EXPENSE	7,591	10,243	10,806	10,806
719	WORKERS COMPENSATION INS	3,523	5,664	4,591	4,591
746	OTHER SUPPLIES	792	1,500	1,500	1,500
750	FIREWOOD	102	200	200	200
776	JANITORIAL SUPPLIES	2,398	2,500	2,700	2,700
850	TELEPHONE/WIRELESS/INTERNET	535	452	550	550
920	UTILITIES	34,086	35,000	40,000	40,000
932	BUILDING REPAIR & MAINT	9,117	7,000	9,000	9,000
933	GROUND MAINT & SNOW REMOVAL	13,239	12,000	13,500	13,500
COLDWATER LAKE COUNTY PARK TOTAL		**170,615**	**208,448**	**224,096**	**224,096**
DEPT 758	**DEERFIELD COUNTY PARK**				
706	SALARIES & WAGES-PART TIME	87,930	113,620	127,480	127,480
707	SALARIES & WAGES-OVERTIME	61	500		
715	FICA-EMPLOYER EXPENSE	6,731	8,730	9,753	9,753
719	WORKERS COMPENSATION INS	2,870	4,827	4,144	4,144
746	OTHER SUPPLIES	741	2,500	2,500	2,500
776	JANITORIAL SUPPLIES	741	800	900	900
850	TELEPHONE/WIRELESS/INTERNET	633	800	960	960
920	UTILITIES	483	700	700	700
932	BUILDING REPAIR & MAINT	1,071	5,500	3,000	3,000
933	GROUND MAINT & SNOW REMOVAL	6,248	8,500	8,500	8,500
DEERFIELD COUNTY PARK TOTAL		**107,509**	**146,477**	**157,937**	**157,937**
DEPT 759	**HERRICK COUNTY PARK**				
706	SALARIES & WAGES-PART TIME	87,127	128,180	138,425	138,425
707	SALARIES & WAGES-OVERTIME	674	500		
715	FICA-EMPLOYER EXPENSE	6,717	9,844	10,590	10,590
719	WORKERS COMPENSATION INS	2,962	5,443	4,499	4,499
746	OTHER SUPPLIES	1,505	2,500	2,000	2,000
750	FIREWOOD	204	1,600	600	600
776	JANITORIAL SUPPLIES	2,051	2,500	2,500	2,500
850	TELEPHONE/WIRELESS/INTERNET	547	965	1,064	1,064
920	UTILITIES	13,795	14,000	16,500	16,500
932	BUILDING REPAIR & MAINT	8,470	6,000	25,000	25,000
933	GROUND MAINT & SNOW REMOVAL	9,498	10,000	10,500	10,500
HERRICK COUNTY PARK TOTAL		**133,550**	**181,532**	**211,678**	**211,678**

Isabella County Expenditures 208 Parks & Recreation		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
DEPT 760	**MERIDIAN PARK**				
706	SALARIES & WAGES-PART TIME	7,437	6,685	3,473	3,473
715	FICA-EMPLOYER EXPENSE	569	511	266	266
719	WORKERS COMPENSATION INS	180	283	113	113
920	UTILITIES	199	300	300	300
932	BUILDING REPAIR & MAINT	822	1,000	1,000	1,000
933	GROUND MAINT & SNOW REMOVAL	1,014	1,000	1,500	1,500
MERIDIAN PARK TOTAL		**10,221**	**9,779**	**6,652**	**6,652**
DEPT 761	**PERE MARQUETTE RAIL TRAIL**				
706	SALARIES & WAGES-PART TIME	1,793	4,153	4,258	4,258
715	FICA-EMPLOYER EXPENSE	137	60	326	326
719	WORKERS COMPENSATION INS	71	176	139	139
920	UTILITIES			540	540
932	BUILDING REPAIR & MAINT	2,390	2,500	1,000	1,000
933	GROUND MAINT & SNOW REMOVAL	370	1,500	5,000	5,000
PERE MARQUETTE RAIL TRAIL TOTAL		**4,761**	**8,389**	**11,263**	**11,263**
DEPT 965	**OPERATING TRANSFERS OUT**				
995	TRANSFERS TO OTHER FUNDS	74,795	98,444	118,162	118,162
OPERATING TRANSFERS OUT TOTAL		**74,795**	**98,444**	**118,162**	**118,162**
	GRAND TOTAL EXPENDITURES	**1,404,313**	**2,552,068**	**2,227,579**	**2,227,579**

Isabella County Revenues 261 Central Dispatch/911	2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
592 TRIBAL CONTRIBUTION				
	87,500			
602 E911 TELEPHONE SURCHARGE				
	1,925,213	1,986,000	1,995,000	1,995,000
665 MAINTENANCE CONTRACT FEES				
	932	20,000	40,000	40,000
665 INTEREST EARNED				
	31,167	30,000	32,000	32,000
674 MISCELLANEOUS DONATIONS				
	6,000			
687 REFUNDS & REBATES				
	88			
694 LEASE PROCEEDS-SBITA				
	346,704			
GRAND TOTAL REVENUES	**2,397,604**	**2,036,000**	**2,067,000**	**2,067,000**

Isabella County Expenditures 261 Central Dispatch/911		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
DEPT 325	**OPERATIONS**				
704	SALARIES & WAGES-REGULAR	385,733	429,704	465,006	465,006
707	SALARIES & WAGES-OVERTIME	51,505	40,000	45,926	45,926
715	FICA-EMPLOYER EXPENSE	35,327	35,932	39,497	39,497
716	HEALTH INSURANCE	152,875	180,997	207,146	207,146
717	LIFE INSURANCE	786	900	900	900
718	RETIREMENT EXPENSE	83,563	78,485	89,328	89,328
719	WORKERS COMPENSATION INS	1,604	1,727	1,457	1,457
720	UNEMPLOYMENT EXPENSE	724			
721	VACATION & SICK LEAVE	-	20,000	13,792	13,792
722	HOLIDAY PAY	27,868	35,000	34,479	34,479
723	PRE-EMPLOYMENT BACKGROUND CHECK	482	250	500	500
727	OFFICE SUPPLIES	2,436	5,500	5,500	5,500
729	POSTAGE		50	25	25
746	OTHER SUPPLIES	2,434	5,000	5,000	5,000
748	UNIFORMS & ACCESSORIES	3,875	4,000	4,000	4,000
749	OIL & GAS	1,086	1,500	2,500	2,500
776	JANITORIAL SUPPLIES	2,043	2,000	2,500	2,500
802	CONTRACTUAL SERVICES	61,851	33,809	31,252	31,252
815	SOFTWARE SUBSCRIPTIONS/LICENSES	86,957	263,742	243,271	243,271
830	ATTORNEY FEES	8,808	2,000	5,000	5,000
834	MEDICAL SERVICES		500	500	500
850	TELEPHONE/WIRELESS/INTERNET	16,189	15,880	13,500	13,500
851	COPY MACINE COSTS	432	250	500	500
860	TRAVEL	2,065	1,000	2,000	2,000
861	PERSONAL CAR MILEAGE	717	500	500	500
865	MEALS & LODGING	3,331	3,500	2,500	2,500
902	ADVERTISING	5,000	4,000	4,000	4,000
920	UTILITIES	18,979	12,000	10,000	10,000
931	EQUIPMENT REPAIR & MAINT	9,658	17,000	20,000	20,000
932	BUILDING REPAIR & MAINT	10,075	20,000	20,000	20,000
933	GROUND MAINT & SNOW REMOVAL	9,374	5,000		
934	RADIO REPAIR & MAINT	69,980	35,000	62,500	62,500
935	VEHICLE REPAIRS & MAINT			2,500	2,500
957	EDUCATION & SEMINARS	29,043	19,500	18,500	18,500
958	CONTINGENCY			1,000	1,000
960	DUES & SUBSCRIPTIONS	1,257	3,000	3,000	3,000
978	NEW EQUIPMENT	9,495	343,241	35,000	35,000
OPERATIONS TOTAL		**1,095,552**	**1,620,967**	**1,393,079**	**1,393,079**
DEPT 327	**WIRELESS**				
704	SALARIES & WAGES-REGULAR	378,718	376,834	413,684	413,684
705	MARKET RATE ADJUSTMENT		19,853	19,527	19,527
707	SALARIES & WAGES-OVERTIME	23,652	30,000	23,568	23,568
715	FICA-EMPLOYER EXPENSE	32,053	32,642	34,932	34,932
716	HEALTH INSURANCE	132,330	153,607	166,790	166,790
717	LIFE INSURANCE	548	593	567	567
718	RETIREMENT EXPENSE	56,932	63,840	54,713	54,713
719	WORKERS COMPENSATION INS	1,453	1,536	3,157	3,157
721	PTO PAYOUTS	16,191	20,000	17,240	17,240
722	HOLIDAY PAY	15,076	10,000	17,240	17,240
WIRELESS TOTAL		**656,953**	**708,905**	**751,418**	**751,418**
DEPT 907	**CAPITAL LEASES-SBITA**				
972-994	CAPITAL LEASES-SBITA	444,622			
OPERATING TRANSFERS OUT TOTAL		**444,622**	**-**	**-**	**-**

Isabella County Expenditures 261 Central Dispatch/911		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
DEPT 965 OPERATING TRANSFERS OUT					
995	TRANSFERS TO OTHER FUNDS	95,290	102,640	84,365	84,365
OPERATING TRANSFERS OUT TOTAL		**95,290**	**102,640**	**84,365**	**84,365**
GRAND TOTAL EXPENDITURES		**2,292,417**	**2,432,512**	**2,228,862**	**2,228,862**

Isabella County Revenues 286 Commission on Aging	2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
402 PROPERTY TAXES				
	2,502,886	2,566,000	2,828,853	2,828,853
519 FEDERAL GRANTS				
	329,927	301,957	296,971	296,971
528 OTHER FEDERAL GRANTS				
	30,191	29,243		
555 TOBACCO SETTLEMENT-STATE				
	2,308	2,500	2,500	2,500
561 STATE GRANTS				
	370,759	393,657	370,759	370,759
590 LOCAL REVENUE				
	4,000			
592 TRIBAL CONTRIBUTION				
	352,384	348,000	348,000	348,000
619 WAIVER-STATE				
	21,489	17,000	17,000	17,000
665 INTEREST EARNED				
	155,114	90,000	148,429	148,429
674 3RD PARTY CONTRIBUTIONS				
	129,779	129,000	120,700	120,700
675 IN-KIND CONTRIBUTIONS				
	30,080	30,885	30,885	30,885
682 MISC REVENUE				
	138			
687 REFUNDS & REBATES				
	9			
GRAND TOTAL REVENUES	**3,929,064**	**3,908,242**	**4,164,097**	**4,164,097**

Isabella County Expenditures 286 Commission on Aging		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
DEPT 5	**CONGREGATE-COOKS**				
704	SALARIES & WAGES-REGULAR	13,714	13,296	14,296	14,296
705	MARKET RATE ADJUSTMENT		1,657	1,221	1,221
706	SALARIES & WAGES-PART TIME	26,802	27,673	30,396	30,396
715	FICA-EMPLOYER EXPENSE	3,034	3,261	3,513	3,513
716	HEALTH INSURANCE	7,266	7,779	9,099	9,099
717	LIFE INSURANCE	31	32	33	33
718	RETIREMENT EXPENSE	960	980	1,059	1,059
719	WORKERS COMPENSATION INS	1,089	1,036	846	846
CONGREGATE-COOKS TOTAL		**52,896**	**55,714**	**60,463**	**60,463**
DEPT 6	**CONGREGATE MEALS**				
704	SALARIES & WAGES-REGULAR	34,507	35,895	41,430	41,430
705	MARKET RATE ADJUSTMENT		5,837	6,515	6,515
706	SALARIES & WAGES-PART TIME	27,201	20,757	28,043	28,043
715	FICA-EMPLOYER EXPENSE	4,575	4,704	5,814	5,814
716	HEALTH INSURANCE	18,440	19,983	20,906	20,906
717	LIFE INSURANCE	62	65	65	65
718	RETIREMENT EXPENSE	2,418	2,779	3,342	3,342
719	WORKERS COMPENSATION INS	855	549	652	652
727	OFFICE SUPPLIES	832	1,100	1,100	1,100
729	POSTAGE	47	300	300	300
743	FOOD COSTS-CONG	60,150	63,900	63,900	63,900
754	OPERATING SUPPLIES-CONG	5,986	8,000	8,000	8,000
802	CONTRACTUAL SERVICES	4,734	4,968		
850	TELEPHONE/WIRELESS/INTERNET	2,125	2,440	2,550	2,550
860	TRAVEL	18			
861	PERSONAL CAR MILEAGE	517	500	600	600
920	UTILITES	4,528	5,500	3,710	3,710
931	EQUIPMENT REPAIR & MAINT	773	1,000	1,000	1,000
955	LICENSE FEES	376	450	450	450
956	IN-KIND EXPENDITURES	4,520	4,144	4,144	4,144
957	EDUCATION & SEMINARS	268	300	300	300
960	DUES & SUBSCRIPTIONS	745	1,000	1,500	1,500
978	NEW EQUIPMENT	550	1,050	1,050	1,050
CONGREGATE MEALS TOTAL		**174,227**	**185,221**	**195,371**	**195,371**
DEPT 7	**HOME DELIVERED MEALS**				
704	SALARIES & WAGES-REGULAR	64,084	64,806	76,942	76,942
705	MARKET RATE ADJUSTMENT		10,840	12,100	12,100
706	SALARIES & WAGES-PART TIME	50,515	38,548	52,080	52,080
715	FICA-EMPLOYER EXPENSE	8,495	8,736	10,796	10,796
716	HEALTH INSURANCE	34,255	36,821	38,824	38,824
717	LIFE INSURANCE	123	65	121	121
718	RETIREMENT EXPENSE	4,491	5,162	6,207	6,207
719	WORKERS COMPENSATION INS	1,587	1,470	1,210	1,210
727	OFFICE SUPPLIES	1,580	1,200	2,000	2,000
729	POSTAGE	774	1,200	1,200	1,200
743	FOOD COSTS-HDM	111,021	120,000	120,000	120,000
754	OPERATING SUPPLIES-HDM	29,461	30,000	30,000	30,000
802	CONTRACTUAL SERVICES	8,003	9,228		
850	TELEPHONE/WIRELESS/INTERNET	4,305	4,500	4,800	4,800
860	TRAVEL	33	50	50	50
861	PERSONAL CAR MILEAGE	532	550	650	650
865	MEALS & LODGING		250	250	250
920	UTILITIES	8,410	9,400	6,890	6,890
921	TRASH PICK UP	402	400	425	425

Isabella County Expenditures 286 Commission on Aging		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
931	EQUIPMENT REPAIR & MAINT	1,436	2,400	2,400	2,400
955	LICENSE FEES	699	750	750	750
956	IN-KIND EXPENDITURES	11,852	11,857	11,857	11,857
957	EDUCATION & SEMINARS	497	400	400	400
960	DUES & SUBSCRIPTIONS	1,384	1,500	1,500	1,500
978	NEW EQUIPMENT	1,021	1,950	2,400	2,400
HOME DELIVERED MEALS TOTAL		**344,960**	**362,083**	**383,852**	**383,852**
DEPT 8	**HOME DELIVERED-COOKS**				
704	SALARIES & WAGES-REGULAR	25,468	24,693	26,548	26,548
705	MARKET RATE ADJUSTMENT		3,078	2,266	2,266
706	SALARIES & WAGES-PART TIME	49,732	51,393	56,450	56,450
715	FICA-EMPLOYER EXPENSE	5,638	6,096	6,523	6,523
716	HEALTH INSURANCE	13,500	14,493	16,898	16,898
717	LIFE INSURANCE	62	32	61	61
718	RETIREMENT EXPENSE	1,822	1,820	1,966	1,966
719	WORKERS COMPENSATION INS	2,023	1,924	1,571	1,571
HOME DELIVERED-COOKS TOTAL		**98,245**	**103,529**	**112,283**	**112,283**
DEPT 9	**FOSTER GRANDPARENTS PROG**				
704	SALARIES & WAGES-REGULAR	89,386	90,099	103,171	103,171
705	MARKET RATE ADJUSTMENT		10,789	13,263	13,263
707	SALARIES & WAGES-OVERTIME	95		95	95
715	FICA-EMPLOYER EXPENSE	6,240	7,718	8,915	8,915
716	HEALTH INSURANCE	43,899	59,841	56,540	56,540
717	LIFE INSURANCE	157	158	158	158
718	RETIREMENT EXPENSE	6,264	7,062	8,157	8,157
719	WORKERS COMPENSATION INS	306	363	308	308
727	OFFICE SUPPLIES	3,251	4,236	2,256	2,256
729	POSTAGE	471	1,800	504	504
748	UNIFORMS & ACCESSORIES	869	750	750	750
754	AWARDS & RECOGNITION	3,952	4,500	4,500	4,500
759	MEALS	85	1,400	350	350
834	VOLUNTEER PHYSICALS	49	200	200	200
846	STIPENDS	108,671	112,752	112,752	112,752
850	TELEPHONE/WIRELESS/INTERNET	1,866	2,124	2,028	2,028
860	TRAVEL	24,688	35,392	30,920	30,920
861	PERSONAL CAR MILEAGE	94	1,260	1,308	1,308
865	MEALS & LODGING	787	2,133	2,133	2,133
957	EDUCATION & SEMINARS	1,303	1,555	1,555	1,555
963	LIABILITY & PROPERTY INSURANCE	505	504	504	504
FOSTER GRANDPARENTS PROG TOTAL		**292,938**	**344,636**	**350,367**	**350,367**
DEPT 10	**ACTIVITY CENTER**				
704	SALARIES & WAGES-REGULAR	50,070	56,891	68,174	68,174
705	MARKET RATE ADJUSTMENT		9,632	16,026	16,026
707	SALARIES & WAGES-OVERTIME	904		722	722
715	FICA-EMPLOYER EXPENSE	4,079	5,089	6,497	6,497
716	HEALTH INSURANCE	26,424	28,749	661	661
717	LIFE INSURANCE	93	93	93	93
718	RETIREMENT EXPENSE	3,754	4,657	5,945	5,945
719	WORKERS COMPENSATION INS	1,219	239	214	214
721	PTO PAYOUTS	2,660			
727	OFFICE SUPPLIES	143	200	200	200
743	FOOD	2,507	3,500	3,250	3,250
754	OPERATING SUPPLIES	840	1,500	1,500	1,500
802	CONTRACTUAL SERVICES	40,529	52,000	52,000	52,000

Isabella County Expenditures 286 Commission on Aging		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
861	PERSONAL CAR MILEAGE	172	400	300	300
865	MEALS & LODGING		500	300	300
931	EQUIP REPAIR & MAINT		500	500	500
978	NEW EQUIPMENT	229	500	500	500
ACTIVITY CENTER TOTAL		**133,623**	**164,450**	**156,882**	**156,882**
DEPT 16	**UNMET NEEDS PROGRAM**				
754	OPERATING SUPPLIES	633			
847	ASSISTANCE PAYMENTS	19,203	31,000	27,000	27,000
UNMET NEEDS PROGRAM TOTAL		**19,836**	**31,000**	**27,000**	**27,000**
DEPT 21	**HOMEMAKING**				
704	SALARIES & WAGES-REGULAR	31,867	40,763	37,068	37,068
705	MARKET RATE ADJUSTMENT		6,814	5,568	5,568
706	SALARIES & WAGES-PART TIME	58,851	79,013	78,959	78,959
707	SALARIES & WAGES-OVERTIME	533		534	534
715	FICA-EMPLOYER EXPENSE	6,995	8,566	9,302	9,302
716	HEALTH INSURANCE	20,721	22,425	25,951	25,951
717	LIFE INSURANCE	93	93	93	93
718	RETIREMENT EXPENSE	1,822	2,495	2,795	2,795
719	WORKERS COMPENSATION INS	3,796	4,882	3,951	3,951
727	OFFICE SUPPLIES	900	1,200	600	600
729	POSTAGE	398	600	500	500
802	CONTRACTUAL SERVICES	293			
850	TELEPHONE/WIRELESS/INTERNET	294	375	375	375
861	PERSONAL CAR MILEAGE	11,396	11,000	11,000	11,000
956	IN-KIND EXPENDITURES	3,172	3,178	3,178	3,178
HOMEMAKING TOTAL		**141,131**	**181,404**	**179,874**	**179,874**
DEPT 22	**PERSONAL CARE**				
704	SALARIES & WAGES-REGULAR	28,008	26,306	20,422	20,422
705	MARKET RATE ADJUSTMENT		4,578	2,083	2,083
706	SALARIES & WAGES-PART TIME	52,090	76,160	71,082	71,082
707	SALARIES & WAGES-OVERTIME	1,203		1,083	1,083
715	FICA-EMPLOYER EXPENSE	6,153	7,070	7,222	7,222
716	HEALTH INSURANCE	17,464	14,346	16,392	16,392
717	LIFE INSURANCE	61	93	47	47
718	RETIREMENT EXPENSE	1,833	1,400	1,547	1,547
719	WORKERS COMPENSATION INS	3,379	4,030	3,101	3,101
721	PTO PAYOUTS	448			
727	OFFICE SUPPLIES	196	500	500	500
729	POSTAGE	398	500	500	500
802	CONTRACTUAL SERVICES	242	1,350	1,500	1,500
850	TELEPHONE/WIRELESS/INTERNET	2,195	2,570	2,570	2,570
861	PERSONAL CAR MILEAGE	12,962	9,000	10,000	10,000
956	IN-KIND EXPENDITURES	2,896	3,763	3,763	3,763
PERSONAL CARE TOTAL		**129,528**	**151,666**	**141,812**	**141,812**
DEPT 23	**CASE COORDINATOR**				
704	SALARIES & WAGES-REGULAR	126,461	126,691	131,457	131,457
705	MARKET RATE ADJUSTMENT		8,854	5,918	5,918
707	SALARIES & WAGES-OVERTIME	136		96	96
715	FICA-EMPLOYER EXPENSE	8,827	10,369	10,513	10,513
716	HEALTH INSURANCE	46,162	52,807	57,569	57,569
717	LIFE INSURANCE	223	232	232	232
718	RETIREMENT EXPENSE	25,811	9,488	9,620	9,620
719	WORKERS COMPENSATION INS	435	5,910	377	377

Isabella County Expenditures 286 Commission on Aging		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
721	PTO PAYOUTS	796			
727	OFFICE SUPPLIES	987	800	800	800
729	POSTAGE	398	650	650	650
850	TELEPHONE/WIRELESS/INTERNET	5,197	5,390	5,390	5,390
860	FUEL CHARGES	854	1,800	1,000	1,000
861	PERSONAL CAR MILEAGE	1,724	1,600	2,000	2,000
956	IN-KIND EXPENDITURES	3,996	3,144	3,144	3,144
957	EDUCATION & SEMINARS		400	400	400
CASE COORDINATOR TOTAL		**222,007**	**228,135**	**229,166**	**229,166**
DEPT 24	**RESPITE CARE**				
704	SALARIES & WAGES-REGULAR	14,188	26,306	20,422	20,422
705	MARKET RATE ADJUSTMENT		4,578	2,083	2,083
706	SALARIES & WAGES-PART TIME	43,293	76,160	71,082	71,082
715	FICA-EMPLOYER EXPENSE	4,317	7,070	7,222	7,222
716	HEALTH INSURANCE	8,776	14,346	16,392	16,392
717	LIFE INSURANCE	32	93	47	47
718	RETIREMENT EXPENSE	882	1,400	1,547	1,547
719	WORKERS COMPENSATION INS	2,373	4,030	3,101	3,101
727	OFFICE SUPPLIES	450	400	500	500
729	POSTAGE	398	600	700	700
802	CONTRACTUAL SERVICES	1,659	1,350	1,500	1,500
850	TELEPHONE/WIRELESS/INTERNET	294	350	350	350
861	PERSONAL CAR MILEAGE	6,689	5,500	6,500	6,500
956	IN-KIND EXPENDITURES	1,836	2,131	2,131	2,131
957	EDUCATION & SEMINARS		300	300	300
RESPITE CARE TOTAL		**85,187**	**144,614**	**133,877**	**133,877**
DEPT 25	**SENIOR COMPANION PROGRAM**				
704	SALARIES & WAGES-REGULAR	51,847	52,260	59,267	59,267
705	MARKET RATE ADJUSTMENT		5,723	6,239	6,239
707	SALARIES & WAGES-OVERTIME	41		41	41
715	FICA-EMPLOYER EXPENSE	3,875	4,436	5,015	5,015
716	HEALTH INSURANCE	25,969	40,241	33,797	33,797
717	LIFE INSURANCE	93	93	93	93
718	RETIREMENT EXPENSE	3,632	4,059	4,589	4,589
719	WORKERS COMPENSATION	178	209	175	175
727	OFFICE SUPPLIES	1,330	2,592	1,896	1,896
729	POSTAGE	166	1,200	204	204
748	UNIFORMS & ACCESSORIES		600	600	600
754	AWARDS & RECOGNITION	1,792	2,700	2,700	2,700
759	MEALS	5,705	10,010	6,370	6,370
834	VOLUNTEER PHYSICALS		100	200	200
846	STIPENDS	52,538	58,464	58,464	58,464
850	TELEPHONE/WIRELESS/INTERNET	946	1,067	1,019	1,019
860	TRAVEL	39,105	43,951	39,796	39,796
861	PERSONAL CAR MILEAGE	30	840	876	876
865	MEALS & LODGING	631	1,629	1,629	1,629
957	EDUCATION & SEMINARS	675	1,335	1,335	1,335
963	LIABILITY & PROPERTY INSURANCE	310	309	309	309
SENIOR COMPANION PROGRAM TOTAL		**188,863**	**231,818**	**224,614**	**224,614**
DEPT 26	**CAREGIVER TRAINING PROGRAM**				
704	SALARIES & WAGES-REGULAR	72,837	50,069	55,533	55,533
705	MARKET RATE ADJUSTMENT		3,483	3,258	3,258
715	FICA-EMPLOYER EXPENSE	5,583	4,097	4,502	4,502
716	HEALTH INSURANCE	18,222	17,178	22,910	22,910

Isabella County Expenditures 286 Commission on Aging		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
717	LIFE INSURANCE	140	93	93	93
718	RETIREMENT EXPENSE	5,392	3,749	4,119	4,119
719	WORKERS COMPENSATION	2,187	2,335	982	982
727	OFFICE SUPPLIES	234	350	400	400
729	POSTAGE	730	1,200	900	900
802	CONTRACTUAL SERVICES	281			
850	TELEPHONE/WIRELESS/INTERNET	294	350	350	350
861	PERSONAL CAR MILEAGE		250	250	250
956	IN-KIND EXPENDITURES	1,808	1,638	1,638	1,638
957	EDUCATION & SEMINARS	8	400	400	400
CAREGIVER TRAINING PROGRAM TOTAL		**107,716**	**85,192**	**95,335**	**95,335**
DEPT 28	**CAREGIVER CASE MANAGEMENT**				
704	SALARIES & WAGES-REGULAR		23,513	26,415	26,415
705	MARKET RATE ADJUSTMENT		1,595	698	698
715	FICA-EMPLOYER EXPENSE		1,921	2,075	2,075
716	HEALTH INSURANCE		2,822	5,899	5,899
717	LIFE INSURANCE		46	47	47
718	RETIREMENT EXPENSE		1,758	1,898	1,898
719	WORKERS COMPENSATION INS		1,095	897	897
956	IN-KIND EXPENDITURES		1,030	1,030	1,030
CAREGIVER CASE MANAGEMENT		**-**	**33,780**	**38,959**	**38,959**
DEPT 672	**COA ADMINISTRATION**				
704	SALARIES & WAGES-REGULAR	249,586	286,580	366,224	366,224
705	MARKET RATE ADJUSTMENT		38,053	48,804	48,804
706	SALARIES & WAGES-PART TIME	17,622	2,705		
707	SALARIES & WAGES-OVERTIME	490	500	311	311
710	PER DIEM PAYMENTS	1,175	1,200		
715	FICA-EMPLOYER EXPENSE	19,826	24,921	31,774	31,774
716	HEALTH INSURANCE	113,747	140,585	174,981	174,981
717	LIFE INSURANCE	497	554	585	585
718	RETIREMENT EXPENSE	195,211	245,355	182,708	182,708
719	WORKERS COMPENSATION INS	3,302	3,248	2,672	2,672
721	VACATION & SICK LEAVE	441	4,300	4,942	4,942
723	PRE-EMPLOYMENT BACKGROUND CHECK	5,022	4,500	4,500	4,500
727	OFFICE SUPPLIES	6,851	8,500	8,500	8,500
729	POSTAGE	450	1,200	800	800
749	OIL & GAS		200	100	100
754	OPERATING SUPPLIES	579	1,350	1,300	1,300
776	JANITORIAL SUPPLIES	4,878	5,500	6,500	6,500
802	CONTRACTUAL SERVICES	4,318	4,700	5,000	5,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	9,983	20,290	29,240	29,240
822	JANITORIAL SERVICES	23			
830	ATTORNEY FEES	59	800	800	800
834	MEDICAL SERVICES	90	150	200	200
848	GRANT EXPENDITURES	6,798			
850	TELEPHONE/WIRELESS/INTERNET	10,649	10,750	10,950	10,950
851	COPY MACHINE	4,513	3,757	3,000	3,000
860	TRAVEL	296			
861	PERSONAL CAR MILEAGE	1,108	1,100	1,800	1,800
865	MEALS & LODGING		800	800	800
902	ADVERTISING	150	1,000	1,000	1,000
920	UTILITIES	59,629	50,000	64,000	64,000
921	TRASH PICK-UP	3,614	3,600	4,200	4,200
931	EQUIPMENT REPAIR & MAINT	2,411	20,000	26,000	26,000
932	BUILDING REPAIR & MAINT	30,987	59,000	72,000	72,000

Isabella County Expenditures 286 Commission on Aging		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
933	GROUND MAINT & SNOW REMOVAL	38,793	41,000	46,000	46,000
957	EDUCATION & SEMINARS	2,286	900	1,200	1,200
960	DUES & SUBSCRIPTIONS	11,286	11,250	10,715	10,715
972	CAPITAL OUTLAY	12,107			
978	NEW EQUIPMENT	26,530	95,524	17,400	17,400
COA ADMINISTRATION TOTAL		**845,307**	**1,093,872**	**1,129,006**	**1,129,006**
DEPT 673	**GOLD KEY**				
704	SALARIES & WAGES-REGULAR	82,489	92,426	113,796	113,796
705	MARKET RATE ADJUSTMENT		18,592	27,896	27,896
707	SALARIES & WAGES-OVERTIME	174		175	175
715	FICA-EMPLOYER EXPENSE	6,109	8,493	10,853	10,853
716	HEALTH INSURANCE	52,638	57,029	62,225	62,225
717	LIFE INSURANCE	186	186	186	186
718	RETIREMENT EXPENSE	5,787	7,771	9,931	9,931
719	WORKERS COMPENSATION INS	281	400	358	358
721	PTO PAYOUTS		600		
727	OFFICE SUPPLIES	1,151	1,350	1,500	1,500
728	PRINTING & BINDING	55			
729	POSTAGE	2,291	3,000	3,000	3,000
754	OERATING SUPPLIES	3,552	4,500	4,300	4,300
759	VOLUNTEER MEALS	140	210	220	220
850	TELEPHONE	2,324	2,250	2,200	2,200
860	TRAVEL	56,359	60,150	60,150	60,150
861	PERSONAL CAR MILEAGE	103	250	200	200
865	MEALS & LODGING		250	150	150
957	EDUCATION & SEMINARS	20	1,000	900	900
960	DUES & SUBSCRIPTIONS	125	125	125	125
GOLD KEY TOTAL		**213,784**	**258,582**	**298,165**	**298,165**
DEPT 965	**OPERATING TRANSFERS OUT**				
995	TRANSFERS TO OTHER FUNDS	298,748	349,058	323,463	323,463
OPERATING TRANSFERS OUT TOTAL		**298,748**	**349,058**	**323,463**	**323,463**
	GRAND TOTAL EXPENDITURES	**3,348,996**	**4,004,754**	**4,041,530**	**4,041,530**

Isabella County Revenues 596 Recycling	2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
519 FEDERAL EPA/TRIBAL GRANT				
			607,658	607,658
551 STATE GRANT - EGLE				
	17,130	450,000		
561 STATE GRANTS - MMP GRANT				
		102,197	102,197	102,197
590 LOCAL REVENUE				
	90,420	105,000	105,000	105,000
592 CONTRIBUTION FROM CITY/TRIBE				
	53,228	96,000	108,450	108,450
607 PROCESSING FEES				
	158,729	235,817	247,608	247,608
628 USER CHARGES				
	50,321	82,577	86,706	86,706
642 SALES				
	474,828	571,800	559,238	559,238
665 INTEREST EARNED				
	21,949			
673 SALE OF FIXED ASSETS				
	(6,028)		30,000	30,000
682 MISC REVENUE				
	5,512	1,200	1,500	1,500
699 TRANSFERS IN				
	315,000	350,000	400,000	400,000
GRAND TOTAL REVENUES	**1,181,089**	**1,994,591**	**2,248,357**	**2,248,357**

Isabella County Expenditures 596 Recycling		2025 Actual	2026 Amended Budget	2027 Requested	2027 Proposed
DEPT 17	**OPERATIONS**				
704	SALARIES & WAGES-REGULAR	191,177	140,254	153,729	153,729
705	MARKET RATE ADJUSTMENT		20,126	19,938	19,938
706	SALARIES & WAGES-PART TIME	42,587	47,333	54,614	54,614
707	SALARIES & WAGES-OVERTIME	2,578	3,000	2,703	2,703
715	FICA-EMPLOYER EXPENSE	17,322	16,120	17,715	17,715
716	HEALTH INSURANCE	77,321	52,343	71,935	71,935
717	LIFE INSURANCE	371	278	279	279
718	RETIREMENT EXPENSE	31,002	11,403	12,215	12,215
719	WORKERS COMPENSATION INS	12,180	13,868	7,822	7,822
721	PTO PAYOUTS		2,000		
723	PRE-EMPLOYMENT BACKGROUND CHECK	67	200		
727	OFFICE SUPPLIES	449	449	449	449
748	UNIFORMS & ACCESSORIES	3,845	4,000	4,000	4,000
749	OIL & GAS	9,518	10,000	15,000	15,000
754	OPEPRATING SUPPLIES	19,107	30,000	23,000	23,000
802	CONTRACTUAL SERVICES	304,330	493,552	414,223	414,223
815	SOFTWARE SUBSCRIPTIONS/LICENSES		1,500		
822	JANITORIAL SERVICES		2,000		
848	GRANT EXP.-EGLE INFRASTRUCTURE		450,000		
850	TELEPHONE/WIRELESS/INTERNET	2,936	1,380		
861	PERSONAL CAR MILEAGE		300		
863	HANDLING/TRANSPORTATION	659	1,000	700	700
920	UTILITIES	35,618	38,000	39,000	39,000
921	TRASH PICK UP	46,167	45,000	45,000	45,000
931	EQUIPMENT REPAIR & MAINT	40,441	48,000	42,000	42,000
932	BUILDING REPAIR & MAINT	6,830	8,000	7,000	7,000
933	GROUND MAINT & SNOW REMOVAL	9,929	9,000	10,000	10,000
935	VEHICLE REPAIR & MAINT		500	500	500
941	EQUIPMENT RENTAL		3,500	3,500	3,500
955	LICENSE FEES	1,010	1,400	1,000	1,000
956	MISCELLANEOUS	527	1,000		
957	EDUCATION & SEMINARS	7,325	8,750	8,000	8,000
968	DEPRECIATION EXPENSE	83,441	42,886	83,990	83,990
978	NEW EQUIPMENT	-	15,000	654,385	654,385
994	INTEREST PAYMENTS			8,139	8,139
OPERATIONS TOTAL		**946,737**	**1,522,142**	**1,700,836**	**1,700,836**
DEPT 19	**ADMINISTRATION**				
704	SALARIES & WAGES-REGULAR	68,829	71,255	84,782	84,782
705	MARKET RATE ADJUSTMENT		10,854	10,678	10,678
715	FICA-EMPLOYER EXPENSE	5,144	6,281	7,303	7,303
716	HEALTH INSURANCE	21,091	22,798	33,267	33,267
717	LIFE INSURANCE	93	93	93	93
718	RETIREMENT EXPENSE	4,818	5,748	6,683	6,683
719	WORKERS COMPENSATION INS	235	296	253	253
727	OFFICE SUPPLIES	1,092	2,200	1,500	1,500
728	PRINTING & BINDING	432	500	5,000	5,000
802	PROFESSIONAL SERVICES	18,709		14,000	14,000
815	SOFTWARE SUBSCRIPTIONS/LICENSES	1,411	3,100	7,100	7,100
830	ATTORNEY FEES	8,389	2,307	10,719	10,719
850	TELEPHONE/WIRELESS/INTERNET	3,703	4,140	1,380	1,380
851	COPY MACHINE COSTS	56	500		
861	PERSONAL CAR MILEAGE	51	350	500	500
865	MEALS & LODGING		750	1,000	1,000
932	BUILDING REPAIR & MAINT	874	2,000	918	918

Isabella County Expenditures **596 Recycling**		**2025 Actual**	**2026 Amended Budget**	**2027 Requested**	**2027 Proposed**
941	EQUIPMENT RENTAL		250		
957	EDUCATION & SEMINARS		1,000	1,000	1,000
960	DUES & SUBSCRIPTIONS	555	750	750	750
968	DEPRECIATION EXPENSE	246	103	246	246
977	MMP GRANT EXPENDITURES		102,197	102,197	102,197
978	NEW EQUIPMENT	1,513	2,000	2,000	2,000
ADMINISTRATION TOTAL		**137,241**	**239,472**	**291,369**	**291,369**
DEPT 527	**DEPOT**				
704	SALARIES & WAGES-REGULAR	117,932	134,949	129,964	129,964
705	MARKET RATE ADJUSTMENT		12,358	2,474	2,474
706	SALARIES & WAGES-PART TIME	33,349	34,636	39,171	39,171
707	SALARIES & WAGES-OVERTIME	1,891	3,000	1,869	1,869
715	FICA-EMPLOYER EXPENSE	22,950	14,148	13,227	13,227
716	HEALTH INSURANCE	56,334	61,784	77,051	77,051
717	LIFE INSURANCE	278	278	279	279
718	RETIREMENT EXPENSE	9,274	10,093	9,286	9,286
719	WORKERS COMPENSATION INS	25,100	29,350	20,803	20,803
721	PTO PAYOUTS	1,067	1,200	1,522	1,522
728	PRINTING & BINDING	125		300	300
749	OIL & GAS	31,223	45,000	40,000	40,000
834	MEDICAL SERVICES	941	2,250	1,500	1,500
850	TELEPHONE/WIRELESS/INTERNET		2,256		
935	VEHICLE REPAIRS & MAINT.	31,269	48,000	50,400	50,400
956	MISCELLANEOUS	(103)			
968	DEPRECIATION EXPENSE	46,588	7,935	11,609	11,609
DEPOT TOTAL		**378,218**	**407,237**	**399,455**	**399,455**
DEPT 528	**EDUCATION**				
704	SALARIES & WAGES-REGULAR		53,110	57,339	57,339
705	MARKET RATE ADJUSTMENT		3,102	154	154
715	FICA-EMPLOYER EXPENSE		4,300	4,399	4,399
716	HEALTH INSURANCE	-	22,786	26,348	26,348
717	LIFE INSURANCE		93	93	93
718	RETIREMENT EXPENSE		3,935	4,025	4,025
719	WORKERS COMPENSATION		219	161	161
728	PRINTING & BINDING			500	500
850	TELEPHONE/WIRELESS/INTERNET			540	540
861	PERSONAL CAR MILEAGE			1,200	1,200
957	EDUCATION & SEMINARS	1,025	-	500	500
EDUCATION TOTAL		**1,025**	**87,545**	**95,259**	**95,259**
DEPT 529	**HOUSEHOLD HAZARDOUS WASTE**				
802	CONTRACTUAL SERVICES	5,025	6,500	10,500	10,500
968	DEPRECIATION EXPENSE	1,383	576	1,383	1,383
HOUSEHOLD HAZARDOUS WASTE TOTAL		**6,408**	**7,076**	**11,883**	**11,883**
DEPT 965	**OPERATING TRANSFERS OUT**				
995	TRANSFERS TO OTHER FUNDS	100,615	120,865	103,054	103,054
OPERATING TRANSFERS OUT TOTAL		**100,615**	**120,865**	**103,054**	**103,054**
	GRAND TOTAL EXPENDITURES	**1,570,244**	**2,384,337**	**2,601,856**	**2,601,856**